



AGENDA REGULAR MEETING

**City Council of the Town of Colma
Colma Community Center
1520 Hillside Boulevard
Colma, CA 94014**

Wednesday, June 10, 2015 at 7:30 PM

PLEDGE OF ALLEGIANCE AND ROLL CALL

ADOPTION OF AGENDA

REPORT FROM CLOSED SESSION

PRESENTATION

- Introduction of New Recreation Leaders Miranda Torres, Ramon Castro, and Chelsea Chow

PUBLIC COMMENTS

Comments on the Consent Calendar and Non-Agenda Items will be heard at this time.
Comments on Agenda Items will be heard when the item is called.

CONSENT CALENDAR

1. Motion to Accept the Minutes from the May 15, 2015 Regular Meeting.
2. Motion to Approve Report of Checks Paid for May 2015.
3. Motion to Adopt an Ordinance Repealing and Adding a New Subchapter 4.05 of the Colma Municipal Code, Relating to the Regulation of Massage Businesses (second reading).
4. Motion to Adopt an Ordinance Amending Subchapter 3.07 of the Colma Municipal Code, Relating to Election of Sewer Service Charges (second reading).
5. Motion to Adopt a Resolution Amending Subchapter 3.06 of the Colma Municipal Code, Relating to Personnel Policies, Leaves of Absence Pursuant to CEQA Guideline 15061(b)(3).
6. Motion to Adopt a Resolution Amending Colma Administrative Code, Subchapter 1.10, Master Fee Schedule, Relating to Massage Pursuant to CEQA Guideline 15061(b)(3).

PUBLIC HEARING

7. GOLDEN HILL MEMORIAL PARK RECONSIDERATION

Consider: Motion to Adopt a Resolution Granting a Conditional Use Permit for a Funeral Home, Caretaker Unit, and Monument Shop; Design Review Approval for the Construction of a Funeral

Home Building; and a Sign Permit for Entry Signage at Golden Hill Memorial Park Pursuant to CEQA Guidelines 15303 and 15332.

8. CITY CLERK ORDINANCE

Consider: Motion to Introduce an Ordinance Amending Section 1.03.090 of the Colma Municipal Code, Relating to the City Clerk Pursuant to CEQA Guideline 15061(b)(3), and Waive a Further Reading of the Ordinance.

9. MEDICAL MARIJUANA USES

Consider: Motion to Adopt an Interim Urgency Ordinance of the Town of Colma Extending a Moratorium on the Issuance or Approval of New Permits, Licenses or Other Entitlements to Establish or Operate Marijuana Cultivation Operations, Marijuana Growing Operations, and/or Marijuana Processing Operations Pursuant to CEQA Guideline 15061(b)(3).

10. FY 2015-16 PROPOSED BUDGET

Consider: Motion to Adopt a Resolution Adopting Budget, Choosing Measure of Inflation, and Establishing Appropriations Limits for FY 2015-2016.

NEW BUSINESS

11. PENSION AND OPEB TRUST FUNDS

- a. *Consider:* Motion to Adopt a Resolution Authorizing the City Manager to Negotiate and Execute an Agreement With the Public Agency Retirement Services (PARS) for a Pension Benefits Trust Fund and Authorizing the Establishment of a Pension Benefits Trust Fund; and
- b. *Consider:* Motion to Adopt a Resolution Authorizing the City Manager to Negotiate and Execute an Agreement With the Public Agency Retirement Services (PARS) for a Post Employment Benefit Trust Fund and Authorizing the Establishment of a Post Employment Benefit Trust Fund; and
- c. *Consider:* Motion to Adopt a Resolution Authorizing a FY 2014-15 Supplemental Appropriation Of \$1,000,000 From Committed Reserves to Pre-Fund a Other Post-Employment Benefits Irrevocable Trust for Retiree Health.

COUNCIL CALENDARING

REPORTS

Mayor/City Council

City Manager

ADJOURNMENT

The City Council Meeting Agenda Packet and supporting documents are available for review at the Colma Town Hall, 1198 El Camino Real, Colma, CA during normal business hours (Mon – Fri 8am-5pm). Persons interested in obtaining an agenda via e-mail should call Caitlin Corley at 650-997-8300 or email a request to ccorley@colma.ca.gov.

Reasonable Accommodation

Upon request, this publication will be made available in appropriate alternative formats to persons with disabilities, as required by the Americans with Disabilities Act of 1990. Any person with a disability, who requires a modification or accommodation to view the agenda, should direct such a request to Brian Dossey, ADA Coordinator, at 650-997-8300 or brian.dossey@colma.ca.gov. Please allow two business days for your request to be processed.

**MINUTES
REGULAR MEETING**

City Council of the Town of Colma
Colma Community Center, 1520 Hillside Boulevard
Colma, CA 94014

Wednesday, May 13, 2015

7:30 p.m.

CALL TO ORDER

Mayor Joanne F. del Rosario called the Regular Meeting of the City Council to order at 7:33 p.m.

Council Present – Mayor Joanne F. del Rosario, Vice Mayor Diana Colvin, Council Members Helen Fisicaro, Raquel “Rae” Gonzalez and Joseph Silva were all present.

Staff Present – City Manager Sean Rabé, City Attorney Christopher Diaz, Chief of Police Kirk Stratton, Recreation Services Director Brian Dossey, Director of Public Works Brad Donohue, City Planner Michael Laughlin, Administrative Technician III Caitlin Corley and Administrative Technician I Darcy De Leon were in attendance.

ADOPTION OF THE AGENDA

Mayor del Rosario asked if there were any changes to the agenda. Council Member Gonzalez asked that item #5 be pulled from the Consent Calendar to be considered separately. The Mayor asked for a motion to adopt the agenda with the change.

Action: Council Member Fisicaro moved to adopt the agenda with the change; the motion was seconded by Council Member Silva and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Joanne del Rosario, Mayor	✓				
Diana Colvin	✓				
Helen Fisicaro	✓				
Raquel “Rae” Gonzalez	✓				
Joseph Silva	✓				
	5	0			

REPORT FROM CLOSED SESSION

The Mayor stated, “There was no reportable action taken at the closed session meeting tonight.”

PRESENTATION

- Human Resources Manager Lori Burns presented the National Mayor’s Challenge for Water Conservation Raffle Prize.

- Council presented longtime resident Alive Letcavage with a certificate and plant in honor of her 95th birthday.
- Council presented Interim Maintenance Supervisor Louis Gotelli with a proclamation in honor of National Public Works Week.
- Chief Stratton presented Citizen Performance Awards to Nico Calderon, Rudy Chavez and Alex Contreras.
- Recreation Director introduced new facility attendants Carl Sanchez and Ruby Gastelum.
- Chief Stratton introduced and swore in of new Police Officer Daniel Mendoza.
- Maureen O'Connor presented the Colma Citizens' Advisory Committee Annual Scholarship Awards.

There was a brief recess for refreshments from 8:10 p.m. to 8:32 p.m.

PUBLIC COMMENTS

Mayor del Rosario opened the public comment period at 8:32 p.m. and seeing no one come forward, she closed the public comment period.

CONSENT CALENDAR

1. Motion to Accept the Minutes from the April 8, 2015 Regular Meeting.
2. Motion to Approve Report of Checks Paid for April 2015.
3. Motion to Adopt an Ordinance Amending Section 1.02.080 of the Colma Municipal Code, Relating to the Start Time of Regular Meetings (second reading).
4. Motion to Adopt an Ordinance Adopting an Amended Zoning Map and Approving a Planned Development Zone for 203-207B Collins Avenue (second reading).
5. [Pulled from Consent Calendar]

Action: Council Member Gonzalez moved to approve the Consent Calendar items #1-4; the motion was seconded by Council Member Silva and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Joanne del Rosario, Mayor	✓				
Diana Colvin	✓				
Helen Fisicaro	✓				
Raquel "Rae" Gonzalez	✓				
Joseph Silva	✓				
	5	0			

5. Council requested that language be added to the resolution acknowledging that a Qualifying Purchase must also be installed within Town limits, and that the rebate shall be applied to the purchase price as reduced by all other available rebates.

Action: Council Member Fisicaro moved to Adopt a Resolution Establishing a Drought Mitigation Rebate Program for Fiscal Year 2014/15 and 2015/16, with the requested changes; the motion was seconded by Council Member Gonzalez and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Joanne del Rosario, Mayor	✓				
Diana Colvin	✓				
Helen Fisicaro	✓				
Raquel "Rae" Gonzalez	✓				
Joseph Silva	✓				
	5	0			

NEW BUSINESS

6. GOLDEN HILL MEMORIAL PARK RECONSIDERATION

City Planner Michael Laughlin presented the staff report. Mayor del Rosario opened the public comment period at 8:39 p.m. and seeing no one come forward to speak, she closed the public comment period. Council discussion followed.

Action: Vice Mayor Colvin moved to Grant the Request for Reconsideration, and Have the Request by Heard at the June 10, 2015 Council Meeting; the motion was seconded by Council Member Silva and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Joanne del Rosario, Mayor	✓				
Diana Colvin	✓				
Helen Fisicaro	✓				
Raquel "Rae" Gonzalez	✓				
Joseph Silva	✓				
	5	0			

7. MARIJUANA GROW OPERATIONS INTERIM URGENCY ORDINANCE

City Attorney Christopher Diaz presented the staff report. Mayor del Rosario opened the public comment period at 8:45 p.m. Resident Ruby Paniagua made a comment. The Mayor closed the public comment period at 8:46 p.m. Council discussion followed.

Action: Vice Mayor Colvin made a motion to Adopt an Interim Urgency Ordinance of The Town of Colma Imposing a Moratorium on the Issuance or Approval of New Permits, Licenses or Other Entitlements to Establish or Operate Marijuana Cultivation Operations, Marijuana Growing Operations, and/or Marijuana Processing Operations; the motion was seconded by Council Member Silva and carried by the following vote:

Name	Voting	Present, Not Voting	Absent
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	Aye	No	Abstain	Not Participating	
Joanne del Rosario, Mayor	✓				
Diana Colvin	✓				
Helen Fisicaro	✓				
Raquel "Rae" Gonzalez	✓				
Joseph Silva	✓				
	5	0			

PUBLIC HEARING

8. DEVELOPMENT APPLICATION PROCESSING FEES

City Attorney Christopher Diaz presented the staff report. Mayor del Rosario opened the public hearing at 8:58 p.m. and seeing no one come forward to speak, she closed the public hearing. Council discussion followed.

Action: Council Member Fisicaro moved to Adopt a Resolution Amending Colma Administrative Code, Subchapter 1.10, Master Fee Schedule, Relating To Development Application Processing Fees for Staff and Consultant Time; the motion was seconded by Council Member Silva and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Joanne del Rosario, Mayor	✓				
Diana Colvin	✓				
Helen Fisicaro	✓				
Raquel "Rae" Gonzalez	✓				
Joseph Silva	✓				
	5	0			

9. CYPRESS LAWN FUNERAL HOME

City Planner Michael Laughlin presented the staff report. Mayor del Rosario opened the public hearing at 9:03 p.m. and seeing no one come forward to speak, she closed the public hearing. Council discussion followed. Council requested that the final sentence in section 3. paragraph (d) be deleted from the resolution.

Action: Council Member Gonzalez moved to Adopt a Resolution Granting a Conditional Use Permit to Use Existing Facilities for a State Licensed Funeral Establishment at Cypress Lawn Memorial Park, with the requested changes; the motion was seconded by Council Member Fisicaro and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Joanne del Rosario, Mayor	✓				
Diana Colvin	✓				
Helen Fisicaro	✓				
Raquel "Rae" Gonzalez	✓				
Joseph Silva	✓				
	5	0			

10. MESSAGE ORDINANCE

City Attorney Christopher Diaz presented the staff report. Mayor del Rosario opened the public hearing at 9:23 p.m. and seeing no one come forward to speak, she closed the public hearing. Council discussion followed.

Action: Vice Mayor Colvin moved to Introduce an Ordinance Repealing and Adding a New Chapter 4.05 of the Colma Municipal Code, Relating to the Regulation of Massage Businesses, and Waive a Further Reading of the Ordinance; the motion was seconded by Council Member Silva and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Joanne del Rosario, Mayor	✓				
Diana Colvin	✓				
Helen Fisicaro	✓				
Raquel "Rae" Gonzalez	✓				
Joseph Silva	✓				
	5	0			

11. WATER CONSERVATION INCENTIVE PROGRAM

Director of Public Works Brad Donohue presented the staff report. Mayor del Rosario opened the public hearing at 9:29 p.m. and seeing no one come forward to speak, she closed the public hearing. Council discussion followed.

Action: Council Member Silva moved to Adopt a Resolution Establishing the Authorized Subsidy at \$100,000 for the Water Conservation Incentive Program in Fiscal Year 2015-16; the motion was seconded by Council Member Gonzalez and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Joanne del Rosario, Mayor	✓				
Diana Colvin	✓				
Helen Fisicaro	✓				
Raquel "Rae" Gonzalez	✓				
Joseph Silva	✓				
	5	0			

12. 2015-16 SEWER RATES

Director of Public Works Brad Donohue presented the staff report. Mayor del Rosario opened the public hearing at 9:39 p.m. Resident Mary Brodzin made a comment. The Mayor closed the public hearing at 9:40 p.m. Council discussion followed.

Action: Council Member Silva moved to Adopt a Resolution Confirming That Sewer Service Rates for FY 2015-16 Shall be as Set Forth in Sections 3.04.160 and 3.04.170 of the Colma Municipal Code; the motion was seconded by Vice Mayor Colvin and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Joanne del Rosario, Mayor	✓				
Diana Colvin	✓				
Helen Fisicaro	✓				
Raquel "Rae" Gonzalez	✓				
Joseph Silva	✓				
	5	0			

13. ORDINANCE AMENDING SUBCHAPTER 3.07 ELECTION OF SEWER SERVICE CHARGES

City Attorney Christopher Diaz presented the staff report. Mayor del Rosario opened the public hearing at 9:46 p.m. and seeing no one come forward to speak, she closed the public hearing. Council discussion followed.

Action: Vice Mayor Colvin moved to Introduce an Ordinance Amending Subchapter 3.07 of the Colma Municipal Code, Relating to Election of Sewer Service Charges, and Waive a Further Reading of the Ordinance; the motion was seconded by Council Member Fisicaro and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Joanne del Rosario, Mayor	✓				
Diana Colvin	✓				
Helen Fisicaro	✓				
Raquel "Rae" Gonzalez	✓				
Joseph Silva	✓				
	5	0			

STUDY SESSION

14. LANDSCAPE MEDIAN DISCUSSION

Recreation Director Brian Dossey presented the staff report. Mayor del Rosario opened the public comment period at 10:04 p.m. Resident Mary Brodzin made a comment. The Mayor closed the public comment period at 10:05 p.m. Council discussion followed.

This item was for discussion only; no action was taken

15. PROPOSED FISCAL YEAR 2015/16 BUDGET

City Manager Sean Rabé presented the staff report. Mayor del Rosario opened the public comment period at 10:53 p.m. and seeing no one come forward to speak she closed the public comment period. Council discussion followed.

This item was for discussion only; no action was taken

COUNCIL CALENDARING

The next Regular City Council Meeting will be on Wednesday, June 10, 2015 at 7:30p.m. at the Colma Community Center.

REPORTS

Council Members reported on the events listed below:

Joanne F. del Rosario

- Chamber of Commerce National Small Business Week:
 - 7 Mile House Sports Bar & Grill Mixer, 4/20
 - Peninsula Reflections Memory Care Mixer, 4/21
 - Nissan Serramonte Mixer, 4/22
 - Business 2 Business Extravaganza and Taste of Our Cities, 4/23

Diana Colvin

- Jefferson Elementary Students of the Year Presentation, 5/1
- Susan B. Anthony 2nd Grader Visit to Town Hall, 5/12

Helen Fisicaro

- Chamber of Commerce National Small Business Week:
 - 7 Mile House Sports Bar & Grill Mixer, 4/20
 - Peninsula Reflections Memory Care Mixer, 4/21
 - Nissan Serramonte Mixer, 4/22
 - Business 2 Business Extravaganza and Taste of Our Cities, 4/23
- HIP Housing Luncheon, 5/8

Raquel "Rae" Gonzalez

- Council of Cities Dinner, hosted by Millbrae, 4/24
- Daly City Youth Health Center 25th Anniversary Gala, 4/30

Joseph Silva

- Council of Cities Dinner, hosted by Millbrae, 4/24

ADJOURNMENT AND CLOSE IN MEMORY

The meeting was adjourned by Mayor del Rosario at 11:18 p.m. in memory of Marie Podesta, longtime community member; Bob St. Clair, former Daly City Mayor and San Francisco 49er; and Richard Soyombo, Dean at Skyline College and Boardmember of San Francisco Hispanic Chamber of Commerce and San Francisco Black Chamber of Commerce.

Respectfully submitted,

Caitlin Corley
Administrative Technician III

FinalCheck List
Town of Colma

apChkLst
04/28/2015 11:53:10AM

Bank : first FIRST NATIONAL BANK OF DALY

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
41731	5/1/2015	00068	05012015 B	5/1/2015	COLMA PEACE OFFICERS: P/	645.52	645.52
41732	5/1/2015	00631	05012015 B	5/1/2015	PERS - BUYBACK: PAYMENT	35,233.78	
			05012015 B	5/1/2015	PERS MISC NON-TAX: PAYME	13,987.20	
			05012015 M	5/1/2015	PERS MISC NON-TAX: PAYME	961.74	50,182.72
41733	5/1/2015	01340	05012015 B	5/1/2015	FLEX 125 PLAN: PAYMENT	538.86	538.86
41734	5/1/2015	01360	05012015 B	5/1/2015	ICMA CONTRIBUTION: PAYME	4,350.00	
			05012015 M	5/1/2015	ICMA CONTRIBUTION: PAYME	650.00	5,000.00
41735	5/1/2015	01375	05012015 B	5/1/2015	NATIONWIDE: PAYMENT	5,125.00	
			05012015 M	5/1/2015	NATIONWIDE: PAYMENT	700.00	5,825.00
41736	5/1/2015	02377	05012015 B	5/1/2015	WAGE GARNISHMENT: PAYM	553.84	553.84
93219	5/1/2015	00521	05012015 M	5/1/2015	FEDERAL TAX: PAYMENT	907.56	907.56
93221	5/1/2015	00130	05012015 B	5/1/2015	CALIFORNIA STATE TAX: PAY	7,571.02	7,571.02
93222	5/1/2015	00521	05012015 B	5/1/2015	FEDERAL TAX: PAYMENT	42,798.82	42,798.82
total for FIRST NATIONAL BANK OF DALY CITY:							114,023.34

Bank : first FIRST NATIONAL BANK OF DALY

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
41737	5/5/2015	00057	CINTAS CORPORATION #2	8402185215	4/17/2015	PW First Aid Supplies	54.55
41738	5/5/2015	00140	FIRST NAT BANK OF NO CA	04/20/15 Dossey	4/20/2015	CREDIT CARD CHARGE	3,814.54
				04/20/15 Rabe	4/20/2015	CREDIT CARD CHARGE	2,300.45
				04/20/15 Morque	4/20/2015	CREDIT CARD CHARGE	1,706.14
				04/20/15 Ramos	4/20/2015	CREDIT CARD CHARGE	1,354.05
				04/20/15 Gogan	4/20/2015	CREDIT CARD CHARGE	975.30
				04/20/15 Lum	4/20/2015	CREDIT CARD CHARGE	590.48
				04/20/15 Pfortent	4/20/2015	CREDIT CARD CHARGE	106.00
				04/20/15 Jordan	4/20/2015	CREDIT CARD CHARGE	34.29
41739	5/5/2015	00214	KSM PRINTING	25079	4/23/2015	Building/Engineering/PW Revis	10,881.25
41740	5/5/2015	00254	METRO MOBILE COMMUNICA	150506	5/1/2015	May 2015 Maintenance Contrac	180.45
41741	5/5/2015	00307	PACIFIC GAS & ELECTRIC	0092128195-2	4/22/2015	PG&E	602.00
				0567147369-1	4/27/2015	PG&E	1,578.53
				2039987372-6	4/21/2015	PG&E	96.42
				9956638930-2	4/21/2015	PG&E	11.79
41742	5/5/2015	00432	VISION SERVICE PLAN	May 2015	4/21/2015	VISION SERVICE PLAN	10.54
41743	5/5/2015	00449	BANK OF AMERICA	04/24/2015	4/24/2015	CREDIT CARD CHARGE	956.80
41744	5/5/2015	00692	GRANT THORNTON LLP	952866661	4/21/2015	Final Billing Year Ended 12/31/1	197.71
41745	5/5/2015	00830	STAPLES BUSINESS ADVANT	78034093585	4/18/2015	8.5 x 11 Copy Paper	39,838.00
				8034009307	4/11/2015	AA Alkaline Battery, Heavy Duty	255.02
41746	5/5/2015	00844	NATIONAL IMPRINT CORPOR	26502	4/24/2015	250 Junior Police Play It Safe C	184.26
41747	5/5/2015	00949	GLUSZEK, BRENDA K.	Feb 17-Apr 23, 2	4/30/2015	YOGA CLASSES	137.39
41748	5/5/2015	01030	STEPFORD, INC.	1501339	4/6/2015	March 2015 Hours in Excess of	2,200.00
				1501235	3/9/2015	Feb 2015 Hours in Excess of C	3,767.50
				1501145	2/20/2015	January 2015 Hours in Excess	600.00
41749	5/5/2015	01037	COMCAST CABLE	8155 20 022 009	4/20/2015	INTERNET 427 F ST.	412.50
				8155 20 022 009	4/20/2015	INTERNET 427 F ST.	464.72
41750	5/5/2015	01340	FLEX-PLAN SERVICES, INC	10020815	4/30/2015	SECTION 125 PARTICIPANT F	284.02
41751	5/5/2015	01367	DUO DANCE ACADEMY	March 2015 Dan	4/29/2015	DANCE CLASSES	60.00
41752	5/5/2015	01370	VERIZON WIRELESS SERVICE	I9743984324	4/15/2015	CELL PHONE SERVICE	460.00
41753	5/5/2015	01472	DELATORRE, MARIELA	2000085.003	4/27/2015	04/27/15 Deposit Refund	1,127.03
41754	5/5/2015	01552	FORTE PRESS CORPORATION	I052486	4/23/2015	Business Cards: Darcy De Leor	50.00
41755	5/5/2015	01652	AU ELECTRIC CORPORATION	149927	4/27/2015	Inspected Lobby Entry Door (B&	171.51
41756	5/5/2015	01653	KAISER FOUNDATION HEALTH	I03/05/15 Vaccine	4/29/2015	03/05/15 Vaccine for PW Emplc	165.00
							96.00

Bank : first FIRST NATIONAL BANK OF DALY (Continued)

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
41757	5/5/2015	01687	UNITED SITE SERVICES OF	4/27/2015	STANDARD AND REGULAR SI	118.98	118.98
41758	5/5/2015	01840	HOSS, GARY B.	3/10/2015	03/07/15 Polygraph Interview &	250.00	250.00
41759	5/5/2015	01995	CELESTE, MIKE L.	5/1/2015	April 16-27, 2015 Cardroom Ba	770.00	770.00
41760	5/5/2015	02042	CINTAS FIRE 636525	4/20/2015	1 Inspection, SP 5 Year	1,100.00	1,100.00
41761	5/5/2015	02082	VINCE'S OFFICE SUPPLY, INC	4/30/2015	OFFICE SUPPLIES	299.64	299.64
41762	5/5/2015	02144	DOMINIC A. DE LUCCA DBA DI440	4/21/2015	TAE KWON DO	1,900.00	1,900.00
41763	5/5/2015	02179	HUB INTERNATIONAL OF CA	4/30/2015	INSURANCE EVENTS	256.08	256.08
41764	5/5/2015	02182	DALY CITY KUMON CENTER	5/5/2015	TUTORING	4,295.00	4,295.00
41765	5/5/2015	02258	KIM, SEUNG NAM	4/25/2015	GOLF LESSONS	125.00	125.00
41766	5/5/2015	02399	REVELES, CORI	4/27/2015	04/27/15 Deposit Refund 04/27,	300.00	300.00
41767	5/5/2015	02499	GE CAPITAL INFORMATION T	4/22/2015	COPY MACHINE RENTAL	1,182.59	1,675.27
			94593240	4/24/2015	COPY MACHINE RENTAL	492.68	
41768	5/5/2015	02528	M.A.K. ASSOCIATES, INC. DBA	4/28/2015	Install Retrofit Chain Net & Rer	2,064.00	2,064.00
41769	5/5/2015	02612	WBE NETWORK SYSTEMS, IN	4/27/2015	Diagnose & Repair Holding Cell	683.36	683.36
41770	5/5/2015	02662	D & C INC.	4/23/2015	Purchase & Installation Comple	4,659.87	4,659.87
41771	5/5/2015	02765	STOMMEL INC, DBA LEHR AU	4/23/2015	2015 Ford Fusion Kenwood Re	2,916.13	
			02 205749	4/29/2015	Labor to Remove 1/2 Partition a	300.00	3,216.13
41772	5/5/2015	02829	CARDOSA, MARIAN	4/27/2015	04/27/15 Deposit Refund	150.00	150.00
41773	5/5/2015	02830	BAILEY FENCE COMPANY, IN	4/24/2015	Extend Existing Railing Across	1,464.00	1,464.00
41774	5/5/2015	02831	MCDEVITT CONSTRUCTION	4/17/2015	0550B Refund C & D (05/23/13	1,000.00	1,000.00
41775	5/5/2015	02832	JEFFREY FONTANA MEMORIA	4/30/2015	Donation in Memory of Ms. Gec	100.00	100.00

b total for FIRST NATIONAL BANK OF DALY CITY:

89,270.32

39 checks in this report.

Grand Total All Checks:

89,270.32

Final Check List
Town of Colma

apChkLst
05/05/2015 11:23:16AM

Bank : first FIRST NATIONAL BANK OF DALY

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
41776	5/5/2015	00013	ANDY'S WHEELS & TIRES	4/30/2015	TIRE SERVICE	1,392.30	1,392.30
41777	5/5/2015	00500	SMC CONTROLLERS OFFICE	April 2015	April 2015 Allocation of Parking	811.10	811.10
41778	5/5/2015	02739	ZEBOHEAD AUTOMOTIVE INC000002746	5/4/2015	Replaced Battery 05 Harley Day	297.74	297.74
41779	5/5/2015	02831	MCDEVITT CONSTRUCTION	0556B Refund C	0556B Refund C & D (06/10/13)	1,000.00	1,000.00
41780	5/5/2015	02833	SOUTH BAY FAST FOODS, INC666B Refund C&	4/23/2015	666B Refund C & D (06/24/14)	1,000.00	1,000.00
b total for FIRST NATIONAL BANK OF DALY CITY:						4,501.14	4,501.14



5 checks in this report.

Grand Total All Checks:

4,501.14

Bank : first FIRST NATIONAL BANK OF DALY

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
41781	5/12/2015	00004	AT&T	4/13/2015	939109175	9,505.96	
				4/13/2015	9391046239	1,133.53	
				4/20/2015	9391020624	1,074.35	
				4/13/2015	9391019174	486.26	
				4/13/2015	6509971095943	323.12	
				4/13/2015	9391046891	143.06	
				4/13/2015	650997105804	92.03	12,758.31
41782	5/12/2015	00038	BROADMOOR LUMBER & PLY April 2015	4/30/2015	PW PURCHASES	196.02	196.02
41783	5/12/2015	00051	CALIFORNIA WATER SERVICE 04/28/2015	4/28/2015	WATER BILL	5,203.23	5,203.23
41784	5/12/2015	00057	CINTAS CORPORATION #2 8402195065	5/11/2015	04/24/15 Town Hall First Aid Su	253.25	253.25
41785	5/12/2015	00093	CITY OF SOUTH SAN FRANCISCO 516056	4/24/2015	TRAFFIC SIGNAL MAINTENANCE	1,239.49	1,239.49
41786	5/12/2015	00112	DEPARTMENT OF JUSTICE 098047	5/5/2015	FINGERPRINT APPLICATIONS	360.00	360.00
41787	5/12/2015	00130	EMPLOYMENT DEVELOPMENT 158182928	4/29/2015	Jan - March 2015 Unemployment	1,800.00	1,800.00
41788	5/12/2015	00181	IEDA 20361	5/1/2015	LABOR RELATIONS CONSULT	1,242.00	1,242.00
41789	5/12/2015	00307	PACIFIC GAS & ELECTRIC 9248309814-8	4/25/2015	9248309814-8 601 F St.	235.72	235.72
41790	5/12/2015	00364	SMC SHERIFF'S OFFICE CL04396	4/30/2015	LAB FEES	581.67	581.67
41791	5/12/2015	00414	TERMINEX INTERNATIONAL L344672746	5/11/2015	PEST CONTROL	454.00	
			344672747	5/11/2015	601 F St. 04/22/15	59.00	513.00
41792	5/12/2015	00421	U.S. POSTAL SERVICE PI #1433 First-Class	4/20/2015	PI #1433 First-Class Presort	220.00	220.00
41793	5/12/2015	00619	LUM, SHERWIN April 9-16, 2015	5/11/2015	April 9-16, 2015 Reimbursement	76.90	76.90
41794	5/12/2015	00830	STAPLES BUSINESS ADVANTAGE/8034179206	4/25/2015	SEB Remittr HPCE 505A/CAN	329.50	329.50
41795	5/12/2015	00887	T-SHIRT FEVER 21345	5/5/2015	Public Works Shirts, Sweatshirt	693.24	693.24
41796	5/12/2015	00968	PETERSEN, TERESA 2000090.003	5/4/2015	05/04/15 Deposit Refund	300.00	
			2000091.003	5/4/2015	05/04/15 Equipment Fee Refun	25.00	325.00
41797	5/12/2015	01030	STEPFORD, INC. 1501406	4/20/2015	MONTHLY SERVICE CONTRA	5,380.00	
			1501425	5/4/2015	HP ProBook 430 G2-Core i5	1,209.06	6,589.06
41798	5/12/2015	01037	COMCAST CABLE May 2015	4/26/2015	COMCAST CABLE TV	22,682.18	
			05/02/15-06/01/15	4/27/2015	INTERNET 1198 & 1199 EL CA	239.02	22,921.20
41799	5/12/2015	01042	HEWLETT-PACKARD COMPAN 69600031	5/1/2015	05/01/15-04/30/16 CAD Softwa	2,097.70	2,097.70
41800	5/12/2015	01184	PENINSULA UNIFORMS & EQUI April 2015	4/30/2015	UNIFORMS	3,205.20	3,205.20
41801	5/12/2015	01549	BURNS, LORI 05/07/15 Reimbu	5/7/2015	05/07/15 Lidia's Deli & Trader J	145.77	145.77
41802	5/12/2015	01569	DARLING INTERNATIONAL INC 600:2610981	4/28/2015	TRAP SERVICE CHARGE	79.71	79.71
41803	5/12/2015	01680	NBS GOVERNMENT FINANCE 41500046	4/30/2015	USER FEE CONSULTING SER	718.75	718.75

Bank : first FIRST NATIONAL BANK OF DALY (Continued)

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
41804	5/12/2015	01685	STADTLER LANDSCAPING 4656	5/5/2015	PLANT MAINTENANCE	240.00	
			4655	5/5/2015	PLANT MAINTENANCE	120.00	360.00
41805	5/12/2015	01882	PERDOMO, IRMA ESTELA 2000088.003	5/4/2015	05/04/15 Deposit Refund	50.00	50.00
41806	5/12/2015	01919	COLLICUTT ENERGY SERVICE INC 39217	4/28/2015	04/13/15 PD Annual Inspection	1,721.54	
			39216	4/28/2015	04/16/15 Town Hall Annual Insp	1,708.75	3,430.29
41807	5/12/2015	02012	VACCARO, BRANDON 12	5/5/2015	PHOTOS	989.44	989.44
41808	5/12/2015	02216	RAMOS OIL CO. INC. 308663	4/30/2015	GASOLINE PURCHASES	1,268.77	
			305498	4/10/2015	GASOLINE PURCHASES	1,002.85	
			307089	4/20/2015	GASOLINE PURCHASES	801.68	
			305646	4/10/2015	GASOLINE PURCHASES	27.10	3,100.40
41809	5/12/2015	02274	FRANK AND GROSSMAN LANDSCAPE 149186	5/1/2015	LANDSCAPE MAINTENANCE	10,363.00	10,363.00
41810	5/12/2015	02320	SANCHEZ, FATIMA 2000092.003	5/7/2015	05/07/15 Deposit Refund	75.00	75.00
41811	5/12/2015	02357	GHILARDUCCI, VERONICA 2000087.03	5/4/2015	05/04/15 Deposit Refund	50.00	50.00
41812	5/12/2015	02448	ARROWHEAD SCIENTIFIC, INC 178646	4/29/2015	DK Fingerprint Lifting Tape 4"x6	140.72	140.72
41813	5/12/2015	02607	CNOA-REGION I 06/15/15 M Fran	5/11/2015	06/15/15 Use of Force By Law	45.00	45.00
41814	5/12/2015	02623	BLOEBAUM, CYNTHIA May 7, 2015 Coc	5/7/2015	COOKING CLASSES	820.00	820.00
41815	5/12/2015	02709	GONZALEZ, CELESTE 2000089.003	5/4/2015	05/04/15 Deposit Refund	225.00	225.00
41816	5/12/2015	02743	UTILITY TELEPHONE, INC May 2015 #1280	5/1/2015	INTERNET ACCESS 128070	666.10	666.10
41817	5/12/2015	02799	ASTOUND BROADBAND May 2015 RIMS	4/27/2015	May 2015 RIMS Pt to Pt Fiber L	400.00	400.00
41818	5/12/2015	02824	R3 CONSULTING GROUP, INC 7526	5/1/2015	Procurement Assistance Up to 1	4,940.00	4,940.00
b total for FIRST NATIONAL BANK OF DALY CITY:							87,439.67

38 checks in this report.

Grand Total All Checks:

87,439.67

Bank : first FIRST NATIONAL BANK OF DALY

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
41819	5/12/2015	00630	MAD SCIENCE OF THE BAY A17984	3/30/2015	03/30/15 Slippery Science Worl	155.00	155.00
41820	5/12/2015	01255	RAMOS, EFREM	5/8/2015	March 10-12, 2015 Mileage Rei	190.40	190.40
41821	5/12/2015	02499	GE CAPITAL INFORMATION T194666818	5/5/2015	COPY MACHINE RENTAL	1,536.90	1,536.90
41822	5/12/2015	02510	REGIONAL GOVERNMENT SE4942	4/30/2015	CONTRACT C. FRANCIS	524.00	524.00
41823	5/12/2015	02739	ZEBOHEAD AUTOMOTIVE INC000002734	4/22/2015	11 Ford Crown Vic #DET Oil Ch	92.43	92.43
41824	5/12/2015	02834	FAKERI, PAYAM	5/7/2015	Notarize 3 Signatures for Town	75.00	75.00
b total for FIRST NATIONAL BANK OF DALY CITY:							2,573.73

6 checks in this report.

Grand Total All Checks: 2,573.73

Final Check List
Town of Colma

apChkLst

05/13/2015 1:42:49PM

Bank : first FIRST NATIONAL BANK OF DALY

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
41825	5/15/2015	00068	05152015 B	5/15/2015	COLMA PEACE OFFICERS: P/	684.21	684.21
41826	5/15/2015	00631	05152015 B	5/15/2015	PERS - BUYBACK: PAYMENT	35,974.30	
			05152015 B	5/15/2015	PERS MISC NON-TAX: PAYME	13,987.20	49,961.50
41827	5/15/2015	01340	05152015 B	5/15/2015	FLEX 125 PLAN: PAYMENT	538.86	538.86
41828	5/15/2015	02377	05152015 B	5/15/2015	WAGE GARNISHMENT: PAYM	553.84	553.84
93227	5/15/2015	00130	05152015 B	5/15/2015	CALIFORNIA STATE TAX: PAY	8,285.18	8,285.18
93228	5/15/2015	00521	05152015 B	5/15/2015	FEDERAL TAX: PAYMENT	44,800.15	44,800.15
b total for FIRST NATIONAL BANK OF DALY CITY:						104,823.74	

6 checks in this report.

Grand Total All Checks: 104,823.74

Bank : first FIRST NATIONAL BANK OF DALY

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
41829	5/18/2015	00057	CINTAS CORPORATION #2	April 2015	CLEANING SERVICE	1,110.06	1,110.06
41830	5/18/2015	00057	CINTAS CORPORATION #2	8402224962	PW First Aid Supplies	27.44	27.44
41831	5/18/2015	00112	DEPARTMENT OF JUSTICE	096239	FINGERPRINT APPLICATIONS	2,045.00	2,045.00
41832	5/18/2015	00174	HOME DEPOT CREDIT SERVICE	04/29/2015	PW SUPPLY PURCHASES	408.74	408.74
41833	5/18/2015	00211	KELLY-MOORE PAINTS	April 2015	PAINT AND SUPPLIES	263.45	263.45
41834	5/18/2015	00282	CALIFORNIA PUBLIC EMPLOY	1749	MEDICAL INSURANCE	96,112.82	96,112.82
41835	5/18/2015	00307	PACIFIC GAS & ELECTRIC	05/06/2015	PG&E	4,732.39	4,732.39
				6991706865-7	PG&E	275.63	5,008.02
41836	5/18/2015	00388	SONITROL	1267060-IN	427 F ST. MONTHLY MONITOR	109.00	109.00
41837	5/18/2015	00412	TELECOMMUNICATIONS ENG	43665	Facilities Mgmt & Maintenance	1,328.00	1,328.00
41838	5/18/2015	00463	FISICARO, HELEN	April 17-19 Milea	April 17-19, 2015 Mileage Reim	140.30	140.30
41839	5/18/2015	00534	SMC INFORMATION SERVICE	1YCL11504	MICRO CHANNEL & LINES	1,322.25	1,322.25
41840	5/18/2015	00623	ARAMARK	April 2015	UNIFORM SERVICE	371.57	371.57
41841	5/18/2015	00723	LIEBERT CASSIDY WHITMOR	05/26/15 Afforda	05/26/15 Affordable Care Act:	75.00	75.00
41842	5/18/2015	00775	PANIAGUA, RUBY	2000095.003	05/11/15 Refund Whale Watchii	34.00	34.00
41843	5/18/2015	00830	STAPLES BUSINESS ADVANT	78034289699	2/PK SEB REMAN Toner HP 12	107.89	107.89
41844	5/18/2015	00844	NATIONAL IMPRINT CORPOR	26507	Sparkle Foil Stars & Stripes Per	162.49	162.49
41845	5/18/2015	00928	SUPPLYWORKS	1634905-00	Towels & Paper Products	600.18	600.18
41846	5/18/2015	01030	STEPFORD, INC.	1501449	MONTHLY SERVICE CONTRA	507.50	507.50
41847	5/18/2015	01308	EEL RIVER FUELS, INC.	394517	PW GAS PURCHASES	317.67	317.67
41848	5/18/2015	01367	DUO DANCE ACADEMY	April 2015	DANCE CLASSES	420.00	420.00
41849	5/18/2015	01399	WESTLAKE TOUCHLESS CAR	April 2015	PD CAR WASH	35.80	35.80
41850	5/18/2015	01414	VERANO HOMEOWNERS ASS	6	VERANO OWNERS ASSOCIAT	295.00	295.00
41851	5/18/2015	01472	DELATORRE, MARIELA	100523	05/11/15 Deposit Refund 05/09/	300.00	300.00
41852	5/18/2015	01552	FORTE PRESS CORPORATION	152527	Business Cards: Michael J. Cul	145.35	145.35
41853	5/18/2015	01689	MORENO, JUANITA	67890	05/09/15 Essential Oils Class	30.00	30.00
41854	5/18/2015	02042	CINTAS FIRE 636525	OF44081753	Reinspect Fire System Backflow	240.00	240.00
41855	5/18/2015	02118	BAY AREA NEWS GROUP	0000870665	03/28/15-04/03/15 Public Heari	248.24	248.24
41856	5/18/2015	02119	GRANT, CHRISTOPHER	04/27-05/01 FTC	April 27-May 1, 2015 FTO Reir	330.39	330.39
41857	5/18/2015	02270	ACIERTO, DANIELLE	2000093.003	05/11/15 Deposit Refund	300.00	300.00
41858	5/18/2015	02308	AGUAS, ALLAN	20000101.003	05/15/15 Summer Day Camp R	20.00	20.00
41859	5/18/2015	02435	CORLEY, CAITLIN	April 21-23, 2015	April 21-23, 2015 Mileage, Hote	502.52	502.52
41860	5/18/2015	02765	STOMMEL INC, DBA LEHR AU	02 205736	3 Knob Slide Switch	22.73	22.73
41861	5/18/2015	02787	AECO SYSTEMS, INC.	49619	Install 2 Monitor Modules for PI	736.81	736.81

Bank : first FIRST NATIONAL BANK OF DALY (Continued)

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
41862	5/18/2015	02835	SHRED-IT USA	3/31/2015	New Charges Up to 03/31/2015	48.58	48.58
41863	5/18/2015	02836	CALL ONE, INC.	5/12/2015	Plantronics CA12CD-S PTT He	380.41	380.41
41864	5/18/2015	02837	BURNSIDE, REBECCA MARY 001	5/1/2015	March 6-23, 2105 City Council f	4,713.91	4,713.91
b total for FIRST NATIONAL BANK OF DALY CITY:						118,821.12	118,821.12

36 checks in this report.

Grand Total All Checks:

118,821.12

Bank : first FIRST NATIONAL BANK OF DALY

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
41865	5/27/2015	00020	ASSOCIATED SERVICES INC	April 2015	SUPPLIES	252.53	252.53
41866	5/27/2015	00044	BROADMOOR TOW	11300	April 2015 Tow and Tire Change	150.00	150.00
41867	5/27/2015	00071	CSG CONSULTANTS, INC.	Mar 28-Apr 24, 2	CSG	105,050.34	105,050.34
41868	5/27/2015	00093	CITY OF SOUTH SAN FRANCISCO	5/11/2015	DISPATCH SERVICES	8,626.09	8,626.09
41869	5/27/2015	00117	DELTA DENTAL OF CALIFORNIA	6/1/2015	DENTAL INSURANCE	12,044.80	12,044.80
41870	5/27/2015	00215	FEDEX OFFICE AND PRINT	5-033-78663	SHIPPING FEES	24.74	24.74
41871	5/27/2015	00411	TURBO DATA SYSTEMS	22784	CITATION PROCESSING	137.25	137.25
41872	5/27/2015	00563	PETTY CASH	05/22/15 Petty C	PETTY CASH REIMBURSEME	194.32	194.32
41873	5/27/2015	00659	ADAMSON POLICE PRODUCT	INV175873	30 Winchester 9MM 115 GR FM	1,023.44	1,023.44
41874	5/27/2015	00830	STAPLES BUSINESS ADVANT	8034375570	6 x 9 Clearclasp Envelopes, Co	273.07	273.07
41875	5/27/2015	00844	NATIONAL IMPRINT CORPOR	26506	3000 7 Pt. Star Badge	307.49	307.49
41876	5/27/2015	01036	MANAGED HEALTH NETWORK	3200069058	EMPLOYEE ASSISTANCE PRG	118.00	118.00
41877	5/27/2015	01037	COMCAST CABLE	05/11-06/10 601	INTERNET 601 F ST.	104.02	104.02
41878	5/27/2015	01183	BEST BEST & KRIEGER LLP	748001	CITY ATTORNEY SERVICES	16,836.94	20,821.33
				748002	CITY ATTORNEY SERVICES	3,984.39	7.00
41879	5/27/2015	01307	O'CONNOR, MAUREEN	2000103.003	05/19/15 Wine & Canvas Withd	7.00	
41880	5/27/2015	01442	INTERSTATE GRADING & PAV	4654 Pmt #8	Work to 03/31/15 Hillside Blvd.	97,696.22	
				4655 Retention F	Pmt #9 Release Retention Hillsi	95,475.67	193,171.89
41881	5/27/2015	02190	GOGAN, REA	May 18-21, 2015	May 18-21, 2015 Mileage Reim	35.65	35.65
41882	5/27/2015	02224	STANDARD INSURANCE COM	June 2015	LIFE INSURANCE	225.50	225.50
41883	5/27/2015	02583	CRIME SCENE CLEANERS, IN	61187	Car #07 Clean, Disinfect, Deod	75.00	75.00
41884	5/27/2015	02715	BAY SCREENS & BLINDS	10 Custom Rolle	10 Custom Rollershades Furnis	3,906.56	
41885	5/27/2015	02730	THE RATCLIFF ARCHITECTS	7559	COLMA TOWN HALL RENOV	146,429.00	3,906.56
				7529	COLMA TOWN HALL RENOV	50,000.00	
				7551	COLMA TOWN HALL RENOV	21,001.00	
				7530	COLMA TOWN HALL RENOV	7,560.63	224,990.63
41886	5/27/2015	02834	FAKERI, PAYAM	15-637	Notarize Mayor & CM Signature	125.00	125.00
41887	5/27/2015	02838	REMEDIOSCOSINO, JARANIL	2000102.003	05/18/15 Deposit Refund	300.00	300.00
41888	5/27/2015	02839	LAZARO, BARRY	100525	05/18/15 Deposit Refund 5/17/1	300.00	300.00
b total for FIRST NATIONAL BANK OF DALY CITY:						572,264.65	

24 checks in this report.

Grand Total All Checks:

572,264.65

Bank : first FIRST NATIONAL BANK OF DALY

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
41889	5/29/2015	00047	05292015 B	5/29/2015	CLEA: PAYMENT	441.00	441.00
41890	5/29/2015	00068	05292015 B	5/29/2015	COLMA PEACE OFFICERS: P/	684.21	684.21
41891	5/29/2015	00631	05292015 B	5/29/2015	PERS - BUYBACK: PAYMENT	36,718.21	
			05292015 B	5/29/2015	PERS MISC NON-TAX: PAYME	13,051.82	49,770.03
41892	5/29/2015	01340	05292015 B	5/29/2015	FLEX 125 PLAN: PAYMENT	538.86	538.86
41893	5/29/2015	01360	05292015 B	5/29/2015	ICMA CONTRIBUTION: PAYME	4,650.00	4,650.00
41894	5/29/2015	01375	05292015 B	5/29/2015	NATIONWIDE: PAYMENT	5,125.00	5,125.00
41895	5/29/2015	02224	05292015 B	5/29/2015	LIFE INSURANCE: PAYMENT	333.20	333.20
41896	5/29/2015	02377	05292015 B	5/29/2015	WAGE GARNISHMENT: PAYM	553.84	553.84
93234	5/29/2015	00130	05292015 B	5/29/2015	CALIFORNIA STATE TAX: PAY	8,265.72	8,265.72
93235	5/29/2015	00521	05292015 B	5/29/2015	FEDERAL TAX: PAYMENT	45,582.60	45,582.60
total for FIRST NATIONAL BANK OF DALY CITY:							115,944.46

10 checks in this report.

Grand Total All Checks: 115,944.46

ORDINANCE NO. ###
OF THE CITY COUNCIL OF THE TOWN OF COLMA

AN ORDINANCE REPEALING AND ADDING A NEW SUBCHAPTER 4.05
OF THE COLMA MUNICIPAL CODE, RELATING TO
THE REGULATION OF MASSAGE BUSINESSES

The City Council of the Town of Colma does ordain as follows:

ARTICLE 1. FINDINGS

In enacting these regulations the City Council recognizes that massage is a viable professional field offering the public valuable health and therapeutic services. The City Council finds and declares as follows:

- (a) The registration and health and safety requirements imposed by this chapter are reasonably necessary to protect the health, safety and welfare of the citizens of the Town.
 - (b) Massage businesses have been found to present opportunities for acts of prostitution and other unlawful activity, and, in fact, officers have made arrests for prostitution in massage businesses located within the unincorporated areas of the County. Other municipalities within the County have also reported instances where acts of prostitution have occurred in massage businesses.
 - (c) The California legislature and the courts have long recognized the necessity of imposing reasonable regulations and standards for the operation of massage businesses, including but not limited to minimum educational and experience requirements, passage of a practical examination of competence, sanitary conditions, hours of operation, and other operational regulations designed to minimize opportunities for illegal activities and to ensure the protection of the health, safety and welfare of citizens.
 - (d) There is a significant risk of injury to clients of massage businesses by improperly trained or poorly educated massage practitioners.
 - (e) The presence of businesses known or reputed to be places of prostitution or other illegal activity can have an adverse impact on surrounding properties and result in blight, foster further illegal activities, and generally become a public nuisance.
-

ARTICLE 2 SUBCHAPTER 4.05 REPEALED.

Subchapter 4.05 of the Colma Municipal Code, as presently written, is hereby repealed.

ARTICLE 3 NEW SUBCHAPTER 4.05 ADDED

Subchapter 4.05, entitled "Massage Businesses" shall be and hereby is added to Chapter 4 of the Colma Municipal Code entitled "Business Activities," to read as follows:

"Subchapter 4.05 Massage Businesses

4.05.010 Purpose and Intent.

(a) In enacting this chapter, the City Council recognizes that commercial massage therapy is a professional pursuit which can offer the public valuable health and therapeutic services. The City Council further recognizes that, unless properly regulated, the practice of massage therapy and the operation of massage businesses may be associated with unlawful activity and pose a threat to the quality of life in the local community. Accordingly, it is the purpose and intent of this chapter to protect the public health, safety, and welfare by providing for the orderly regulation of businesses providing massage therapy services, discouraging prostitution and related illegal activities carried on under the guise of massage therapy, and establishing certain sanitation, health, and operational standards for massage businesses.

(b) Furthermore, it is the purpose and intent of this chapter to address the negative impacts identified in the City Council's findings to reduce or prevent neighborhood blight and to protect and preserve the quality of the Town of Colma's neighborhoods and commercial districts; and to enhance enforcement of criminal statutes relating to the conduct of operators and employees of massage businesses.

(c) It is the City Council's further purpose and intent to rely upon the uniform statewide regulations applicable to massage practitioners and establishments that were enacted by the State Legislature in 2008 as Business and Professions Code sections 4600 *et seq.* by Senate Bill 731, and amended in 2011 by Assembly Bill 619 and in 2014 by Assembly Bill 1147, to restrict the commercial practice of massage in the Town to those persons duly certified to practice by the California Massage Therapy Council, and to provide for the registration and regulation of massage businesses for health and safety purposes to the extent allowed by law.

4.05.020 Definitions.

For the purposes of this chapter, unless the particular provision or the context otherwise clearly requires, the definitions in this section shall govern the construction, meaning, and application of words and phrases used in this chapter:

(a) *Business* includes, but not by way of limitation, everything about which a person can be employed, and means that which occupies the time, attention, and labor of men and women for the purpose of producing a livelihood or profit, and connotes the efforts of men and women by varied and diverse methods of dealing with each other, to improve their individual economic conditions, and for the purposes of this chapter shall include, without limitation, the advertising and soliciting of massages. The term "business" includes, but is not limited to, a massage practitioner who is the sole owner, operator and employee of a massage business operating as a sole proprietorship, as well as a massage establishment which employs massage practitioners and therapists.

(b) *California Massage Therapy Council* or *CAMTC* means the Massage Therapy Organization formed pursuant to Business and Professions Code section 4600.5.

(c) *Certified Massage Practitioner* means any individual certified by the California Massage Therapy Council as a Certified Massage Therapist or as a Certified Massage Practitioner pursuant to California Business and Professions Code sections 4600 *et seq.*

(d) *Client* means the customer or patron who pays for or receives massage services.

(e) *Compensation* means the payment, loan, advance, donation, contribution, deposit, exchange, or gift of money or anything of value.

(f) *City Planner* means the head of the Planning Division of the Town of Colma and his or her authorized representatives or designees.

(g) *City Registration Certificate* means a registration certificate issued by the City Planner, in consultation with the Chief of Police, upon submission of satisfactory evidence that a massage business employs or uses only certified massage practitioners pursuant to this Chapter.

(h) *Employee* means any person employed by a massage business who may render any service to the business, and who receives any form of compensation from the business.

(i) *Health Officer* means the County Health Officer or his or her authorized representatives or designees.

(j) *License Board* means the License Board of the County of San Mateo as it is defined and constituted in Chapter 5.04 of the San Mateo County Code.

(k) *Massage* or *Massage Therapy* means and refers to any method of treating the external parts of the body for remedial, health, or hygienic purposes for any form of compensation by means of pressure on or friction against, or stroking, kneading, rubbing, tapping, pounding, or stimulating the external parts of the body, with or without the aid of any mechanical or electrical apparatus or appliances; or with or without supplementary aids, such as rubbing alcohol, liniments, antiseptics, oils, powders, creams, lotions, ointments, or other similar preparations commonly used in this practice; or by baths, including but not limited to Turkish, Russian, Swedish, Japanese, vapor, shower, electric tub, sponge, mineral, fomentation, or any other type of bath.

(l) *Massage Business* means any business that offers massage therapy in exchange for compensation, whether at a fixed place of business or at a location designated by the customer or client through outcall massage services. Any business that offers any combination of massage therapy and bath facilities – including, but not limited to, showers, baths, wet and dry heat rooms, pools and hot tubs – shall be deemed a massage business under this chapter. The term “massage business” includes a Certified Massage Practitioner who is the sole owner, operator and employee of a massage business operating as a sole proprietorship, and would include any Certified Massage Practitioner providing massage on a contract basis at the cardroom in Town.

(m) *Operator* or *Massage Business Operator* means any and all owners of a massage business.

(n) *Outcall Massage* means the engaging in or carrying on of massage therapy for compensation in a location other than the business operations address set forth in the massage business's City Registration Certificate.

(o) *Owner* or *Massage Business Owner* means any of the following persons:

(1) Any person who is a general partner of a general or limited partnership that owns a Massage Business.

(2) Any person who has a five percent (5%) or greater ownership interest in a corporation that owns a Massage Business.

(3) Any person who is a member of a limited liability company that owns a Massage Business.

(4) Any person who has a five percent (5%) or greater ownership interest in any other type of business association that owns a Massage Business.

(p) *Person* means any individual, firm, association, partnership, corporation, joint venture, limited liability company, or combination of individuals.

(q) *Practitioner* or *Massage Practitioner* shall be used interchangeably and mean any person who administers Massage to another person, for any form of consideration (whether for the Massage, as part of other services or a product, or otherwise).

(r) *Reception and Waiting Area* means an area immediately inside the front door of the Massage Business dedicated to the reception and waiting of patrons of the Massage Business and visitors, and which is not a Massage Therapy room or otherwise used for the provision of Massage Therapy services.

(s) *Registration* means the registration required by this Chapter to operate a Massage Business.

(t) *School of Massage* means any school or institution of learning that is recognized as an approved school pursuant to Business and Professions Code Division 2, Chapter 10.5, as currently drafted or as may be amended.

(u) *Police Chief* means the Police Chief of the Town of Colma and his or her authorized representatives or designees.

(v) *Sole Proprietorship* means and includes any legal form of business organization where the business owner (sometimes referred to as the "sole proprietor") is the only person employed by that business to provide Massage services.

(w) *Solicit* means to request, ask, demand or otherwise arrange for the provision of services.

4.05.030 CAMTC Certification and Local Registration Required

(a) Individuals. It shall be unlawful for any individual to practice Massage Therapy for compensation as a Sole Proprietorship or employee of a massage business or in any other capacity within the Town of Colma, unless that individual is a Certified Massage Practitioner.

(b) Businesses. It shall be unlawful for any business to provide Massage for compensation within the Town of Colma, unless all individuals employed by the Massage Business to perform Massage, whether as an employee, independent contractor, or sole proprietorship, are Certified Massage Practitioners and said business has obtained a valid City Registration Certificate as provided in this Chapter.

4.05.040 Massage Business Regulation

(a) Application. The registration application for a City Registration Certificate shall include all of the following:

- (1) Legal name of the massage business.
- (2) Address and telephone number of the massage business.
- (3) Legal names of all owners of the massage business.
- (4) A list of all of the massage business's employees and independent contractors who are performing massage and copies of their CAMTC certification.
- (5) Residence address and telephone number of all owners of the massage business.
- (6) Business address and telephone number of all owners of the massage business.

(7) The form of business under which the massage business will be operating (i.e., corporation, general or limited partnership, limited liability company, or other form).

(8) Each owner or operator of the massage business who is not a CAMTC-Certified Massage Practitioner shall submit an application for a background check, including the following: the individual's business, occupation, and employment history for the five (5) years preceding the date of the application; the inclusive dates of such employment history; the name and address of any Massage Business or similar business owned or operated by the individual whether inside or outside the Town of Colma or the County of San Mateo and/or its incorporated cities. The background check shall require fingerprinting at a cost identified in the Town's Master Fee Schedule.

(9) For all owners, a valid and current driver's license and/or identification issued by a state or federal governmental agency or other photographic identification bearing a bona fide seal by a foreign government.

(10) For all owners, a signed statement that all of the information contained in the application is true and correct; that all owners shall be responsible for the conduct of the business's employees or independent contractors providing massage services; and acknowledging that failure to comply with the California Business and Professions Code sections 4600 *et seq.*, any local, state, or federal law, or the provisions of this Chapter may result in revocation of the business's City Registration Certificate.

(b) Issuance. Upon the satisfaction of any Conditional Use Permit zoning requirement, and the provision by the massage business of the foregoing documentation, the City Planner, in consultation with the Chief of Police, shall issue the massage business a City Registration Certificate, which shall be valid for two (2) years from the date of issuance. No reapplication will be accepted within one (1) year after an application or renewal is denied or a certificate is revoked. City Registration Certificates may not be issued to a Massage Business seeking to operate at a particular location if:

(1) another Massage Business is or was operating at that particular location and that Massage Business is currently serving a suspension or revocation pursuant to Section 4.05.110, during the pendency of the suspension or one year following revocation;

(2) another Massage Business is or was operating at that particular location and that Massage Business has received a Notice of Suspension, Revocation or fine issued pursuant to Sections 4.05.100 and 4.05.110, during the ten day period following receipt of the Notice or while any appeal of a suspension, revocation or fine is pending;

(3) another Massage Business is or was operating at that particular location and that Massage Business has outstanding fines issued pursuant to Section 4.05.100 that have not been paid.

(c) Amendment. A massage business shall apply to the Town to amend its City Registration Certificate within thirty (30) days after any change in the registration information, including, but not limited to, the hiring or termination of certified massage practitioners, the change of the business's address, or changes in the owner's addresses and/or telephone numbers.

(d) Renewal. A massage business shall apply to the Town to renew its City Registration Certificate at least thirty (30) days prior to the expiration of said City Registration Certificate. If an application for renewal of a City Registration Certificate and all required information is not timely received and the certificate expires, no right or privilege to provide massage shall exist.

(e) Fees. There shall be a fee for the registration and certification, and for any amendment or renewal thereof that does not exceed the reasonable cost of providing the service. There shall also be a fee for fingerprinting associated with a background check for owners of a Massage Business who are not CAMTC-certified and who are subject to such background checks pursuant to this Chapter. There shall also be a fee for any appeal specified in this Chapter. The provisions of this section shall not prevent the Town from imposing any other existing fees contained in the Town's Master Fee Schedule and/or from establishing any new fees as may be required from time to time.

(f) Transfer. A City Registration Certificate shall not be transferred except with the prior written approval of the City Planner, in consultation with the Chief of Police. A written request for such transfer shall contain the same information for the new ownership as is required for applications for registration pursuant to this section. In the event of denial, notification of the denial and reasons therefore shall be provided in writing and shall be provided to the applicant by personal delivery or by registered or certified mail. A City Registration Certificate may not be transferred during any period of suspension or one year following revocation pursuant to Section 4.05.110, during the ten day period following a Massage Businesses' receipt of a Notice of Suspension, Revocation or fine issued pursuant to Sections 4.05.100 and 4.05.110 or while any appeal of a suspension, revocation or fine is pending. Further, a City Registration Certificate may not be transferred until all outstanding fines issued pursuant to Section 4.05.100 have been paid.

4.05.050 Operating Requirements.

No person shall engage in, conduct, carry on, or permit any Massage within the Town of Colma, unless all of the following requirements are met:

(a) CAMTC-certification shall be worn by and be clearly visible on the Massage Practitioner's person during working hours and at all times when the Massage Practitioner is inside a massage business or providing outcall massage.

(b) Massage shall be provided or given only between the hours of 7:00 a.m. and 9:00 p.m. No massage business shall be open and no massage shall be provided between 9:00 p.m. and 7:00 a.m. A massage commenced prior to 9:00 p.m. shall nevertheless terminate at 9:00 p.m., and, in the case of a massage business, all clients shall exit the premises at that time. It is the obligation of the massage business, to inform clients of the requirement that services must cease at 9:00 p.m.

(c) A list of the services available and the cost of such services shall be posted in the reception area within the massage premises, and shall be described in readily understandable language. Outcall service providers shall provide such a list to clients in advance of performing any service. No owner, manager, operator, or responsible managing employee shall permit, and no massage practitioner shall offer or perform, any service other than those posted or listed as required herein, nor shall an operator or a massage practitioner request or charge a fee for any service other than those on the list of services available and posted in the reception area or provided to the client in advance of any outcall services.

(d) A copy of the CAMTC certificate of each and every Massage Practitioner employed in the business shall be displayed in the reception area or similar open public place on the premises. CAMTC certificates of former employees and/or contractors shall be removed as soon as those massage practitioners are no longer employed by or offering services through the massage business.

(e) For each Massage service provided, every massage business shall keep a complete and legible written record of the following information: the date and hour that service was provided; the service received; the name or initials of the employee entering the information; and the name of the Massage Practitioner administering the service. Such records shall be open to inspection and copying by police officers, or other Town officials charged with enforcement of this chapter. These records may not be used by any Massage Practitioner or operator for any purpose other than as records of service provided and may not be provided to other parties by the Massage Practitioner or operator unless otherwise required by law. Such records shall be retained on the premises of the massage business for a period of two (2) years and be immediately available for inspection during business hours.

(f) Massage businesses shall at all times be equipped with an adequate supply of clean sanitary towels, coverings, and linens. Clean towels, coverings, and linens shall be stored in enclosed cabinets. Towels and linens shall not be used on more than one (1) client, unless they have first been laundered and disinfected. Disposable towels and coverings shall not be used on more than one (1) client. Soiled linens and paper towels shall be deposited in separate, approved receptacles.

(g) Wet and dry heat rooms, steam or vapor rooms or cabinets, toilet rooms, shower and bath rooms, tanning booths, whirlpool baths and pools shall be thoroughly cleaned and disinfected as needed, and at least once each day the premises are open, with a disinfectant approved by the County Health Officer, or the Town. Bathtubs shall be thoroughly cleaned after each use with a disinfectant approved by the County Health Officer, or the Town. All walls, ceilings, floors, and other physical facilities for the business must be in good repair, and maintained in a clean and sanitary condition.

(h) Instruments utilized in performing massage shall not be used on more than one (1) client unless they have been sterilized, using approved sterilization methods.

(i) All massage business operators and their employees, including Massage Practitioners, shall wear clean, non-transparent outer garments. Said garments shall not expose their genitals, pubic areas, buttocks, or chest, and shall not be worn in such manner as to expose the genitals, pubic areas, buttocks, or chest. For the purposes of this section, outer-garments means a garment worn over other garments and does not include garments like underwear, bras, lingerie or swimsuits.

(j) No person shall enter, be, or remain in any part of a massage business while in possession of an open container of alcohol, or consuming or using any alcoholic beverage or drugs except pursuant to a prescription for such drugs. The owner, operator, responsible managing employee, or manager shall not permit any such person to enter or remain upon such premises.

(k) No massage business shall operate as a school of massage, or use the same facilities as that of a school of massage.

(l) No massage business shall place, publish or distribute, or cause to be placed, published or distributed any advertising matter that depicts any portion of the human body that would reasonably suggest to prospective clients that any service is available other than those services listed as an available service pursuant to section 4.05.050(c), nor shall any massage business employ language in the text of such advertising that would reasonably suggest to a prospective client that any service is available other than those services as described in compliance with the provisions of this chapter.

- (m) No massage shall be given unless the client's genitals are, at all times, fully covered. A Massage Practitioner shall not, in the course of administering any massage, make physical contact with the genitals or private parts of any other person regardless whether the contact is over or under the persons clothing.
- (n) Where the business has staff available to assure security for clients, and massage staff are behind closed doors, the entry to the reception area of the massage business shall remain unlocked during business hours when the business is open for business or when clients are present.
- (o) No massage business located in a building or structure with exterior windows fronting a public street, highway, walkway, or parking area shall, during business hours, block visibility into the interior reception and waiting area through the use of curtains, closed blinds, tints, or any other material that obstructs, blurs, or unreasonably darkens the view into the premises. For the purpose of this sub-section, there is an irrebuttable presumption that the visibility is impermissibly blocked if more than 10 percent of the interior reception and waiting area is not visible from the exterior window.
- (p) All signs shall be in conformance with the current ordinances of the Town.
- (q) Minimum lighting consisting of at least one (1) artificial light of not less than forty (40) watts shall be provided and shall be operating in each room or enclosure where massage services are being performed on clients, and in all areas where clients are present.
- (r) Ventilation shall be provided in accordance with applicable building codes and regulations.
- (s) Hot and cold running water shall be provided at all times.
- (t) Adequate dressing, locker and toilet facilities shall be provided for clients.
- (u) A minimum of one (1) wash basin for employees shall be provided at all times. The basin shall be located within or as close as practicable to the area devoted to performing of massage services. Sanitary towels shall also be provided at each basin.
- (v) Pads used on massage tables shall be covered with material acceptable to the County Health Officer, or the Town.
- (w) All massage businesses shall comply with all state and federal laws and regulations for handicapped clients.
- (x) A Massage Practitioner shall operate only under the name specified in his or her CAMTC certificate. A massage business shall operate only under the name specified in its City Registration Certificate.
- (y) No massage business shall allow any person to reside within the massage business or in attached structures owned, leased or controlled by the massage business.
- (z) Other than custodial or maintenance staff, no persons shall be permitted within the premises of a massage business between the hours of 11:00 p.m. and 6:00 a.m.

4.05.060 Inspection by Officials.

The investigating and enforcing officials of the Town of Colma, including but not limited to the Police, Chief of Police, City Planner, and/or County Health Officer, or their designees, shall have the right to enter the premises from time to time during regular business hours for the purpose of making reasonable inspections to observe and enforce compliance with building, fire,

electrical, plumbing or health regulations, and to enforce compliance with applicable regulations, laws, and statutes, and with the provisions of this chapter. A fee may be charged for any safety inspections.

4.05.070 Notifications.

(a) A massage business shall notify the City Planner, or his or her designee, of any changes described in Section 4.05.040 pursuant to the timelines specified therein.

(b) A registrant shall report to the City Planner and the Chief of Police any of the following within 96 hours of the occurrence:

- (1) arrests of any employees or owners of the registrant's massage business for an offense other than a misdemeanor traffic offense;
- (2) resignations, terminations, or transfers of practitioners employed by the registrant's massage business;
- (3) any event involving the registrant's massage business or the massage practitioners employed therein that constitutes a violation of this ordinance or state or federal law.

c) This provision requires reporting to the City Planner and/or Chief of Police even if the massage business believes that the City Planner and/or Chief of Police has or will receive the information from another source.

4.05.080 Exemptions.

(a) The provisions of this chapter shall not apply to the following classes of individuals or businesses while engaged in the performance of their duties:

- (1) Physicians, surgeons, chiropractors, osteopaths, nurses or any physical therapists who are duly licensed to practice their respective professions in the State of California and persons working directly under the supervision of or at the direction of such licensed persons, working at the same location as the licensed person, and administering massage services subject to review or oversight by the licensed person.
- (2) Barbers and beauticians who are duly licensed under the laws of the State of California while engaging in practices within the scope of their licenses, except that this provision shall apply solely to the massaging of the neck, face and/or scalp, hands or feet of the clients.
- (3) Hospitals, nursing homes, mental health facilities, or any other health facilities duly licensed by the State of California, and employees of these licensed institutions, while acting within the scope of their employment.
- (4) Accredited high schools, junior colleges, and colleges or universities whose coaches and trainers are acting within the scope of their employment.
- (5) Trainers of amateur, semi-professional or professional athletes or athletic teams while engaging in their training responsibilities for and with athletes; and trainers working in conjunction with a specific athletic event.
- (6) Individuals administering massages or health treatment involving massage to persons participating in single-occurrence athletic, recreational or festival events, such as health fairs, road races, track meets, triathlons and other similar events; provided, that all of the following conditions are satisfied:

- (A) The massage services are made equally available to all participants in the event;
- (B) The event is open to participation by the general public or a significant segment of the public such as employees of sponsoring or participating corporations;
- (C) The massage services are provided at the site of the event and either during, immediately preceding or immediately following the event;
- (D) The sponsors of the event have been advised of and have approved the provisions of massage services;
- (E) The persons providing the massage services are not the primary sponsors of the event.

(b) Certified Massage Practitioners operating on the premises of the cardroom located in the Town are exempt from the operating requirements contained in Section 4.05.050, with the exception of subsections (c), (e), (h), (l), (m), and (x). This exemption is based on the fact that these Practitioners operate openly on the floor of the cardroom and do not operate in any enclosed or private area.

4.05.090 Unlawful Business Practices may Be Enjoined; Remedies Cumulative.

Any massage business operated, conducted, or maintained contrary to the provisions of this chapter shall constitute an unlawful business practice pursuant to Business & Professions Code Section 17200 *et seq.*, and the City Attorney or District Attorney may, in the exercise of discretion, in addition to or in lieu of taking any other action permitted by this chapter, commence an action or actions, proceeding or proceedings in the Superior Court of San Mateo County, seeking an injunction prohibiting the unlawful business practice and/or any other remedy available at law, including but not limited to fines, attorney's fees and costs. All remedies provided for in this chapter are cumulative.

4.05.100 Administrative Fines.

- (a) Violations. Upon a finding by the City Planner that a business has violated any provision of this chapter, the City Planner may issue an administrative fine of up to five hundred dollars (\$500).
- (b) Separate Violations. Each violation of any provision of this Chapter shall constitute a separate violation. Each client to whom massage is provided or offered in violation of this chapter shall also constitute a separate violation. Each day upon which a massage business remains open for business in violation of this chapter shall also constitute a separate violation.
- (c) Fine Procedures. Notice of the fine shall be served by certified mail with the legal violation and supporting facts. The notice shall contain an advisement of the right to file an appeal with the City Manager or his or her designee contesting the imposition of the fine.
- (d) Appeals. Appeals must be requested in writing, and shall provide facts disputing the violation and may be accompanied by declarations and exhibits. Appeals must be addressed to the City Manager and must be received within ten (10) days of the date appearing on the notice of the fine and a copy of the appeal and any supporting materials must be sent to the City Planner. The City Planner may respond to the appeal in writing within ten (10) days of receipt of the appeal and may provide additional evidence in support of the fine. The City Manager may request, in writing, additional evidence from either the Appellant or the City Planner. The

decision of the City Manager shall be based solely on the materials submitted by the Appellant and the City Planner and be provided by certified mail. The City Manager may sustain the fine, overrule the fine or decrease the amount of the fine. However the total fine shall not be reduced below \$500. The decision will constitute a final administrative order with no additional administrative right of appeal.

(e) Failure to Pay Fine. If said fine is not paid within thirty (30) days from the date appearing on the notice of the fine or of the notice of determination from the City Manager after the decision, the fine may be referred to a collection agency within or external to the Town. In addition, any outstanding fines must be paid prior to the issuance or renewal of any registration.

4.05.110 Suspension and Revocation of City Registration.

(a) Reasons. Certificates of registration may be suspended or revoked by the Chief of Police upon finding any of the following grounds:

(1) A Massage Practitioner is no longer in possession of current and valid CAMTC-certification. This subsection shall apply to a sole proprietor or a person employed or used by a massage business to provide massage.

(2) An owner or sole proprietor: is required to register under the provisions of California Penal Code section 290 (sex offender registration); is convicted of California Penal Code sections 266i (pandering), 315 (keeping or residing in a house of ill-fame), 316 (keeping disorderly house), 318 (prevailing upon person to visit a place for prostitution), 647(b) (engaging in or soliciting prostitution), 653.22 (loitering with intent to commit prostitution), 653.23 (supervision of prostitute); has a business permit or license denied, revoked, restricted, or suspended by any agency, board, city, county, territory, or state; is subject to an injunction for nuisance pursuant to California Penal Code sections 11225-11235 (red light abatement); is convicted of a felony offense involving the sale of a controlled substance; is convicted of any crime involving dishonesty, fraud, deceit, violence, or moral turpitude; or is convicted in any other state of an offense which, if committed in this state, would have been punishable as one or more referenced offenses in this subdivision.

(3) The Town determines that a material misrepresentation was included on the application for a certificate of registration or renewal.

(4) Violations of any of the following occurred on the premises of a massage business or were committed by a Massage Practitioner: California Business and Professions Code sections 4600 *et seq.*; any local, state, or federal law; or the provisions of this chapter.

(b) Procedures. Written notice of the suspension or revocation shall be served on the sole proprietor or owners by certified mail with the legal violation and supporting facts. The notice shall contain an advisement of the right to request an appeal hearing before the San Mateo County License Board.

(c) Time Period of Suspension of Permit. The Chief of Police may suspend a registration for a period between five (5) days and the end of the license term, at his or her discretion.

(d) Effective Date of Suspension or Revocation. Suspension or revocation issued pursuant to subsection (b) will be effective ten (10) days from the date appearing on the order, unless a timely appeal is filed in accordance with subsection (e).

(e) Appeal.

- (1) The decision of the Chief of Police is appealable to the License Board.
- (2) An appeal must be in writing, and be hand-delivered or mailed to the License Board and accompanied by a filing fee of \$1000 that does not exceed the reasonable cost of providing the service.
- (3) An appeal must be received by the License Board on or before the effective date of suspension or revocation provided by subsection (d).
- (4) The filing of a timely appeal will stay a suspension or revocation pending a decision on the appeal by the License Board.
- (5) A hearing shall be scheduled before the License Board within thirty (30) days. Either the Appellant or the Police Chief may request, in writing directed to the Chair of the License Board, a continuance of the hearing. Such requests must be supported by good cause. The decision whether to grant a continuance is at the discretion of the Chair of the License Board, who shall consider whether granting the continuance poses a threat to public health or safety in light of the severity of the violations alleged.
- (6) The decision of the License Board shall be a final administrative order, with no further administrative right of appeal or reconsideration. The License Board may sustain a suspension or revocation, overrule a suspension or revocation, reduce a revocation to a suspension and/or reduce the length of a suspension. However no revocation or suspension shall be reduced to a length of less than a five day suspension. Further the License Board may stay the effective date of any suspension for a reasonable time following a hearing.

(f) Reapplication. No reapplication will be accepted within one (1) year after a certificate is revoked.

(g) Evidence. The following rules shall apply to any hearing required by this section. All parties involved shall have the right to offer testimonial, documentary, and tangible evidence bearing on the issues, to be represented by counsel, and to confront and cross-examine witnesses. Any relevant evidence may be admitted if it is the sort of evidence upon which reasonable persons are accustomed to rely in the conduct of serious affairs. Formal rules of evidence and discovery do not apply to proceedings governed by this chapter. Unless otherwise specifically prohibited by law, the burden of proof is on the registrant in any hearing or other matter under this chapter.

4.05.120 Public Nuisance.

It shall be unlawful and a public nuisance for a massage business to be operated, conducted, or maintained contrary to the provisions of this chapter. The Town may exercise its discretion, in addition to or in lieu of prosecuting a criminal action, to commence proceedings for the abatement, removal, and enjoinder of that business in any manner provided by law.

ARTICLE 4 SEVERABILITY.

Each of the provisions of this ordinance is severable from all other provisions. If any article, section, subsection, paragraph, sentence, clause or phrase of this ordinance is for any reason

held by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance.

ARTICLE 5 NOT A CEQA PROJECT.

The City Council finds that adoption of this ordinance is not a "project," as defined in the California Environmental Quality Act because it does not have a potential for resulting in either a direct physical change in the environment or a reasonably foreseeable indirect physical change in the environment and concerns general policy and procedure making.

ARTICLE 6 EFFECTIVE DATE

This ordinance including the vote for and against the same shall be posted in the office of the City Clerk and on the three (3) official bulletin boards of the Town of Colma within fifteen (15) days of its passage and shall take force and effect thirty (30) days after its passage.

Certification of Adoption

I certify that the foregoing Ordinance No. ### was introduced at a regular meeting of the City Council of the Town of Colma held on May 13, 2015, and duly adopted at a regular meeting of said City Council held on _____, 2015 by the following vote:

Name	Counted toward Quorum			Not Counted toward Quorum	
	Aye	No	Abstain	Present, Recused	Absent
Joanne del Rosario, Mayor					
Diana Colvin					
Helen Fisicaro					
Raquel Gonzalez					
Joseph Silva					
Voting Tally					

Dated _____

Joanne del Rosario, Mayor

Attest: _____
Sean Rabé, City Clerk



ORDINANCE NO. ###
OF THE CITY COUNCIL OF THE TOWN OF COLMA
ORDINANCE AMENDING SUBCHAPTER 3.07 OF THE
COLMA MUNICIPAL CODE, RELATING TO ELECTION
OF SEWER SERVICE CHARGES

The City Council of the Town of Colma does ordain as follows:

ARTICLE 1. CMC SECTION 3.07.030 OF SUBCHAPTER 3.07 AMENDED.

Section 3.07.030, Alternate Procedure, of Subchapter 3.07, Election of Sewer Service Charges for Each Fiscal Year, shall be and hereby is amended as follows:

3.07.030 Alternate Procedure

The Council hereby declares that the procedure established herein for the collection of sewer service charges is an alternative procedure which shall be in addition to the authority provided in Subchapter Three of Chapter Four of the Colma Municipal Code, and in addition to the authority granted to Colma pursuant to any other law. If, for any reason, any premise having a sewer against which a sewer service charge is prescribed does not appear on the tax roll of the County of San Mateo, Colma shall collect said charge by any other procedure available to Colma pursuant to ordinance or law.

ARTICLE 2. CMC SECTION 3.07.07 OF SUBCHAPTER 3.07 AMENDED.

Section 3.07.070, Hearing on Report, of Subchapter 3.07, Election of Sewer Service Charges for Each Fiscal Year shall be and hereby is amended as follows:

3.07.070 Hearing on Report

The City Council shall hold a hearing on the report and the Clerk shall publish notice of said hearing and of the filing of said report once a week for two successive weeks prior to the date set for hearing in a weekly newspaper of general circulation within Colma. The notice shall specify the time and place of the hearing.

ARTICLE 3. SEVERABILITY.

Each of the provisions of this ordinance is severable from all other provisions. If any article, section, subsection, paragraph, sentence, clause or phrase of this ordinance is for any reason held by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance.

ARTICLE 4. NOT A CEQA PROJECT.

The City Council finds that adoption of this ordinance is not a "project," as defined in the California Environmental Quality Act because it does not have a potential for resulting in either

a direct physical change in the environment or a reasonably foreseeable indirect physical change in the environment and concerns general policy and procedure making.

ARTICLE 5. EFFECTIVE DATE.

This ordinance including the vote for and against the same shall be posted in the office of the City Clerk and on the three (3) official bulletin boards of the Town of Colma within 15 days of its passage and shall take force and effect thirty (30) days after its passage.

Certification of Adoption

I certify that the foregoing Ordinance No. ### was introduced at a regular meeting of the City Council of the Town of Colma held on May 13, 2015, and duly adopted at a regular meeting of said City Council held on _____, 2015 by the following vote:

Name	Counted toward Quorum			Not Counted toward Quorum	
	Aye	No	Abstain	Present, Recused	Absent
Joanne del Rosario, Mayor					
Diana Colvin					
Helen Fisicaro					
Raquel Gonzalez					
Joseph Silva					
Voting Tally					

Dated _____

Joanne del Rosario, Mayor

Attest: _____
Sean Rabé, City Clerk



STAFF REPORT

TO: Mayor and Members of the City Council
 FROM: Lori Burns, Human Resources Manager
 Christopher J. Diaz, City Attorney
 VIA: Sean Rabé, City Manager
 MEETING DATE: June 10, 2015
 SUBJECT: Personnel Policy Revisions – Leaves of Absence

RECOMMENDATION

Staff recommends that the City Council adopt the following resolution:

RESOLUTION AMENDING SUBCHAPTER 3.06 OF THE COLMA ADMINISTRATIVE CODE,
 RELATING TO PERSONNEL POLICIES, LEAVES OF ABSENCE PURSUANT TO CEQA
 GUIDELINE 15061(b)(3)

EXECUTIVE SUMMARY

The proposed resolution updates the Town's Personnel Policies contained at Colma Administrative Code Subchapter 3.06 to be consistent with new state law provisions requiring minimum paid sick leave accrual for all Town employees and new state regulations clarifying the California Family Rights Act as modified by the federal Family and Medical Leave Act.

FISCAL IMPACT

These revisions (1) increase the cost of hiring casual, part-time staff as they will now be entitled to minimum paid sick leave pursuant to state law; and (2) possibly increases the Town's sick leave accrual liability as employees on certain leaves will no longer be compelled to use accrued leaves while receiving wage replacement benefits pursuant to state regulations.

ANALYSIS

California Assembly Bill 1522 provides that absent very limited exceptions which do not apply to the Town, all employees must receive minimal paid sick leave. In accordance with the new law, effective July 1, 2015, part-time, casual employees will accrue one hour of sick leave for every thirty hours worked. The proposed revisions also include an accrual cap of forty-eight hours of sick leave or six days and a maximum use of twenty-four hours or three days per 12-months as prescribed by AB 1522. In addition, the new law and proposed revisions expand the qualifying reasons for which an employee may use sick leave to include time off needed to care for certain family members and to deal with the impacts of domestic violence. The new AB 1522

requirements required the modification to the following sections of the Town's Administrative Code: 3.06.070 and 3.06.110-3.06.150.

Other revisions in the proposed resolution are prescribed by state changes in the California Family Rights Act (CFRA). As you may know, in 2008, the U.S. Department of Labor issued revised regulations interpreting the federal Family and Medical Leave Act (FMLA). In response to this, the California Fair Employment and Housing Council just issued revised CFRA Regulations that will take effect on July 1, 2015. The new CFRA Regulations have prompted the following changes:

- Clarifying that employees who are receiving wage replacement benefits are not considered to be on unpaid leave and cannot be required to use any accrued leave.
- Clarifying that the definitions in FMLA and CFRA shall govern if there is an inconsistency between the definitions in the Administrative Code and the FMLA or CFRA.
- Modifying the definition of "Serious Health Condition" to acknowledge leave to care for a family member with a serious health condition.
- Clarifying the definition of inpatient care.
- Clarifying when the Town can seek a second medical opinion regarding the employee's medical condition.
- New language expanding the reinstatement guarantee.
- Clarifying how a "key employee" shall be defined consistent with federal and new state regulations.
- Modifications to acknowledge new express language in the regulations that specifies an employee who obtains FMLA leave fraudulently is not protected by job restoration or maintenance of health benefits.

Council Values

The City Council's adoption of the proposed resolution amending the Town's personnel policies regarding leaves of absence is consistent with the Council adopted value of *honesty* and *integrity* as it revises the Town's policies to be fully consistent with state law.

Sustainability Impact

Complying with state regulations is an important risk management practice that reduces the likelihood of substantial litigation costs and reduces employee turnover.

Alternative

The City Council could choose not to adopt the resolution amending the Town's personnel policies. Doing so is not recommended as it would mean the Town is out of compliance with state law requirements and could face litigation costs associated with out of date policies.

CONCLUSION

Staff recommends adopting the attached resolution.

ATTACHMENT

- A. Resolution



**RESOLUTION NO. 2015-###
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION AMENDING SUBCHAPTER 3.06 OF
THE COLMA ADMINISTRATIVE CODE, RELATING TO
PERSONNEL POLICIES, LEAVES OF ABSENCE
PURSUANT TO CEQA GUIDELINE 15061(B)(3)**

The City Council of the Town of Colma hereby resolves:

ARTICLE 1. CAC SECTION 3.06.030 AMENDED.

Section 3.06.030 is hereby amended to state as follows:

3.06.030 General Rule for Accruing Paid Leave

(a) An employee must be in paid status in order to earn and accrue paid leave of any type. An employee who has exhausted all paid leave shall not earn any paid leave until he or she has returned to paid status.

(b) An employee will not accrue vacation or sick leave, nor will the employee be paid for holidays that occur during the employee's leave of absence except during those periods when the employee is on paid sick leave, Personal Leave or compensatory time off.

ARTICLE 2. CAC SECTION 3.06.050 AMENDED

Section 3.06.050(b) is hereby amended to state as follows:

3.06.050 Coordination of Benefits

(b) When an employee is eligible for benefits under the Workers Compensation Act or the State Disability Act, he/she ~~will use~~ may apply his/her accrued sick leave or other paid leave pro rata to supplement the expected benefit payment, up to a maximum of 100% of the employee's regular pay.

ARTICLE 3. CAC SECTION 3.06.070 AMENDED

Section 3.06.070(a) is hereby amended to state as follows:

3.06.070 General Rules of Eligibility; Prorated Paid Leave

(a) Except as expressly provided herein, regular and probationary employees are eligible for paid leaves provided in this Subchapter, while casual and temporary employees are ~~not~~ eligible for paid leave only for sick leave as defined in Division 3 of this subchapter.

ARTICLE 4. CAC SECTION 3.06.110 AMENDED

Section 3.06.110 is hereby amended to state as follows:

3.06.110 Sick Leave ~~and~~ Eligibility and Accrual

(a) Regular and Probationary Employees

(1) A regular or probationary full-time employee who is full-time paid status shall ~~earn~~ accrue paid sick leave at the rate of eight hours per month. Accruals begin on the first day of employment.

(2) A regular or probationary part-time employee who is in paid status shall ~~earn~~ accrue sick leave prorated at his or her Full-Time Equivalency. ~~While an eligible employee is using sick leave to which he or she is entitled, the employee will be paid at his or her regular rate of pay for each hour of sick leave used.~~ Accruals begin on the first day of employment.

(3) ~~An eligible regular or probationary full-time~~ employee may accrue sick leave up to a maximum of 1,040 hours. An employee who has accrued 1,040 hours of unused sick leave shall not earn additional sick leave unless and until he or she has an accrued balance of less than 1,040 hours of unused sick leave.

(4) A regular or probationary part-time employee may accrue sick leave up to a maximum of 1,040 hours prorated at his or her Full-Time Equivalency. An employee who has accrued 1,040 of unused sick leave prorated to his or her Full-Time Equivalency shall not earn additional sick leave unless and until he or she has an accrued balance of less than the prorated amount of unused sick leave.

(5) All sick leave is paid at an employee's regular rate of pay as of the time of the absence, exclusive of overtime or other irregular pay enhancements.

(b) Casual and Temporary Employees

(1) Effective on the first day of employment or July 1, 2015, a casual or temporary employee shall accrue one hour of sick leave per every 30 hours worked.

(2) A casual or temporary employee may accrue sick leave up to a maximum accrual cap of 48 hours or six days. A casual or temporary employee who has accrued 48 hours or six days of unused sick leave shall not earn additional sick leave unless and until he or she has an accrued balance of less than 48 hours of unused sick leave.

ARTICLE 5. CAC SECTION 3.06.120 AMENDED

Section 3.06.120 is hereby amended to state as follows:

3.06.120 When Sick Leave May Be Used

(a) An eligible employee may use his or her sick leave for any of the following reasons:

(1) An illness or injury which makes the employee unable to fully perform the essential functions of his or her job duties;

(2) For an appointment with a health care provider for preventive care or a medical procedure, provided that if the appointment or procedure is foreseeable, the employee must have made a reasonable effort to schedule it during non-work hours and so as not to unduly disrupt the Town's operations;

(3) To care for a newborn child or a newly placed child; ~~or~~

(4) To care for an ill child, grandchild, parent, parent-in-law, grandparent, sibling, spouse or Registered Domestic Partner who is ill;

(5) To accompany a child, grandchild, parent, parent-in-law, grandparent, sibling, spouse or Registered Domestic Partner to an appointment with a health care provider for treatment, preventive care or a medical procedure; or

(6) To obtain relief or attempt to gain relief or services related to domestic violence, sexual assault or stalking for the purposes described in Labor Code section 230(c) and 231(a).

(b) Usage Restrictions.

Notwithstanding the foregoing:

(1) Absent conditions qualifying for FMLA/CFRA leave, a regular or probationary employee may use up to half his or her annual (i.e. calendar year) sick leave accrual the maximum amount of sick leave to which an employee may use to care for a spouse, child, grandchild, parent, parent-in-law, grandparent, sibling or Registered Domestic Partner shall be equal to six months' worth of his or her accrued and available sick leave in a calendar year.

(2) A casual or temporary employee may use up to 3 days or 24 hours per calendar year for any permissible purpose. Such employee may carry over unused accrued sick leave to the following year, subject to the maximum accrual cap of six days or 48 hours.

(3) A casual or temporary employee who has a break in service of less than one year will have his or her accrued sick leave reinstated and does not need to wait an additional 90 days of employment to use accrued sick leave.

(c) For purposes of this section:

(1) A "child" is a biological, foster or adopted child, a stepchild, a legal ward, a child of a Registered Domestic Partner, or a child of a person standing in the place of a parent; and

(2) A "parent" is a biological, foster, or adoptive parent, a stepparent, ~~or a legal guardian~~ or a person who stood in the place of a parent when the employee was a minor.

[Reference: Labor Code §§ 233, 246]

ARTICLE 6. CAC SECTION 3.06.140 AMENDED

Section 3.06.140 is hereby amended to state as follows:

3.06.140 Sick Leave Not to Extend Family and Medical Leave Period

Nothing in this Division shall extend the maximum period of leave to which an employee is entitled under the California Family Rights Act (CFRA), the federal Family and Medical Leave Act (FMLA), or this Subchapter, whether or not the employee received sick leave compensation during that period.

ARTICLE 7. CAC SECTION 3.06.150 AMENDED

Section 3.06.150(b) is hereby amended to state as follows:

3.06.150 Reporting Requirements

(b) An eligible employee who is on sick leave for a period exceeding three consecutive days may be required to provide a certificate from his or her health care provider verifying the need for the absence from work and releasing the employee to return to duty with or without restrictions. Except where sick leave is taken for an occupational disability, the certificate need not disclose the underlying diagnosis of the patient's condition.

ARTICLE 8. CAC SECTION 3.06.180 AMENDED

Section 3.06.180(a) is hereby amended to state as follows:

3.06.180 Family and Medical Leaves of Absence

(a) The Town provides Family and Medical Leave benefits that are more generous than, and are consistent with, state (the California Family Rights Act – "CFRA") and federal (the Family and Medical Leave Act – "FMLA") leave laws. Specifically, the Town, in its discretion, provides Family and Medical Leave as set forth in this Division, even though there may be fewer than 50 employees at a facility, which is the threshold for providing Family and Medical Leave under law. To the extent that the law does not require the Town to provide Family and Medical Leave, this ~~Division~~ may be repealed at the discretion of the City Council. U.S. Department of Labor regulations implementing the Federal Family and Medical Leave Act of 1993 (FMLA) and the implementing regulations for the California Family Rights Act (CFRA) may be used to supplement the provisions in this division. Unless otherwise provided by this Division, "leave" under this policy shall mean leave pursuant to FMLA and CFRA, as FMLA and CFRA leave shall run concurrently when permitted by law.

ARTICLE 9. CAC SECTION 3.06.190 AMENDED

Section 3.06.190 is hereby amended to state as follows:

3.06.190 Definitions for this Division

As used in this division, ~~the following words and phrases shall mean as prescribed~~ specific terms are defined in the FMLA, CFRA and their respective implementing regulations, and as set forth

below. To the extent any conflict arises between definitions below and definitions set forth in FMLA/CFRA and their regulations, the FMLA/CFRA definitions shall control.

"12-month period" means a rolling 12-month period measured backward from the date the leave is taken and continuous with each additional leave day taken; a "single 12-month period" means a 12-month period which begins on the first day the eligible employee takes FMLA leave to take care of a covered military service member and ends 12 months after that date.

"Child" means a child under the age of 18 years of age, or 18 years of age or older who is incapable of self-care because of a mental or physical disability. An employee's child is one for whom the employee has actual day-to-day responsibility for care and includes a biological, adopted, foster or step-child as well as a child for whom the employee has stood in loco parentis (in place of parents).

"Covered active duty" means:

- (1) In the case of a member of a regular component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country; or
- (2) In the case of a member of a reserve component of the Armed Forces, duty during the deployment of the member of the Armed Forces to a foreign country under a call or order to active duty under certain specified provisions.

"Covered military service" member means:

- (1) A current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status or is otherwise on the temporary disability retired list for a serious injury or illness; or
- (2) A veteran who is undergoing medical treatment, recuperation or therapy for a serious injury or illness and who was a member of the Armed Forces, including a member of the National Guard or reserves, at any time during the period of five years preceding the date on which the veteran undergoes that medical treatment, recuperation or therapy.

"Domestic Partner," as defined by Family Code §§297 and 299.2, shall have the same meaning as "Spouse" for purposes of CFRA Leave.

"Health care provider" means:

- (1) A doctor of medicine or osteopathy who is authorized to practice medicine or surgery by the State of California;
- (2) Individuals duly licensed as a physician, surgeon or osteopathic physician or surgeon in another state or jurisdiction, including another country, who directly treat or supervise treatment of a serious health condition;
- (3) Podiatrists, dentists, clinical psychologists, optometrists and chiropractors (limited to treatment consisting of manual manipulation of the spine to correct a

subluxation as demonstrated by x-ray to exist) authorized to practice in California and performing within the scope of their practice as defined under California State law;

(4) Nurse practitioners and nurse mid-wives, clinical social workers and physician assistants who are authorized to practice under California State law and who are performing within the scope of their practice as defined by California State law;

(5) Christian Science practitioners listed with the First Church of Christ, Scientist in Boston Massachusetts; and

(6) Any health care provider from whom an employer or group health plan's benefits manager will accept certification of the existence of a serious health condition to substantiate a claim for benefits.

"Leave" means leave pursuant to FMLA and CFRA.

"Next of Kin of a covered military service member" means the nearest blood relative other than the covered military service member's spouse, parent or child in the following order of priority: blood relatives who have been granted legal custody of the covered military service member by court decree or statutory provisions, siblings, grandparents, aunts and uncles and first cousins unless the covered military service member has specifically designated in writing another blood relative as his or her nearest blood relative for purposes of military caregiver leave under FMLA.

"Outpatient status" means, with respect to a covered military service member, the status of a member of the Armed Forces assigned to either a military medical treatment facility as an outpatient or a unit established for the purpose of providing command and control if members of the Armed Forces are receiving medical care as outpatients.

"Parent" means the biological, adoptive, step or foster parent of an employee or an individual who stands or stood in loco parentis (in place of parents) to an employee when the employee was a child. This term does not include parents-in-law.

"Serious health condition" means an illness, injury (including but not limited to, on-the-job injuries) impairment, or physical or mental condition of the employee or a child, parent or spouse of the employee that involves ~~any of the following~~ inpatient care or continuing treatment, including but not limited to treatment for substance abuse (and except for certain injuries or illnesses incurred by a member of the Armed Forces as defined later in this section):

(1) Inpatient care (i.e. an overnight stay or admission to the facility with an expectation of an overnight stay, even if later discharged) in a hospital, hospice or residential medical care facility, including any period of incapacity (i.e. inability to work or perform other regular daily activities due to the serious health condition, treatment involved or recovery there from); or

(2) Continuing treatment by a health care provider. A serious health condition involving continuing treatment by a health care provider includes any one or more of the following:

(A) A period of incapacity (i.e., inability to work or perform other regular daily activities) due to serious health condition of more than three full consecutive calendar days and any subsequent treatment or period of incapacity relating to the same condition that also involves:

(i) Treatment two or more times within 30 days of the first day of incapacity, unless extenuating circumstances are certified by a health care provider, a nurse or by a provider of health care services (e.g. a physical therapist) under orders of or on referral by a health care provider. The first in-person treatment visit must take place within seven days of the first day of incapacity; or

(ii) Treatment by a health care provider on at least one occasion which must take place within seven days of the first day of incapacity and results in a regimen of continuing treatment under the supervision of the health care provider. This includes a course of prescription medication or therapy requiring special equipment to resolve or alleviate the health condition. If the medication is over the counter and can be initiated without a visit to a health care provider, it does not constitute a regimen of continuing treatment.

(B) Any period of incapacity due to pregnancy or for prenatal care. This entitles the employee to FMLA leave, but not CFRA leave. Under California law, an employee disabled by pregnancy is entitled to pregnancy disability leave (see section 3.06.300 et seq., of this subchapter).

(C) Any period of incapacity or treatment for such incapacity due to a chronic serious health condition. A chronic serious health condition is one which requires periodic visits (defined as at least twice a year) for treatment by a health care provider or by a nurse, continues over an extended period of time (including recurring episodes of a single underlying conditions), and may cause episodic rather than a continuing period of incapacity (e.g., asthma, diabetes, epilepsy, etc.). Absences for such incapacity qualify for leave, even if the absence lasts only one day.

(D) A period of incapacity which is permanent or long term due to a condition for which treatment may not be effective. The employee or eligible family member must be under the continuing supervision of, but need not be receiving active treatment by, a health care provider.

(E) Any period of absence to receive multiple treatments (including any period of recovery there from) by a health care provider or by a provider of health care services under orders of, or on referral by, a health care provider, whether for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than three consecutive calendar days in the absence of medical intervention or treatment. "Serious Injury or Illness," in the case of a member of the Armed Forces (including a member of the National Guard or Reserves), means an injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces (or existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces) and that

may render the member medically unfit to perform the duties of the member's office, grade, rank or rating. In the case of a veteran who was a member of the Armed Forces, including a member of the National Guard or Reserves, at any time during the period of five years preceding the date on which the veteran undergoes that medical treatment, recuperation or therapy, means a qualifying injury or illness that was incurred by the member in the line of duty on active duty and was aggravated by service in the line of duty on active duty in the Armed Forces (or existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the armed Forces) and that manifested itself before or after the member became a veteran.

ARTICLE 10. CAC SECTION 3.06.200 AMENDED

Section 3.06.200(a) is hereby amended to state as follows:

3.06.200 Eligibility and Duration

(a) To be eligible for Family and Medical Leave, an employee must have at least 12 months of service with the Town and must have worked at least 1,250 hours during the 12-month period preceding the date the leave is to begin. Employment periods prior to a break in service of seven or more years need not be counted in determining whether an employee has been employed for at least 12 months.

ARTICLE 11. CAC SECTION 3.06.220 AMENDED

Section 3.06.220(c) and Section 3.06.220(f) are hereby amended to state as follows:

3.06.220 Procedure for Obtaining Medical and Family Leave

(c) *Recertification.* ~~In all cases~~ Recertification may be required if the employee requests an extension beyond the original certification.

(f) *Second Opinion.* If the Town has a good faith, objective reason to doubt the validity of a certification of the employee's own medical condition, the Town may require a medical opinion of a second health care provider chosen and paid for by the Town. The health care provider designated by the Town will not be the one who is employed on a regular basis by the Town. If the second opinion is different from the first, the Town may require the opinion of a third provider jointly approved by the Town and the employee, but paid for by the Town. The opinion of the third provider will be binding. An employee may request a copy of the health care provider's opinions when there is a second or third medical opinion sought.

ARTICLE 12. CAC SECTION 3.06.270 AMENDED

Section 3.06.270 is hereby amended to state as follows:

3.06.270 Compensation and Benefits

(a) Family and Medical Leave ~~FMLA leave~~ is unpaid leave, but during the leave period, the employee can or may be required to use other forms of paid leave as set forth in this

subchapter. During any absence qualifying for non-pregnancy-related Family and Medical leave that is unpaid, an employee must use his or her accrued paid leave. This includes, but is not limited to, waiting periods applicable to various wage replacement programs such as SDI. Leave periods when an employee is receiving wage replacement benefits (e.g. SDI, PFL or workers' compensation) are not considered unpaid leaves for purposes of this Section.

(b) If an employee is on Family and Medical Leave for his or her own serious health condition, the employee ~~must~~ may use any accrued paid leave, to the extent allowed by other Town policies, during the unpaid portion of the leave (unless the employee is on leave that also qualifies as pregnancy disability leave, in which case the employee is required to use accrued sick leave and has the option of whether to use accrued vacation). For any period of time that the employee is eligible for and is receiving outside wage replacement benefits (e.g., short- or long-term disability benefits, SDI, and/or workers' compensation benefits), the Town will apply accrued paid leave as a supplement to the wage replacement benefit on a pro-rated basis to bring the employee to full compensation.

(c) If an employee is on Family and Medical Leave to care for a family member with a serious health condition, the employee ~~is required to~~ may use accrued paid leave to the extent allowed by other Town policies. For any period of time that the employee is eligible for and is receiving outside wage replacement benefits (e.g., California paid family leave), the Town will apply accrued paid leave as a supplement to the wage replacement benefit on a pro-rated basis to bring the employee to full compensation.

(d) If an employee is on Family and Medical Leave to bond with a new baby, the employee ~~may~~ must use ~~all~~ accrued paid leave to the extent allowed by other Town policies. For any period of time that the employee is eligible for and is receiving outside wage replacement benefits (e.g., California paid family leave), the Town will apply accrued paid leave as a supplement to the wage replacement benefit on a pro-rated basis to bring the employee to full compensation.

(e) In any event, if all paid leave is exhausted, Family and Medical Leave will continue on an unpaid basis for the remainder (if any) of the available 12 weeks. Any Family and Medical Leave, whether paid, unpaid, or a combination thereof, will be counted toward the 12-week leave entitlement. During any period of unpaid leave (i.e. when not using accrued paid leave), employees will not continue to accrue paid leave and will not be paid for holidays that occur during the unpaid leave.

(f) An employee taking Family and Medical Leave will be allowed to continue participating in any health and welfare benefit plans in which he/she was enrolled before the first day of the leave (for up to a maximum of 12 workweeks) at the level and under the conditions of coverage as if the employee had continued in employment for the duration of such leave. The Town will continue to make the same premium contribution as if the employee had continued working, and the employee is expected to continue to pay his or her share of the monthly premiums. An employee who fails to make his or her required premium payment may lose coverage if the payment is more the 30 days late (and upon 15-days advance notice by the Town). The continued participation in health benefits begins on the date leave first begins. Employees are eligible for a maximum of 12 weeks of FMLA benefits continuation during any 12-month period. If leave lasts longer than 12 weeks, then the employee will be placed on COBRA and can opt for continued coverage at his or her own expense. An employee who does not return from leave

may be required, under certain circumstances provided by the law, to reimburse the Town for any employee contributions paid by the Town while the employee was on unpaid leave.

ARTICLE 13. CAC SECTION 3.06.300

Section 3.06.300 is hereby amended to state as follows:

3.06.300 Return to Work and Reinstatement

(a) *Right to Reinstatement.* Upon return from a Family and Medical Leave or a Service Member Family and Medical Leave, an employee will be reinstated to his or original position or to a comparable equivalent position with equivalent pay, benefits, and other employment terms and conditions. An employee is entitled to reinstatement even if the employee has been replaced or the employee's position was restructure to accommodate the employee's absence. However, an employee has no greater right to reinstatement than if the employee had been continuously employed rather than on leave. For example, an employee is not entitled to reinstatement if one of the following conditions exists:

- (1) The employee's job has ceased to exist for legitimate business reasons
- ~~(2) The employee's job could not be kept open or filled by a temporary employee without substantially undermining the Town's ability to operate safely and efficiently;~~
- (2) The employee has directly or indirectly indicated the employee's intention not to return to the employee's job;
- (3) The employee is no longer able to perform the essential functions of the employee's job with or without reasonable accommodation (The Town will engage in an interactive process with the employee at the conclusion of his or her Family and Medical Leave before reaching this determination); or
- (4) The employee is no longer qualified for the job. (However, if the loss of qualification is due to the employee's temporarily inability to attend a necessary course, renew a license, etc. as the result of the leave, the employee shall be given a reasonable opportunity to fulfill those conditions upon returning to work.)

(b) *Ability to Perform.* When the employee is ready to return to work from an authorized leave of absence under this Division, and where the leave was due to the employee's own condition, the employee must present certification from the employee's physician that the employee is able to safely perform all of the essential functions of the employee's position, or can do so with reasonable accommodation. The Town may require the employee to participate in a fitness-for-duty examination by a doctor selected by the Town before allowing the employee to return to work.

(c) *Placement in Similar Position.* If the Town cannot reinstate an eligible employee to the employee's position held before leave was taken, the Town will offer the employee a substantially similar position provided that:

- (1) A substantially similar position exists and is available;

(2) Filling the available position would not substantially undermine the Town's ability to operate safely and efficiently; and

(3) The employee is qualified for the position.

(d) *Key employee.* A key employee, as defined by 29 C.F.R. 825.217 or 2 Cal.Code Regs. 11089(d)(2), may not be entitled to reinstatement.

(e) *Fraudulently-obtained Leave.* An employee who fraudulently obtains or uses Family and Medical Leave is not protected by job restoration or maintenance of health benefits.

ARTICLE 14. SEVERABILITY.

Each of the provisions of this resolution is severable from all other provisions. If any article, section, subsection, paragraph, sentence, clause or phrase of this resolution is for any reason held by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance.

ARTICLE 15. NOT A CEQA PROJECT.

The City Council finds that adoption of this resolution is not a "project," as defined in the California Environmental Quality Act pursuant to CEQA Guideline 15061(b)(3) because it does not have a potential for resulting in either a direct physical change in the environment or a reasonably foreseeable indirect physical change in the environment and concerns general policy and procedure making.

ARTICLE 16. EFFECTIVE DATE.

This resolution shall take effect immediately upon adoption.

Certification of Adoption

I certify that the foregoing Resolution No. 2015-## was duly adopted at a regular meeting of said City Council held on June 10, 2015 by the following vote:

Name	Counted toward Quorum			Not Counted toward Quorum	
	Aye	No	Abstain	Present, Recused	Absent
Joanne del Rosario, Mayor					
Diana Colvin					
Helen Fisicaro					
Raquel Gonzalez					
Joseph Silva					
Voting Tally					

Dated _____

Joanne del Rosario, Mayor

Attest: _____
Sean Rabé, City Clerk



STAFF REPORT

TO: Mayor and Members of the City Council
FROM: Christopher J. Diaz, City Attorney
VIA: Sean Rabé, City Manager
MEETING DATE: June 10, 2015
SUBJECT: Massage Fees

RECOMMENDATION

Staff recommends that the City Council adopt the following resolution:

RESOLUTION AMENDING COLMA ADMINISTRATIVE CODE, SUBCHAPTER 1.10, MASTER FEE SCHEDULE, RELATING TO MASSAGE PURSUANT TO CEQA GUIDELINE 15061(b)(3)

EXECUTIVE SUMMARY

The proposed resolution would amend the Town's Master Fee Schedule to impose fees relating to the regulation of massage business establishments. These fees would be consistent with the ordinance the City Council introduced at its May 13, 2015 City Council meeting, and that it is expected to adopt at its June 10, 2015 City Council meeting.

FISCAL IMPACT

The proposed resolution would impose fees to enable the Town to recover the costs involved with regulating massage business establishments. It is anticipated that the proposed fees will be less than or identical to the Town's cost, but in no event will the fees exceed the Town's reasonable cost.

BACKGROUND

On May 13, 2015, the City Council of the Town of Colma introduced an ordinance amending Subchapter 4.05 relating to massage businesses. It is anticipated that this ordinance will be formally adopted at the City Council's regular meeting on June 10, 2015.

In the ordinance, certain fees are imposed on a massage businesses and this amendment to the Town's Master Fee Schedule is intended to detail those fee amounts.

ANALYSIS

The proposed resolution would impose four new fees as follows:

- A registration fee for a new massage business seeking to register with the Town.
- An amendment fee whenever a registered massage business is required to amend its registration consistent with the terms of the new ordinance.
- A renewal fee for a registered massage business seeking to renew its registration. Under the terms of the ordinance, a massage business must renew its registration every two years.
- An appeal fee for an appeal hearing if a registered massage business has its registration revoked under the terms of the ordinance and it seeks to appeal that revocation.

Registration and Renewal Fee

The City Planner is tasked with reviewing an application for registration of a massage establishment. The City Planner is also tasked with reviewing any application for renewing registration. The City Planner is a consultant to the Town and the Town's cost for the City Planner's time is set at \$119 an hour pursuant to the Town's agreement with CSG. The City Planner has estimated that the time to review an application for registration may take up to an hour of time, but could take less in certain circumstances. In order to ensure the cost is fair to an applicant and does not exceed the cost to the Town in reviewing the application, the fee has been set at \$75.00. Thus, the proposed fee does not exceed the Town's reasonable cost of providing the service.

Because a renewal is similar to a new application in that the City Planner will need to verify all requirements again, the fee is also set at \$75.00, the same as for a first time registration. The proposed fee does not exceed the Town's reasonable cost of providing the service for the reasons provided above.

Amendment Fee

The City Planner is also tasked with processing any required amendment to an existing registration. Under the terms of the massage ordinance, a massage business is required to amend its registration if there is a change in ownership or for other reasons. Because the City Planner's time in processing an amendment is not likely to take as long as a new registration or renewal, the fee has been set at \$50.00. As such, the proposed fee amount will not exceed the Town's reasonable cost of providing the service.

Appeal Fee

Finally, the County Licensing Board and County staff are charged under the terms of the ordinance with conducting any appeal hearing requested. The County has informed the Town that the fee should be set at \$1,000 which will allow the County to recover some of its costs. The \$1,000 fee is based on the following costs.

First, the court reporter used for any appeal hearing charges an hourly rate of \$150 per hour. County staff that will be used during the appeal hearing is as follows: (1) Environmental Health Director (\$64-80 per hour); (2) Sheriff's Lieutenant (\$57-71 per hour); (3) Senior Planner (\$46-57 per hour); (4) Deputy County Counsel (advising) (approximately \$78 per hour).

The County estimates that the length of an appeal hearing will vary but that on average hearings will likely be three hours in length. Thus, based on the above costs, the cost for a three hour appeal hearing would be no less than \$1,185 assuming the lower minimum hourly rates noted above. Thus, the proposed fee amount will not exceed the reasonable cost of providing the service.

Values

The City Council's adoption of the resolution amending the Town's Master Fee Schedule is both *responsible* and *fair* as it will ensure that the Town recovers costs involved with regulating massage businesses and it imposes only the Town's reasonable cost in providing this regulation.

Alternatives

The City Council could choose not to adopt the resolution. Doing so would mean that the Town could not recover the costs involved with regulating and registering a massage business establishment.

CONCLUSION

The City Council should adopt the proposed resolution amending the Town's Master Fee Schedule.

ATTACHMENTS

- A. Resolution



RESOLUTION NO. 2015-__
OF THE CITY COUNCIL OF THE TOWN OF COLMA

**RESOLUTION AMENDING COLMA ADMINISTRATIVE CODE,
SUBCHAPTER 1.10, MASTER FEE SCHEDULE, RELATING TO MASSAGE PURSUANT TO
CEQA GUIDELINE 15061(b)(3)**

The City Council of the Town of Colma hereby resolves:

ARTICLE 1. BACKGROUND

(a) On May 13, 2015, the City Council of the Town of Colma introduced an ordinance amending Subchapter 4.05 relating to massage regulation. It is anticipated that this ordinance will be formally adopted at the City Council's regular meeting on June 10, 2015.

(b) In the ordinance, certain fees are imposed on a massage business and this amendment to the Town's Master Fee Schedule is intended to detail those fee amounts.

ARTICLE 2. SUBCHAPTER 1.10 AMENDED

Subchapter 1.10 of Chapter One of the Colma Administrative Code is hereby amended as follows:

1.10.800	<i>MASSAGE ESTABLISHMENTS</i>	
1.10.802	Massage Establishment Registration	\$75.00
1.10.804	Massage Establishment Renewal	\$75.00
1.10.806	Massage Establishment Amendment	\$50.00
1.10.808	Massage Establishment Appeal	\$1,000

Legislative History:

Adopted, Res. 97-75, 12/10/1997;
Amended, Res. 98-12, 2/11/1998;
Amended, Res. 2003-62, 11/5/2003
Amended, Res. 2006-29, 6/14/06
Amended, Res. 2007-06, 2/21/07
Amended, Res. 2007-21, 5/16/07
Amended, Res. 2012-22, 6/13/12
Amended, Res. 2012-38, 10/10/12

ARTICLE 3. SEVERABILITY

Each of the provisions of this resolution is severable from all other provisions. If any article, section, subsection, paragraph, sentence, clause or phrase of this resolution is for any reason

held by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remaining portions of this resolution.

ARTICLE 4. NOT A CEQA PROJECT

The City Council finds that adoption of this resolution is not a "project," as defined in the California Environmental Quality Act because it does not have a potential for resulting in either a direct physical change in the environment or a reasonably foreseeable indirect physical change in the environment and concerns general policy and procedure making.

ARTICLE 5. EFFECTIVE DATE

This resolution shall take effect immediately upon adoption.

Certification of Adoption

I certify that the foregoing Resolution No. 2015-21 was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 10, 2015, by the following vote:

Name	Counted toward Quorum			Not Counted toward Quorum	
	Aye	No	Abstain	Present, Recused	Absent
Joanne del Rosario, Mayor					
Diana Colvin					
Helen Fisicaro					
Raquel Gonzalez					
Joseph Silva					
Voting Tally					

Dated _____

Joanne del Rosario, Mayor

Attest: _____
Sean Rabé, City Clerk



STAFF REPORT

TO: Mayor and Members of the City Council

FROM: Michael P. Laughlin, AICP, City Planner
Turhan Sonmez, Associate Planner

VIA: Sean Rabé, City Manager

MEETING DATE: June 10, 2015

SUBJECT: Reconsideration of City Council's Approval of a Funeral Home, Caretaker Unit, and Monument Shop at Golden Hill Memorial Park

RECOMMENDATION

Staff recommends that the City Council adopt the following:

RESOLUTION GRANTING A CONDITIONAL USE PERMIT FOR A FUNERAL HOME, CARETAKER UNIT, AND MONUMENT SHOP; DESIGN REVIEW APPROVAL FOR THE CONSTRUCTION OF A FUNERAL HOME BUILDING; AND A SIGN PERMIT FOR ENTRY SIGNAGE AT GOLDEN HILL MEMORIAL PARK PURSUANT TO CEQA GUIDELINES 15303 AND 15332

EXECUTIVE SUMMARY

On May 13, 2015, the City Council granted Cypress Lawn Cemetery Association's Request for Reconsideration of the City Council's April 8, 2015 approval of a Conditional Use Permit for a Funeral Home, Caretaker Unit, and Monument Shop; Design Review approval for the construction of a funeral home building; and a Sign Permit for entry signage at Golden Hill Memorial Park, and motioned to have the request be heard at the June 10, 2015 Council Meeting. Cypress Lawn Cemetery Association's Request for Reconsideration is attached (Attachment B). It is recommended that the City Council reconsider the item and grant a conditional use permit for the funeral home, caretaker unit, and monument shop, design review approval for the construction of a funeral home, and a sign permit for entry signage at Golden Hill Memorial Park. As documented in this staff report, no environmental or land use impacts will result and the issues raised by Cypress Lawn have been fully addressed.

FISCAL IMPACT

This project will have a positive impact on the Town's budget since funeral home sales made at Golden Hill will be credited to Colma.

BACKGROUND

The City Council approved Cypress Lawn's Request for Consideration on April 8, 2015. This is a new public hearing, therefore, evidence may be taken and a decision made as if the matter were on the floor for the first time.

ANALYSIS

Cypress Lawn's Request for Reconsideration

Cypress Lawn Cemetery Association submitted a written Request for Reconsideration (Attachment B), along with the appropriate fee, on April 17, 2015.

CEQA Exemption

Planning staff found the project to be Categorical Exempt from CEQA Guideline Section 15303, Class 3(c) of the CEQA Guidelines, which reads as follows:

15303. New Construction or Conversion of Small Structures.

Class 3 consists of construction and location of limited numbers of new, small facilities or structures; installation of small new equipment and facilities in small structures; and the conversion of existing small structures from one use to another where only minor modifications are made in the exterior of the structure. The number of structures described in this section are the maximum allowable on any legal parcel. Examples of this exemption include but are not limited to:

(c) A store, motel, office, restaurant or similar structure not involving the use of significant amounts of hazardous substances, and not exceeding 2500 square feet in floor area. In urbanized areas, the exemption also applies to up to four such commercial buildings not exceeding 10,000 square feet in floor area on sites zoned for such use, if not involving the use of significant amounts of hazardous substances where all necessary public services and facilities are available and the surrounding area is not environmentally sensitive.

Staff continues to find that the project qualifies for the above Categorical Exemption based on the following:

Urbanized Area

Staff finds the Town of Colma meets the definition of an urbanized area per CEQA Guideline 15387:

Section 15387. Urbanized Area.

"Urbanized area" means a central city or a group of contiguous cities with a population of 50,000 or more, together with adjacent densely populated areas having a population density of at least 1,000 persons per square mile. A lead agency shall determine whether a particular area meets the criteria in this section either by examining the area or by referring to a map prepared by the U.S. Bureau of the Census which designates the area as urbanized.

Staff referred to an Urbanized Area Outline Map (Census 2000) for the San Francisco Bay Area, which identified Colma as an urbanized area. Additionally, the combined population for the contiguous cities of Daly City, Colma, and South San Francisco exceeds 170,000 people and has an overall population density of 1,000 persons per square mile (Census 2010). Further, these three cities border the City of San Francisco, a densely populated area having an overall population density of 17,160 persons per square mile (Census 2010).

Floor Area Square Footage

The City Council's approval of the Project would authorize a use permit for a funeral home that is 8,359 square feet in floor area and one caretaker unit with a maximum floor area of 750 square feet. Both uses would involve construction of new buildings. The use permit would also authorize the relocation of an existing monument shop. The monument shop is currently located on the ground floor of one of the caretaker units (to be demolished), and operates in a space of approximately 1200 square feet. Prior to demolition, the monument shop will be relocated to a 200 square foot temporary modular unit next to the existing office building, as shown on the site plan. After construction of the new facility, the monument shop will move into the existing 600 square foot office building on-site. Overall, the use permit would authorize the construction of 9,109 square feet of new buildings (8,359 square foot funeral home and 750 square foot caretaker unit), and would allow for the monument shop to be relocated to an existing 600 square foot office for a total 9,709 square feet of uses on-site.

Planning staff considers the funeral home, the caretaker unit, and the monument shop to constitute commercial type uses as the funeral home and monument shop are commercial uses and the caretaker unit is a commercial use on-site to serve the larger commercial use (funeral home and cemetery). As the new commercial buildings together would not exceed 10,000 square feet in size, the project meets the floor area square footage component of the exemption. A caretaker unit might also be similar to a single-family home type use. Single family home type uses are also authorized under the terms of the exemption with up to four such homes allowed in urbanized areas. See, CEQA Guideline 15303(a). Thus, if a caretaker unit is not construed as a commercial use, then the Project authorized one commercial building not exceeding 10,000 square foot in size (funeral home) along with one single-family home (caretaker unit), and the relocation of an existing monument shop commercial use to an existing 600 square foot office on-site. .

Use of Hazardous Substances

The proposed uses use will not involve a significant amount of hazardous substances, as only some hazardous substances will be present at the funeral home use for embalming of bodies. The County of San Mateo Health Department requires a Hazardous Materials Business Plan Program for businesses which handle and/or store hazardous materials equal to or greater than the minimum reportable quantities. These minimum reportable quantities are 55 gallons for liquids, 500 pounds for solids and 200 cubic feet (at standard temperature and pressure) for compressed gases. The Applicant has contacted the County and received confirmation that a Hazardous Materials Business Plan Program is not required since the amount of hazardous substances to be stored onsite is less than the minimum reportable quantities. San Mateo County Health Department has indicated that they will only need to inspect the facility prior to opening, due to the small amount of chemicals to be stored. Chemicals will be stored in secure cabinets and used in one enclosed room and will not create a hazard.

The project is not located on a hazardous waste site based on a review of the Cortese list prepared pursuant Government Code Section 65962.5. There are no hazardous waste sites in the Town of Colma. The site is not known to contain any hazardous materials. Standard condition (aa) addresses review and abatement of hazardous materials if present on the site.

Public Services

Staff finds all necessary public services and facilities are available to serve the site and no construction is required to provide needed services and facilities to the site. In fact, there is access to the project site based on existing roads and infrastructure, and all other public utilities are available to fully serve the site, as the site is currently served by Colma sewer, Cal Water, PG&E, Comcast, Allied Waste and the Colma Fire Protection District. The same utility and service providers will provide utilities and services to the site. Staff has acquired a will-serve letter for the project from California Water Service Company (Attachment C).

Environmental Sensitivity

Finally, planning staff has indicated that the surrounding area is not environmentally sensitive as the project site is surrounded by other commercial uses and cemeteries. The project site sits adjacent to Hillside Boulevard and all land surrounding the project site is land that has been previously disturbed by grading or development and is no longer in its natural state.

Based on the above, the Town's use of CEQA Guideline 15303 to exempt the Project from environmental review was appropriate. Cypress Lawn is alleging impacts associated with traffic, parking, and water supply issues. Planning staff has conducted additional environmental analysis to document that no traffic, parking, or water supply impacts are occurring:

Traffic

The applicant obtained a letter from RKH traffic consultants to assess potential traffic and parking impacts from the new funeral home use. The letter can be found in Attachment D. Traffic on Hillside Boulevard is free flowing at the posted speed and functions at a Level of Service (LOS) of A, even during morning and evening peak periods. Using very conservative assumptions, the project will have no perceivable impact on traffic, and there would be no degradation of service that would warrant any improvements or modification to any roadway or intersection in the vicinity of the project. It should be noted that the new caretaker unit is replacing two existing caretaker units, and the monument shop will relocate from one existing building to another exiting building. Thus, neither the caretaker use or monument shop use will result in new traffic and neither use is being expanded such that new traffic impacts will result.

The applicant's construction manager has indicated that traffic will not be impacted due to construction activity. Demolition of existing structures will occur on-site. Staging and construction activities can also be accommodated on-site. The use of the parking area in front of the site will be used during construction for construction vehicle parking. Any limited use of Hillside Boulevard for construction activity or utility connections will require a standard encroachment permit from the Public Works Department. In addition, condition (cc) requires the Permittee to submit a Traffic Control Plan to the City Engineer for review and approval prior to commencing any work in the public right-of-way. The Plan shall include at least the following: the route(s) that construction trucks shall use to access the property, identification of the access point(s) to the site, any proposed staging area for trucks waiting to enter the site,

traffic management for any work within the improved portion of a public right-of-way, and any proposed traffic controls, such as the use of flaggers to ensure the safe entry and exit of trucks accessing the project site. Throughout the construction period for the project, the Permittee must faithfully implement the approved Traffic Control Plan that will ensure no traffic impacts will result.

Parking

Staff finds there is adequate parking on site to support the Project. Pursuant to Municipal Code Section 5.03.350(b), "[i]n each zone there shall be provided at the time of the erection of any main building or at the time any main building is enlarged or increased in capacity, sufficient off-street parking accommodations with adequate provisions for ingress and egress by standard size automobiles." Planning staff documented that although only 30 designated parking spaces will be provided, Golden Hill also has parking spaces along its internal roads that will provide anywhere from 159 to 245 on-site parking spaces. The proposed funeral home can seat up to 120 and it is planning staff's estimation that 159 to 245 parking spaces on-site is more than sufficient off-street parking to accommodate the Project and still allow for ingress and egress. Staff has prepared diagrams showing adequate parking on-site (Attachement E). Based on the traffic and parking study prepared by Richard Hopper, demand is anticipated to be 80 cars or less. This is consistent with the methodology used in a traffic study used for a local funeral home. It is important to remember that the project will not necessarily increase parking demand since individuals that previously came to the site for a burial, will now likely come for both a service at the funeral home, and then a burial at the cemetery. Further, both the caretaker unit and monument shop are existing uses that will either be reconstructed or re-housed on-site and no new parking demand will be triggered. Both uses would involve minimal parking demand that can be accommodated on-site.

Water

Staff has obtained a will serve letter from California Water Service Company ("Cal Water") that will be providing potable water to the Project site. Under the Governor's current order, Cal Water and its customers in San Mateo County have been directed to reduce water consumption by 8%. Cal Water has not been ordered to place a moratorium on new connections. Even if that were the case, the project would not need a new water connection since there are currently three water connections on-site and the number of connections will be reduced to two. The will serve letter provides proof that Cal Water has sufficient water capacity to serve the Project.

In addition to Categorical Exemption 15303, New Construction or Conversion of Small Structures, Staff finds that a second Categorical Exemption applies to the project, 15332, In-Fill Development Projects, to provide an additional basis as to why the project is exempt from environmental review under the terms of CEQA:

15332. In-Fill Development Projects.

Class 32 consists of projects characterized as in-fill development meeting the conditions described in this section.

(a) The project is consistent with the applicable general plan designation and all applicable general plan policies as well as with applicable zoning designation and regulations.

The project site has a general plan designation as "cemetery" and is designated for cemetery uses. The site is also zoned for cemetery and agricultural use under the town's "G" zoning. Within this zoning designation, the Colma Zoning Code allows for a cemetery use and uses incidental to the cemetery use, including a funeral home and caretaker unit. A funeral establishment is a use that is incidental to a cemetery use, and four of Colma's cemeteries have been granted funeral home uses under six conditional use permits. Further, a caretaker unit is also a use that is incidental to a cemetery use as it houses the caretaker that provides services on-site. Provided that the proposed project complies with conditions of Use Permit approval, the uses would be consistent with the goals and objectives of the Colma General Plan and the Zoning Ordinance. Specifically, the Land Use Element of the General Plan states the importance of cemeteries as a primary land use, and that any new buildings visible from public roads incorporate Spanish/Mediterranean architecture (Policy 5.02.3110) of which the project satisfies this policy.

(b) The proposed development occurs within city limits on a project site of no more than five acres substantially surrounded by urban uses.

Per the Project Data Calculations on page A0.0 of the project plans (Attachment F), the proposed development is a redevelopment and development of approximately 40,700 square feet of land area (less than one acre).

(c) The project site has no value as habitat for endangered, rare or threatened species.

The Colma General Plan Open Space and Conservation Element does not identify any endangered, rare or threatened species on the subject site. Further, the project site sits adjacent to Hillside Boulevard and all land surrounding the project site is land that has been previously disturbed by grading or development and is no longer in its natural state to support any habitat for endangered, rare or threatened species.

(d) Approval of the project would not result in any significant effects relating to traffic, noise, air quality, or water quality.

The following additional discussion is included by topic to substantiate this finding:

Traffic and Parking

As discussed above, the project will not create any significant effects related to traffic or parking.

Noise

The project will not increase operational noise. The existing buildings are used for caretaker purposes, office use and monument sales. The new facilities will be used for a funeral home and replace two existing caretaker units. There will be a temporary increase in noise due to construction. However, this noise will be managed through Town requirements specified in Section 5.04.120 of the Municipal Code which prohibit any construction noise exceeding 85 decibels from occurring between eight p.m. and seven a.m. if within 500 feet from a residential use. The closest residential use is over 3,100 feet away; therefore, the Building Official will determine if the above described Town requirements shall be required. There

are no other sensitive uses in the vicinity that would be impacted by any intermittent and temporary construction noise.

Air Quality

The Bay Area Air Quality Management District (BAAQMD) adopted updated CEQA Air Quality Guidelines, including new thresholds of significance and screening criteria in June 2010, and revised them in May 2011 (the 2011 Guidelines). The air quality discussion below uses the previously adopted 2011 screening criteria that is based on the thresholds in the 2011 Guidelines to determine the air quality impacts. The 2011 screening criteria and thresholds are based on substantial evidence identified in BAAQMD's 2009 Justification Report.

The new building is a commercial chapel use combined with office and sales use. Since office use has a lower screening threshold than a place of worship (chapel use) or residential use, office use would be the most conservative screening criteria. The following limits are noted:

New Project Square Footage: 8,359 square feet, plus possible caretaker unit of no more than 750 square feet. Note: Relocation of monument shop to existing 600 square foot office is not new square footage for construction or a new use for the building since it will be going from cemetery office .

- Office Operational Criteria, Pollutant Screening Size: 346,000 square feet (for NOX, oxides of nitrogen)
- Office Operational Greenhouse Gas (GHG) Screening Size: 53,000 square feet
- Office Construction Criteria: 277,000 square feet (for ROG, reactive organic gases)

- Place of Worship Operational Criteria, Pollutant Screening Size: 439,000 square feet (for NOX, oxides of nitrogen)
- Place of Worship Operational Greenhouse Gas (GHG) Screening Size: 61,000 square feet
- Place of Worship Construction Criteria: 277,000 square feet (for ROG, reactive organic gases)

Since the project falls well below the screening thresholds for both an office and place of worship, the project will not have a significant air quality impact and an air quality analysis is not warranted.

Water Quality

The proposed improvements will improve on-site water quality through engineered drainage improvements. Current site drainage consists of storm drain outlets that collect water and sheet flow to Hillside Boulevard. New improvements will allow for infiltration of storm water into the ground. In addition, storm water will be cleansed using bio-filtration methods which may include pervious paving materials and the use of "rain gardens" where water is collected and allowed to infiltrate into the ground or be cleansed through sand and gravel and filter fabric before entering existing storm drain improvements. Thus the quantity of run-off will decrease, and the quality of the water leaving the site will be higher. The project will comply with current Regional Water Quality Control Board permit requirements.

- (e) The site can be adequately served by all required utilities and public services.

The site is currently served by Colma sewer, Cal Water, PG&E, Comcast, Allied Waste and the Colma Fire Protection District. The same utility and service providers will provide utilities and services to the site.

ALTERNATIVES

The following courses of action are available to the City Council:

- (1) Approve the Conditional Use Permit, Design Review, and Sign Permit with modified or additional conditions of approval. This alternative may increase or reduce restrictions on the Use Permit to satisfy specific City Council concerns.
- (2) Deny the Conditional Use Permit, Design Review, and/or Sign Permit. This alternative is not recommended since the project is consistent with the General Plan, Zoning and Design Review requirements. In addition, the project has been determined to be exempt from additional environmental review under CEQA, and support for this determination has been provided in this report and attachments. Conditions of approval have been added to assure that the demolition, construction and use of the facilities will be carried out in a manner that does not impact the public health, safety and welfare.

CONCLUSION

Staff recommends the City Council approve the Conditional Use Permit, Design Review, and Sign Permit with the recommended conditions.

ATTACHMENTS

- A. Resolution 2015-_____
- B. Request for Reconsideration
- C. Will Serve Letter from California Water Service Company dated May 8, 2015
- D. Traffic Letter from RKH dated April 28, 2015
- E. Parking Diagram of Golden Hill
- F. Project Plans

RESOLUTION NO. 2015-__
OF THE CITY COUNCIL OF THE TOWN OF COLMA

**RESOLUTION GRANTING A CONDITIONAL USE PERMIT FOR A FUNERAL HOME,
 CARETAKER UNIT, AND A MONUMENT SHOP; DESIGN REVIEW APPROVAL FOR THE
 CONSTRUCTION OF A FUNERAL HOME BUILDING; AND A SIGN PERMIT FOR ENTRY
 SIGNAGE AT GOLDEN HILL MEMORIAL PARK PURSUANT TO CEQA GUIDELINES
 15303 AND 15332**

Property Owner: Wilson Jang for Golden Hill Memorial Park

Location: 2099 Hillside Boulevard

Assessor's Parcel Numbers: 011-056-160/011-360-170

The City Council of the Town of Colma does hereby resolve as follows:

1. Background

- (a) On March 3, 2015, Wilson Jang submitted an application for a Conditional Use Permit for a funeral home, caretaker unit, and monument shop, Design Review approval for the construction of a funeral home, and a Sign Permit for entry signage at Golden Hill Memorial Park;
- (b) A public hearing was held on this matter on April 8, 2015, evidence was taken at the public hearing, and the City Council approved the project;
- (c) A Request for Reconsideration of the project was filed by Cypress Lawn Cemetery Association on April 17, 2015;
- (d) The City Council considered the Request for Reconsideration on May 13, 2015 and the City Council granted Cypress Lawn Cemetery Association's Request for Reconsideration and requested that the hearing be held on June 10, 2015;
- (e) A public hearing was held on June 10, 2015 to reconsider the project approval;
- (f) The City Council has considered the staff report and evidence presented at the public hearing.

2. Findings.

The City Council finds that:

Finding Related to CEQA

- (a) This application was reviewed pursuant to the requirements of the California Environmental Quality Act (CEQA), and staff determined that the project is considered Categorical Exempt from further environmental review under Section 15303, Class 3(c), because the proposed project is in an urbanized area, involves construction of commercial buildings not exceeding 10,000 square feet, does not involve the use of significant amounts of hazardous substances, all public services and facilities are available, and the surrounding area is not environmentally sensitive.

Additionally, the project is considered Categorically Exempt from further environmental review under Section 15332, Class 32, because the proposed project is characterized as in-fill development.

Findings Related to Conditional Use Permit for Funeral Home, Caretaker Unit, and Monument Shop Uses

- (b) The proposed uses will be consistent with the provisions of the Colma General Plan and Zoning Ordinance.

The property is designated in the General Plan and Zoning Ordinance for cemetery use. Zoning for the site is "G/DR" Cemetery/Design Review. Within this zoning designation, the Colma Zoning Code allows for a cemetery use and uses incidental to the cemetery use. A funeral home, caretaker unit, and monument shop are all uses that are incidental to a cemetery use. Provided that the proposed uses comply with conditions of approval, the uses would be consistent with the goals and objectives of the Colma General Plan and the Zoning Ordinance.

- (c) Granting the Use Permit will not be detrimental to the public health, safety or public welfare, or materially injurious to the properties or improvements in the vicinity.

Granting of the Use Permit will not be detrimental to the public health, safety or welfare because:

All funeral home activities will be housed indoors and the site can adequately accommodate parking needs and no impacts related to traffic will result from the project. Further, no air quality, noise, or water quality impacts will result as documented in the staff report. The project has been conditioned in such a manner to ensure the public health, safety and welfare is protected. Finally, no noticeable changes from existing operations will be apparent to the public, and the Permittee shall be required to comply with the applicable San Mateo County Hazardous Material Business Plan Program requirements thereby ensuring the public health, safety and welfare.

The proposed caretaker's unit will be a support use for the cemetery and will resemble a single-family residence. Also, the Permittee shall be required to comply with the Town of Colma Property Maintenance Ordinance to ensure the caretaker unit is maintained and does not impact the public welfare.

- (d) All monument shop activities will be housed indoors, except for some monument displays which may be placed outside. The monument shop currently operates in approximately 1200 square feet of area, will move to a 200 square foot modular office during construction, and move into the 600 square foot cemetery office after construction. No noticeable changes from existing operations will be apparent to the public, and the Permittee shall be required to comply with the Town of Colma Property Maintenance Ordinance to ensure the property is maintained and does not impact the public welfare. Existing property uses, large or small, will not be detrimentally affected by the proposed use.

Golden Hill is surrounded by additional memorial parks on all sides. Funeral homes, caretaker units, and monument shops are complementary uses to memorial parks; therefore, existing property uses in the area, large or small, will not be detrimentally

affected by the proposed use. Further, as detailed in the staff report, the project site can adequately accommodate parking needs and no impacts related to parking will result from the project that would impact surrounding property uses. Further, traffic from the project is not anticipated to cause any impacts to surrounding uses as Hillside Boulevard currently flows at level of service A and the project will only add roughly 25 to 50 vehicle trips during a funeral home event and this would not impact the level of service on Hillside Boulevard or the surrounding area. The caretaker unit and monument shop are both existing uses on-site and no increased parking demand is anticipated as both uses are not expanding beyond existing conditions.

- (e) The granting of the Use Permit will not constitute a grant of special privilege inconsistent with the limitations imposed by the Zoning Ordinance on the existing use of properties, large or small, within the Town of Colma.

Because incidental cemetery uses are permitted with a Use Permit on the Subject Property, the Permittee is not requesting any special consideration and the proposed uses would be subject to conditions similar to those required of other Use Permits. Therefore, granting the Use Permit will not constitute a grant of special privilege inconsistent with the limitations imposed by the Zoning Ordinance on the existing use of properties, large or small, within the Town of Colma.

- (f) The City Council is satisfied that the proposed uses conform to the purpose and intent of the General Plan and Zoning Ordinance.

Incidental cemetery uses are allowed in the Cemetery Zone subject to the issuance of a Conditional Use Permit; therefore, the City Council is satisfied that the proposed uses conform to the purpose and intent of the General Plan and Zoning Ordinance.

- (g) The use will not constitute a nuisance to neighboring persons or properties.

Conditions of the Use Permit will ensure that all activities related to the uses will not negatively impact adjoining uses. The proposed uses can be accommodated on-site. Therefore, the uses will not constitute a nuisance to neighboring persons or properties. A funeral home, caretaker unit, and monument shop are not the kinds of uses that could pose nuisance type conditions unless some unique circumstance is associated with such uses. No unique circumstances exist and all parking can be accommodated on-site. Further, no traffic impacts will result and Hillside Boulevard will continue to flow at level of service A with the project traffic. Finally, no significant air quality impacts are anticipated based on screening criteria established by the Bay Area Air Quality Management District as documented in the staff report. Lastly, no noise impacts are anticipated as operational noise is not likely to increase over existing conditions based on the new funeral home where uses will be conducted indoors and the caretaker unit and monument shop are existing uses on-site that will be reconstructed or re-housed on-site. Also, no construction noise impacts will result based on compliance with Town Municipal Code requirements and sensitive uses not being in close proximity to the project site.

Findings Related to Design Review for Funeral Home

- (a) The architectural, site, and landscape design of the proposed project incorporates design elements adopted for the DR Zone.

The standards adopted for the DR Zone generally address the use of Spanish/Mediterranean design elements for the construction of new buildings and structures, and for comprehensive site and landscape design. Building architecture for the proposed project includes Spanish-Mediterranean elements, including arched openings, stylized columns, tile roofs, a tower element, stucco details, and decorative trim to minimize flat walls. The exterior treatment of the building is stucco. Trees, shrubs, and ground coverings along Hillside Boulevard, and contained within planters in the parking areas, complement the building architecture.

- (b) The architectural, site, and landscape design of the proposed project substantially reflects the intent of the DR zone to achieve a consistent site, landscape, and building design theme for the Town of Colma.

The architectural, site, and landscape design of the proposed project is similar to that of additional sites along Hillside Boulevard containing buildings and landscapes which incorporate Spanish/Mediterranean elements. Together, these sites achieve a consistent site, landscape, and building design theme for the Town of Colma. The proposed project will further extend a Spanish/Mediterranean theme towards the Town's southern border.

Findings Related to Sign Permit

- (a) The signage is consistent with the provisions of the General Plan of the Town of Colma.

The proposed entry signage is allowed with a Sign Permit in areas designated and zoned for cemetery uses. The subject property is designated in the General Plan for cemetery use. The proposed signage is consistent with the provisions of the Colma General Plan, as well as the sign and zoning regulations of the Colma Municipal Code.

- (b) The granting of the sign permit will not be detrimental to the public health, safety or public welfare, or materially injurious to properties or improvements in the vicinity.

The granting of the Sign Permit will not be detrimental to the public health, safety or public welfare or materially injurious to properties or improvements in the vicinity since the signage is reasonably sized (7" individual letters), attractive, non-illuminated and located so as not to create a visibility hazard. The proposed signage will not create a visibility hazard or block other signs.

- (c) Existing property uses, large or small, will not be detrimentally affected by the proposed sign.

Existing property uses, large or small, will not be detrimentally affected by the new signage. Surrounding uses are all related to the cemetery land use, and the signage is consistent with the cemetery land use. Also, the signage is non-illuminated.

(d) The granting of the sign permit will not constitute a grant of special privilege inconsistent with the limitations imposed by Section 4.07.120 of the Sign Ordinance (cemetery signs in the G zone) on the existing use of properties, large or small, within the Town of Colma.

The proposed signage meets the regulations of the Colma Municipal Code. Specifically, cemeteries are permitted flexibility in sign type, size and illumination as long as the signage is dignified and appropriate for the setting. The granting of the Sign Permit will not constitute a grant of special privilege inconsistent with the limitations imposed by the Municipal Code on the existing use of properties, large or small, within the Town of Colma since no variances are requested, and the proposed sign is similar to other signs permitted for cemetery uses in the Town.

(e) The sign will not constitute a nuisance as to neighboring persons or properties.

The proposed signage includes the words "Golden Hill Memorial Park" in 7" letters mounted on the walls on either side of the entry gate. The proposed signage is a tasteful, conventional design consistent with industry standards. The proposed sign conforms to the purpose and intent of the General Plan and Municipal Code of the Town of Colma, and will not constitute a nuisance to neighboring persons or properties.

3. Conditional Use Permit, and Sign Permit Granted, and Funeral Home Design Approved

A Conditional Use Permit for a funeral home, caretaker unit, and monument shop, Design Review Approval for the construction and operation of a funeral home, and a Sign Permit for entry signage at Golden Hill Memorial Park, located at 2099 Hillside Boulevard (APN:011-056-160/011-360-170), is hereby approved, subject to the general terms and conditions set forth in this Resolution and the following project-specific conditions:

Conditional Use Permit

(a) This Use Permit shall specifically allow the use of the property for a cemetery, chapel, funeral home, caretaker unit, and monument shop consistent with the Project Plans entitled "Golden Hills Memorial Park Funeral Home," date stamped March 3, 2015 (with pages A0.0 to A4.0, C1.0 to C3.0 and L1.0), prepared by JST Architects and Cunningham Engineering, and on file in the office of the City Planner. All plans submitted for required permits and subsequent development, construction, operation and use on the site shall be in substantial compliance with these documents, subject to the changes and conditions set out herein. At the time the Permittee applies for Administrative Design Review approval for the new caretaker unit, the design shall be consistent with the Project Plans and any design in excess of 750 square feet shall require an amendment to the Use Permit and further environmental review, if required, under CEQA. Any additional business uses are prohibited unless an amendment to the Use Permit is obtained.

(b) Prior to commencement of the use of the premises as a funeral home, caretaker unit, or monument shop, the Permittee must obtain an inspection and approval by the Colma Fire Protection District of the premises and must install all fire-safety equipment and improvements ordered by the Colma Fire Protection District. Thereafter, the Permittee must maintain all fire-safety equipment and improvements in good working condition.

- (c) At no time shall inventory related to funeral sales block hallways or exits.
- (d) The Permittee shall at all times comply with the standards and regulations set forth by the State Cemetery and Funeral Bureau.
- (e) The Permittee shall at all times comply with the Town's Property Maintenance Ordinance and maintain the exterior of all structures in a tidy appearance, and shall care for and maintain all landscaping in a viable condition. The Permittee shall not allow any nuisance to be maintained at the premises.
- (f) The caretaker unit shall be occupied only by a Golden Hill Cemetery employee and the employee's family. Verification shall be provided upon request of the Town of Colma.
- (g) All funeral home and monument shop activities shall be housed within their respective buildings. Some monuments displays may be placed outside the monument shop.
- (h) The Permittee shall comply with the applicable San Mateo County Hazardous Material requirements.
- (i) The Permittee shall maintain a Town of Colma Business Registration.
- (j) The Permittee shall prepare plans, apply for and receive Administrative Design Review approval for the new caretaker unit, prior to issuance of a Building Permit, subject to the limitations in condition (a) above.

Design Review for Funeral Home

- (k) This approval is for the project presented in the Project Plans entitled "Golden Hills Memorial Park Funeral Home ," date stamped March 3, 2015 (with pages A0.0 to A4.0, C1.0 to C3.0 and L1.0), prepared by JST Architects and Cunningham Engineering, and on file in the office of the City Planner. All plans submitted for required permits and subsequent development, construction, operation and use on the site shall be in substantial compliance with these documents, subject to the changes and conditions set out herein.
- (l) The Permittee shall obtain all necessary building permits.
- (m) Minor changes to the approved plans may be approved administratively by the City Planner or designee. Major changes to the approved plans shall be reviewed by the City Planner or designee to determine whether such changes require submittal and approval of a revision of the project approvals, or whether the changes require new or additional permits.
- (n) Standard parking spaces shall be no smaller than 9' wide and 18' long and compact spaces shall be no longer 8' by 16'. Disabled parking spaces shall meet ADA width and overhead clearance requirements. All perpendicular parking spaces shall be served by an access aisle no smaller than 24' wide.
- (o) Exterior colors and materials for the building must be consistent with plans submitted to and approved by the City Planner. Exterior colors and materials require approval by the City Planner prior to the issuance of a building permit.
- (p) The building shall be provided with an address that is clearly visible from the roadway.

(q) Landscaping shall be primarily as shown in the Project Plans entitled "Golden Hills Memorial Park Funeral Home ," date stamped March 3, 2015 (with pages A0.0 to A4.0, C1.0 to C3.0 and L1.0), prepared by JST Architects and Cunningham Engineering, and on file in the office of the City Planner.

Public Works

(r) *Will-Serve Letters.* Prior to submitting application for a Grading and/or a Building Permit, the Permittee shall provide "will-serve" letters from all utility companies that will provide service to the project.

(s) *Grading Permit.* The Permittee shall fill out a Grading Permit Application form and apply for a Grading Permit from the Engineering Department prior to performing any clearing, grubbing, earth work or site work.

(t) *Encroachment Permit.* The Permittee shall obtain an Encroachment Permit from the Engineering Department prior to performing any work in the public right-of-way, including work on any utilities located within the public right-of-way.

(u) *Financial Guarantees.* The Permittee must post a security bond, cash deposit, or letter of credit in an amount no less than 100% of the estimated cost of all off-site and on-site improvements to guarantee to the Town the faithful performance of all work and all conditions contained or described in the Permit. The financial guarantee shall also include a two-year maintenance provision that provides for 10% of the bond to be held for two years to make any repairs or corrections to the public improvements identified within two years of the improvements being accepted as complete by the City. The estimated cost of the off-site public improvements shall be determined by the City Engineer, and the security must be in a form reasonably satisfactory to the City Attorney.

(v) *Geotechnical Report.* At the time of application for a grading permit, the Permittee shall submit a Soils/Geotechnical Report prepared by a California-registered qualified Soils Engineer licensed to perform geotechnical analysis for City Engineer's review and approval. The plans submitted for permits shall incorporate all recommendations from the approved Soils Report and all construction shall comply with its recommendations.

(w) *Geotechnical Verification.* Along with filing for a grading permit, Permittee shall submit a letter from the Geotechnical Engineer verifying that the plans submitted are in conformance with the Geotechnical report submitted for the project.

(x) *Hydrology Study.* At the time of application for a grading permit, the Permittee shall submit a hydrology study prepared by a California-registered qualified engineer for the City Engineer's review and approval. The hydrology study shall include hydraulic calculations for pipe sizing of all drainage, sanitary sewer and water facilities and shall identify the type of pipe to be used. The plans submitted for permits shall incorporate all recommendations from the approved Hydrology Study and all construction shall comply with its recommendations.

(y) *Runoff Across Property Lines Prohibited.* Runoff shall not be allowed to flow across lot lines or across subdivision boundaries onto adjacent private property without an easement being recorded by the Permittee at no cost to the Town.

(z) *Construction and Demolition Recycling.* The Permittee shall obtain a Demolition Permit from the Colma Building Department, and any other related permit(s) prior to starting any demolition work.

(aa) *Hazardous Materials and Contaminated Soil.* Although the site is not known to contain hazardous materials or contaminated soil, prior to issuance of a grading permit or a demolition permit, the Permittee shall submit a Phase 1 Environmental Assessment report. Prior to commencing any work on the project, the Permittee must remove all hazardous materials and remediate all contaminated soil conditions documented in the report to the satisfaction of the San Mateo County Health Department [or Air District for building demolition which may include asbestos or lead paint]. Prior to the issuance of building permits, the Permittee shall submit certification to the City Engineer that hazardous materials have been removed and that any contaminated soil conditions have been remediated. Best Management Practices (BMP's) shall be installed to prevent any hazardous materials from entering into the storm drain system.

(bb) *Sanitary Sewer Facility Standards.* All sanitary sewer facilities shall be designed in accordance with the Uniform Plumbing Code and the standards of the North San Mateo County Sanitation District (NSMCSD). Permittee shall be responsible to obtain a sewer connection permit from NSMCSD, install any pre-treatment devices as required by NSMCSD prior to connection to the Sewer Main, and pay all associated fees to NSMCSD.

(cc) *Traffic Control Plan.* The Permittee shall submit a Traffic Control Plan to the City Engineer for review and approval prior to commencing any work in the public right-of-way. The Plan shall include at least the following: the route(s) that construction trucks shall use to access the property, identification of the access point(s) to the site, any proposed staging area for trucks waiting to enter the site, traffic management for any work within the improved portion of a public right-of-way, and any proposed traffic controls, such as the use of flaggers to ensure the safe entry and exit of trucks accessing the project site. Throughout the construction period for the project, the Permittee must faithfully implement the approved Traffic Control Plan.

(dd) *Utility Undergrounding.* All utility lines serving the project site shall be installed through underground service connections only.

(ee) *Design of Public Improvements.* All public improvements including grading/ drainage/ driveways/ curbs/ gutters/ sidewalks/ lighting/ planting/ street resurfacing, etc shall be designed in accordance with the Town of Colma standard details and specifications, and installed to the satisfaction of the City Engineer.

(ff) *Stormwater Treatment/ Low Impact Development LID.* This Project shall comply with all requirements of Provisions C.3 and C.6 of the Municipal Regional Stormwater NPDES Permit (MRP), specifically:

- This project is subject to compliance with C-3 requirements of the MRP for Regulated Projects (Projects that create and/or replace 10,000 square feet or more of impervious surface). Design and install appropriate Site Design, Source Control, Low Impact Development (LID), Stormwater Treatment and Construction Best Management Practices (BMP's) as identified in the C.3 and C.6 Development Review Checklist and in substantial conformance with the Conceptual C-3 Stormwater Quality Plans for the project submitted for design review on March 3, 2015.

- The Permittee must subscribe to a regular refuse and recyclable items collection service (minimum pick-up of once per week) for the funeral home, the monument shop, and the caretaker unit. For the funeral home, adequate space for storage of standard containers for depositing trash, green waste and recyclable items awaiting pickup shall be provided in the garage (as shown in the project plans). For the monument shop, adequate space for storage of standard containers for depositing trash, green waste and recyclable items awaiting pickup shall be provided within a screened area along the east wall of the existing office unit. For the caretaker unit, adequate space for storage of standard containers for depositing trash and recyclable items awaiting pickup shall be indicated on the project plans submitted for required Administrative Design Review.
- Interior floor drains shall be plumbed to the sanitary sewer system/ treatment device acceptable to the City Engineer and shall not be connected to storm drains.
- The project design and construction shall provide for fire sprinkler test water to be discharged into landscaped areas or the sanitary sewer system.
- Condensate from air conditioning units shall be directed to landscape areas and/or connected to the sanitary sewer system. Any anti-algal or descaling agents must be properly disposed of.
- Storm drain inlets shall be clearly marked with the words "No Dumping! Flows to Bay," or equivalent, using methods approved by the Town.
- A site specific erosion and sediment control plan (ESC) and Construction Best Management Practices (BMP) plan sheet shall be included in the construction plan set to be submitted for review and approval for a grading permit. Erosion & Sediment Control Measures and Best Management Practices shall be implemented and maintained throughout the duration of construction.

(gg) *Maintenance Agreement for Stormwater Treatment Measures.* For projects incorporating stormwater treatment measures, the Permittee shall enter into a Stormwater Treatment Measures Maintenance Agreement, in accordance with Provision C.3.e of the NPDES permit, which provides, in part, for the following:

- The Permittee accepting responsibility for the adequate installation/construction, operation, maintenance, inspection, and reporting of any on-site stormwater treatment measures being incorporated into the project until the responsibility is legally transferred to another entity; and
- Legal access to the on-site stormwater treatment measures for representatives of the City, the local vector control district, and staff of the Regional Water Quality Control Board, San Francisco Region, for the purpose of verifying the implementation, operation, and maintenance of the on-site stormwater treatment measures and to take corrective action if necessary.

The maintenance agreement shall be recorded at the County Recorder's Office at the Permittee's expense.

(hh) *Water Efficient landscaping requirements.* Drought and pest resistant landscaping shall be installed in compliance with the Town's Ordinance and Water Efficient Landscape Requirements of State AB 1881. Permittee shall submit water usage and efficiency calculations for City Planner's approval.

(ii) *Accessibility and Frontage Improvements.* All proposed walkways/pathways shall comply with ADA and California Title 24 requirements for accessibility.

- Sidewalk fronting the property shall meet accessibility requirements for path of travel width, slopes and clearances. Non-complaint and/or damaged sidewalk along the property frontage shall be replaced and/or reconstructed at the Permittees expense.
- A code compliant accessible ramp shall be installed at the SE corner of the project (Golf Course Rd. intersection).
- Utility cuts and trenches in the public right-of-way shall be restored in conformance with the Town's standard details. Two (2) or more utility trench cuts shall be repaired with a single asphalt patch.

(jj) *Approved Haul Route.* The Permittee shall submit proposed haul route for review and approval by the City Engineer. All contractors and suppliers shall be advised to use the approved haul route in moving materials and equipment to and from the project site.

(kk) *Repairs to Public Improvements.* The Permittee shall be responsible for the cost of repairs to any improvements within the public right-of-way that are damaged during construction. All damage that is a threat to public health or safety, as determined by the City Engineer, shall be repaired immediately.

(ll) *Storage of Materials in Public Roadway.* No materials or equipment shall be stored on the improved portion of any public roadway at any time.

(mm) *Litter Control.* Prior to the end of each work day during construction, the contractor or contractors shall pick up and properly dispose of all litter resulting from or related to the project, whether located on the property, within the public rights-of-way, or properties of adjacent or nearby neighbors.

(nn) A Final Certification from the Civil Engineer shall be submitted certifying that all grading operations complied with the approved Grading Plan.

(oo) The Permittee should contact USA North to assure that there are no utilities that conflict with the proposed improvements (USA North: 811/1-800-227-2600).

Building Code Compliance

(pp) The Permittee shall incorporate the following into plans submitted for Building Permit:

- Occupancy Group: (as defined in the CA Building Code)
- Construction Type (as defined in the CA Building Code)

(qq) Construction shall comply with the following codes:

- 2013 California Building Code
- 2013 California Electrical Code
- 2013 California Mechanical Code
- 2013 California Plumbing Code
- 2013 California Energy Code
- 2013 California Fire Code – as amended by the Town of Colma
- 2013 California Green Building Standards Code

Fire Access

- (rr) The building shall comply with the requirements of the 2013 California Fire Code and the Amendments of the Colma Fire Protection District.
- (ss) The building shall be provided with an Automatic Fire Extinguishing System designed in accordance with NFPA 13, 2013 Edition. A separate application and permit are required for the installation of Fire Sprinklers, Underground Fire Service, Fire Hydrant, and Fire Alarm System.
- (tt) The building shall be provided with an address, located where clearly visible from the street and in numerals a minimum of 6 inches in height 1 inch stroke and of contrasting color to their background.
- (uu) A Knox Key-Lock Box shall be provided at one or more locations, per the request of the Colma Fire District. Please contact Captain Pardini at 650-740-2073 to determine locations and to obtain an application for the key-lock box.
- (vv) All Inspections shall be scheduled a minimum of 48 hours in advance, please call Captain Bill Pardini to schedule. Captain Pardini can be reached at 650-740-2073.
- (ww) Location of the FDC, DDCV/OS&Y, Fire Sprinkler Riser, Fire Alarm Panel, Remote Annunciator (inside main entry) Fire Sprinkler Drain (Shall discharge to landscaping) Knox Key-Lock Box and Building Address shall be identified on plans submitted for Building Permits.
- (xx) A Maximum Occupant Load sign shall be displayed in the chapel.
- (yy) The funeral home building shall have Exit Signs as well as Emergency Egress Illumination – including at the exterior side of all egress doors in accordance with CBC 1006.3 item # 5.

Conditions Applicable to Construction Activities

- (zz) *Posting of Construction Information and Construction Hours.* Prior to commencing any work on the project, including demolition or grading work, the Permittee shall post on the project site in clear view of the public right-of-way, a sign indicating the hours of construction (to be decided by Building Official at time of Building Permit issuance) and a phone number of the Permittee to call for noise complaints.
- (aaa) *Staking of Property Boundaries and Building Corners.* Prior to commencing any work on the project, the Permittee shall have the property boundaries staked by a California-licensed land surveyor or a California-registered qualified engineer. For new buildings, the written verification that the placement of the retaining walls and building comply with the approved site

plan, prepared by a California-licensed surveyor or civil engineer licensed to practice surveying, shall be submitted and found acceptable by the Building Official prior to pouring of any foundation.

(bbb) *Permitted Grading Season.* Grading work shall be limited to the period between April 15 and October 1 unless an alternative schedule is approved in writing by the City Engineer in conjunction with the approval of an Erosion and Sediment Control Plan.

Sign Permit

(ccc) Signage shall be as shown in the Project Plans entitled "Golden Hills Memorial Park Funeral Home," date stamped March 3, 2015 (with pages A0.0 to A4.0, C1.0 to C3.0 and L1.0), prepared by JST Architects and Cunningham Engineering, and on file in the office of the City Planner.

(ddd) The signage shall be maintained in good repair at all times.

(eee) A copy of these conditions of approval shall be included in the building permit plan set.

4. Terms

(a) *Permittee.* As used in this Permit, the word "Permittee" shall mean each person using the property pursuant to the permit granted herein, including successors to the person first obtaining the permit.

(b) *Recordable Covenant; Transfer.* The Town may record this Use Permit with the San Mateo County Recorder. The Use Permit shall run with the land and shall be freely and automatically transferred to each user of the property described herein, subject to each of the specific and general conditions herein.

(c) *Prior Entitlements.* The granting of this Use Permit shall supersede any existing use permits and non-conforming use rights, rendering them null and void. This includes Resolution 94 – 1, if and when the existing monument shop is demolished.

(d) *Amendments.*

(i) The City Planner may, through the administrative process, grant an extension of time to comply with any condition of approval or an amendment to the Sign Permit or a Minor Amendment to the Design Approval or the conditions of the Use Permit. Any other amendment may be granted only by the City Council.

(ii) A Minor Amendment means any approval that would qualify for a categorical exemption under CEQA Guidelines.

(e) *Modification or Revocation for Cause.* The Town may modify or revoke this Permit should it determine that (a) the property is being operated or maintained in a manner that is detrimental to the public health or welfare, is materially injurious to property or improvements in the vicinity, constitutes a public nuisance, or is contrary to any law, code or regulation, or (b) if the user fails to comply with and satisfy the conditions herein.

5. General Conditions

(a) This Permit is conditioned upon the Permittee and each user of the subject property fully and faithfully performing each of the following generally-applicable obligations.

(b) *Duty to Comply With Laws.* The Permittee and each user must comply with all applicable federal, state and municipal laws, codes and regulations. Nothing herein shall be construed as authorizing any approvals under, or any exceptions to any other law, code or regulation, or as authorizing any change to the occupancy classification of the premises or any buildings thereon.

(c) *Indemnification.* The Permittee shall indemnify, pay and hold the Town of Colma harmless from all costs and expenses, including attorney's fees, incurred by the Town or held to be the liability of the Town in connection with the Town's defense of its actions in any proceeding brought in any state or federal court challenging the Town's actions or approval with respect to the Permittee's project.

(d) *Agreement Required.* The Permittee must agree to comply with each and every term and condition herein by counter-signing a copy of this Resolution and returning the counter-signed copy to the City Clerk no later than forty-five (45) days following City Council approval of the permit. If Permittee is not the property owner, then the property owner must consent to use of the property on the terms and conditions herein by counter-signing a copy of this resolution and returning the counter-signed copy to the City Clerk no later than forty-five (45) days following City Council approval of the permit.

Certification of Adoption

I certify that the foregoing Resolution No. 2015-## was duly adopted at a regular meeting of said City Council held on June 10, 2015 by the following vote:

Name	Counted toward Quorum			Not Counted toward Quorum	
	Aye	No	Abstain	Present, Recused	Absent
Joanne del Rosario, Mayor					
Diana Colvin					
Helen Fisicaro					
Raquel Gonzalez					
Joseph Silva					
Voting Tally					

Dated _____

Joanne del Rosario, Mayor

Attest: _____
Sean Rabé, City Clerk

NOTICE OF RIGHT TO PROTEST

The Conditions of Project Approval set forth herein include certain fees, dedication requirements, reservation requirements, and other exactions. Pursuant to Government Code Section 66020(d)(1), these Conditions constitute written notice of a statement of the amount of such fees, and a description of the dedications, reservations, and other exactions. You are hereby further notified that the 90-day approval period in which you may protest these fees, dedications, reservations, and other exactions, pursuant to Government Code Section 66020(a), began on date of adoption of this resolution. If you fail to file a protest within this 90-day period complying with all of the requirements of Section 66020, you will be legally barred from later challenging such exactions.

AGREEMENT

Property Owner/Permittee

The undersigned agrees to comply with each and every condition set forth in this resolution.

Dated: _____
Wilson Jang for Golden Hill Memorial Park

[Notarization of Property Owner's signature recommended]

ATTACHMENT B

Application for Reconsideration Golden Hill Memorial Park April 8, 2015 Approvals

Cypress Lawn Cemetery Association ("Cypress Lawn") is located in the vicinity of Golden Hill Memorial Park ("Applicant"), and will be adversely affected by increased traffic resulting from the new improvements proposed by Applicant. Pursuant to Colma Municipal Code § 5.03.420, Cypress Lawn hereby requests that the Town Council reconsider its April 8, 2015 Resolution findings that the development proposed by Applicant (the "Project") is categorically exempt from the California Environmental Quality Act pursuant to Public Resources Code § 21084(a) and 14 Cal. Code of Regs. § 15300(c) and is consistent with the Colma Municipal Code.

There is a reasonable possibility of significant effects on the environment due to the Project, including but not limited to significant traffic impacts and impacts on public utilities. For example, as a result of the lack of any analysis whatsoever of the additional traffic impacts that will be imposed by the Project there is not substantial evidence in the record to support the Town's findings that the Project complies with the Zoning Code and will not constitute a nuisance to neighboring persons or properties—as can be plainly seen from the floor plan for the Project the Chapel seats 120, and yet the Project appears to propose approximately 21 off-street parking spaces, plainly insufficient to meet the requirements of Municipal Code § 5.03.350(b). In addition, nothing in the April 8, 2015 Staff Report quantifies the additional demand on potable water supplies that will be necessary to support the Project, and as a result there is not substantial evidence in the record to support the Town's finding that the Project will not be detrimental to the public health, safety or welfare.

Cypress Lawn reserves the right to present additional materials in support of this Application for Reconsideration in advance of the Town Council's hearing on the same.

RECEIVED

APR 17 2015

Town of Colma
Planning Dept



TOWN OF COLMA PROJECT PERMIT APPLICATION

Application and Fees (payable to Town of Colma) for:

- | | |
|---|--|
| <input type="checkbox"/> Exemption from CEQA | <input type="checkbox"/> Conditional Use Permit |
| <input type="checkbox"/> Negative Declaration (CEQA) | <input type="checkbox"/> Sign Permit |
| <input type="checkbox"/> EIR (CEQA) | <input type="checkbox"/> Tree Permit |
| <input type="checkbox"/> General Plan Amendment | <input type="checkbox"/> Grading Plan |
| <input type="checkbox"/> Zoning Reclassification | <input type="checkbox"/> Planned Development |
| <input type="checkbox"/> Parcel Map/Lot Line Adjustment | <input type="checkbox"/> Design Review |
| <input type="checkbox"/> Subdivision Map (5 or more lots) | <input checked="" type="checkbox"/> Other Reconsideration of Approvals |
| <input type="checkbox"/> Variance | Conditional Use Permit |

Property Address: 2099 Hillside Boulevard

Assessor's Parcel No.: 011-656-160 / 011-360-170 (found on property tax bill)

Existing Zoning Designation of the Project Site: G - Cemetery

Project Description: Application for reconsideration of Categorical Exemption, Conditional Use Permit, Design Review and Sign Permit approved on April 18, 2015. Please see attached.

Applicant

Name: Cypress Lawn Cemetery Association Telephone No.: (650) 550-8808

Mailing Address: 1370 El Camino Real, Colma, CA 94014

Email Address: kvatner@cypresslawn.com

Name of Person or Entity carrying out the Project

Name: _____ Telephone No.: _____

Mailing Address: _____

Email Address: _____

Property Owner (if other than Applicant)

Name: _____ Telephone No.: _____

Mailing Address: _____

Email Address: _____

This section to be completed by the Planning Department.

Application Submittal Checklist:

- ☒ Fee: \$ 100.00
- ☐ CEQA Fee: \$ _____
- ☐ Required Drawings
- ☐ Supporting Statements

RECEIVED

APR 17 2015

Town of Colma
Planning Dept

Date Rec'd Stamp

Resub. Rec'd Stamp

Planning Dept
Town of Colma

APR 17 2015

RECEIVED

The Town of Colma Planning Department is open Monday - Friday - 8:00 AM to 5:00 PM
1190 El Camino Real, Colma, CA 94014
Telephone: (650) 757-8888 FAX: (650) 757-8890 Email: planning@colma.ca.gov

RECEIVED

APR 17 2015

Town of Colma
Planning Dept

Initial Study Information

Answer yes or no to each of the following questions. Will the proposed project have an effect on any of the items listed below? Please explain the items checked yes; attach additional sheets as necessary.

- | | <u>Yes</u> | <u>No</u> |
|-----|--------------------------|---|
| 1. | <input type="checkbox"/> | <input type="checkbox"/> Change in existing features of lakes, hills or substantial alteration of ground contours? |
| 2. | <input type="checkbox"/> | <input type="checkbox"/> Change in scenic views or vistas from existing residential areas or from public lands or roads? |
| 3. | <input type="checkbox"/> | <input type="checkbox"/> Change in pattern scale or character of development? |
| 4. | <input type="checkbox"/> | <input type="checkbox"/> Create significant amounts of solid waste or litter? |
| 5. | <input type="checkbox"/> | <input type="checkbox"/> Change in amount of dust, ash, smoke, fumes or odors in the vicinity? |
| 6. | <input type="checkbox"/> | <input type="checkbox"/> Alteration of existing drainage patterns or change in water quality or quantity of any lake, stream or ground water aquifer? |
| 7. | <input type="checkbox"/> | <input type="checkbox"/> Substantial change in existing noise and vibration levels in the area? |
| 8. | <input type="checkbox"/> | <input type="checkbox"/> Is the site on filled land or on a slope of ten percent or more? |
| 9. | <input type="checkbox"/> | <input type="checkbox"/> Does the project involve the use or disposal of potentially hazardous materials, such as toxic substances, flammables or explosives? |
| 10. | <input type="checkbox"/> | <input type="checkbox"/> Substantial change in demand for municipal services (police, fire, water, sewer, etc.)? |
| 11. | <input type="checkbox"/> | <input type="checkbox"/> Substantial increase in fossil fuel consumption (electricity, oil, natural gas, etc.)? |

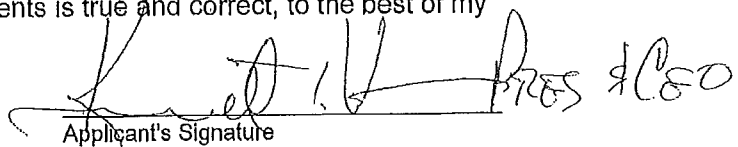
Hazardous Waste and Substances

The project ☐ is ☐ is not located on a site listed by the state or county as a hazardous waste site. (Lists may be reviewed at the City Planner's office.)

Certificate

I certify under penalty of perjury under the laws of the State of California that I am ☐ the applicant ☐ an authorized agent for the applicant and that the information set forth in this application and all attachments is true and correct, to the best of my knowledge and belief.

4/17/2015
Date


Applicant's Signature

I certify that I am the owner of the property affected by the proposed project and that I am fully aware of this application.

Date

Owner's Signature if other than Applicant





CALIFORNIA WATER SERVICE COMPANY

341 NORTH DELAWARE STREET • SAN MATEO, CA 94401-1727

(650) 558-7800 • FAX (650) 342-6865

BAYSHORE DISTRICT

May 8, 2015

Mr. Wilson Jang
Golden Hills Memorial Park Funeral Home
2099 Hillside Blvd
Colma, CA 94014

Re: Will Serve Letter
Golden Hills Memorial Park Funeral Home
2099 Hillside Blvd., Colma

Dear Mr. Jang,

California Water Service Company (*Bayshore*) district ("Cal Water") has determined that water is available to serve the above-referenced project based on the information provided. Cal Water agrees to operate the water system and provide service in accordance with the rules and regulations of the California Public Utilities Commission (CPUC) and the company's approved tariffs on file with the CPUC. This determination of water availability shall remain valid for **two years** from the date of this letter. If construction of the project has not commenced within this **two year** time frame, Cal Water will be under no further obligation to serve the project unless the developer receives an updated letter from Cal Water reconfirming water availability. Additionally, Cal Water reserves the right to rescind this letter at any time in the event its water supply is severely reduced by legislative, regulatory or environmental actions.

Cal Water will provide such potable water at such pressure as may be available from time to time as a result of its normal operations per the company's tariffs on file with the CPUC. Installation of facilities through developer funding shall be made in accordance with the current rules and regulations of the CPUC including, among others, Tariff Rules 15 and 16 and General Order 103-A. In order for us to provide adequate water for domestic use as well as fire service protection, it may be necessary for the developer to fund the cost of special facilities, such as, but not limited to, booster pumps, storage tanks and/or water wells, in addition to the cost of mains and services. Cal Water will provide more specific information regarding special facilities and fees after you provide us with your improvement plans, fire department requirements, and engineering fees for this project.

This letter shall at all times be subject to such changes or modifications by the CPUC as said Commission may, from time to time, require in the exercise of its jurisdiction.

If you have any questions regarding the above, please call me at (650) 558-7862.

Sincerely,

A handwritten signature in dark ink, appearing to read "Leighton Low", written over a horizontal line.

Leighton Low
Construction Superintendent



ATTACHMENT D



Civil and Transportation Engineering

Celebrating 35 years of service in northern California

April 28, 2015

Mr. Wilson Jang, President
Golden Hill Memorial Park, Inc.
2099 Hillside Boulevard
Colma, CA 94014

RE: Proposed funeral home addition

Dear Mr. Jang:

Enclosed is my report on the traffic and parking impacts of your proposed funeral home facility at the Golden Hill Memorial Park on Hillside Boulevard in the Town of Colma. The findings of the analysis show that the addition of the funeral home will not cause a traffic or parking impact on Hillside Boulevard in the vicinity of the new facility.

Should you have any questions with regard to the analysis and the findings, please call me at 650-212-0837 or by e-mail at rhopper@rkhengineering.com.

Sincerely,

RKH

A handwritten signature in black ink that reads 'Richard K. Hopper'.

Richard K. Hopper, P.E.
Principal

encl.

**GOLDEN HILL MEMORIAL PARK
FUNERAL HOME, CARETAKER UNIT AND MONUMENT SHOP
2099 HILLSIDE BOULEVARD
COLMA, CA 94014**

April 28, 2015

PROJECT DESCRIPTION

The project consists of the removal of the existing caretaker's unit and monument shop and the addition of a new facility which will ultimately consist of a 8,395 sq. ft. funeral home and new caretaker's unit and monument shop. The funeral home will have a 120 seat chapel. Twenty-five new on-site parking spaces will be created. See Figure 1, Site Plan, page 2.

EXISTING TRAFFIC CONDITIONS

The project is located on Hillside Boulevard which is classified as an arterial street in the Colma General Plan Circulation Element. See Figure 2, Location Map, page 3. The 2-lane street carries 11,600 vehicles per day. See Figure 3, 24 Hour Traffic Count, page 4. To analyze any traffic impacts of the proposed project a Level of Service Criteria is used based on a Volume-to-Capacity ratio. This criteria is taken from the 2013 San Mateo County/C/CAG Congestion Management Program¹ and is replicated in Table A on page 5. The lane capacity used in the criteria is 1,900 vehicles per hour.

The traffic peak hours of the day occur from 8-9 a.m. and from 5-6 p.m. and during those hours the LOS is A (0.31 and 0.32 V/C respectively).

PROJECT TRAFFIC IMPACTS

For this analysis it will be assumed that the funeral home will generate new traffic even though the traffic to the memorial park for a burial ceremony would likely be almost the same as that generated by an on-site funeral and burial ceremony.

¹ C/CAG 2013 Congestion Management Program, Appendix B, Table B-5, pg. B-8

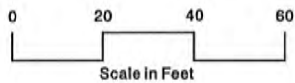
AREA CALCULATIONS	
LOT AREA	10,000.00
IMPERVIOUS AREA	1,500.00
PERMEABLE AREA	8,500.00
PERCENT PERMEABLE	85.00%
PERCENT IMPERVIOUS	15.00%
TOTAL	10,000.00

01 FLOOR PLAN & SITE PLAN

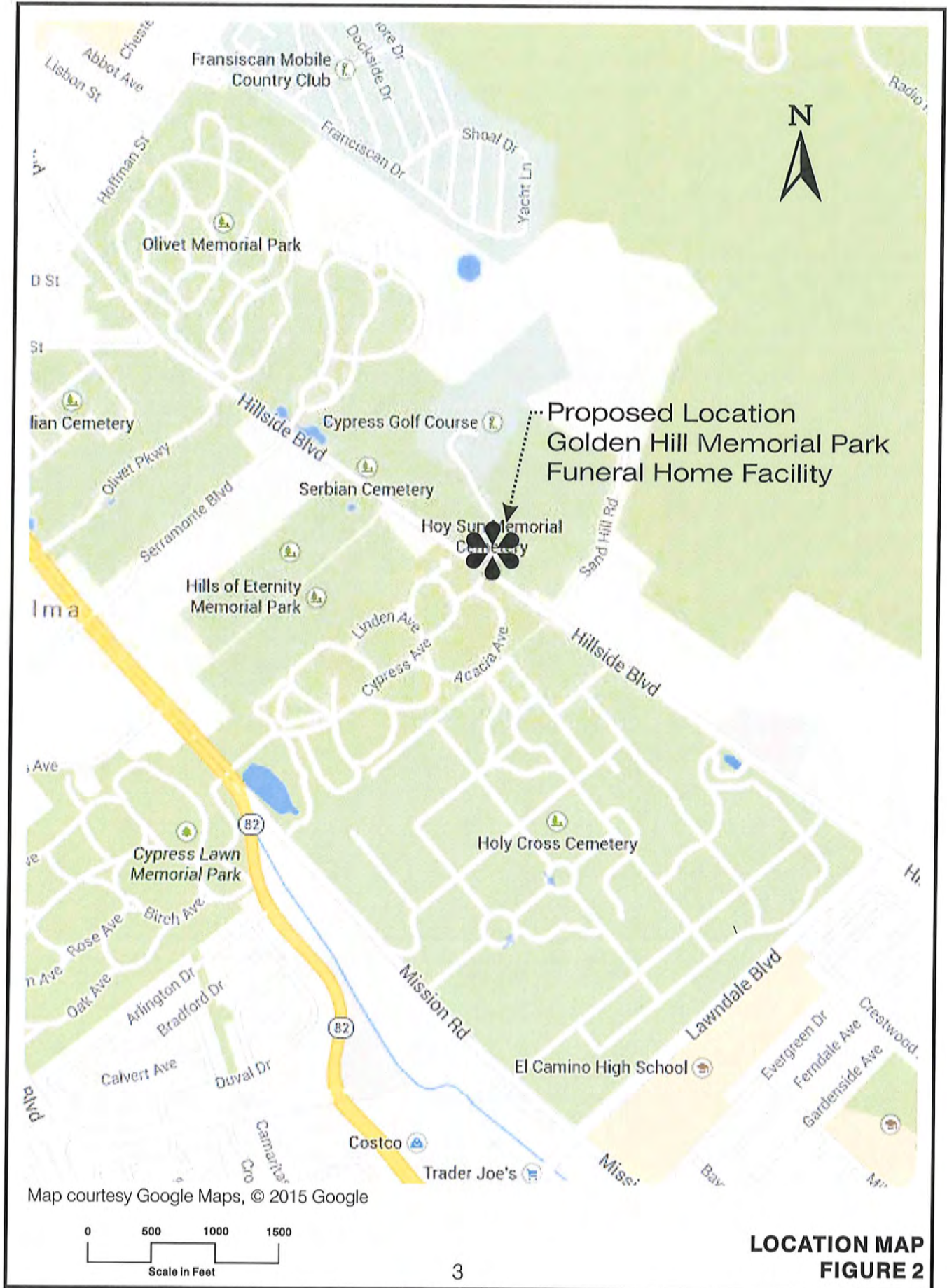


HILLSIDE BLVD.

GOLF LINK ROAD



**SITE PLAN
FIGURE 1**



**LOCATION MAP
FIGURE 2**

24 HOUR TRAFFIC COUNT

LOCATION: Hillside Boulevard
 S/O Cypress Avenue
 CITY: Colma
 DATE: 11/13/2013
 DAY: Wednesday

HOUR	NB	SB	Total	
12MN-1AM	53	50	103	
1-2	28	33	61	
2-3	20	36	56	
3-4	13	33	46	
4-5	31	61	92	
5-6	43	107	150	
6-7	121	253	374	
7-8	317	689	1006	
8-9	357	827	1184	a.m. peak hour
9-10	268	352	620	
10-11	220	222	442	
11AM-12NN	277	238	515	
12NN-1PM	306	265	571	
1-2	299	319	618	
2-3	375	301	676	
3-4	453	331	784	
4-5	536	337	873	
5-6	837	386	1223	p.m. peak hour
6-7	576	304	880	
7-8	247	173	420	
8-9	158	153	311	
9-10	149	140	289	
10-11	108	90	198	
11PM-12MN	68	63	131	
Total: 5860 5763 11623				

Table A: Level of Service Criteria Arterial Streets		
Level of Service	Description	V/C Ratio
A	Free-flow conditions with unimpeded maneuverability.	0.00 to 0.60
B	Reasonable unimpeded operations with slightly restricted maneuverability. Stopped delays are not bothersome.	0.61 to 0.70
C	Stable operations with somewhat more restrictions in making mid-block lane changes than LOS B. Motorists will experience appreciable tension while driving.	0.71 to 0.80
D	Approaching unstable operations where small increases in volume produce substantial increases in delay and decreases in speed.	0.81 to 0.90
E	Operations with significant intersection approach delays and low average speeds.	0.91 to 1.00
F	Operations with extremely low speeds caused by intersection congestion, high delay, and adverse signal progression.	>1.00

The chapel can seat 120 persons. Most funerals average around 50-75 persons and the services are typically between 10:00 a.m. and 3:00 p.m. on a weekday.² The vehicle occupancy is on the order of 1.5-2.0 persons per vehicle so a typical funeral and burial could generate between 25 and 50 vehicle trips. For purposes of this analysis it will be assumed that the new funeral home is fully occupied and that the vehicle occupancy averages 1.5 persons per vehicle. That would mean in the worst case scenario the new funeral home would generate 80 new trip ends coming to the site and 80 vehicle trip ends leaving the site. It is further assumed that the funeral traffic is evenly split with half coming from the northwest and half coming from the southeast on Hillside Boulevard.

Between 10:00 a.m. and 3:00 p.m. the highest hourly traffic volume according to the 2013 count was 676 vehicles. For analysis purposes it is assumed that the base volume of traffic is 676 vehicles per hour for all hours. During the hour of arrival to or departure from the funeral home the traffic impacts are shown in Table B below.

Table B: Level of Service Hillside Boulevard			
Scenario	Volume, veh./hr.	V/C Ratio	LOS
Base Volume	676	0.18	A
Base + Project	716	0.19	A

² Fehr & Peers, "Cypress Lawn Memorial Park New Funeral Home Traffic Impact Study," January 2001

The impact of funeral home generated traffic on Hillside Boulevard will be negligible with no change in LOS.

PROJECT PARKING IMPACTS

For the worst case scenario the new funeral home would generate a parking demand of 80 spaces. As shown on the site plan there will be 25 new parking spaces added around the new funeral home. On Hillside Boulevard there are approximately 45 marked parking spaces within a two minute walking distance (360 ft.) of the proposed funeral home. Additionally the Golden Hill cemetery has the capability of parking over 200 vehicles on its internal roadways.³ The potential supply of parking, both public and private, will approach 275 spaces within a few minutes of walking time from the funeral home. The maximum parking demand of 80 spaces can be easily accommodated within the current and proposed supply of parking spaces.

CONCLUSIONS AND RECOMMENDATIONS

Based on the analysis above it can be concluded that the proposed funeral home will not create an impact to traffic flow on Hillside Boulevard nor will it create an impact to parking on Hillside Boulevard or on-site within the Golden Hill Memorial Park.

No recommendations for modification of the project are proposed.

Richard K. Hopper

Richard K. Hopper, P.E.
Principal



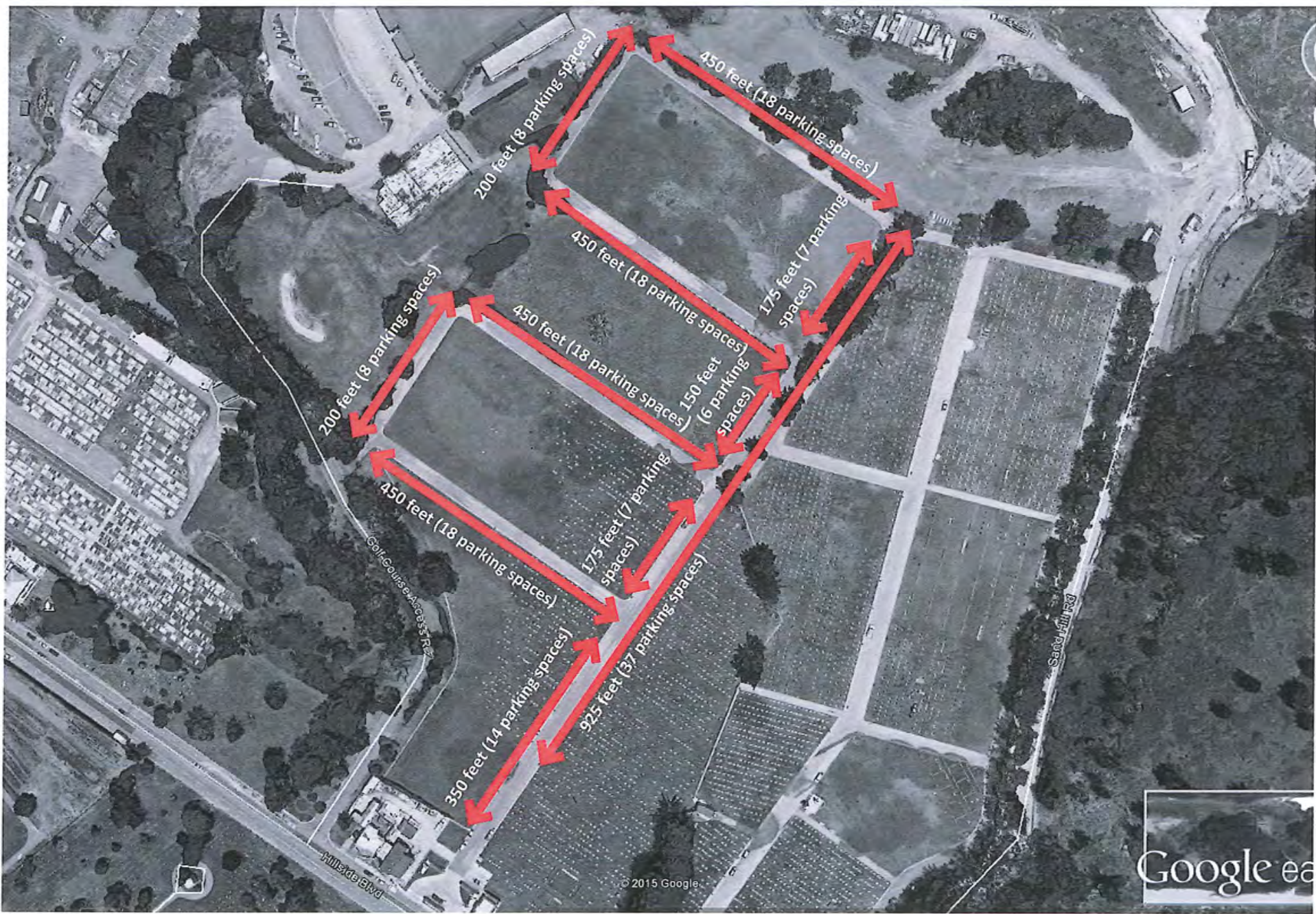
³ Wilson Jang, President, Golden Hill Memorial Park, e-mail dated 4/27/15



On-Site Parking on Internal Roads

Total Available Spaces: At least 159 (assuming 25' parking spaces), but with parking management all drive aisles can accomodate parking on both sides of drive aisle which would add 86 more parking spaces and bring the total number of available spaces to 245.

Internal Road Widths: 28' for main driveway and 18' for other drive aisles





2099 HILLSIDE BOULEVARD
COLMA, CALIFORNIA 94014

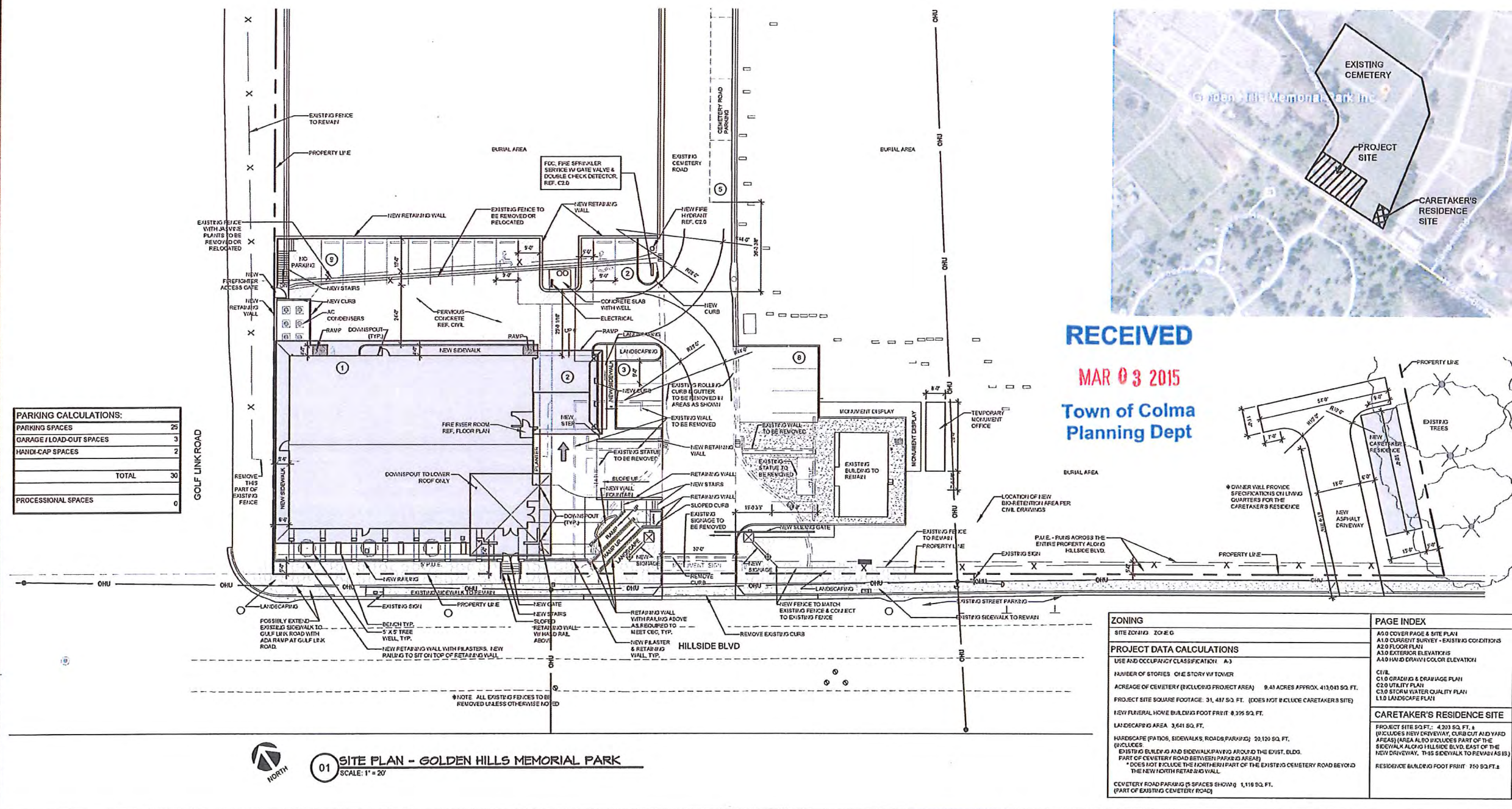
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GOLDEN HILLS MEMORIAL PARK FUNERAL HOME
PRELIMINARY PLAN REVIEW
COLMA, CALIFORNIA

SHEET NO.
A0.0
JOB NUMBER: 14184



Attachment F

AREA CALCULATIONS:	
OFFICE AREA	4,367 SQ. FT.
ASSEMBLY AREA	1,930 SQ. FT.
GARAGE	676 SQ. FT.
CARPORT & PORCHES	1,422 SQ. FT.
TOTAL	8,395 SQ. FT.

01 FLOOR PLAN & SITE PLAN
SCALE: 3/32" = 1'-0"



HILLSIDE BLVD.

GOLF LINK ROAD

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GOLDEN HILLS MEMORIAL PARK FUNERAL HOME
PRELIMINARY PLAN REVIEW
COLMA, CALIFORNIA

SHEET NO.
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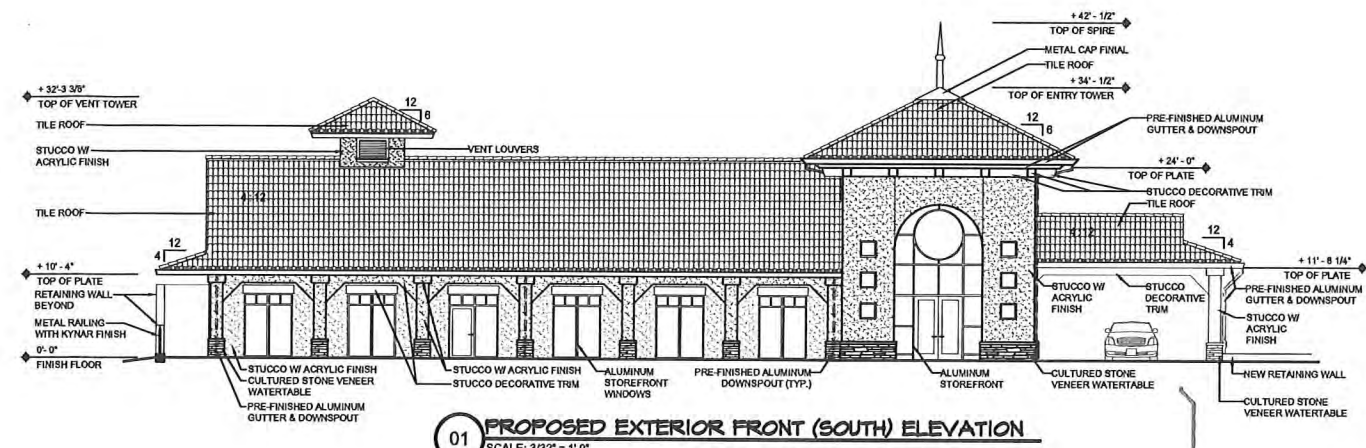
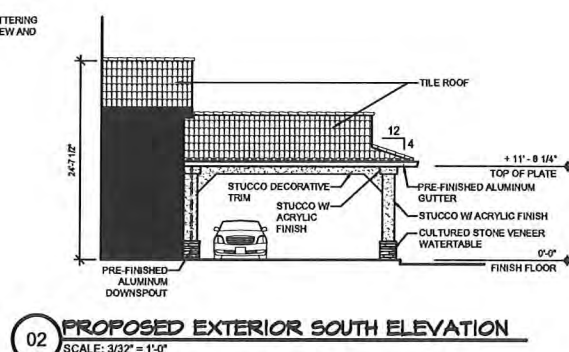
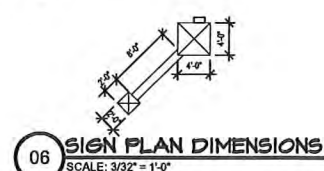
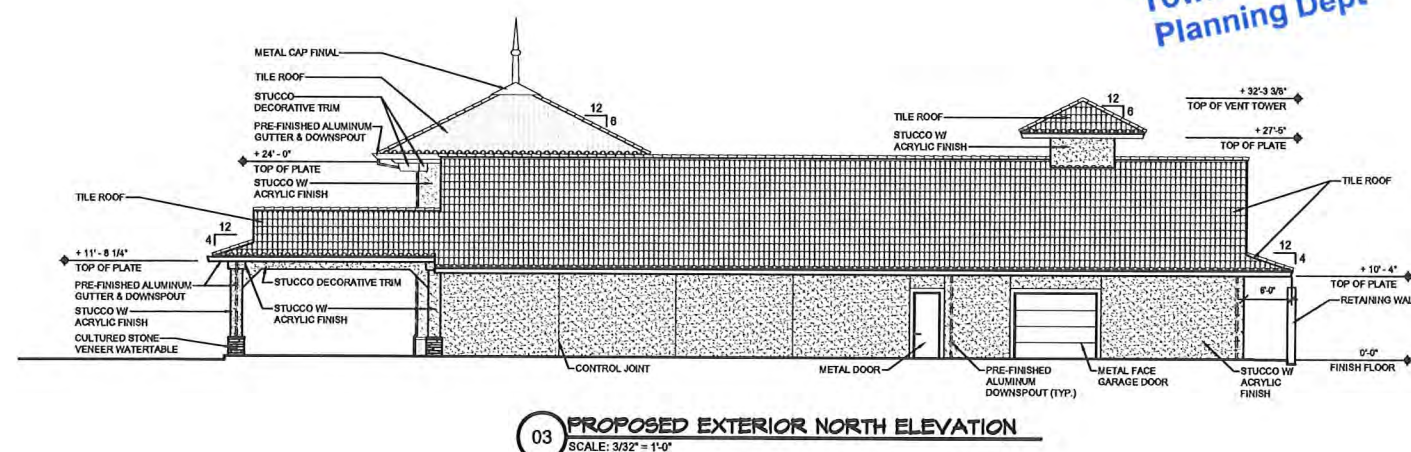
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ISSUE DATE:	
	FEBRUARY 9, 2015
REVISION:	
	MARCH 3, 2015

P:\0314 PROJECT\0314184 Golden Hill Memorial Park Funeral Home\Architectural\Phase 1\0314-02-03 - AFTERNOON - FLOOR PLAN - PER CITY COMMENTS.dwg (2/4/15) Plotted by: Arnette Daula at 3/3/2015 2:30:36 PM with _JST Full Pen Weight.ctb plot style

1. CULTURED STONE VENEER WATERTABLE - TEXAS CREAM COBBLEFIELD
2. STUCCO W/ ACRYLIC FINISH FOR EXTERIOR WALLS - 10612 AUTUMN WHEAT WITH TEXTURE SANDBLAST NTX (SBNTX)
3. STUCCO W/ ACRYLIC FINISH DECORATIVE TRIM - 392 COCONUT SHELL WITH TEXTURE SANDBLAST NTX (SBNTX)
4. CLADDING FOR DOORS, WINDOWS, AND ALUMINUM STOREFRONTS - KYNAR 500 MEDIUM BRONZE
5. FASCIA, SOFFIT, DOWNSPOUTS & GUTTERS - KYNAR 500 MEDIUM BRONZE
6. ROOF TILE - CONCRETE TILE -VILLA 900 CALIFORNIA MISSION BLEND BY BORAL

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GOLDEN HILLS MEMORIAL PARK FUNERAL HOME
PRELIMINARY PLAN REVIEW
COLMA, CALIFORNIA

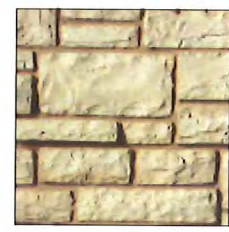
SHEET NO.
A3.0
JOB NUMBER: 14184



1 ARTIST COLOR ELEVATION STUDY
LOOKING FROM HILL SIDE BLVD.
N.T.S.

MATERIALS LEGEND

- 1. CULTURED STONE VENEER WATERTABLE - TEXAS CREAM COBBLEFIELD
- 2. STUCCO W/ ACRYLIC FINISH FOR EXTERIOR WALLS - 10612 AUTUMN WHEAT WITH TEXTURE SANDBLAST NTX (SBNTX)
- 3. STUCCO W/ ACRYLIC FINISH DECORATIVE TRIM - 392 COCONUT SHELL WITH TEXTURE SANDBLAST NTX (SBNTX)
- 4. CLADDING FOR DOORS, WINDOWS, AND ALUMINUM STOREFRONTS - KYNAR 500 MEDIUM BRONZE
- 5. FASCIA, SOFFIT, DOWNSPOUTS & GUTTERS - KYNAR 500 MEDIUM BRONZE
- 6. ROOF TILE - CONCRETE TILE -VILLA 900 CALIFORNIA MISSION BLEND BY BORAL



MATERIAL #1 - WATERTABLE



MATERIAL #2 - EXT. WALLS



MATERIAL #3 - DECORATIVE TRIM



MATERIAL #4 - KYNAR



MATERIAL #5 - ROOF TILE

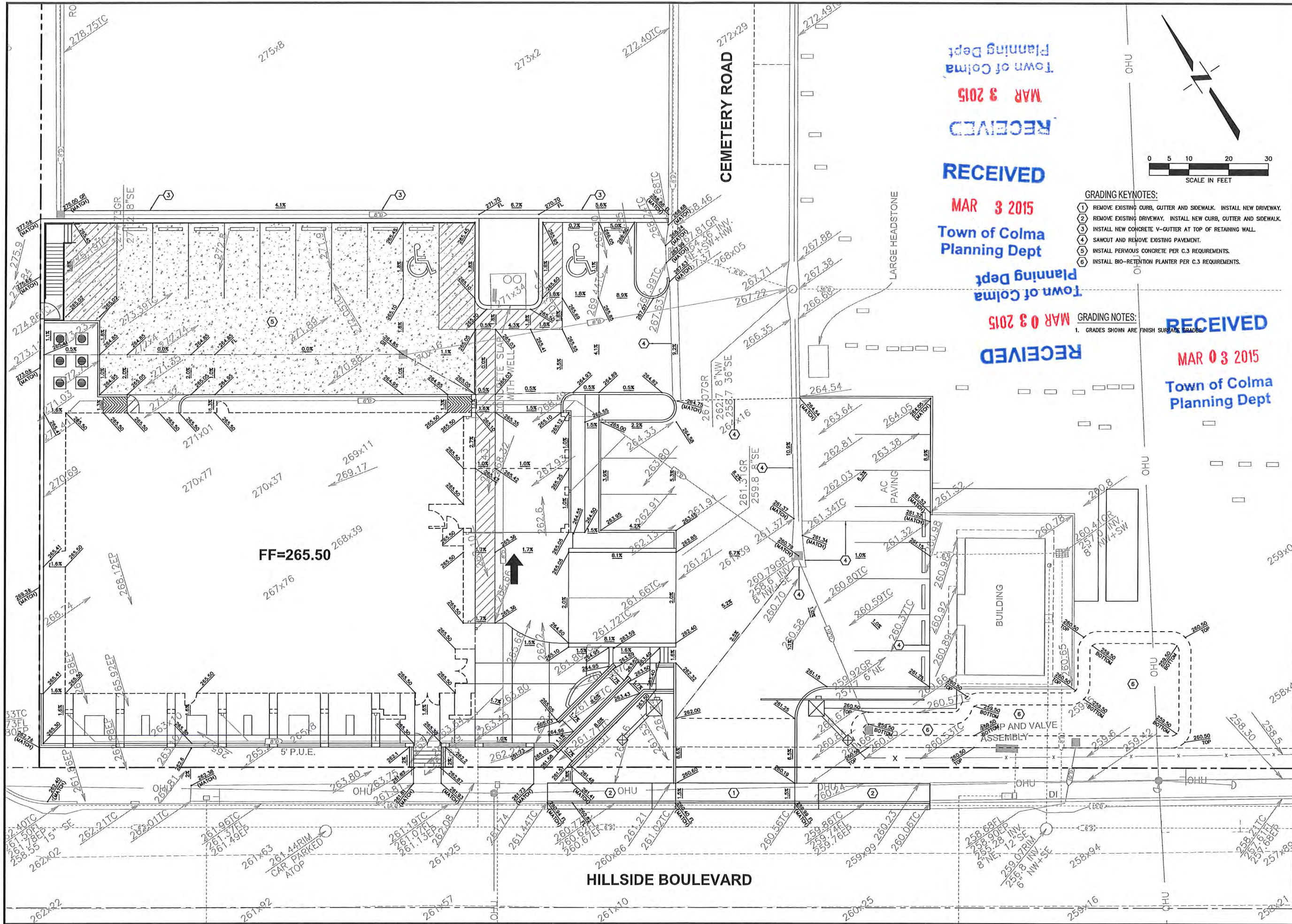
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GOLDEN HILLS MEMORIAL PARK FUNERAL HOME
PRELIMINARY PLAN REVIEW
COLMA, CALIFORNIA

SHEET NO.
A4.0
JOB NUMBER: 14184

P:\2014 PROJECTS\14184 Golden Hills Memorial Park Funeral Home\Architecture\Phase 1\Hand Color Elevation - 2015-01-13.dwg (P) X:38 Plotted by Andrew Doubleday at 1/13/2015 4:58:42 PM with JST Plot Pen Weight 0.00 plot style



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CHECKED BY	CWC					
SCALE	1"=10'					

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Project Planning & Civil Engineering - Landscape Architecture
220 20th Street, Suite 200
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(415) 457-2000

CUNNINGHAM ENGINEERING

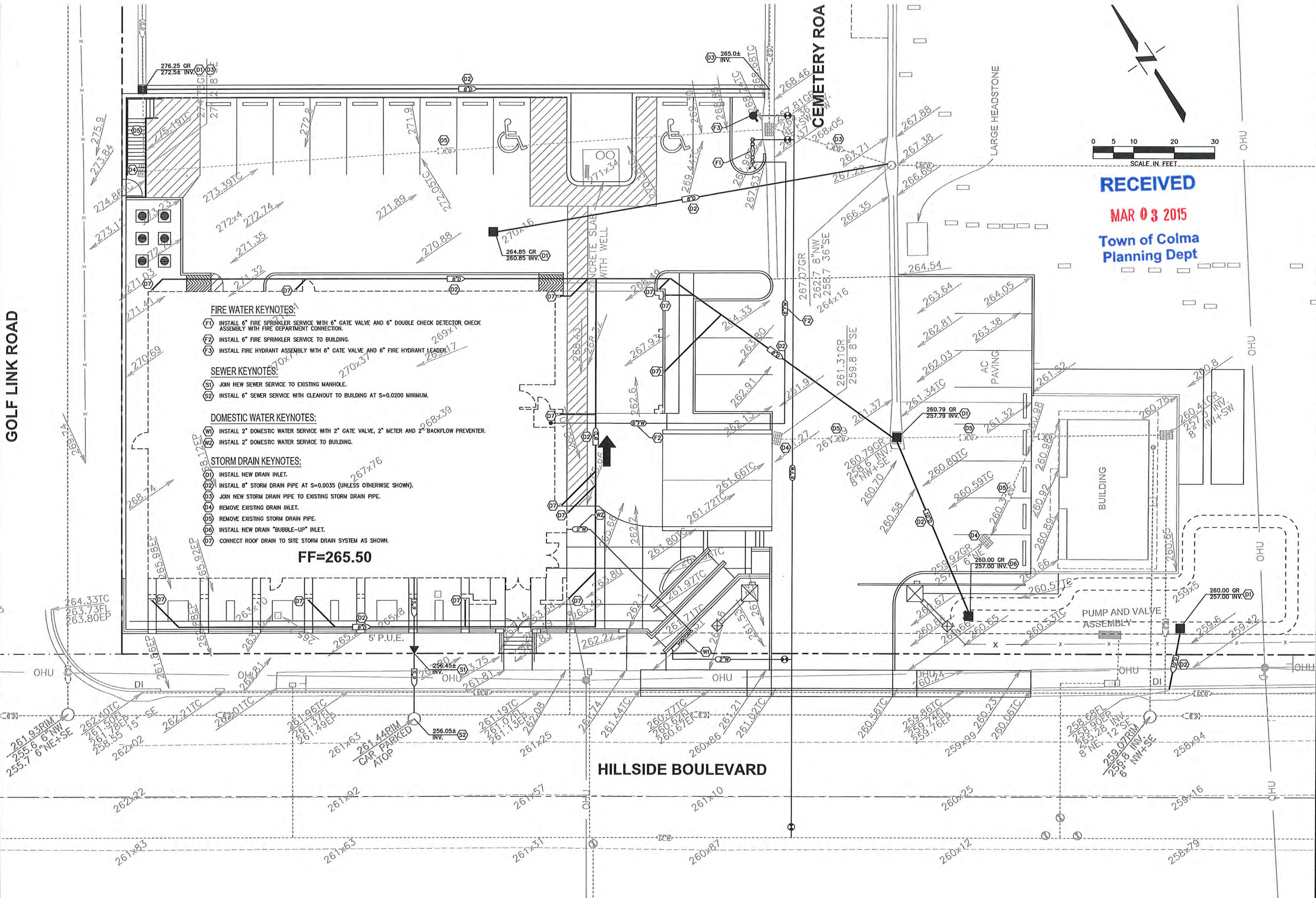
GOLDEN HILL MEMORIAL PARK FUNERAL HOME
PRELIMINARY PLAN REVIEW

PRELIMINARY GRADING & DRAINAGE PLAN
CITY OF COLMA
CALIFORNIA

SHEET
C1.0
OF

DATE: 3/3/2015
JOB NO: 1446.02

GOLF LINK ROAD



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- FIRE WATER KEYNOTES:**
- F1 INSTALL 6" FIRE SPRINKLER SERVICE WITH 6" GATE VALVE AND 6" DOUBLE CHECK DETECTOR CHECK ASSEMBLY WITH FIRE DEPARTMENT CONNECTION.
 - F2 INSTALL 6" FIRE SPRINKLER SERVICE TO BUILDING.
 - F3 INSTALL FIRE HYDRANT ASSEMBLY WITH 6" GATE VALVE AND 6" FIRE HYDRANT LEADER.
- SEWER KEYNOTES:**
- S1 JOIN NEW SEWER SERVICE TO EXISTING MANHOLE.
 - S2 INSTALL 6" SEWER SERVICE WITH CLEANOUT TO BUILDING AT S=0.0200 MINIMUM.
- DOMESTIC WATER KEYNOTES:**
- W1 INSTALL 2" DOMESTIC WATER SERVICE WITH 2" GATE VALVE, 2" METER AND 2" BACKFLOW PREVENTER.
 - W2 INSTALL 2" DOMESTIC WATER SERVICE TO BUILDING.
- STORM DRAIN KEYNOTES:**
- D1 INSTALL NEW DRAIN INLET.
 - D2 INSTALL 8" STORM DRAIN PIPE AT S=0.0035 (UNLESS OTHERWISE SHOWN).
 - D3 JOIN NEW STORM DRAIN PIPE TO EXISTING STORM DRAIN PIPE.
 - D4 REMOVE EXISTING DRAIN INLET.
 - D5 REMOVE EXISTING STORM DRAIN PIPE.
 - D6 INSTALL NEW DRAIN "BUBBLE-UP" INLET.
 - D7 CONNECT ROOF DRAIN TO SITE STORM DRAIN SYSTEM AS SHOWN.

FF=265.50

NO.	DATE	REVISIONS	BY	APPRO.

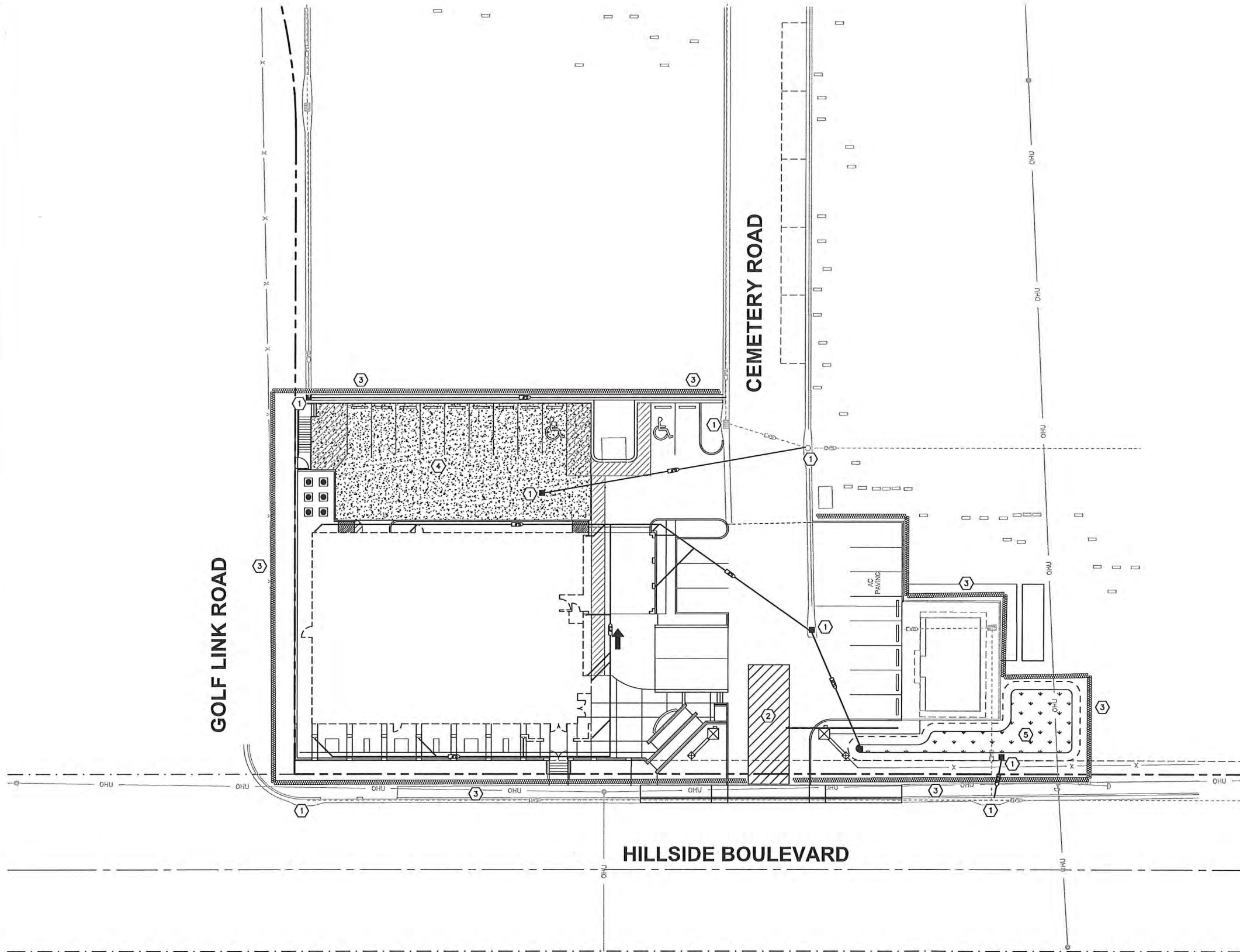
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San Francisco Office
220 Stockton Street, Suite 200
San Francisco, CA 94102

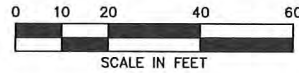
**GOLDEN HILL MEMORIAL PARK FUNERAL HOME
PRELIMINARY PLAN REVIEW**

PRELIMINARY UTILITY PLAN

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OF
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CONSTRUCTION STORMWATER BMP NOTES:

1. CONTROL AND PREVENT THE DISCHARGE OF ALL POTENTIAL POLLUTANTS, INCLUDING PAVEMENT CUTTING WASTES, PAINTS, CONCRETE, PETROLEUM PRODUCTS, CHEMICALS, WASH WATER OR SEDIMENTS, RINSE WATER FROM ARCHITECTURAL COPPER, AND NON-STORMWATER DISCHARGES TO STORM DRAINS AND WATERCOURSES.
2. STORE, HANDLE, AND DISPOSE OF CONSTRUCTION MATERIALS/WASTES PROPERLY TO PREVENT CONTACT WITH STORMWATER.
3. DO NOT CLEAN, FUEL, OR MAINTAIN VEHICLES ON-SITE, EXCEPT IN A DESIGNATED AREA WHERE WASH WATER IS CONTAINED AND TREATED.
4. TRAIN AND PROVIDE INSTRUCTION TO ALL EMPLOYEES/SUBCONTRACTORS RE: CONSTRUCTION BMPs.
5. PROTECT ALL STORM DRAIN INLETS IN VICINITY OF SITE USING SEDIMENT CONTROLS SUCH AS BERMS, FIBER ROLLS, OR FILTERS.
6. LIMIT CONSTRUCTION ACCESS ROUTES AND STABILIZE DESIGNATED ACCESS POINTS.
7. USE TEMPORARY EROSION CONTROLS TO STABILIZE ALL DENUDED AREAS UNTIL PERMANENT EROSION CONTROLS ARE ESTABLISHED.
8. PERFORM CLEARING AND EARTH MOVING ACTIVITIES ONLY DURING DRY WEATHER.
9. PROTECT ADJACENT PROPERTIES AND UNDISTURBED AREAS FROM CONSTRUCTION IMPACTS USING VEGETATIVE BUFFER STRIPS, SEDIMENT BARRIERS OR FILTERS, DIKES, MULCHING, OR OTHER MEASURES AS APPROPRIATE.

CONSTRUCTION STORMWATER BMP KEYNOTES:

1. INSTALL INLET PROTECTION.
2. INSTALL STABILIZED CONSTRUCTION ENTRANCE.
3. INSTALL SILT FENCE AROUND PERIMETER OF SITE.

SOURCE CONTROL MEASURES

1. STORM DRAIN - MARK ON-SITE INLETS WITH THE WORDS 'NO DUMPING! FLOWS TO BAY' OR EQUIVALENT.
2. LANDSCAPING - SELECT DIVERSE SPECIES APPROPRIATE TO THE SITE. INCLUDE PLANTS THAT ARE PEST- AND/OR DISEASE-RESISTANT, DROUGHT-TOLERANT, AND/OR ATTRACT BENEFICIAL INSECTS. MINIMIZE USE OF PESTICIDES AND QUICK-RELEASE FERTILIZERS. USE EFFICIENT IRRIGATION SYSTEM; DESIGN TO MINIMIZE RUNOFF.

SOURCE CONTROL MEASURE KEYNOTES:

1. MARK ON-SITE INLETS WITH THE WORDS 'NO DUMPING! FLOWS TO BAY' OR EQUIVALENT.

SITE DESIGN MEASURE KEYNOTES:

4. PLACE PERVIOUS CONCRETE.

TREATMENT MEASURE KEYNOTES:

5. INSTALL BIO-RETENTION AREA (832 S.F. MINIMUM AREA).

BIO-RETENTION AREA SIZING CALCULATIONS:

SITE AREAS			
DMA	IMPERVIOUS AREA (SF)	PERVIOUS AREA (SF)	TOTAL AREA (SF)
A	20,420	3,873	24,293
S-T AREA	0	4,245	4,245
TOTALS	20,420	8,118	28,538

SIZING CALCULATION (4% METHOD)					
DMA	IMPERVIOUS AREA (SF)	PERVIOUS AREA (SF)	PERVIOUS AREA X0.1(SF)	EFFECTIVE IMPERVIOUS AREA (SF)	E.I.A.X0.4 (SF)
A	20,420	3,873	387.3	20,807	832

GOLDEN HILL MEMORIAL PARK FUNERAL HOME
PRELIMINARY PLAN REVIEW
PRELIMINARY STORMWATER QUALITY PLAN

SHEET
C3.0
OF

DATE: 3/3/2015

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Project Planning - Civil Engineering - Landscape Architecture
Sacramento Office
220 20th Street, Suite 200
Sacramento, CA 95811



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SCALE
1"=20'

IRRIGATION NOTES:

1. ALL SHRUB IRRIGATION TO INCLUDE POINT SOURCE WATER DELIVERY (I.E. BUBBLER OR DRIP).
2. ALL STORMWATER IRRIGATION TO INCLUDE WATER EFFICIENT MATCH PRECIPITATION RATE ROTORS.
3. IRRIGATION SYSTEM WILL TIE INTO PROPOSED 2" BACKFLOW PREVENTER.
4. IRRIGATION CONTROLLER WILL BE A "SMART" CONTROLLER WITH SOIL MOISTURE OR EVAPOTRANSPIRATION SENSORS TO AUTOMATICALLY ADJUST THE CONTROLLER SCHEDULE.
5. IRRIGATION SYSTEM SHALL HAVE A FLOW SENSOR AND MANUAL SHUT OFF VALVES.

PLANT SCHEDULE

TREES	CODE	BOTANICAL NAME	COMMON NAME	CONTAINER SIZE	CAL	SIZE
	LAG NH1	LAGERSTROEMIA X NATCHEZ'	WHITE CRAPE MYRTLE	15 GAL		
SHRUBS	CODE	BOTANICAL NAME	COMMON NAME	CONT	WATER USE	HxW
	SAL CLE	SALVIA CLEVELANDII 'MINNIFRED SILMAN'	CLEVELAND SAGE	5 GAL	L	3'x3'
GRASSES	CODE	BOTANICAL NAME	COMMON NAME	CONT	WATER USE	HxW
	CAL KA2	CALAMAGROSTIS X ACUTIFLORA 'KARL FOERSTER'	FEATHER REED GRASS	1 GAL	L	4'x3'
	FES EL2	FESTUCA GLAUCA 'ELIJAH BLUE'	BLUE FESCUE	1 GAL	L	1'x1'
GROUNDCOVERS	CODE	BOTANICAL NAME	COMMON NAME	CONT	WATER USE	HxW
	ARC MA2	ARGENTOSTAPHYLOS X 'EMERALD CARPET'	EMERALD CARPET MANZANITA	1 GAL	L	1'x3'
	JUN BU2	JUNIPERUS SABINA 'BUFFALO'	BUFFALO JUNIPER	1 GAL	L	1'x3'
	MYO PRO	MYOPORUM PARVIFOLIUM 'PROSTRATUM'	MYOPORUM	1 GAL	L	6" X 5"
LARGE SHRUBS	CODE	BOTANICAL NAME	COMMON NAME	CONT	WATER USE	HxW
	ARB OKT	ARBUTUS UNEDO 'OKTOBERFEST'	STRAWBERRY TREE	5 GAL	L	8'x8'
LOW SHRUBS	CODE	BOTANICAL NAME	COMMON NAME	CONT	WATER USE	HxW
	BER GRI	BERBERIS THUNBERGII 'CRIMSON PYGMY'	CRIMSON PYGMY BARBERRY	5 GAL	L	2'x3'
	CIS SAL	CISTUS SALVIFOLIUS	ROCKROSE SAGELEAF	5 GAL	L	2'x6'
	DIA BE2	DIANELLA GAERULEA 'LITTLE BECCA'	DIANELLA	1 GAL	L	2'x2'
	NAN DWA	NANDINA DOMESTICA 'NANA'	DWARF SACRED BAMBOO	1 GAL	L	2'x2'
MEDIUM SHRUBS	CODE	BOTANICAL NAME	COMMON NAME	CONT	WATER USE	HxW
	LAV HI2	LAVANDULA ANGUSTIFOLIA 'HIDCOTE BLUE'	HIDCOTE BLUE LAVENDER	1 GAL	L	3'x3'
	LOR SUZ	LOROPETALUM CHINENSE RUBRUM 'SUZANNE'	SUZANNE LOROPETALUM	5 GAL	L	4'x4'
	PHO CRE	PHORMIUM TENAX 'CREAM DELIGHT'	CREAM DELIGHT NEW ZEALAND FLAX	5 GAL	L	3'x4'
	ROS FL5	ROSA X 'FLOWER CARPET RED'	ROSE	2 GAL	L	2'x4'
	YUC COL	YUCCA FILAMENTOSA 'COLOR GUARD'	ADAM'S NEEDLE	5 GAL	L	2'5'x4'

STORMWATER VEGETATION

SYMBOL	DESCRIPTION
	STORMWATER BIO-RETENTION SOIL AND VEGETATION PER CITY AND COUNTY STORMWATER QUALITY REQUIREMENTS.

RECEIVED
MAR 03 2015
Town of Colma
Planning Dept

0 5 10 20 30
SCALE IN FEET

DATE SIGNED:
THESE DRAWINGS ARE NOT
CONSIDERED FINAL UNTIL THE
LANDSCAPE ARCHITECT'S SEAL
BELOW HAS BEEN SIGNED AND
DATED.



DESIGNED BY: ME
DRAWN BY: JB
CHECKED BY: OG
SCALE: 1"=10'
NO. DATE
REVISIONS
CEWEST.COM
Project Planning - Civil Engineering - Landscape Architecture
220 23rd Street, Suite 200
San Francisco, CA 94103
(415) 455-2020

GOLDEN HILL MEMORIAL PARK FUNERAL HOME
PRELIMINARY PLAN REVIEW
PRELIMINARY LANDSCAPE PLAN
CITY OF COLMA
CALIFORNIA

SHEET
L1.0
OF
DATE: 2/9/2015
JOB NO: 1446.02





STAFF REPORT

TO: Mayor and Members of the City Council
FROM: Christopher J. Diaz, City Attorney
VIA: Sean Rabé, City Manager
MEETING DATE: June 10, 2015
SUBJECT: City Clerk Ordinance

RECOMMENDATION

Staff recommends that the City Council adopt the following motion:

MOTION TO INTRODUCE AN ORDINANCE AMENDING SECTION 1.03.090 OF THE COLMA MUNICIPAL CODE, RELATING TO THE CITY CLERK PURSUANT TO CEQA GUIDELINE 15061(b)(3), AND WAIVE A FURTHER READING OF THE ORDINANCE

EXECUTIVE SUMMARY

The proposed ordinance would amend the Town's Municipal Code to allow the City Clerk to be appointed by the City Manager and serve at the City Manager's pleasure. The current provisions in the Municipal Code require the City Clerk to be appointed and serve at the pleasure of the City Council. Introducing and adopting the ordinance will allow the City Manager to fully oversee and manage the City Clerk position.

FISCAL IMPACT

The proposed ordinance would not have any financial impact on the Town as it concerns general policy making.

ANALYSIS

Currently, the City Manager serves as the City Clerk. A current Town employee has undertaken the process of obtaining her certification to become a city clerk. The City Manager would now like to appoint this employee as the City Clerk. Due to current language in our Municipal Code, an amendment is required in order to allow the City Manager to appoint and oversee this employee as the City Clerk.

The proposed ordinance amends the Town's Municipal Code to allow the City Clerk to be appointed by the City Manager and serve at the City Manager's pleasure. This is the same arrangement that exists for all other employee positions with the exception of the City Attorney.

The above arrangement is fully consistent with State law and is similar to other cities in the region including Daly City and South San Francisco that do not contain any provisions in their respective municipal codes requiring the City Clerk to be appointed by the City Council.

Values

The City Council's adoption of the ordinance is the *visionary* thing to do as it allows the City Manager the flexibility to appoint an existing employee as the City Clerk and allows for this employee to serve at his pleasure consistent with all other employee positions with the exception of the City Attorney.

Alternatives

The City Council could choose not to introduce and adopt the ordinance. Doing so is not recommended as it would limit the ability of the City Manager to fully oversee and manage this position.

CONCLUSION

The City Council should introduce the ordinance.

ATTACHMENTS

- A. Ordinance

**ORDINANCE NO. ###
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**ORDINANCE AMENDING SECTION 1.03.090 OF THE
COLMA MUNICIPAL CODE, RELATING TO THE CITY CLERK PURSUANT TO CEQA
GUIDELINE 15061(B)(3)**

The City Council of the Town of Colma does ordain as follows:

ARTICLE 1. CMC SUBCHAPTER 1.03 AMENDED. ¹

Section 1.03.090, City Clerk, of Subchapter 1.03, Officers and Employees, is hereby amended to state as follows:

1.03.090 City Clerk

The City Clerk shall be appointed by the City ~~Council~~ Manager of the Town of Colma and shall serve at the will of the City Manager. The duties of the City Clerk shall be those now or hereafter fixed by the laws of the State of California, ~~and by the City Council, and/or the City Manager.~~

ARTICLE 2. SEVERABILITY.

Each of the provisions of this ordinance is severable from all other provisions. If any article, section, subsection, paragraph, sentence, clause or phrase of this ordinance is for any reason held by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance.

ARTICLE 3. NOT A CEQA PROJECT.

The City Council finds that adoption of this ordinance is not a "project," as defined in the California Environmental Quality Act because it does not have a potential for resulting in either a direct physical change in the environment or a reasonably foreseeable indirect physical change in the environment and concerns general policy and procedure making.

ARTICLE 4. EFFECTIVE DATE.

This ordinance including the vote for and against the same shall be posted in the office of the City Clerk and on the three (3) official bulletin boards of the Town of Colma within 15 days of its passage and shall take force and effect thirty (30) days after its passage.

¹ Substantive changes have been identified as follows: New text has been underlined; revised text has been underlined, without showing the prior wording; and deleted text is shown with a strike-through line. Non-substantive changes, such as grammar and formatting are not identified. All markings will be removed from the final version that is adopted by the City Council.

Certification of Adoption

I certify that the foregoing Ordinance No. ### was introduced at a regular meeting of the City Council of the Town of Colma held on June 10, 2015, and duly adopted at a regular meeting of said City Council held on _____, 2015 by the following vote:

Name	Counted toward Quorum			Not Counted toward Quorum	
	Aye	No	Abstain	Present, Recused	Absent
Joanne del Rosario, Mayor					
Diana Colvin					
Helen Fisicaro					
Raquel Gonzalez					
Joseph Silva					
Voting Tally					

Dated _____

Joanne del Rosario, Mayor

Attest: _____
Sean Rabé, City Clerk



STAFF REPORT

TO: Mayor and Members of the City Council
 FROM: Christopher J. Diaz, City Attorney
 VIA: Sean Rabé, City Manager
 MEETING DATE: June 10, 2015
 SUBJECT: Marijuana Grow Operations Urgency Ordinance Extension

RECOMMENDATION

Staff recommends that the City Council adopt the following ordinance:

AN INTERIM URGENCY ORDINANCE OF THE TOWN OF COLMA EXTENDING A MORATORIUM ON THE ISSUANCE OR APPROVAL OF NEW PERMITS, LICENSES OR OTHER ENTITLEMENTS TO ESTABLISH OR OPERATE MARIJUANA CULTIVATION OPERATIONS, MARIJUANA GROWING OPERATIONS, AND/OR MARIJUANA PROCESSING OPERATIONS PURSUANT TO CEQA GUIDELINE 15061(b)(3)

EXECUTIVE SUMMARY

On May 13, 2015, the City Council adopted an interim urgency ordinance imposing a moratorium on the issuance or approval of new permits, licenses, or other entitlements to establish or operate marijuana cultivation operations, marijuana growing operations, and/or marijuana processing operations. This interim urgency ordinance can only remain in effect for 45 days from the date of adoption unless extended by the City Council.

The proposed interim urgency ordinance included in your packet will extend this moratorium beyond the 45 days until such time that the City Council adopts and enacts a permanent zoning code amendment, or no longer than the statutory time period provided in Government Code Section 65858(a).

FISCAL IMPACT

The proposed interim urgency ordinance extension is not anticipated to cause any financial impact on the Town.

ANALYSIS

Proposed Interim Urgency Ordinance Extension

The proposed interim urgency ordinance extension would extend the current moratorium, adopted by the City Council on May 13, 2015, until such time that a permanent zoning

ordinance is adopted and enacted by the City Council, or as long as the time period provided for in Government Code Section 65858(a). Pursuant to Government Code Section 65858, an interim urgency ordinance will only remain in effect for 45 days unless extended by the City Council after notice and a public hearing. Staff has provided notice of the public hearing, and the City Council can adopt this extension after taking all public comments at the hearing on June 10, 2015.

The proposed extension would remain in effect until the City Council adopts a permanent zoning code amendment or no longer than the statutory time period provided in Government Code Section 65858(a) which is 10 months and 15 days, unless later extended.

The City Attorney's office anticipates coming back to the Council with a proposed permanent ordinance prior to the expiration of the urgency ordinance.

Reasons For the Recommended Action/Findings

The proposed interim urgency ordinance extension is necessary to protect the public health, safety and general welfare. In particular, the cultivation of marijuana in certain cities has resulted in negative and harmful secondary effects, including armed robberies with shots fired, illegal and hazardous retrofits to properties that pose serious fire risks to the property and surrounding properties including the bypass of electrical meters, installation of additional electrical wiring, incidents with juveniles and young adults, and closure and arrests of operators for violation of both state and federal laws, including seizure of illegal firearms, theft of local electricity supplies from neighborhoods, and theft of the marijuana itself. Medical marijuana grows attract crime and associated violence, result in increased loitering, traffic, noise, and odors.

In an effort to eliminate the public health, safety and general welfare risks to the Town, it is recommended that the City Council adopt the interim urgency ordinance extension.

Values

The City Council's adoption the urgency ordinance extension is the *responsible* thing to do as it will ensure that potential negative impacts from marijuana cultivation operations, grow operations, and marijuana processing operations are avoided until a permanent ordinance is in place.

Alternatives

The City Council could choose not to extend the moratorium. Doing so is not recommended as there is a risk that the public health, safety, and welfare will be compromised unless appropriate zoning regulations are imposed on marijuana cultivation operations, grow operations, and marijuana processing operations.

CONCLUSION

The City Council should adopt the interim urgency ordinance extension.

ATTACHMENTS

- A. Interim Urgency Ordinance Extension



ORDINANCE NO. ____
OF THE CITY COUNCIL OF THE TOWN OF COLMA

**AN INTERIM URGENCY ORDINANCE OF THE TOWN OF COLMA EXTENDING A
MORATORIUM ON THE ISSUANCE OR APPROVAL OF NEW PERMITS, LICENSES OR
OTHER ENTITLEMENTS TO ESTABLISH OR OPERATE MARIJUANA CULTIVATION
OPERATIONS, MARIJUANA GROWING OPERATIONS, AND/OR MARIJUANA
PROCESSING OPERATIONS PURSUANT TO CEQA GUIDELINE 15061(B)(3)**

The City Council of the Town of Colma does hereby ordain as follows:

1. Government Code Section 65858 states that the Town may adopt, as an urgency measure, an interim ordinance prohibiting any uses that may be in conflict with a contemplated general plan, specific plan, or zoning proposal that the City Council or Planning Department of the Town is considering or studying or intends to study within a reasonable time, if it is necessary for immediate protection of public safety, health, and welfare.

2. On May 13, 2015, the City Council of the Town of Colma adopted an interim urgency ordinance imposing a moratorium on the issuance or approval of new permits, licenses, or other entitlements to establish or operate marijuana cultivation operations, marijuana growing operations, and/or marijuana processing operations. Pursuant to Government Code Section 65858, this interim urgency ordinance is in effect for 45 days.

3. Pursuant to Government Code Section 65858(a), after notice pursuant to Government Code Section 65090 and a public hearing, the City Council can extend the interim ordinance for 10 months and 15 days.

4. There is an immediate need to continue to study and review potential amendments to the Town's Municipal Code relating to the zoning and regulation of marijuana cultivation operations, marijuana growing operations and/or marijuana processing operations in order to establish appropriate zoning regulations. The cultivation of marijuana in certain cities has resulted in negative and harmful secondary effects, including armed robberies with shots fired, illegal and hazardous retrofits to properties that pose serious fire risks to the property and surrounding properties including the bypass of electrical meters, installation of additional electrical wiring, incidents with juveniles and young adults, and closure and arrests of operators for violation of both state and federal laws, including seizure of illegal firearms, theft of local electricity supplies from neighborhoods, and theft of the marijuana itself. Medical marijuana grows attract crime and associated violence, result in increased loitering, traffic, noise, and odors.

5. The extension of this interim urgency ordinance will provide the City Council and Planning Department with time to study, review, and adopt an amendment to the City's Zoning Code, consistent with state and federal laws, to regulate marijuana cultivation operations, marijuana growing operations and/or marijuana processing operations.

6. The City Council hereby enacts this extension pursuant to California Government Code Section 65858(a) which allows the Town to adopt an extension after notice and a public hearing by not less than a four-fifths (4/5) vote, to protect the public safety, health, and welfare by prohibiting any uses that may be in conflict with a zoning proposal that the City Council or Planning Department of the Town is considering or studying or intends to study within a reasonable time.

7. This extension continues the current moratorium in effect regarding the approval of any new permit, license, or other entitlement to establish marijuana cultivation operations, marijuana growing operations and/or marijuana processing operations in the Town. It is the present intent of the City Council to keep this extension in effect until such time that the City Council adopts and enacts a permanent zoning ordinance amendment.

8. The City Council finds that adoption of this extension is not a "project," as defined in the California Environmental Quality Act because it does not have a potential for resulting in either a direct physical change in the environment or a reasonably foreseeable indirect physical change in the environment and concerns general policy and procedure making that would prohibit a new use and not allow any new uses in the Town.

Certification of Adoption

I certify that the foregoing Ordinance No. ____ was adopted at a regular meeting of the City Council of the Town of Colma held on June 10, 2015 by the following vote:

Name	Counted toward Quorum			Not Counted toward Quorum	
	Aye	No	Abstain	Present, Recused	Absent
Joanne del Rosario, Mayor					
Diana Colvin					
Helen Fiscaro					
Raquel Gonzalez					
Joseph Silva					
Voting Tally					

Dated _____

Joanne del Rosario, Mayor

Attest: _____
Sean Rabé, City Clerk



STAFF REPORT

TO: Mayor and Members of the City Council
 FROM: Sean Rabé, City Manager
 MEETING DATE: June 10, 2015
 SUBJECT: Fiscal Year 2015-16 Proposed Budget

STAFF RECOMMENDATION

Staff recommends the Council approve a:

RESOLUTION ADOPTING BUDGET, CHOOSING MEASURE OF INFLATION, AND
 ESTABLISHING APPROPRIATION LIMIT FOR FISCAL YEAR 2015/16.

EXECUTIVE SUMMARY

Total revenues for FY 2015-16 are estimated to be \$17 million with \$16.8 million in General Fund revenue. Expenditures are proposed at \$15.81 million, including \$1.76 million in Capital Improvement Plan (CIP) projects. There is a positive balance (surplus) of revenue over expenses of \$1.19 million.

The FY 2015-16 Proposed Budget provides \$13.7 million in funding to operating departments, approximately \$300,000 to Debt Service and \$1.76 million to the CIP for a total of approximately \$15.81 million. These expenditures are approximately \$3.3 million less than the FY 2014-15 Amended Budget.

At the April and May study sessions, the Council indicated its support and comfort with the approach staff took in preparing the FY 2015-16 Proposed Budget. The Proposed Budget before you reflects the policy directives the Council presented staff during the two study sessions.

FISCAL IMPACT

General Fund revenues are projected to be \$16.8 million, which is approximately \$2 million more than General Fund revenues budgeted in the FY 2014-15 Adopted Budget and significantly more than the \$11.6 million the Town received in FY 2009-10 at the low point of the recession. Sales tax revenue is projected at \$10.5 million, an 18.6 percent growth over the FY 2014-15 Adopted Budget. Car sales are forecasted to remain strong, while retail sales are estimated to be flat. Cardroom taxes are expected to remain flat from staff's latest FY 2014-15 estimates and total \$3.85 million for FY 2015-16. This is a 3.75 percent decline from the budgeted amount in FY 2014-15.

On the expenditure side, departments were not asked to absorb employee health care increases, estimated at 7 percent, because the Town's revenue picture continues to improve.

The Unassigned General Fund Reserve is projected to be \$4 million at the end of FY 2015-16.

BACKGROUND

The Town's fiscal year starts on July 1st and ends on June 30th. During the year the Finance Department works with department heads to address funding issues and monitor expenditures. As you know, staff prepared a Mid-Year Budget Review and presented it to the Council and the public at the February City Council Meeting. That report provided Council with a review of expenses and revenues halfway through the fiscal year. Council will remember that sales tax numbers were up significantly over what staff originally budgeted.

During March and April, Consulting Finance Director Charles Francis and I met with department heads to review the Town's fiscal status and to provide direction on budget preparation. Departments were generally told to prepare status-quo budget proposals, keeping expenditures even with FY 2014-15 (with the exception of personnel-related costs that departments have no control over, such as medical insurance). This is the same approach taken when preparing the FY 2014-15 budget as well.

Staff presented the Proposed Budget in summary to the Council in April, followed by a more detailed presentation at the May Council meeting. The budget information is available for public review for several days prior to those meetings and is also available on the Town's website (and through the Town's transparency portal at OpenGov.com).

Changes reflecting Council input are made to the Proposed Budget after the April and May meetings. The Proposed Budget is then presented for Council action at a public hearing by June 30 of each year. The Town is required by law to adopt a budget no later than June 30 of each year.

ANALYSIS

The Budget Message section of the Proposed Budget details the budget preparation approach and provides highlights of the FY 2015/16 Proposed Budget.

During the May budget presentation Council asked several questions that I said would need to be researched. Those questions and their answers are presented below:

1. Line item 34021 in the Revenue worksheet (Page 134, Creekside Villa Rents) dropped from \$188,172 in FY 2013-14 to 135,000 in FY 2014-15 (and beyond). That line item has been adjusted to match the estimated revenue for FY 2014-15. Staff determined that the drop in revenue was a typo going back to the preparation of the FY 2014-15 budget.
2. Line item 37031 in the Revenue worksheet (page 135, Other reimbursements) showed an increase from \$2,000 in FY 2014-15 to \$46,000 in FY 2015-16. The increase is attributable to revenue to be recovered from the On-Bill Financing Program with PG&E for streetlight replacements.
3. Line item 35205 in the Revenue worksheet (page 135 under the Gas Tax special revenue fund) dropped from \$18,750 in FY 2014-15 to \$8,170 in FY 2015-16. That amount is an estimate provided to the Town by the State of California.

NON-PROFIT DONATION REQUESTS

As the Council knows, the process by which non-profits are granted funding by the Town was modified last year. Thus, the Proposed Budget includes the same level of non-profit funding as last year. Council will allocate the funding after the Final Budget has been approved.

APPROPRIATION LIMIT

Article XIIIB of the California State Constitution, which became effective in FY 1979-80, and which was modified (by Proposition 111) in November, 1989, set an appropriation limit for governmental agencies. Using the appropriations of FY 1978-79 as the base year, the limit is modified by the changes in per capita personal income and population during each fiscal year. Article XIIIB also restricts revenues subject to the Appropriation Limit to those which are referred to as "proceeds of taxes."

The State Department of Finance determined that on January 1, 2015 the population of the Town of Colma was 1,480 people, and that the change in population of the Town of Colma from January 1, 2014 to January 1, 2015, as determined in accordance with the method prescribed by law, was 0.6%.

Using the above described cost-of-living and population changes, the appropriations limit for the upcoming fiscal year should be adjusted by multiplying the prior limit by 1.000443, which would produce an adjusted appropriations limit of \$40,571,393.93. The step-by-step calculation is as follows:

Per capita COL converted to a ratio:	$(0.0382 + 100) / 100 = 1.000382$
Population change converted to a ratio:	$(.0061 + 100) / 100 = 1.000061$
Calculation of factor for FY 2015-16:	$1.000382 \times 1.000061 = 1.000443$
Calculation of Appropriation Limit:	$\$40,553,427.82 \times 1.000443 = \$40,571,393.93$

The Proposed Budget is well within the FY 2015-16 Appropriation Limit of \$40,571,393.93. The Town has remained well below its Appropriation Limit and does not expect it to apply any time in the near future. For the fiscal year 2015-2016, the annual adjustment factors to be used to measure inflation should be the growth in the California per capita personal income and the population growth within the Town of Colma.

CONCLUSION

Staff recommends the Council approve the attached resolution adopting the budget, choosing a measure of inflation, and establishing the appropriation limit for FY 2015-16.

Staff is prepared to answer any questions you may have.

ATTACHMENTS:

- A. Resolution
- B. Proposed Budget



RESOLUTION NO. 2015-____
OF THE CITY COUNCIL OF THE TOWN OF COLMA

**RESOLUTION ADOPTING BUDGET, CHOOSING MEASURE OF INFLATION, AND
 ESTABLISHING APPROPRIATIONS LIMITS FOR FY 2015-2016**

The City Council of the Town of Colma does resolve as follows.

1. Background

- (a) The City Manager's budget message, the proposed budget, and all calculations and documentation upon which this resolution is based have been available to the public for more than fifteen days for review;
- (b) The City Council conducted a study session and public meeting on the proposed budget on April 8, 2015 and May 13, 2015;
- (c) A notice of public hearing was given as required by law;
- (d) A public hearing was held on June 10, 2015 on the proposed budget; and
- (e) The City Council duly considered the proposed budget, the City Manager's budget message, and public comments, if any, thereon.

2. Findings

- (a) The appropriations limit for the fiscal year FY 2014-15 was \$40,553,427.82. Final data for the last fiscal year are not available to determine whether the Town of Colma is in compliance for fiscal year 2014-2015, but the preliminary data suggests that the Town will be in compliance for that fiscal year.
- (b) The City Council finds that the proposed budget does not exceed the constitutional appropriation limit for fiscal year 2014-2015, as shown in the following findings.
- (c) Article XIII B of the California Constitution requires that local jurisdictions select a cost-of-living factor to compute the annual appropriation limit. The cost-of-living factor provided in this resolution is the change in *per capita personal income* over the previous year. The percentage change in the *per capita personal income* over the prior fiscal year is +3.82%.
- (d) The State Department of Finance determined that on January 1, 2015 the population of the Town of Colma was 1,480 people, and that the change in population of the Town of Colma from January 1, 2014 to January 1, 2015, as determined in accordance with the method prescribed by law, was 0.6%.
- (e) Using the above described cost-of-living and population changes, the appropriations limit for the upcoming fiscal year should be adjusted by multiplying the prior limit by 1.000443, which would produce an adjusted appropriations limit of \$40,571,393.93. The step-by-step calculation is as follows:

Per capita COL converted to a ratio: $(0.0382 + 100) / 100 = 1.000382$

Population change converted to a ratio: $(.0061 + 100) / 100 = 1.000061$

Calculation of factor for FY 2015-16: $1.000382 \times 1.000061 = 1.000443$

Calculation of Appropriation Limit: $\$40,553,427.82 \times 1.000443 = \$40,571,393.93$

3. Measure of Inflation

For the fiscal year 2015-2016, the annual adjustment factors to be used to measure inflation shall be the growth in the California per capita personal income and the population growth within the Town of Colma.

4. Appropriation Limit

The appropriation limit for the fiscal year 2015-2016 shall be, and hereby is determined to be \$40,571,393.93.

5. Adoption of Budget

(a) *Budget Approval.* The 2015-2016 budget proposed by the City Manager, dated July 1, 2015, shall be, and hereby is, adopted as the budget for the Town of Colma for Fiscal Year 2015-2016.

(b) *Clerical Adjustments.* The City Manager shall be, and hereby is, authorized to adjust the budget pursuant to the provisions of section 1.09.070 of the Colma Administrative Code and, no later than August 31, 2015, to make such other adjustments necessary to correct any clerical or technical errors in the proposed budget, provided that the City Manager makes a written report of all corrections or adjustments to the City Council within 30 days.

(c) *Department Limitation.* The City Manager and each department head shall be, and hereby is, authorized to expend funds for the items specified in the budget, provided that the total expenditures for the department shall not exceed the total budget for the department.

(d) *Staffing.* The number and classifications of employment positions shown in the proposed budget is hereby approved as the authorized staffing level for the Town. The City Manager and each department head may not expand the number of full-time equivalent employees beyond that shown as the authorized staffing level for the Town without specific approval of the City Council.

(e) *Purchasing Ordinance.* All expenditures for services, goods, or public works projects must comply with the Town's Purchasing and Contracting Ordinance (Subchapter 1.06 of the Colma Municipal Code).

6. Committed Reserves

(a) The Debt Reduction reserve for the next fiscal year is \$618,000.

(b) The Retiree Healthcare Reserve for the next fiscal year is established at \$1,042,000, being the amount reasonably estimated to pay the Town's liabilities for retiree healthcare benefits for two years; and

(f) The Budget Stabilization Reserve for the next fiscal year is established at \$13,627,000, being the amount sufficient to ensure continuity of operations in the event of a severe economic downturn, which amount is hereby determined to be 100% (rounded to the nearest \$100,000) of the General Fund expenditures for the prior fiscal year.

7. Transfer to Unassigned Reserve

All appropriations that have not heretofore been expended, lawfully encumbered, or placed in a reserve and all unanticipated or unbudgeted revenues on hand on June 30, 2014, shall be placed in the Unassigned Reserve.

Certification of Adoption

I certify that the foregoing Resolution No. 2015-## was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 11, 2014, by the following vote:

Name	Counted toward Quorum			Not Counted toward Quorum	
	Aye	No	Abstain	Present, Recused	Absent
Helen Fisicaro, Mayor					
Raquel Gonzalez					
Joanne del Rosario					
Joseph Silva					
Diana Colvin					
<i>Voting Tally</i>					

Dated _____

Joanne F. del Rosario, Mayor

Attest: _____
Sean Rabé, City Clerk





TOWN OF COLMA

FY 2015-16 Proposed Budget

Mayor Joanne F. del Rosario
Vice Mayor Diana Colvin
Council Member Helen Fisicaro
Council Member Raquel "Rae" Gonzalez
Council Member Joseph Silva





2014



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Colma
California**

For the Fiscal Year Beginning

July 1, 2014

Jeffrey R. Emswiler

Executive Director

California Society of Municipal Finance Officers

Certificate of Award

Excellence

Fiscal Year 2014-2015

Presented to the

Town of Colma

For meeting the criteria established to achieve the Operating Budgeting Excellence Award.

February 8, 2015

Pamela Arends-King

Pamela Arends-King
CSMFO President

Michael Gomez

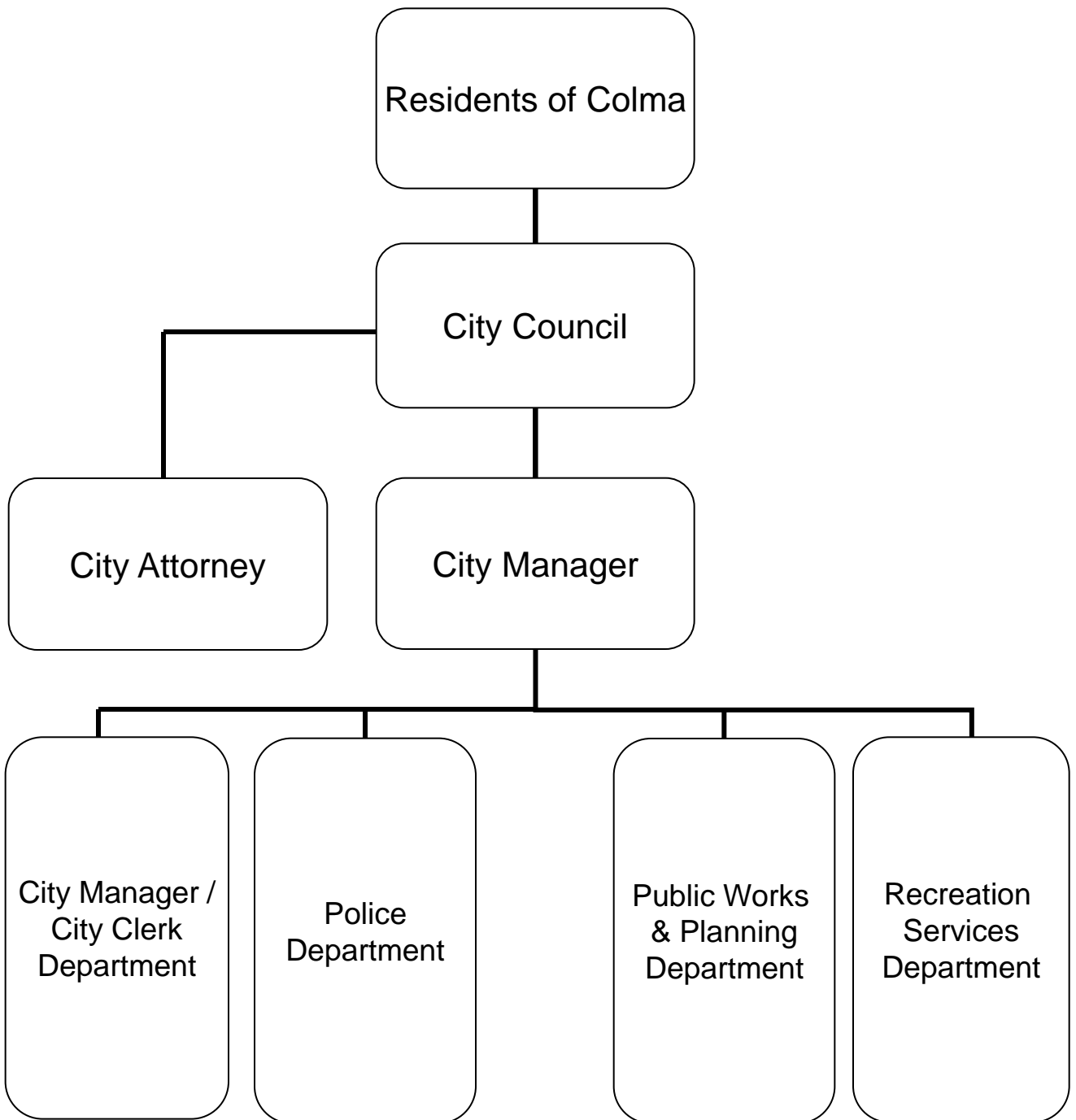
Michael Gomez, Chair
Professional Standards and
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting



Introduction

Town of Colma





Budget Message

TO: Mayor and Members of the City Council

FROM: Sean Rabé, City Manager

MEETING DATE: June 10, 2015

SUBJECT: FY 2015-16 Proposed Budget

Staff is pleased to present the FY 2015-16 Proposed Budget, which continues the outstanding efforts by the Town to provide municipal services to our residents and businesses. Total revenues are estimated to be \$17 million with \$16.8 million in General Fund revenue. Expenditures are proposed at \$15.81 million, including \$1.76 million in Capital Improvement Plan (CIP) projects. There is a positive balance (surplus) of revenue over expenses of \$1.19 million.

EXECUTIVE SUMMARY

The FY 2015-16 Proposed Budget was prepared using the values below as a guide.

Value Statement

Treat all persons, claims and transaction in a fair and equitable manner.
Make responsible decisions by taking the long-range consequences into consideration.
Base decisions on, and relate to each other with honesty, integrity and respect.
Be innovative in improving the quality of life in our business and residential communities.

The FY 2015-16 Proposed Budget provides \$13.7 million in funding to operating departments, approximately \$300,000 to Debt Service and \$1.76 million to the CIP for a total of approximately \$15.81 million. These expenditures are approximately \$3.3 million less than the FY 2014-15 Amended Budget (which did not include the increased Town Hall Renovation capital expense). It is difficult to compare year-to-year expenditures due to the ongoing capital improvements the Town is undertaking.

Removing the capital improvements and debt service for the Town Hall project shows a total \$369,000 increase in spending from our estimated expenditures for FY 2014-15. Key expenditure points for the FY 2015-16 Proposed Budget may be found in the Expenditure portion of the Financial Information section of this Budget Message.

The Unassigned General Fund Reserve¹ is projected to be \$4 million at the end of FY 2015-16. The assumptions used in preparing the FY 2015-16 Proposed Budget follow the Community Profile later in this Introduction Section.

General Fund revenues are projected to be \$16.8 million, which is approximately \$2 million more than General Fund revenues budgeted in the FY 2014-15 Adopted Budget and significantly more than the \$11.6 million the Town received in FY 2009-10 at the low point of the recession. Revenue in the Proposed Budget is based on the assumption that the ongoing improvement of the national, state and regional economies continues in FY 2015-16, though at a slightly slower pace than the past two years.

Sales tax revenue is projected at \$10.5 million, an 18.6 percent growth over the FY 2014-15 Adopted Budget. Car sales are forecasted to remain strong, while retail sales are estimated to be flat. Cardroom taxes are expected to remain flat from staff's latest FY 2014-15 estimates and total \$3.85 million for FY 2015-16. This is a 3.75 percent decline from the budgeted amount in FY 2014-15.

On the expenditure side, departments were not asked to absorb employee health care increases, estimated at 7 percent, because the Town's revenue picture continues to improve.

ECONOMIC OVERVIEW

The Town of Colma is the smallest municipality in San Mateo County with 1,480 residents. Sales and cardroom taxes are its primary funding sources. While the Town consistently ranked fourth in per capita sales tax rankings in the State of California,² the Town's per capita ranking increased to third in 2014. This ranking is largely due to the Serramonte Boulevard Auto Row and big box retail at its two shopping centers: 280 Metro and Serra Center.

While this reliance on sales taxes makes the Town vulnerable to changes in consumer spending, there are consistent signs that the economy is becoming more robust. In April of 2015 the unemployment rate was 6.3 percent in California – or 1.5 percent lower than in April 2014.³ Unemployment in San Mateo County, which continues to be lower than the statewide average, has also dropped to 3.2 percent in the past year.⁴ While this is good news, it's tempered by the knowledge that unemployment statistics typically under state the number of unemployed people because they do not capture those who have become so discouraged they completely drop out of the job market.⁵ Consumer confidence continues to climb as well.

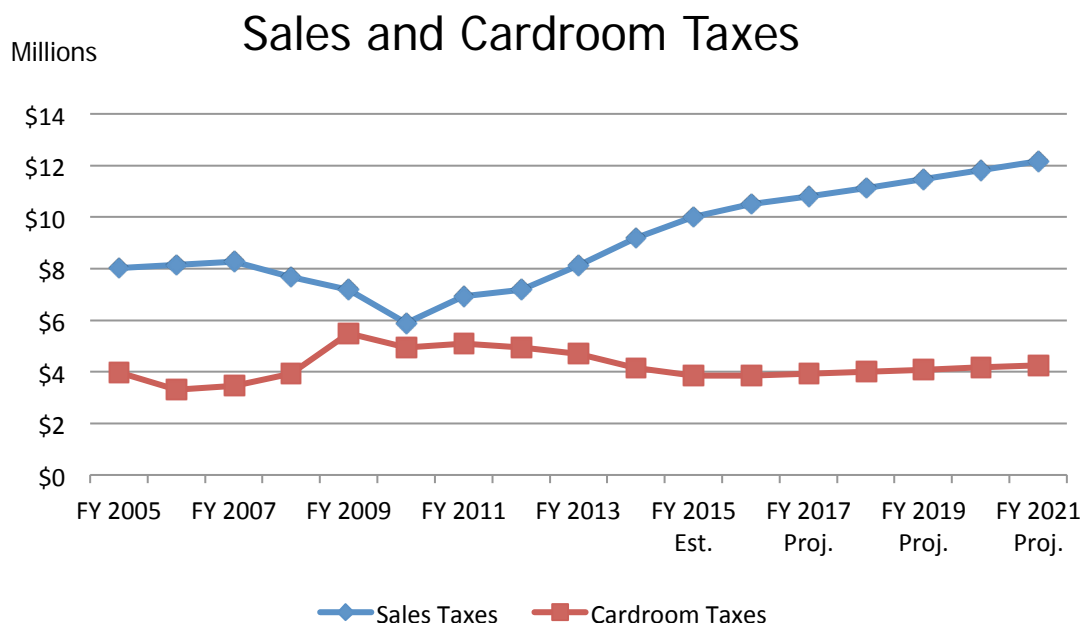
¹ The Unassigned General Fund Reserve is the balance of all general funds not otherwise appropriated (budgeted) or accounted for. See Status of Fund Balances.

² Based on the annual report produced by the HdL Companies

³ State EDD, May 22, 2015

⁴ State EDD, May 22, 2014

⁵ Robert Reich, UC Berkeley Professor and former Labor Secretary, ABAG Spring General Assembly, April 18, 2013



The positive changes in the national economy continue to bring good news to Colma. Sales tax revenues show steady growth since FY 2010, the low point of the recession. The FY 2015-16 Proposed Budget assumes sales tax revenues are \$10.5 million, an 18.6 percent growth over the FY 2014-15 Adopted Budget. This is highest sales tax revenue the Town's has seen, as shown in the chart above. This projected recovery mirrors the rebound of the national economy, and automobile sales in particular.

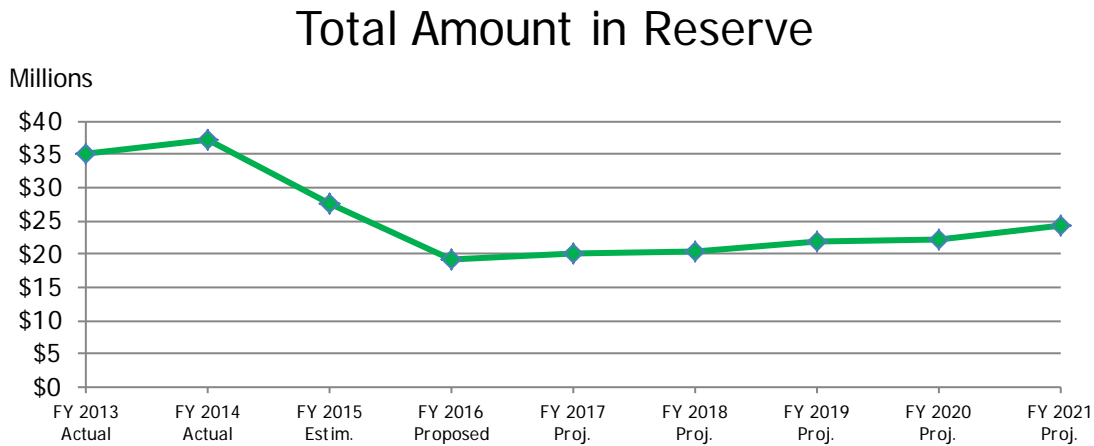
Cardroom taxes are estimated to drop to \$3.85 million. The drop in card room revenue reflects the continuing decline that staff has seen since October, 2014. This drop is partially attributable to the economic rebound, as shown in the chart above (as sales tax increases, cardroom taxes decrease) and to increased competition in the surrounding areas.

The Town is uniquely challenged in its efforts to diversify its revenue base with 76 percent of the Town's two square miles developed as cemeteries or zoned for cemetery usage, and the remainder substantially developed.

Over the past several years, the Town has moved aggressively to reduce expenditures. During FY 2011-12, the Council approved a plan to phase out the residential sewer subsidy over a six-year period, raised fees for recreation programs and facility rentals increasing overall cost recovery for the Recreation Department from 6 percent to 20 percent, and extended the bulk cable contract for two years at an additional discount saving the Town approximately \$48,000 annually. That contract was recently renegotiated providing the Town a savings of more than \$118,000 annually.

In May 2014, Council approved a modification to the Town's General Fund Reserve Policy, which lowered the threshold for the Budget Stabilization Reserve to 100 percent of General Fund Expenditures (rather than the previously-required 133 percent). This shift in policy has allowed the Town to begin reinvesting in the Town's infrastructure through the CIP.

These adjustments, combined with the Town's improved revenue forecast, have improved our cash reserves as displayed in the chart below.



STRATEGIC PLAN

At the beginning of each fiscal year, the City Council typically reviews and discusses Town priorities with the City Manager and staff. During FY 2009-10, staff initiated a Strategic Planning Process with the Council. In FY 2014-15, the process produced slight modifications to the Value Based Code of Conduct, which formed the basis of the Value Statement for the organization. The City Council also prioritized several ongoing projects, many of which focused on strengthening the Town's long-term fiscal position. The FY 2014-15 Strategic Plan is a two-year plan.

Economic Development

Colma has been actively engaged in Economic Development for many years. In May of 2010, the Council adopted an Economic Development Strategy with several activities to be performed using existing resources. The Strategy was followed by the selection of a consultant to assist with the development of a long-range Economic Development Plan which was approved by the Council in December of 2012.

The Plan contains short-term and long-term action items. The Council prioritized a handful of key economic development initiatives during the Strategic Planning process of FY 2014-15, which staff continues to implement. The Council will hold a workshop to update the Strategic Plan during the summer.

ADA Transition Plan

The Town is subject to several laws that require "reasonable accommodations" be made for disabled and handicapped persons, including the Americans with Disabilities Act ("ADA") and the Fair Housing Act ("FHA"). In November 2010, the City Council adopted the Town's first ADA Transition plan. A transition plan (1) identifies physical obstacles in the public entity's facilities that limit the accessibility of its programs or activities to individuals with disabilities; (2) describes in detail the methods that will be used to make the facilities accessible; (3) specifies

the schedule for taking the steps necessary to achieve compliance with this section, and if the time period of the transition plan is longer than one year, identifies steps that will be taken during each year of the transition period; and (4) indicates the official responsible for implementation of the plan. Specific tasks in the ADA Transition Plan may take several years to finish because of the nature of the work and funding constraints.

Since FY 2010-11, the Town has made various ADA improvements including upgrading curb ramps at the Creekside Villas senior housing complex, correcting the curb ramp slope at the Public Works & Planning Department's office building, widening sidewalks in various areas of the Town, as well as installing an accessible drinking fountain at Sterling Park Recreation Center and several curb ramps along Junipero Serra Boulevard and Mission Road. ADA work planned for FY 2015-16 is funded at \$212,000 in the CIP and includes several improvements throughout the Town.

General Plan Update

The law states that each city shall "periodically review, and revise, as necessary, the general plan." The California Supreme Court stated that, "...while there is no statutory requirement that the General Plan be updated at any given interval, there is an implied duty to keep the General Plan current." A city's failure to keep the General Plan or any of its elements current may subject it to a lawsuit over the validity of the document.

This project is scheduled for completion this year with \$165,000 budgeted in the CIP for FY 2015-16.

FUTURE CHALLENGES

GASB 45

The Governmental Accounting Standards Board (GASB) Statement 45, which outlines the new requirements for governments to disclose the cost of providing other post-employment benefits (OPEB) in their annual audit documents, presents a unique challenge for the Town. Other post-employment benefits include health insurance coverage and other items paid by the Town on behalf of the retiring employee, excluding pensions. While GASB 45 does not require the Town to set money aside (or pre-fund⁶ these costs), sound fiscal policy requires that the City Council develop a plan to pay for these obligations as well as all other obligations of the Town.

While the Town currently accounts for these expenses on a pay-as-you-go basis, staff will be presenting the Council with the recommendation to establish an irrevocable trust to pre-fund a portion of the obligation. However, because Council has not approved the trust, the immediate costs are identified in the budget – but the long-range financial obligation is not. The long-term cost of medical and dental benefits provided to retired employees, elected officials and their respective spouses and dependents has been determined to range from \$9.4 million to \$13.4 million depending on how the Council chooses to fund those costs, according to the Town's most recent actuarial study.⁷

⁶ In order for the OPEB to be considered pre-funded, the Town would have to place funds in an irrevocable trust specified for that purpose.

⁷ Bickmore Actuarial Report, 2015, page 6

Pension Costs

In March 2012, the CalPERS Board decided to reduce its rate of return on investments from 7.75 percent to 7.5 percent. As staff advised the Council, this resulted in increased rates for the Town (see Employee Salaries and Benefits below) beginning in FY 2013-14.⁸

While CalPERS expressed an interest in spreading the impact of this change over multiple years,⁹ on April 17, 2013, the CalPERS Board approved new actuarial policies that are designed to “return the system to fully-funded status within 30 years.”¹⁰ CalPERS state pension plan is 72 percent funded.¹¹

These new policies include:

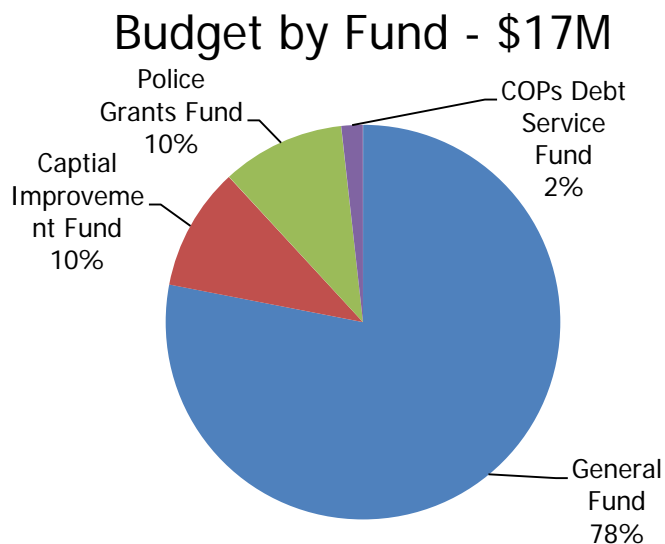
- A change in the rate-smoothing methodology with a 30-year fixed amortization period for gains and losses and
- A five-year ramp-up at the start and a five-year ramp-down at the end of the 30-year time period.

Staff is proposing the establishment of a pension irrevocable trust to the City Council as a means of partially offsetting potential pension cost increases.

FINANCIAL INFORMATION

Summary

This Introduction Section contains a Status of Fund Balances schedule which shows the revenues and expenditures projected for FY 2015-16 and estimated fund balances at the end of the fiscal year. These calculations are based upon projected revenues and expenditures through the end of FY 2014-15. This section also contains summary information on expenditures, current CIP projects and staffing.



⁸ CalPERS Press Release, March 14, 2012

⁹ CalPERS Press Release, April 18, 2012

¹⁰ CalPERS Press Release, April 17, 2013

¹¹ CalPERS Press Release, April 14, 2015

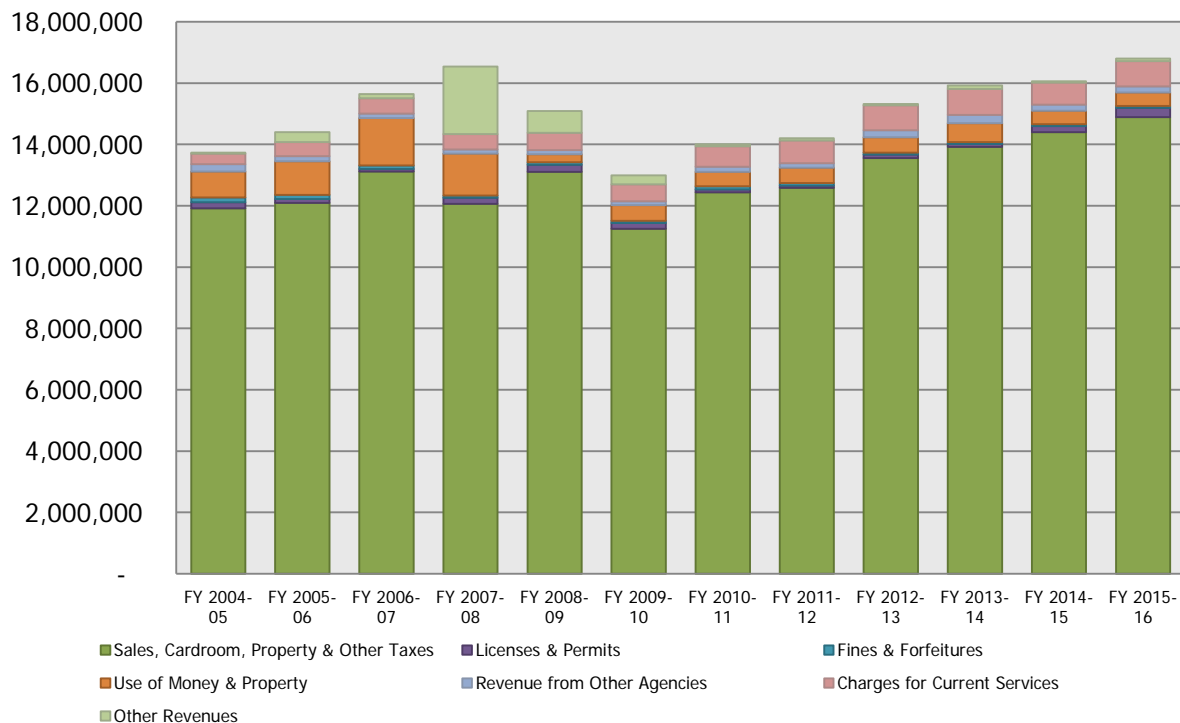
The chart above shows the FY 2015-16 Proposed Budget (all funds) by fund. Total revenues are estimated to be \$17 million with \$16.8 million in General Fund revenue. Expenditures are proposed at \$15.81 million, including \$1.76 million in Capital Improvement Plan (CIP) projects. There is a positive balance (surplus) of revenue over expenses of \$1.19 million.

Revenues

Total revenues are estimated to be \$17 million with \$16.8 million in General Fund revenue. Sales tax revenue is projected at \$10.5 million, an 18.6 percent growth over the FY 2014-15 Adopted Budget. Car sales are forecasted to remain strong, while retail sales are estimated to be flat. Cardroom taxes are expected to remain flat from staff's latest FY 2014-15 estimates and total \$3.85 million for FY 2015-16. This is a 3.75 percent decline from the budgeted amount in FY 2014-15.

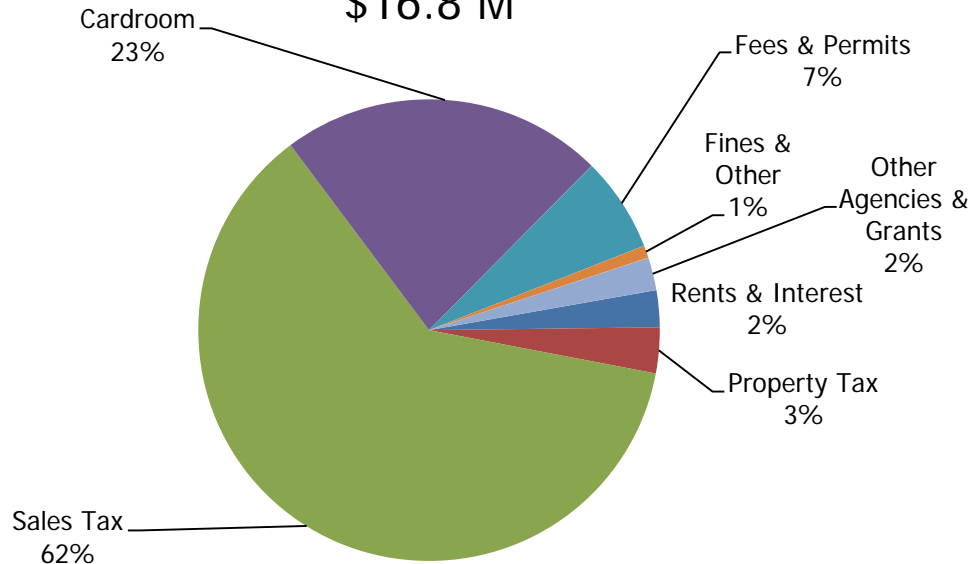
The graph below shows General Fund revenue trends since FY 2004-05. Revenues dropped in FY 2009 and FY 2010 reflecting the impact of the nationwide economic downturn on the Town's Sales Tax revenues. Sales taxes continue to improve and, assuming continued economic improvement, will likely reach \$11 million in the next few years.

General Fund Revenues



As a low property tax municipality, the Town is heavily reliant on sales and cardroom taxes as indicated by the pie chart below.

General Fund - Revenues \$16.8 M



Expenditures

The FY 2015-16 Proposed Budget provides \$13.7 million in funding to operating departments, approximately \$300,000 for Debt Service and \$1.76 million to the CIP for a total of approximately \$15.8 million. These expenditures are approximately \$3.3 million less than the FY 2014-15 Amended Budget (which did not include the increased Town Hall Renovation capital expense). It is difficult to compare year-to-year expenditures due to the ongoing capital improvements the Town is undertaking.

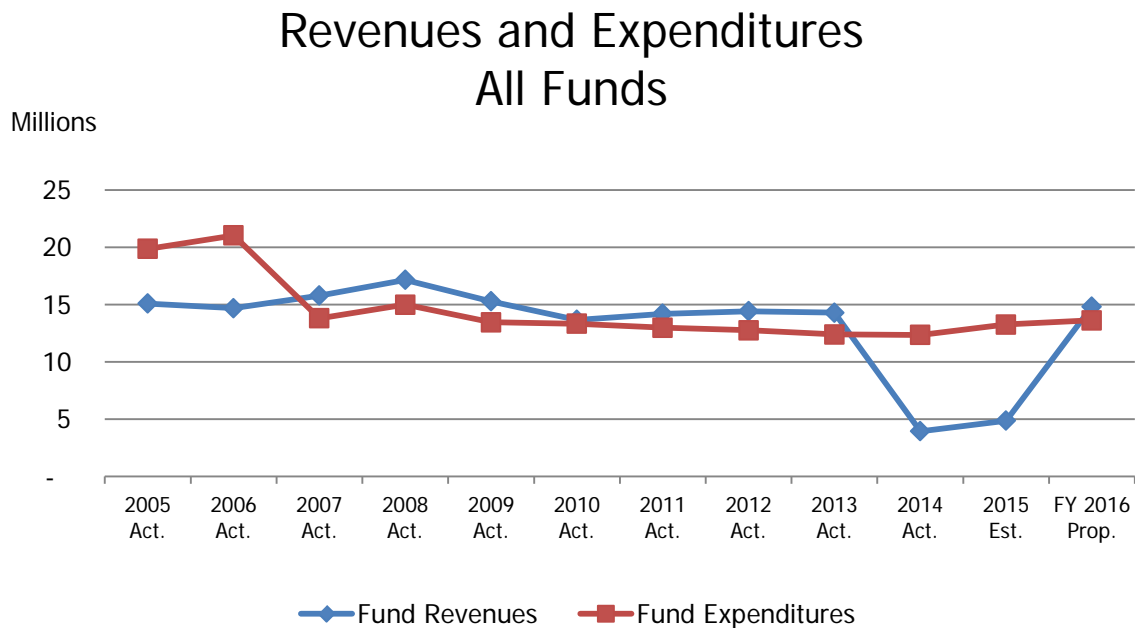
Removing the capital improvements and debt service for the Town Hall project shows a total \$369,000 increase in spending from our estimated expenditures for FY 2014-15.

Key expenditure points in the FY 2015-16 Proposed Budget include the following:

- Funding for capital projects for the third consecutive year since the recession started in 2008
- An increase in and modification of staffing in the City Manager Department:
 - Move existing part-time Administrative Technician I to full-time (total budgetary impact of \$54,500)
 - Move existing Administrative Technician III to City Clerk (total budgetary impact of \$11,000)
 - Continuation of Special Projects Manager position at 20 hours per week for six months (total budgetary impact of \$27,000)
- Debt service payments from future incurred debt for the Town Hall project
- All City Treasurer costs moved into the Finance Department budget
- Purchase of a new Town Hall Administrative vehicle
- A significant savings in the City Attorney Department (\$76,000) to reflect the new retainer arrangement with Best Best & Krieger

- A significant savings in the General Services Activity (\$77,000) to reflect the recently-negotiated contract for bulk cable services with Comcast (which saved approximately \$118,000 per year)
- An increase in the Human Resources Division budget to accommodate a salary survey for upcoming negotiations (\$35,000)
- Increase to the Recreation Department budget to accommodate the adult holiday party and increased consultant (classes) costs
- Purchase of one new Police Patrol vehicle and possible purchase of one zero-emissions Police motorcycle
- Funding the water conservation incentive program sewer subsidy at \$100,000.
- Medical benefit cost increases

The following chart shows a comparison of revenues and expenditures for all funds, excluding CIP and debt service payments.



The FY 2015-16 Proposed Budget includes approximately \$1.76 million to the CIP for various projects. Despite funding various capital improvement projects, the FY 2015-16 Proposed Budget has a surplus of revenues over expenditures of \$1.19 million.

Detail on these programs (and other planned projects) can be found in the Town's Capital Improvement Plan.

Staffing Changes

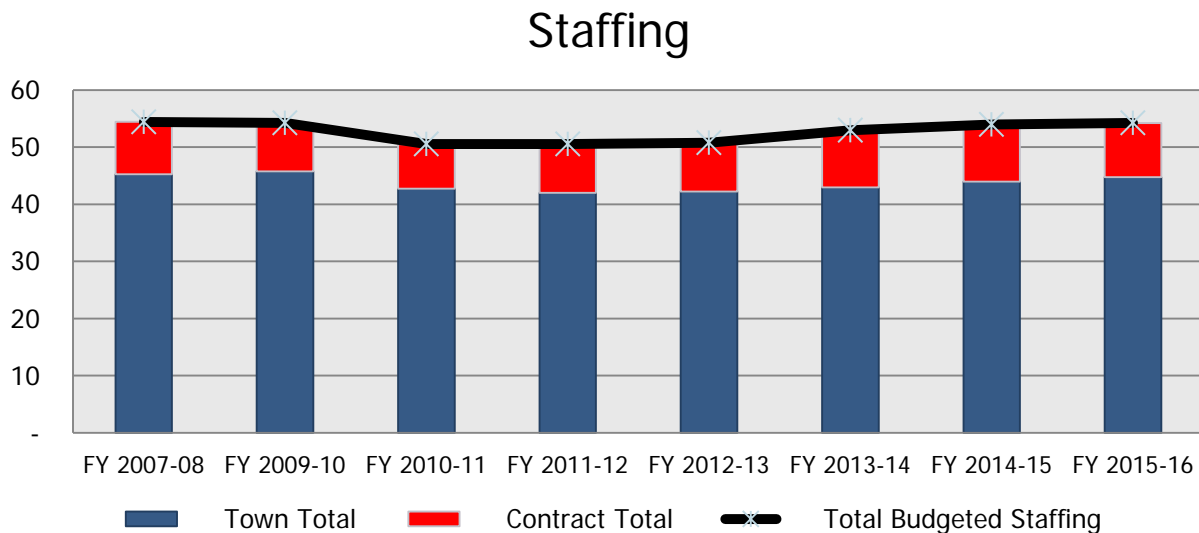
Total staffing (including contract positions) increases from 54 FTE in the FY 2014-15 Amended Budget to 54.25 FTE for FY 2015-16, reflecting the restructuring of several positions within the City Manager's Department:

- Move existing part-time Administrative Technician I to full-time (total budgetary impact of \$54,500)

- Move existing Administrative Technician III to City Clerk (total budgetary impact of \$11,000)
- Continuation of Special Projects Manager position at 20 hours per week for six months (total budgetary impact of \$27,000)

The FY 2015-16 Proposed Budget contains the vacant, unfunded position of Assistant City Manager.

The chart below shows the change in what was a downward trend in staffing and includes contract staff as well.



Employee Salaries and Benefits

Employees continue to understand the uncertain fiscal situation of the Town. The Town granted a cost of living adjustment of 4.5 percent to all employees in September 2013 – the first such increase since 2010. Memorandums of Understanding with the Town's two employee associations expire at the end of the calendar year. No modifications in salaries and/or benefits have been included in the Proposed Budget other than step increases and those changes outlined above.

While recent policy decisions by CalPERS Health provided slight relief to the Town's costs for health care, the rising cost of health care and pension rates are placing extraordinary pressure on the fiscal health of most California municipalities, including the Town of Colma. The full impacts of the Affordable Health Care Act are still to be realized by the Town as well.

The Town participates in the CalPERS pension program. Employers and employees make contributions to this pension program at rates set by CalPERS. Pension costs continue to be an issue at not only the local level, but at the state level as well. Changes to the system have been adopted at the state level, which will undoubtedly affect Colma in one way or another. Staff continues to monitor this important issue.

On August 1, 2012, the Town established a second tier for all new hires which significantly trimmed the Town's CalPERS rates for new employees. The Public Employee Pension Reform Act of 2013 (PEPRA) also made changes to rates for new employees, hired after 1/1/2013, who are considered to be new to the PERS system. These two actions will continue to assist the Town in managing its pension obligations.

The Town continues to assess its salary and benefit policies and make additional changes that will further its efforts to contain labor-related costs.

Debt Service

Debt service payments of \$308,990 for new Certificates of Participation (COPs) for the Town Hall Renovation are included in the FY 2015-16 Proposed Budget as the Town will be issuing COPs in early FY 2015-16.

RESERVE POLICY

In May 2014, the Council approved changes to the Town's reserve policy to decrease the threshold for the Budget Stabilization Reserve to 100 percent of General Fund expenditures (down from 133 percent). The Town has adopted policies and criteria for allocating its General Fund reserves among several categories. The Status of Fund Balances shows the amount of money allocated to each category. The policies are contained in the Budget and Financial Policies in the Appendix section.

APPRECIATION

In closing, I'd like to thank the City Council for its policy leadership in a year full of changes. This document demonstrates how the difficult choices you made throughout the past several years are continuing to benefit the Town. It is a pleasure working with you to implement your vision for the Town of Colma and to provide a government our residents can be proud of.

Documents like this cannot be completed without teamwork from all involved. To that end I would like to thank the Department Directors for their dedication to the overall effectiveness of the Town's government and to the residents themselves. It is also important to acknowledge Consulting Finance Manager Charlie Francis and contract Records Manager Barbara Noparstak, who ensure the budget document is precise, attractive, informative and award-winning!

COMMUNITY PROFILE

Town of Colma

UNIQUE SERVICES PROVIDED TO RESIDENTS:

- RECREATION PROGRAMS AT 25-60% OF COST FOR ADULTS AND 15-30% OF COST FOR YOUTH AND SENIORS
- STORM WATER DISCHARGE FEES AT NO COST
- FREE BASIC CABLE
- SEWER SERVICES AT 80% OF COST
- ANNUAL TOWN PICNIC AT NO COST
- ANNUAL TOWN ADULT HOLIDAY PARTY AT 12% OF COST



The Town of Colma known worldwide as the “City of Souls,” is the smallest city in San Mateo County with 1,480 residents and 1.5 million “souls.” However, Colma is more than just 16 cemeteries. Colma’s commercial buildings make a distinct architectural statement resulting from design standards that encourage Spanish-Mediterranean motifs. Colma boasts an old-world charm all its own, from its brick-paved residential streets and ornamental street lamps to its restored historical museum and railroad depot located at its 5,500 square foot Community Center. The recently completed state-of-the-art Police Station complements the architecture of the historic and charming Town Hall across the street. Within its two square mile boundary, the Town enjoys a strong tax base with two shopping centers, one of Northern California’s most complete collections of car dealerships, and a car wash. There are two BART stations nearby.

ECONOMIC ASSUMPTIONS FOR FY 2015-16

The FY 2015-16 Proposed Budget assumes the national, state and regional economies continue to improve slightly. For FY 2015-16, the Town is budgeting sales tax revenue at an 18.6 percent growth from the FY 2014-15 Adopted Budget, for a total of \$10.5 million. The Town estimates General Fund revenues for FY 2015-16 to be \$16.8 million, which is approximately \$2 million more than General Fund revenues budgeted in the FY 2014-15 Adopted Budget. The rate of inflation is an unknown element. The Town assumes that the inflation rate will remain stable and employee fringe benefit costs, most notably health care and pensions will continue to outpace the overall rate of inflation.

The following assumptions were used in the preparation of this budget:

Revenues

- The sales tax revenue estimate is based on analysis provided by The HdL Companies, the Town's sales tax consultants.
- Cardroom tax revenue is estimated to be \$3.85 million – a 3.75 percent drop from the 2014-15 Adopted Budget. This drop is partially attributable to the economic rebound (as sales tax revenue increases from the improving economy, cardroom taxes tend to decrease) and to increased competition in the surrounding areas.
- The State of California continues providing SLESF funding.
- Developer reimbursements and project processing fees for potential private developments are included in the 2015-16 Proposed Budget, along with increased planning and City Attorney expenditures for the processing of those developments. If the developments do not move forward in 2015-16, the Town will not realize the increased revenue or associated expenditures.
- A drop of \$100,000 in sewer fee revenue due to the Town's Water Conservation Incentive Program.

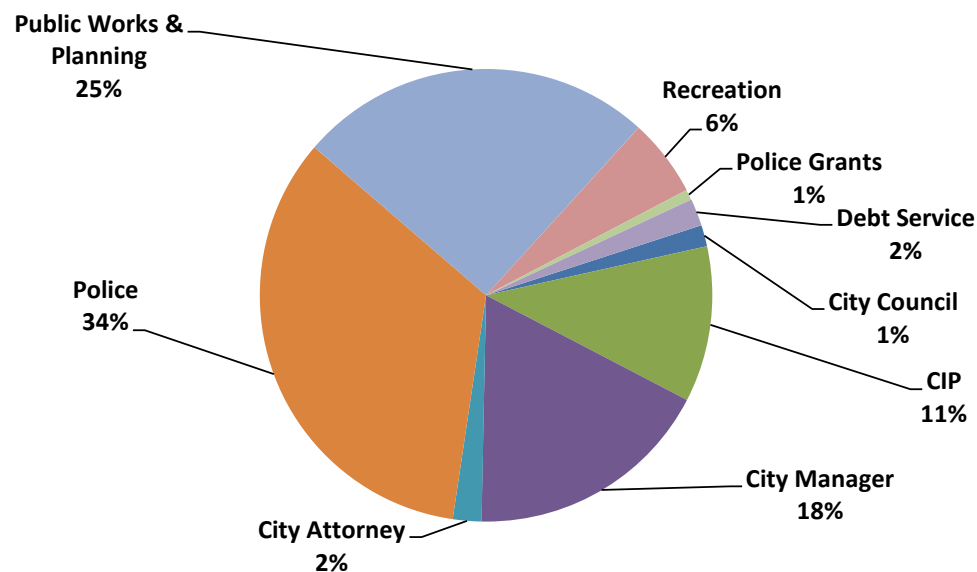
Expenditures

- No cost of living adjustments for employees, unless required by contract.
- Health benefits increase by seven percent. Other benefit costs are assumed flat.
- Payroll-related taxes are at the following rates: FICA at 6.2% of salary and Medicare at 1.45% of salary.
- Positions are budgeted at actual step; vacant positions are not budgeted.

FUND #	REVENUE SOURCE	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ADOPTED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
11	GENERAL FUND					
	TOTAL GENERAL FUND REVENUES	15,314,224	15,926,982	14,806,280	16,059,570	16,803,220
	Transfers to Capital Improvement Fund	(167,700)	(364,031)	(16,046,890)	(16,046,890)	(1,762,000)
	Transfers to COP Debt Service	(957,884)	(11,719,159)	-	-	(308,990)
	Transfers from Special Gas Tax Fund	48,710	60,803	50,750	56,700	43,670
	Transfers from Measure A Fund	56,156	54,682	50,000	50,000	50,000
	Transfers from Debt Service Fund	-	-	-	4,750,000	-
	TOTAL GENERAL FUND REVENUES (NET)	14,293,506	3,959,277	(1,139,860)	4,869,380	14,825,900
21	SPECIAL GAS TAX FUND					
	Revenues from Other Agencies	48,710	60,803	50,750	56,700	43,670
	Transfers to General Fund	(48,710)	(60,803)	(50,750)	(56,700)	(43,670)
	TOTAL SPECIAL GAS TAX FUND	-	-	-	-	-
22	MEASURE A FUND					
	Revenues from Other Agencies	56,156	53,298	50,000	50,000	50,000
	Transfers to General Fund	(56,156)	(54,682)	(50,000)	(50,000)	(50,000)
	TOTAL MEASURE A FUND	-	(1,384)	-	-	-
29	POLICE GRANTS FUND					
	State Police Programs	91,305	90,966	100,000	100,000	100,000
	TOTAL POLICE GRANTS FUND	91,305	90,966	100,000	100,000	100,000
31	CAPITAL IMPROVEMENT FUND					
	Transfers from General Fund	167,700	364,031	16,046,890	16,046,890	1,762,000
	Transfers from Other Funds	-	-	-	-	-
	TOTAL CAPITAL IMPROVEMENT FUND	167,700	364,031	16,046,890	16,046,890	1,762,000
43	COPs DEPT SERVICE FUND					
	Proceeds from COP Issuance	-	-	-	4,750,000	-
	Transfers from General Fund	957,884	11,719,159	-	-	308,990
	Transfers to Other Funds	-	-	-	(4,750,000)	-
	TOTAL COPs DEBT SERVICE FUND	957,884	11,719,159	-	-	308,990
TOTAL REVENUES OF ALL FUNDS		15,510,395	16,132,049	15,007,030	21,016,270	16,996,890

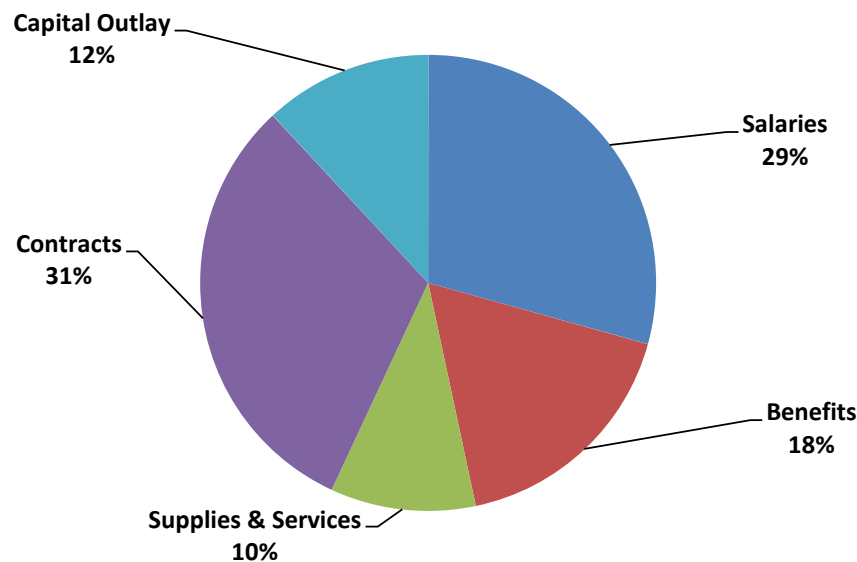
FUND #	DEPARTMENTS/DIVISIONS	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
11	GENERAL FUND					
	110 - CITY COUNCIL	209,123	220,643	239,010	231,800	238,650
	120 - CITY TREASURER	6,608	7,964	5,110	5,110	-
	130 - CITY ATTORNEY	359,957	388,159	401,000	386,000	325,000
	140 - CITY MANAGER/CITY CLERK ADMIN	948,376	972,970	1,059,870	1,018,400	1,116,670
	141 - HUMAN RESOURCES	188,970	195,792	199,540	197,010	237,490
	150 - FINANCE	317,502	257,819	425,070	402,500	410,090
	151 - GENERAL SERVICES	890,540	930,774	-	1,105,750	1,028,790
	210 - POLICE ADMINISTRATION	941,558	840,124	1,044,030	1,015,480	1,027,070
	220 - POLICE PATROL	3,360,711	3,555,969	3,551,630	3,407,060	3,519,540
	230 - POLICE COMMUNICATIONS	927,725	769,019	799,880	811,830	823,880
	310 - PW ADMIN/ENGINEERING/BUILDING	787,408	736,639	878,000	875,000	878,000
	320 - PW MAINTENANCE	1,803,436	1,762,506	1,929,120	1,922,200	1,927,140
	410 - PLANNING	395,809	417,626	422,000	421,000	588,000
	510 - RECREATION SERVICES	757,639	797,258	848,240	845,830	877,690
	800's - FACILITY OPERATIONS MAINTENANCE	507,422	510,995	615,900	614,120	629,050
	TOTAL GENERAL OPERATING EXPENDITURES	12,402,784	12,364,257	12,418,400	13,259,090	13,627,060
29	POLICE GRANTS FUND					
	240 - POLICE GRANTS	108,605	114,109	113,610	115,640	116,810
31	CAPITAL IMPROVEMENT FUND					
	900's - CAPITAL IMPROVEMENT PROJECTS	66,899	512,052	16,046,890	16,046,890	1,762,000
43	COPs DEBT SERVICE FUND					
	620 - COPs DEBT SERVICE	959,584	12,677,209	-	-	308,990
TOTAL EXPENDITURES OF ALL FUNDS		13,537,872	25,667,626	28,578,900	29,421,620	15,814,860

FY 2015-16 Expenditures by Department



DEPARTMENTS / DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
CITY COUNCIL	63,240	104,110	71,300	-	-	238,650
CITY ATTORNEY	-	-	-	325,000	-	325,000
CITY MANAGER/CITY CLERK ADMIN	371,600	609,470	59,600	45,000	31,000	1,116,670
HUMAN RESOURCES	114,080	63,930	9,480	50,000	-	237,490
FINANCE	137,090	55,000	43,000	175,000	-	410,090
GENERAL SERVICES	-	-	237,500	791,290	-	1,028,790
POLICE ADMINISTRATION	570,990	303,180	69,800	81,100	2,000	1,027,070
POLICE PATROL	2,229,560	1,094,180	118,800	-	77,000	3,519,540
POLICE COMMUNICATIONS	411,940	200,740	146,200	64,000	1,000	823,880
PW ADMIN/ENGINEERING/BUILDING	-	-	8,000	870,000	-	878,000
PW MAINTENANCE	253,240	141,550	16,650	1,510,200	5,500	1,927,140
PLANNING	-	-	-	588,000	-	588,000
RECREATION SERVICES	407,340	135,350	215,000	115,000	5,000	877,690
FACILITY OPERATIONS/MAINTENANCE	-	-	629,050	-	-	629,050
TOTAL GENERAL FUND EXPENDITURES	4,559,080	2,707,510	1,624,380	4,614,590	121,500	13,627,060
POLICE GRANTS FUND	77,700	34,510	4,600	-	-	116,810
CAPITAL IMPROVEMENT FUND	-	-	-	-	1,762,000	1,762,000
COPs DEBT SERVICE FUND	-	-	-	308,990	-	308,990
TOTAL EXPENDITURES OF ALL FUNDS	4,636,780	2,742,020	1,628,980	4,923,580	1,883,500	15,814,860

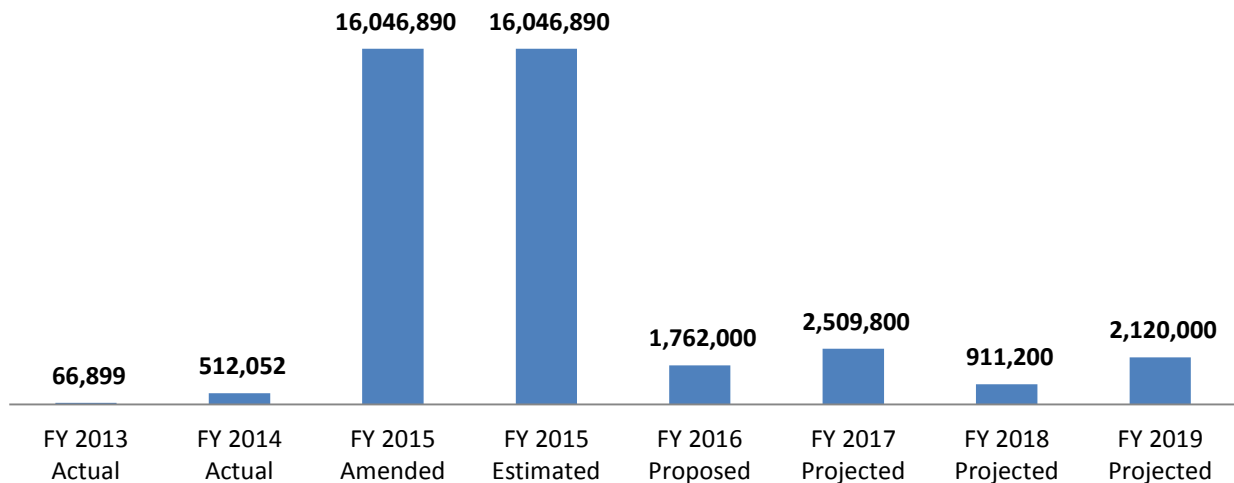
FY 2015-16 Expenditures by Category





CAPITAL IMPROVEMENT PROJECTS		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
901	Hillside Boulevard Beautification	66,899	145,190	2,010,000	2,010,000	1,070,000
903	Mission Road Improvements	-	6,144	150,000	150,000	50,000
904	El Camino Real and Mission Rd Signalization	-	-	-	-	-
905	Collins Avenue Improvements	-	-	-	-	50,000
911	Serramonte Boulevard Beautification	-	-	-	-	50,000
912	Colma Boulevard Improvements	-	-	-	-	-
932	Colma Creek Channel Repairs	-	-	-	-	50,000
947	Town Hall Campus Renovation	-	75,349	13,000,000	13,000,000	-
954	Corporation Yard Improvements	-	-	-	-	75,000
955	Townwide Irrigation System Enhancements	-	-	25,000	25,000	-
956	Lawndale Blvd Landscape Imp	-	-	100,000	100,000	-
958	Recreation Center Playground Equipment Upgrade	-	-	-	-	-
971	Sanitary Sewer System Assessment	-	53,469	116,530	116,530	-
981	RIMS	-	-	300,000	300,000	-
982	Townwide Telephone Sys Upgrade	-	-	150,000	150,000	-
983	Access Control at Town Facilities	-	-	-	-	10,000
984	Recreation Software Upgrade	-	-	25,000	25,000	-
985	Geographic Information System	-	21,210	28,790	28,790	-
986	Town's IT Infrastructure Upgrades	-	-	55,000	55,000	30,000
991	General Plan Update	-	142,428	42,570	42,570	165,000
992	ADA Transition Plan Upgrades	-	68,263	44,000	44,000	212,000
TOTAL CAPITAL OUTLAY		66,899	512,052	16,046,890	16,046,890	1,762,000

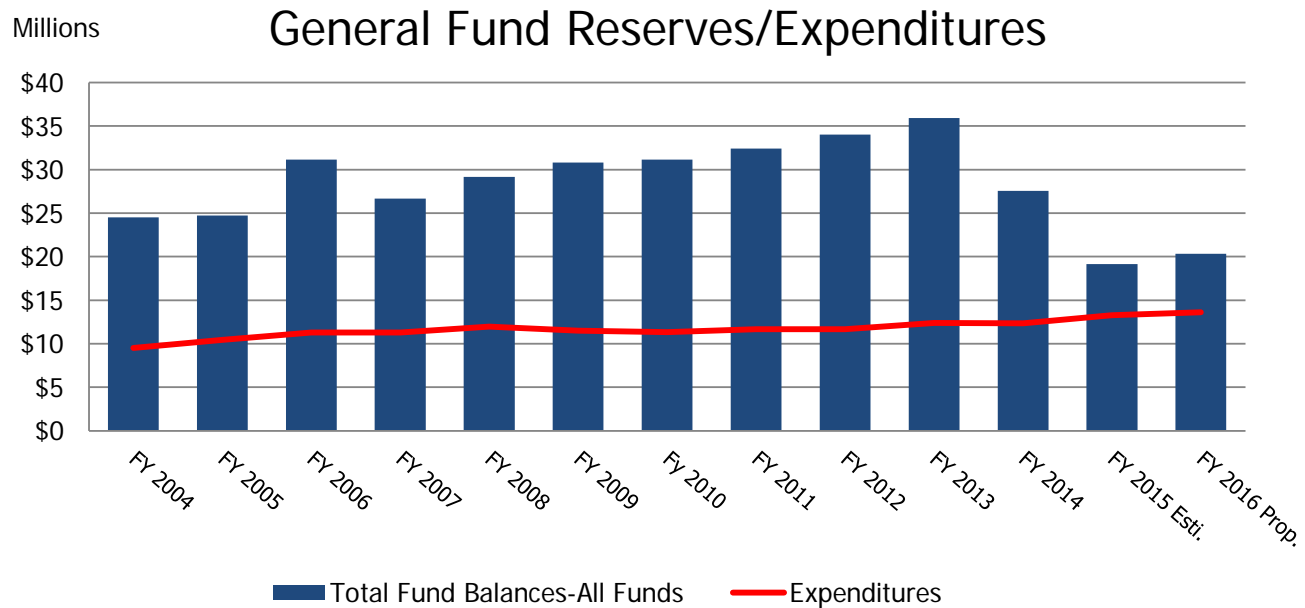
CIP Expenditures



FY 2016-17 PROJECTED	FY 2017-18 PROJECTED	FY 2018-19 PROJECTED
2,330,000	-	-
-	-	-
48,800	561,200	-
-	-	-
-	-	-
-	350,000	-
-	-	2,000,000
-	-	-
75,000	-	-
-	-	-
-	-	-
-	-	120,000
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
56,000	-	-
2,509,800	911,200	2,120,000

FUNDS	Projected Fund Balance 7/1/2015	Revenue	Transfers In (Out)	Total Resources	Total Expenditures	Projected Balance 6/30/2016	Allocated Reserves 6/30/2016	General Reserves 6/30/2016
11 - General Fund	19,077	16,803	(1,969)	33,911	13,627	20,284	16,237	4,047
21 - Gas Tax	-	44	(44)	-	-	-	-	-
22 - Measure A	8	50	(58)	-	-	-	-	-
29 - Police Grants	56	100	-	156	117	39	-	39
31 - CIP	-	-	1,762	1,762	1,762	-	-	-
43 - COPs Debt Service	-	-	309	309	309	-	-	-
TOTAL	19,141	16,997	-	36,138	15,815	20,323	16,237	4,086

Estimated General Fund Reserves for FY 2015-16		
Committed	Debt Reduction	\$618
	Retiree Healthcare	\$1,042
	Budget Stabilization	\$13,627
Assigned	Litigation	\$100
	Insurance	\$100
	Disaster Response and Recovery	\$750
Unassigned		4,047
Total		\$20,284



POSITION TITLE	FY 2011-12 ADOPTED	FY 2012-13 ADOPTED	FY 2013-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 PROPOSED
Town Staffing					
Accountant I	1.00	1.00	-	-	-
Accounting Technician	0.75	0.75	0.75	1.80	1.80
Administrative Technician I	-	-	-	-	1.00
Administrative Technician II/III	1.50	1.50	1.50	1.50	-
Assistant City Manager / Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
City Clerk	-	-	-	-	1.00
City Manager	-	-	-	-	1.00
City Manager / City Clerk	1.00	1.00	1.00	1.00	-
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Special Projects Management Analyst	-	-	-	-	0.25
Vacant, unfunded Assistant City Manager	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)
City Manager Department Total	5.25	5.25	4.25	5.30	6.05
Maintenance Supervisor	-	-	-	-	1.00
Maintenance Technician I	1.00	1.00	1.00	1.00	1.00
Maintenance Technician II	1.00	1.00	1.00	1.00	1.00
Maintenance Technician III	1.00	1.00	1.00	1.00	-
Public Works Department Total	3.00	3.00	3.00	3.00	3.00
Administrative Technician II	1.00	1.00	1.00	-	-
Part-time Facility Attendant (7 x .5)	3.00	3.00	3.50	3.50	3.50
Part-time Recreation Leader (8 x .5)	4.00	4.00	4.00	4.00	4.00
Recreation Coordinator	1.00	1.00	1.00	2.00	2.00
Recreation Services Director	1.00	1.00	1.00	1.00	1.00
Recreation Department Total	10.00	10.00	10.50	10.50	10.50
Administrative Technician III	1.00	1.00	1.00	1.00	1.00
Community Services Officer	0.75	1.00	1.00	1.00	1.00
Detective	1.00	1.00	1.00	1.00	1.00
Detective Sergeant	1.00	1.00	1.00	1.00	1.00
Dispatch Supervisor	1.00	1.00	1.00	1.00	1.00
Dispatcher	4.00	4.00	3.20	3.20	3.20
Officer	11.00	11.00	11.00	11.00	11.00
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Commander	1.00	1.00	1.00	1.00	1.00
Sergeant	4.00	4.00	4.00	4.00	4.00
Vacant, unfunded Police Officer	(2.00)	(2.00)	-	-	-
Police Department Total	23.75	24.00	25.20	25.20	25.20
Town Total	42.00	42.25	42.95	44.00	44.75
Contract Staffing					
Building	1.25	1.25	1.25	1.25	1.25
City Attorney	1.00	1.00	1.00	1.00	0.50
Engineering	3.50	3.50	3.50	3.50	3.50
Finance	-	-	0.75	0.75	0.75
Planning	1.80	1.80	2.50	2.50	2.50
Public Works	1.00	1.00	1.00	1.00	1.00
Contract Total	8.55	8.55	10.00	10.00	9.50
Total Budgeted Staffing	50.55	50.80	52.95	54.00	54.25

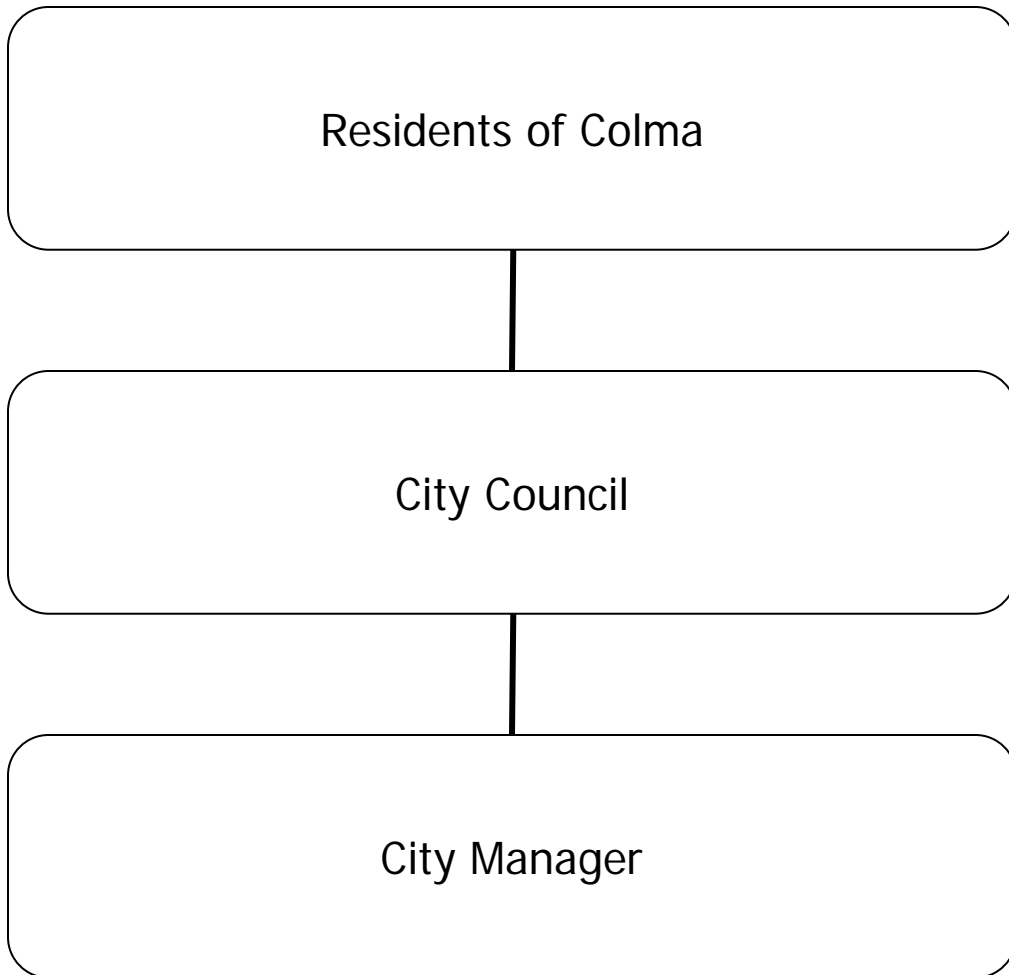


Departments



City Council

City Council



DEPARTMENT: CITY COUNCIL

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The City Council is the elected policy-making body for the Town of Colma. The City Council has four key roles, which may be described as legislative, quasi-adjudicatory, quasi-executive, and representative.



- *Legislative:* In its legislative role, the City Council makes laws, which may be in the form of an ordinance or a resolution. Some examples of legislative acts are an Ordinance Regulating the Uses of Land in the Town and an Ordinance Prohibiting Nuisances in the Town.
- *Quasi-executive:* In its quasi-executive role, the Council sets policies for the Town's key staff, much like a Board of Directors of a publicly-held corporation. The Council also sets goals and expectations of the City Manager and City Attorney and determines overall staffing levels for the Town. In a City Manager form of government, council members are not involved in managing the day-to-day operations of the City, leaving that role to the City Manager.
- *Quasi-judicial:* The Council frequently sits as an adjudicatory body. At times, the Council is obligated to hear evidence and make an impartial decision. At others, the Council has some discretion on how to rule. An application for use permit and a request to revoke a use permit are examples of the types of matters that come before the Council in its quasi-judicial role.
- *Representative:* Council members frequently act as the Town's representative before other public agencies. In these cases the member's authority goes only so far as the instructions given to him or her by the entire council. The City Council represents the Town on various local, regional and statewide committees, boards and commissions, such as the San Mateo County Council of Cities.

STAFFING

The City Council is comprised of five members elected at large who serve four-year overlapping terms. Each year, the Council selects a member to act as Mayor.

BUDGET HIGHLIGHTS

The FY 2015-16 Proposed Budget is 0.15% less than the FY 2014-15 Amended Budget because of a decrease in benefits partially offset by an increase in salaries.

110 - CITY COUNCIL		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	<u>SALARIES & WAGES</u>					
51001	Elected Officials	48,620	57,460	54,430	54,440	55,440
51009	Deferred Compensation	4,400	5,200	4,800	4,800	4,800
51020	Cash-in-lieu - Medical	2,750	3,250	-	3,000	3,000
	Total Salaries & Wages	55,770	65,910	59,230	62,240	63,240
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	6,651	8,116	8,900	8,905	7,330
52007	Health	76,042	72,837	80,930	72,011	78,050
52008	Dental	9,034	9,034	12,420	11,292	12,420
52009	Life Insurance	360	345	360	330	360
52011	Vision	1,559	1,435	1,710	1,559	1,710
52014	Social Security Employer	3,384	4,009	3,370	3,375	3,440
52015	Medicare Employer	791	938	790	789	800
	Total Benefits	97,820	96,713	108,480	98,260	104,110
TOTAL SALARY WAGES & BENEFITS		153,590	162,623	167,710	160,500	167,350
	<u>SUPPLIES & SERVICES</u>					
60002	Office Supplies	277	400	500	500	500
60005	Special Dept. Expenses <i>Council Reorganization, Community Outreach</i>	5,131	2,710	8,000	8,000	8,000
60007	Donations	45,153	50,250	51,800	51,800	51,800
60010	Conferences & Meetings	2,156	2,399	1,000	1,000	1,000
60016	Council Member A	1,498	1,467	2,000	2,000	2,000
60017	Council Member B	565	345	2,000	2,000	2,000
60018	Council Member C	280	200	2,000	2,000	2,000
60019	Council Member D	40	105	2,000	2,000	2,000
60020	Council Member E	434	145	2,000	2,000	2,000
	Total Supplies & Services	55,533	58,020	71,300	71,300	71,300
TOTAL SUPPLIES & SERVICES		55,533	58,020	71,300	71,300	71,300
DEPARTMENT TOTAL		209,123	220,643	239,010	231,800	238,650

City Treasurer



DEPARTMENT: CITY TREASURER
FUNCTION: GENERAL GOVERNMENT
FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The duties of the City Treasurer consist mainly of monitoring the Town's investment activities and reporting the results to the City Council. The Treasurer is a signatory on the Town's depository accounts.

STAFFING

The Town appoints a Treasurer (contracted finance manager) to oversee the Town's investment activities because Colma voters changed the role of the Treasurer from that of an elected official to an appointed position in November, 2010.

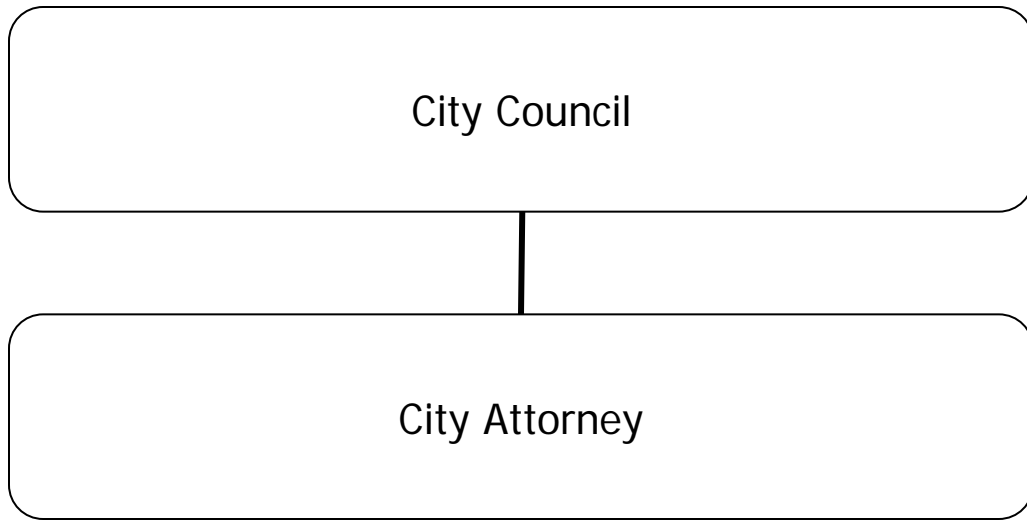
BUDGET HIGHLIGHTS

There is no FY 2015-16 Proposed Budget because the elected position ended in December and there are no expenses associated with the appointed Treasurer.

120 - CITY TREASURER		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	<u>SALARIES & WAGES</u>					
51001	Elected Officials <i>1 @ \$558/mo - 6 months</i>	6,138	7,254	3,350	3,348	-
	Total Salaries & Wages	6,138	7,254	3,350	3,348	-
	<u>BENEFITS</u>					
52014	Social Security Employer	381	450	210	208	-
52015	Medicare Employer	89	105	50	49	-
	Total Benefits	470	555	260	260	-
TOTAL SALARY WAGES & BENEFITS		6,608	7,809	3,610	3,608	-
	<u>SUPPLIES & SERVICES</u>					
60008	Dues & Publications	-	155	500	500	-
60010	Conferences & Meetings	-	-	1,000	1,000	-
TOTAL SUPPLIES & SERVICES		-	155	1,500	1,500	-
DEPARTMENT TOTAL		6,608	7,964	5,110	5,110	-

City Attorney

City Attorney



DEPARTMENT: CITY ATTORNEY

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The City Attorney:

- Provides legal advice to the City Council, City Manager and staff in identifying legal options and strategies for implementing and achieving the goals, policies and objectives of the City Council.
- Attends meetings of the City Council and other advisory committees, as needed.
- Meets regularly with City Manager and staff to discuss proposed programs, policies and activities.
- Prepares or reviews all resolutions, ordinances and contracts for consideration by the City Council.
- Monitors and disposes of pending claims involving potential tort liability.
- Represents the Town in significant litigation matters involving the Town or manages the representation provided by outside counsel.
- Interprets the law for Council Members and staff and renders formal legal opinions.
- Provides training to Council Members and staff on ethics, Brown Act and new laws.
- Provides general legal advice and opinions to the City Council and staff regarding any and all municipal law matters.

The City Attorney's mission is to provide legal advice and support to the City Council and staff to aid them in carrying out their responsibilities.

STAFFING

The Town contracts for City Attorney services equivalent to 0.5 FTE.

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the City Attorney's Office engaged in or accomplished the following special projects:

- Guided the Town on changing its City Treasurer from an elected to an appointed position.
- Drafted Administrative Code updates to implement federal criminal background checks for all employees and independent contractors.
- Drafted contract with Ratcliff Architects for Town Hall Renovation Project and guided staff on various issues involving same.
- Revised and updated Grant Non-Profit Donation Process for the Town.
- Drafted lot line adjustment ordinance to ensure consistency with state law.
- Reviewed and revised Mitigated Negative Declaration for Serramonte Ford remodel and prepared resolutions for same.
- Prepared Building Code Ordinance to update all building codes to the 2013 edition.
- Reviewed and analyzed proposed Animal Control Agreement with the County and all the cities in the County.

- Drafted Animal Control Ordinance and Fee update for consistency with the County's provisions.
- Assisted with an update to the Town Parking Code to revise parking regulations on newly finished Hillside Boulevard.
- Drafted a local conflict of interest code update to address new City Manager Department staffing changes.
- Drafted a new bulk cable television services contract.
- Assisted staff in preparing the proper environmental review for the removal of the 50-unit limit in the Land Use Element of the Town's General Plan.
- Drafted Solid Waste Franchise Agreement and assisted with a draft RFP.
- Assisted staff in preparing a revision to the Town's Reasonable Accommodation Ordinance.
- Reviewed and drafted ordinance for prohibited activities in parks.
- Filed a weapons destruction request with the San Mateo County Superior Court for a Welfare and Institutions Code 5150 hold on an individual to ensure the weapon was not returned to the potentially mentally ill individual.
- Assisted the Police Chief with a hearing regarding a Lucky Chances employee registration denial.
- Guided public works staff on new legislation regarding prevailing wage laws and the State Department of Industrial Relations.
- Provided guidance to the City Council on the scope of newly updated Fair Political Practices Commission (FPPC) regulations.

BUDGET HIGHLIGHTS

The FY 2015-16 Proposed Budget is 19% lower than the FY 2014-15 Amended Budget partially offset by an increase in revenue. The Town recently changed its billing arrangement with the Town's Contract City Attorney which is anticipated to lead to cost reductions assuming workload remains consistent with prior years.

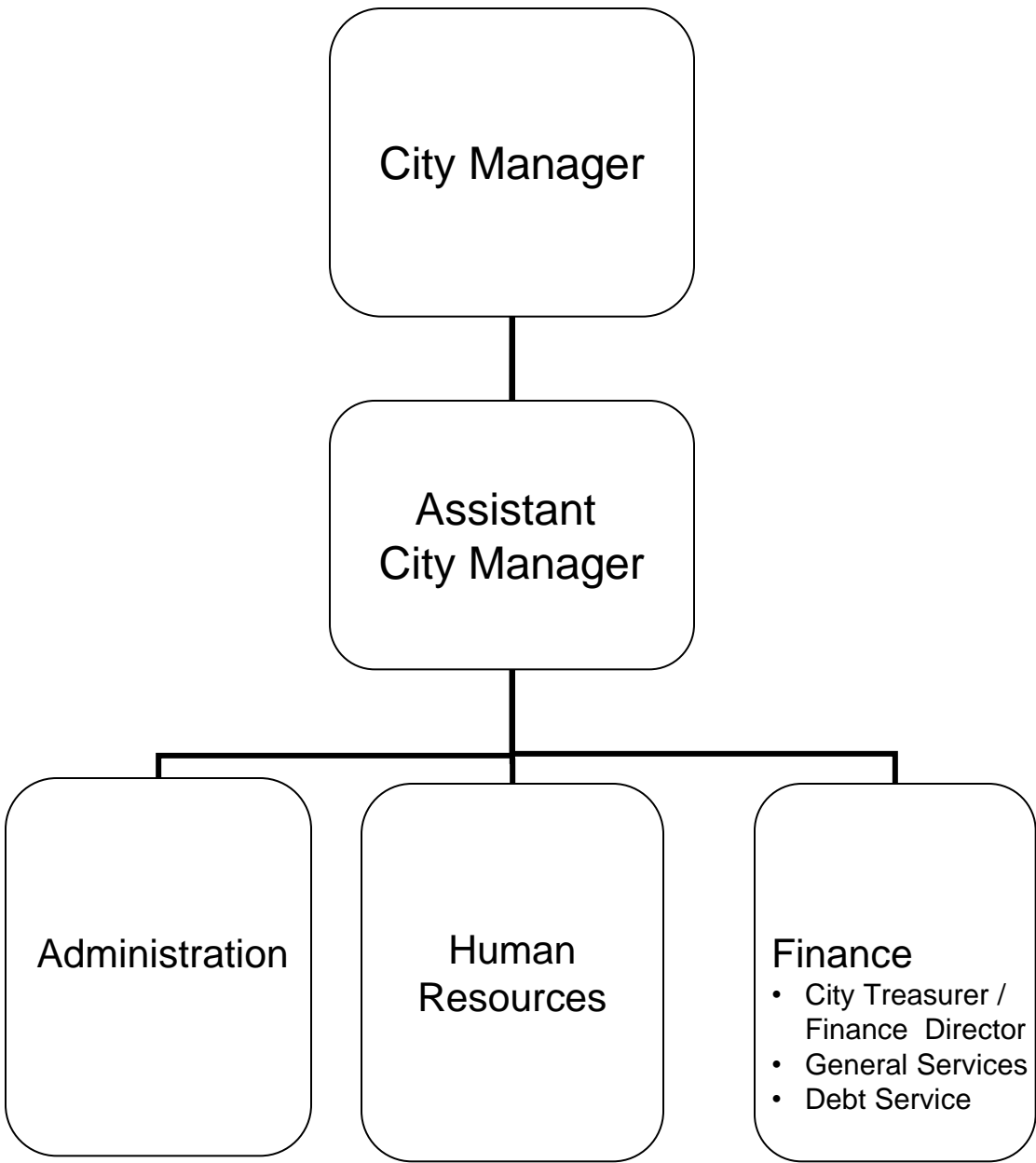
PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Projected
Ordinances drafted or revised	9	8	13	12
Resolutions drafted or revised	56	55	49	50
Opinions written	19	17	15	20
Staff reports written	16	11	14	15
Staff reports reviewed for legal sufficiency	55	50	40	40
Contracts drafted or revised	16	35	35	20
Code enforcement cases prosecuted	1	0	0	0
Pitchess motions argued	2	0	0	2

130 - CITY ATTORNEY		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	CONTRACTUAL					
71002	Professional Services-City Attorney <i>Fees and reimbursable expenses paid to Best, Best & Krieger</i>	358,290	378,768	390,000	375,000	320,000
71004	Professional Services-Outside Counsel <i>Fees and reimbursable expenses paid to special counsel for employment, code enforcement, litigation, etc.</i>	1,667	9,391	11,000	11,000	5,000
	Total Contractual	359,957	388,159	401,000	386,000	325,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		359,957	388,159	401,000	386,000	325,000
DEPARTMENT TOTAL		359,957	388,159	401,000	386,000	325,000



City Manager / City Clerk

City Manager / City Clerk Department



DEPARTMENT: CITY MANAGER / CITY CLERK

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The City Manager / City Clerk Department contains the central administrative services for the Town. The City Manager also serves as the City Clerk. Department functions include general managerial oversight of departments and Capital Improvement Program (CIP) projects as well as traditional City Clerk functions such as records management, City Council support, and elections. The Assistant City Manager also serves as the Finance Director. This position is vacant.

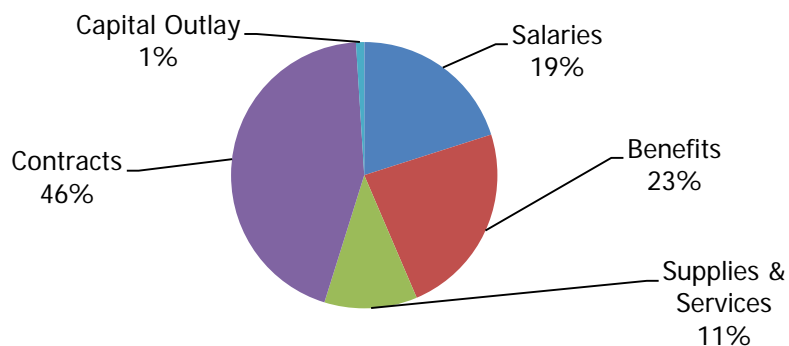
The Department consists of the following divisions:

- Administration
- Human Resources
- Finance, with General Services and Debt Service

Positions include: City Manager, Assistant City Manager, Human Resources Manager, City Clerk, two Accounting Technicians (1.8 FTE), one Administrative Technician and one Senior Project Manager

NO.	DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
140	ADMINISTRATION*	371,600	609,470	59,600	45,000	31,000	1,116,670
141	HUMAN RESOURCES	114,080	63,930	9,480	50,000	-	237,490
150	FINANCE	137,090	55,000	43,000	175,000	-	410,090
151	GENERAL SERVICES	-	-	237,500	791,290	-	1,028,790
620	DEBT SERVICE -- COPs	-	-	-	308,990	-	308,990
TOTAL EXPENDITURES		622,770	728,400	349,580	1,370,280	31,000	3,102,030

*Benefits number includes retiree benefit costs.



DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: ADMINISTRATION

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The Administration Division provides support to residents, members of the City Council and staff. Division functions include front office reception and general administrative support; City Council agenda and packet preparation; Council meeting minutes; records management; and elections.

STAFFING

Positions include the City Manager, the Assistant City Manager, the City Clerk, one Administrative Technician and one 1/4-time Senior Project Manager. Funding for the Assistant City Manager position was removed in the FY 2009-10 Adopted Budget and the position remains unfunded in the FY 2015-16 Proposed Budget.

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Administration Division:

- Provided oversight of Town Hall Renovation project including advice on scope of project and funding opportunities.
- Continued to increase the Town's economic visibility through an advertisement in the County's visitor guide and a holiday TV commercial and increased participation in community events.
- Continued to implement the Capital Improvement Plan program as approved by the City Council.
- Held a successful midterm election (including election of two City Council seats).
- Recruited and successfully transitioned to a new City Attorney upon retirement of long-term City Attorney.
- Promoted a Police Department Commander to Chief of Police upon retirement of incumbent.
- Coordinated negotiations for new bulk cable franchise.
- Received a clean audit for FY 2013-14.

For FY 2015-16, the Administration Division goals include:

- Continue project oversight for the Town Hall Renovation project including issuance of new Certificates of Participation for partial project funding.
- Successfully split City Manager and City Clerk positions and appoint current Administrative Technician III to City Clerk.
- Continue assessment of issues compromising the Town's long-term fiscal health.



- Successfully complete labor contract negotiations with the Town's various employee associations.
- Increase business outreach efforts and economic development.
- Complete request for proposals and enter into a contract for solid waste collection and disposal with one company.
- Continue to implement the City Council's priorities as outlined in the two-year strategic plan.

BUDGET HIGHLIGHTS

The FY 2015-16 Proposed Budget for the Administration Division is 5% higher than the FY 2014-15 Amended Budget due to increased staffing costs and an automobile purchase partially offset by lower benefits because of higher payroll benefit assumptions in the prior fiscal year.

PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Projected
Community Recognition:				
• Proclamations prepared	18	19	20	20
• Certificates prepared	130	137	135	130
• Flower arrangements sent	8	10	10	10
Distribute Colma LiveWire newsletters monthly to households	5,500	5,500	5,400	5,400
Respond to all public records requests within the statutory deadline	30	18	16	18
Maintain per capita Sales Tax ranking in State of California	4	3	3	3
Distribute ColmaWorks newsletter to businesses	3	-	3	4

140 - ADMINISTRATION		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff <i>City Manager, City Clerk Administrative Technician I</i>	259,834	270,977	267,400	267,787	342,500
51003	Part-time Staff (<i>Analyst</i>)	31,148	39,362	40,170	35,897	25,000
51004	Comp Time	421	349	300	300	300
51005	Overtime	-	137	200	200	200
51008	Vacation/Sick/Comp Time Payoff	20,407	(19,951)	-	-	-
51009	Deferred Compensation	2,400	1,380	2,400	2,400	2,400
51014	Technology Allowance	1,200	-	1,200	1,200	1,200
	Total Salaries & Wages	315,409	292,254	311,670	307,780	371,600
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	44,268	25,691	58,060	33,564	31,720
52006	Unemployment	4,049	-	-	-	-
52007	Health	24,789	20,827	38,520	26,229	27,010
52008	Dental	4,517	3,576	4,970	4,517	4,970
52009	Life Insurance	144	103	150	132	150
52011	Vision	624	431	690	624	690
52012	Health Club	564	329	-	-	-
52014	Social Security Employer	13,213	18,920	14,730	14,531	18,580
52015	Medicare Employer	4,286	4,532	4,480	4,421	5,350
52017	Retirees Health	336,720	405,891	466,000	466,000	466,000
52018	Retirees Dental	41,969	50,061	55,000	55,000	55,000
	Total Benefits	475,143	530,360	642,600	605,020	609,470
TOTAL SALARY WAGES & BENEFITS		790,552	822,614	954,270	912,800	981,070

140 - ADMINISTRATION		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
	<u>SUPPLIES & SERVICES</u>					
60001	Public Notices & Advertisements	606	315	200	200	200
60002	Office Supplies	5,523	6,093	7,000	7,000	7,000
60003	Postage	4,311	4,010	5,000	5,000	5,000
60005	Special Dept. Expense	677	183	1,000	1,000	1,000
60008	Dues & Publications	19,421	18,947	35,000	35,000	35,000
	<i>C/CAG - \$5,000 Member Assessment, \$10,000 Congestion Relief, \$5,000 Housing Element LAFCO - \$1,500; SAMCAT- \$2,000 ICMA - \$1,500; ABAG - \$1,500 League of California Cities - \$1,500 City Clerk Association - \$400 SMC City Managers' Assn. - \$300 HEART JPA - \$700 Joint Venture Silicon Valley - \$1,000 Other</i>					
60010	Conferences & Meetings	6,037	1,005	6,000	6,000	6,000
	<i>ICMA Conference Economic Development Conference</i>					
60013	Auto Expense	510	282	400	400	400
	<i>Administration Vehicle</i>					
60031	Election Expenses	68	-	2,000	2,000	2,000
61002	Training	4,496	2,784	3,000	3,000	3,000
	Total Supplies & Services	41,649	33,619	59,600	59,600	59,600
	<u>CONTRACTUAL</u>					
71010	Professional Consulting Services	71,175	113,028	45,000	45,000	45,000
	<i>Records Mgmt. Consultant - \$30,000 State Mandated Cost Recovery - \$3,000 Sales Tax Forecasting - \$5,000 Records Storage, Destruction - \$2,000 Public Relations - \$5,000</i>					
71031	Chamber of Commerce	45,000	-	-	-	-
	Total Contractual	116,175	113,028	45,000	45,000	45,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		157,824	146,647	104,600	104,600	104,600
	<u>CAPITAL OUTLAY</u>					
80002	Automobile Purchase	-	-	-	-	30,000
80200	Furniture	-	3,709	1,000	1,000	1,000
TOTAL CAPITAL OUTLAY		-	3,709	1,000	1,000	31,000
DIVISION TOTAL		948,376	972,970	1,059,870	1,018,400	1,116,670

DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: HUMAN RESOURCES

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

The Human Resources Division is responsible for personnel functions including policy development and compliance, recruitment and retention, compensation and benefits administration, as well as maintaining the Town's website and participation in the Town's energy conservation initiatives. The Division's budget contains program expenses for the annual employee recognition event, citywide training, safety committee activities and professional consulting services including labor negotiations.



STAFFING

The Division contains the Human Resources Manager.

ACCOMPLISHMENTS

During FY 2014-15, the Division accomplished the following:

- Retained and developed the Town's workforce.
- Coordinated the 13th annual Employee Service Recognition awards with 12 individuals honored including one employee with 35 years of service and one with 20 years of service.
- Assisted individual managers and employees with employment-related issues.
- Ensured compliance with local, state and federal employment laws including the changes to the Family Medical Leave Act, Affordable Healthcare Act and California Sick Leave requirements.
- Enhanced the Town's website.
- Facilitated three team building sessions for Leadership Team.
- Implemented Commuter Benefits Program.
- Expanded background checks to include the FBI database.
- Reviewed and revised fiduciary responsibility as it relates to Town's 457 plans.
- Facilitated a CalWater Native Garden class at the Community Center.

Goals for FY 2015-16 are to:

- Promote employee development by facilitating training opportunities, including cross-training.
- Partner with departments to anticipate and respond to changes, priorities and staffing needs.

- Identify and implement cost containment measures related to employee benefits.
- Participate in the implementation of the Town's efforts to conserve energy and reduce its carbon emissions.
- Complete compensation study of all employee classifications.
- Negotiate memorandums of understanding with the Town's two bargaining units.

BUDGET HIGHLIGHTS

The FY 2015-16 Proposed Budget is 19% higher than the FY 2014-15 Amended Budget in anticipation of costs related to a compensation study of all employee classifications.

PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014 -15 Estimated	FY 2015-16 Projected
Circulate Colma Network (employee newsletter) 4x per year	4	4	4	4
Review all job descriptions (19) annually	19	19	5	19
Process personnel actions within 72 hours of receipt of notification	100%	100%	100%	100%
Provide cost-effective employee training sessions 4x per year	4	8	4	6
Complete energy conservation projects 3x per year	3	3	3	3
Convene the Town's website committee to ensure quality and timeliness of information 2x per year	2	2	2	2

141 - HUMAN RESOURCES		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff <i>Human Resources Manager</i>	108,015	114,546	112,880	112,876	112,880
51008	Vacation/Sick/Comp Time Payoff	(3,402)	-	-	-	-
51009	Deferred Compensation	1,200	1,230	1,200	1,200	1,200
	Total Salaries & Wages	105,813	115,776	114,080	114,080	114,080
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	18,468	20,144	21,340	21,338	21,490
52007	Health	23,333	25,291	28,710	27,541	30,430
52008	Dental	2,258	2,258	2,480	2,258	2,480
52009	Life Insurance	72	69	70	66	70
52011	Vision	312	287	340	312	340
52012	Health Club	470	376	450	450	450
52014	Social Security Employer	6,762	7,170	7,030	7,026	7,030
52015	Medicare Employer	1,582	1,677	1,640	1,643	1,640
	Total Benefits	53,258	57,272	62,060	60,630	63,930
TOTAL SALARY WAGES & BENEFITS		159,071	173,049	176,140	174,710	178,010
	<u>SUPPLIES & SERVICES</u>					
60008	Dues & Publications <i>MMANC & PELRA - \$175</i> <i>Labor Posters - \$400</i>	585	183	500	500	580
60010	Conferences & Meetings <i>HRA - \$50</i> <i>NorCalHR - \$500</i> <i>MMANC - \$750,; PELRA - \$,1000</i>	693	1,526	1,800	1,500	2,500
60013	Auto Expense	350	564	400	400	400
61001	Personnel Recruitments	2,687	3,072	2,000	2,000	2,000
61002	Training <i>Citywide - \$1,000</i> <i>Safety Committee - \$1,000</i>	1,114	1,249	2,000	1,500	2,000
61004	Employee Programs <i>Annual Recognition Event</i>	1,495	1,049	1,700	1,400	2,000
	Total Supplies & Services	6,923	7,644	8,400	7,300	9,480
	<u>CONTRACTUAL</u>					
71010	Professional Consulting Services <i>Salary Survey - \$35,000</i> <i>IEDA Labor Negotiations - \$15,000</i>	22,976	15,100	15,000	15,000	50,000
	Total Contractual	22,976	15,100	15,000	15,000	50,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		29,900	22,744	23,400	22,300	59,480
DIVISION TOTAL		188,970	195,792	199,540	197,010	237,490

DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: FINANCE

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

The Finance Division is responsible for paying the Town's bills, maintaining and reconciling accounts, payroll, responding to vendor and employee inquiries within 24 hours and maintaining related files.

The Assistant City Manager (unfunded position) is the designated Finance Director and is responsible for oversight of the Finance Division and also two non-departmental activities: General Services, which includes all insurance for the Town, utility bill payments and miscellaneous expenditures that are of a general nature; and Debt Service for the new proposed Certificates of Participation to fund the proposed Town Hall Renovation Project.

STAFFING

The Assistant City Manager position remains unfunded, and therefore the supervisory duties of the Finance Division are performed by the City Manager, with the assistance of contract finance personnel. The Finance Division is staffed by two Accounting Technicians (1.8 FTE).

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Finance Division:

- Was instrumental in the Town receiving a clean audit for FY 2013-14.
- Received the Excellence in Budgeting Award from the California Society of Municipal Finance Officers (CSMFO) for the third time and the Distinguished Budget Award from the Government Finance Officers Association (GFOA) for the fourth time, for the FY 2014-15 Adopted Budget.
- Analyzed and provided support to City Manager for preparing financing alternatives for the proposed Town Hall Renovation Project.

For FY 2015-16, the Finance Division goals include:

- Assisting the City Manager in issuing Certificates of Participation for the proposed Town Hall Renovation Project.
- Evaluating the feasibility of and preparing a plan to fund the Town's Other Post Employment Benefit (OPEB) liabilities.
- Implementing GASB 68 that requires that a liability for pension obligations to be recognized on the Town's financial statement's balance sheet and a pension expense be recognized on the income statements.
- Analyzing the GASB 68 pension liabilities and expenses and preparing a plan to mitigate the resulting funding and volatility risk.

BUDGET HIGHLIGHTS

The FY 2015-16 Proposed Budget is 3.5% lower than the FY 2014-15 Amended Budget due to higher payroll benefit assumptions in the prior fiscal year, partially offset by conferences and meetings.

PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Projected
Complete 12 required financial reports on-time	100%	100%	100%	100%
Complete 31 required payroll reports on-time	100%	100%	100%	100%
Submit quarterly federal tax returns on-time	100%	100%	100%	100%
Submit six state and county reports on-time	100%	100%	100%	100%
Complete quarterly Investment & Financial Reports on-time			100%	100%

150 - FINANCE		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff	56,765	43,359	71,150	67,621	71,160
	<i>Accounting Technician</i>					
51003	Part-time Staff	48,857	23,543	65,930	65,928	65,930
	<i>Accounting Technician</i>					
51004	Comp Time	1,613	-	-	-	-
51008	Vacation/Sick/Comp Time Payoff	(1,376)	(5,205)	-	-	-
51009	Deferred Compensation	700	-	-	-	-
51018	Administrative Leave	5,895	-	-	-	-
	Total Salaries & Wages	112,452	61,697	137,080	133,550	137,090
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	19,343	11,766	25,670	17,620	17,990
52007	Health	15,116	8,468	38,520	19,336	20,710
52008	Dental	3,764	2,258	4,970	4,517	4,970
52009	Life Insurance	114	69	150	132	150
52011	Vision	546	287	690	624	690
52014	Social Security Employer	7,044	4,148	8,500	8,280	8,500
52015	Medicare Employer	1,648	970	1,990	1,936	1,990
	Total Benefits	47,574	27,966	80,490	52,450	55,000
TOTAL SALARY WAGES & BENEFITS		160,026	89,663	217,570	186,000	192,090

150 - FINANCE		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
	<u>SUPPLIES & SERVICES</u>					
60004	Computer Expense/Services <i>Eden - \$14,000</i> <i>Stepford Extra Hours</i>	17,497	24,319	30,000	30,000	30,000
60005	Special Dept. Expense <i>Budget award application fees</i> <i>Disability access payments to the State</i>	983	455	1,000	1,000	1,000
60008	Dues & Publications <i>CA Municipal Treasurers Assn. - \$185</i> <i>CA Society of Municipal Finance Officers - \$110</i> <i>Government Finance Officers - \$145</i>	425	-	500	500	1,000
60010	Conferences & Meetings <i>CA Municipal Treasurers Association</i> <i>CA Society of Municipal Finance Officers</i>	736	-	1,000	10,000	11,000
	Total Supplies & Services	19,642	24,774	32,500	41,500	43,000
	<u>CONTRACTUAL</u>					
70010	Auditing Cardroom	44,354	38,025	45,000	45,000	45,000
71001	Auditing - General	19,178	30,400	30,000	30,000	30,000
71010	Professional Consulting Services	74,302	74,957	100,000	100,000	100,000
	Total Contractual	137,834	143,382	175,000	175,000	175,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		157,476	168,156	207,500	216,500	218,000
DIVISION TOTAL		317,502	257,819	425,070	402,500	410,090

DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: FINANCE

ACTIVITY: GENERAL SERVICES

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

ACTIVITY DESCRIPTION

The General Services budget includes expenditures shared by all departments, such as the telephone system, cellular telephones, utilities and insurance. This Activity also includes the cost of funding townwide communications support (basic cable television) for residents.

STAFFING

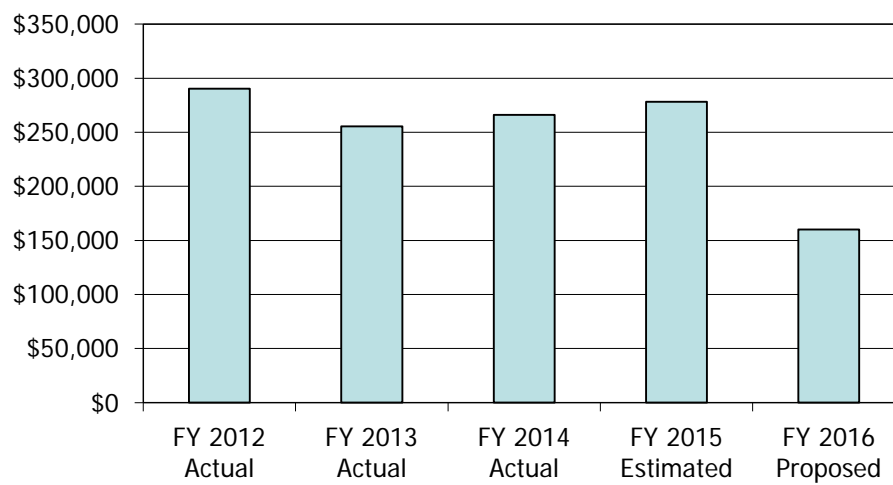
The Finance Division is responsible for General Services. This Activity has no staff.

BUDGET HIGHLIGHTS

The FY 2015-16 Proposed Budget is 7% lower than the FY 2014-15 Amended Budget due to a renegotiated contract with the bulk cable service provider, partially offset by draught mitigation costs and higher liability insurance rates.

The chart below shows the trend in bulk cable costs since FY 2011-12.

Bulk Cable Agreement



151 - GENERAL SERVICES		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	SUPPLIES & SERVICES					
60004	Computer Expenses and Services <i>New Software Purchases Memory, Printer, Ink Cartridges, Stepford Support Services Stepford Additional Services as Required</i>	91,789	80,255	82,500	82,500	82,500
60005	Special Dept. Expense <i>Community Outreach Interior Plant Maintenance First Aid Supplies, Drought Mitigation</i>	2,685	2,470	5,000	5,000	25,000
60011	Communications <i>Cell Phone Charges Internet Emergency Satellite Phones</i>	17,742	18,964	20,000	20,000	20,000
60012	Utilities <i>PG&E Cal Water, Daly City Water</i>	70,663	71,459	65,000	65,000	65,000
60014	Office Equipment Rental <i>Postage and Folding Machines Copier Admin</i>	25,411	22,529	30,000	30,000	30,000
60033	Safety Grant Programs	19,584	1,600	15,000	15,000	15,000
	Total Supplies & Services	227,874	197,277	217,500	217,500	237,500
	CONTRACTUAL					
71010	Professional Consulting Services <i>Mental Health Network (MHN) Section 125-Flex Plan</i>	2,626	2,646	3,000	3,000	3,000
71031	Grants <i>Chamber of Commerce</i>	-	-	45,000	45,000	45,000
71034	Citywide Communication Support <i>Bulk Cable Service</i>	255,512	265,942	278,250	278,250	160,000
74001	Liability Insurance <i>ABAG - Liability, Property, etc - \$103350 (EIA) Workers' Compensation Advance Pay - \$202000+\$95,000-2166-3033 Driver Alliant - Earthquake, Flood - \$138142</i>	373,016	414,715	512,000	512,000	533,290
74004	Claims Litigation	31,511	50,194	50,000	50,000	50,000
	Total Contractual	662,665	733,497	888,250	888,250	791,290
TOTAL SUPPLIES SERVICES & CONTRACTUAL		890,540	930,774	1,105,750	1,105,750	1,028,790
ACTIVITY TOTAL		890,540	930,774	1,105,750	1,105,750	1,028,790

DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: FINANCE

ACTIVITY: DEBT SERVICE
CERTIFICATES OF PARTICIPATION

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

ACTIVITY DESCRIPTION

This Activity shows the budget and expenditures for Certificates of Participation (COPs). COPs are not subject to the provision in state law limiting indebtedness for California cities to 15% of the assessed value of all real and personal property of a city. This is because this statutory limitation applies only to bonded indebtedness of a city payable from the proceeds of taxes levied on property. COPs are collateralized lease payments; not a form of bonded debt.

The Finance Division is responsible for the transfer of funds, which provides the money to the Trustee to make timely payments on principal and interest.

BUDGET HIGHLIGHTS

The City Council approved setting the Town Hall Renovation project budget at \$13 million. New Certificates of Participation in the amount of \$4,750,000 are proposed for partial financing of the Town Hall Renovation Project. The remaining \$8.25 million will be from existing cash reserves. This activity provides for the debt service payments estimated at approximately \$309,000 annually.

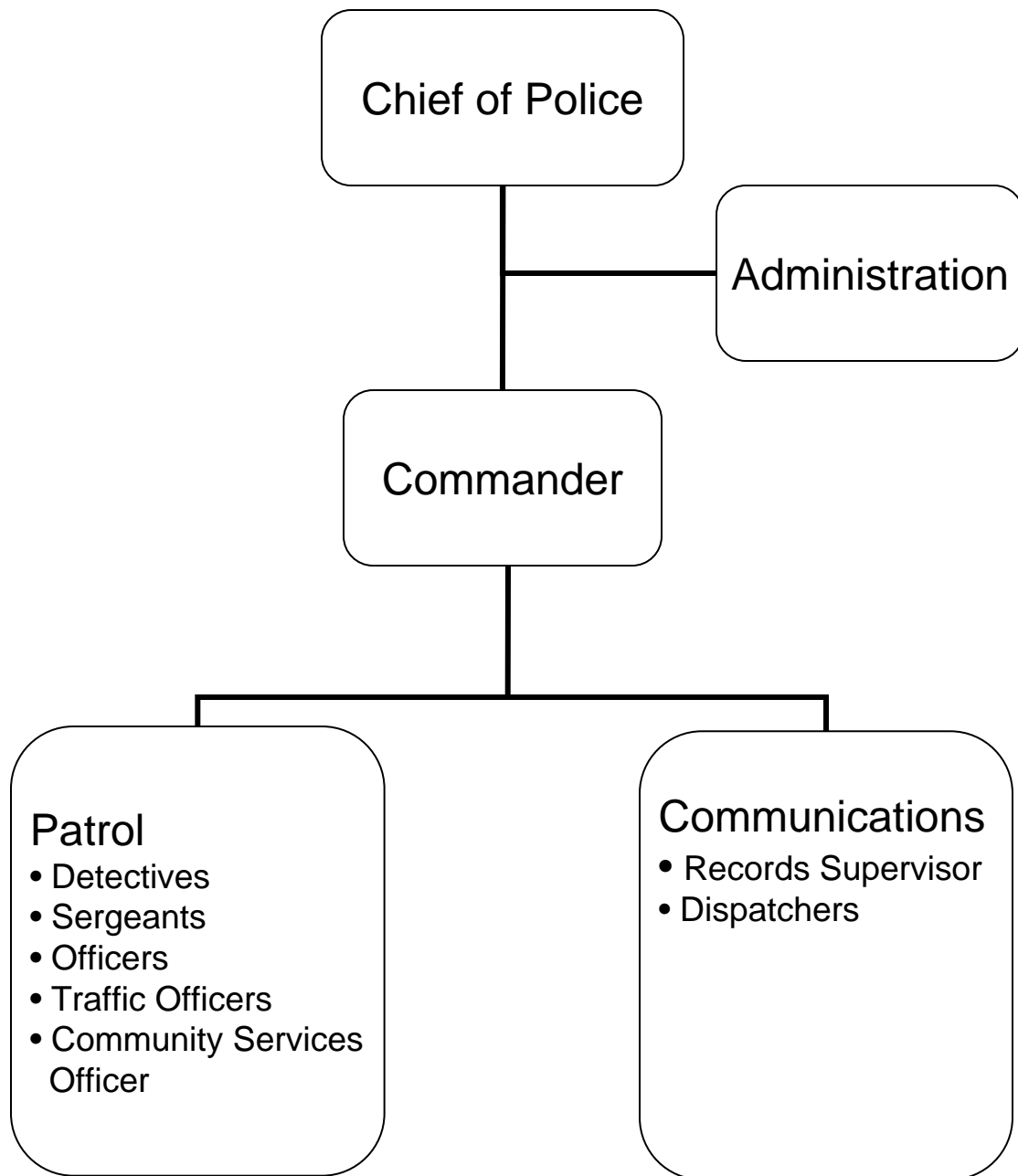
The previous Certificates of Participation were issued in 2003 to construct a new police facility and community center. The Colma Community Center opened in November 2004, with a total project cost of \$6.25 million. The Police Facility was completed in November 2005 at a total cost of \$8.89 million. The 2003 COPs were retired in May, 2014.

620 – DEBT SERVICE – COPs		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	CONTRACTUAL					
71010	Prof. Consulting Services - Trustee	1,700	16,837	-	-	-
75001	Debt Principal	385,000	12,100,000	-	-	71,490
75002	Debt Interest	572,884	560,371	-	-	237,500
TOTAL CONTRACTUAL		959,584	12,677,209	-	-	308,990
ACTIVITY TOTAL		959,584	12,677,209	-	-	308,990



Police

Police Department



DEPARTMENT: POLICE

FUNCTION: PUBLIC SAFETY

FUNDING SOURCE: GENERAL FUND AND STATE OF CALIFORNIA
SUPPLEMENTAL LAW ENFORCEMENT SERVICES
FUND (SLESF)

DEPARTMENT DESCRIPTION

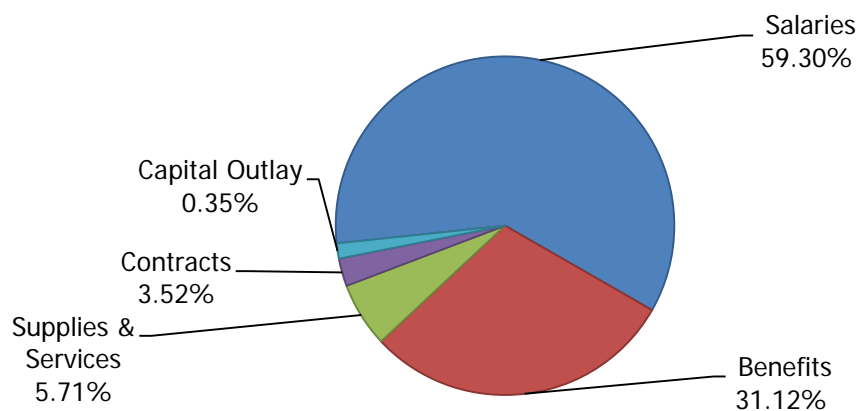
The Police Department consists of the following divisions:

- Administration
- Communication
- Patrol
- Grants

The Department is primarily supported by the General Fund, with the exception of the Community Services Officer (CSO) position which is funded by a SLESF grant from the State of California.

There are a total of 26 positions in the Department, 19 sworn and seven non-sworn (6.2 FTE).

NO.	DIVISION	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
210	ADMINISTRATION	570,990	303,180	69,800	81,100	2,000	1,027,070
220	PATROL	2,229,560	1,094,180	118,800	-	77,000	3,519,540
230	COMMUNICATIONS	411,940	200,740	146,200	64,000	1,000	823,880
240	GRANTS	77,700	34,510	4,600	-	-	116,810
TOTAL EXPENDITURES		3,290,190	1,632,610	339,400	145,100	80,000	5,487,300



DEPARTMENT: POLICE

DIVISION: POLICE ADMINISTRATION

FUNCTION: PUBLIC SAFETY

FUNDING SOURCE: GENERAL FUND



DIVISION DESCRIPTION

Police Administration provides the planning, direction and oversight control of the Department.

STAFFING

The staffing for this Division includes the Police Chief, a Detective Sergeant, a Detective and an Administrative Technician III.

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Division:

- Promoted a Sergeant to Commander.
- Promoted a Police Officer to Detective.
- Hired two Police Officers.
- Installed new records management system, vehicle computers and cameras.
- Purchased and equipped three new Ford Explorers for patrol.
- Hosted National Night Out in partnership with Target.
- Launched a police department blog and Facebook site.
- Participated in two countywide Office of Emergency Services exercises.

During FY 2015-16, the Division will:

- Complete an Emergency Operations Center exercise.
- Continue to host Inner Perspectives, a countywide leadership course for law enforcement officers.
- Expand Neighborhood Watch via social media.
- Implement the Bicycle Patrol Program.
- Collaborate with Recreation Division for youth involvement.
- Continue to host National Night Out.

BUDGET HIGHLIGHTS

The FY 2015-16 Proposed Budget is 1.6% lower than the FY 2014-15 Amended Budget due to lower salaries and benefits, somewhat offset by higher supplies, services and contracts.

210 - POLICE ADMINISTRATION		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff <i>Chief of Police</i> <i>Detective Sergeant</i> <i>Detective Officer</i> <i>Administrative Technician III</i>	351,999	395,531	508,020	496,046	499,280
51003	Part-time Staff <i>Cardroom, Police Academy Related Meetings,</i> <i>Background Checks</i>	3,040	-	-	-	-
51004	Comp Time	-	8,069	9,500	9,500	9,500
51005	Overtime	10,261	5,418	35,000	35,000	30,000
51006	Work Comp, Disability & 4850	40,741	2,928	-	-	-
51007	Holiday	5,410	7,679	11,950	12,063	12,230
51008	Vacation/Sick/Comp Time Payoff	109,934	32,644	10,000	-	10,000
51009	Deferred Compensation	2,950	2,430	3,600	3,600	3,600
51012	Education Incentive	1,000	-	-	6,242	6,380
	Total Salaries & Wages	525,335	454,700	578,070	562,450	570,990
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	13,870	15,217	15,950	15,951	16,060
52002	PERS Safety	116,500	113,325	159,970	157,899	138,460
52007	Health	92,295	67,202	99,300	89,609	98,950
52008	Dental	7,716	6,775	9,940	9,034	9,940
52009	Life Insurance	240	201	290	264	290
52011	Vision	1,117	861	1,370	1,247	1,370
52012	Health Club	-	329	900	475	480
52013	Uniform Allowance	1,760	1,760	2,640	2,640	2,640
52014	Social Security Employer	22,517	22,644	26,760	27,158	27,440
52015	Medicare Employer	7,300	6,686	7,590	7,503	7,550
	Total Benefits	263,316	235,000	324,710	311,780	303,180
TOTAL SALARY WAGES & BENEFITS		788,651	689,700	902,780	874,230	874,170

210 - POLICE ADMINISTRATION		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
	<u>SUPPLIES & SERVICES</u>					
60003	Postage	1,219	1,557	2,000	2,000	2,000
60004	Computer Supplies <i>IT Expenses, Maintenance Fees, Equip Purchase, Stepford Extra Hours, Sprint</i>	13,003	31,937	20,000	20,000	25,000
60005	Special Dept. Expense <i>Film Process, Cintas First Aid, Printing, Associated Services</i>	8,012	5,582	7,500	7,500	7,500
60008	Dues & Publications <i>Local Committees, Professional Publications, Books and Manuals</i>	5,469	6,300	5,000	5,000	5,000
60010	Conferences & Meetings <i>Local Meetings and Conferences for Admin Personnel</i>	2,825	998	2,500	2,500	2,500
60013	Auto Expense	-	342	-	-	-
61002	Training <i>POST and non-POST Training</i>	8,517	2,908	2,500	2,500	3,000
61003	Tuition Reimbursement	-	-	4,000	4,000	2,800
61005	Inner Perspectives	9,042	8,674	8,750	8,750	10,000
63002	Investigations <i>Sketches, Backgrounds, Detectives' Travel, LC Print Cards, New Employee Background Checks</i>	26,433	12,975	9,500	9,500	10,000
63005	Property and Evidence	2,702	1,468	2,500	2,500	2,000
	Total Supplies & Services	77,222	72,741	64,250	64,250	69,800
	<u>CONTRACTUAL</u>					
71011	Countywide Services Contracts <i>Narcotics Task Force - \$4,000 Crime Lab - \$16,000 First Chance - \$12,500 Animal Control - \$30,000 Office of Emergency Services - \$6,035 CORA, Keller Center Other</i>	75,685	77,683	75,000	75,000	81,100
	Total Contractual	75,685	77,683	75,000	75,000	81,100
TOTAL SUPPLIES SERVICES & CONTRACTUAL		152,907	150,424	139,250	139,250	150,900
	<u>CAPITAL OUTLAY</u>					
80001	Equip. Purchases <i>Misc. Detective Equipment/Safety Equipment</i>	-	-	1,000	1,000	1,000
80200	Furniture	-	-	1,000	1,000	1,000
TOTAL CAPITAL OUTLAY		-	-	2,000	2,000	2,000
DIVISION TOTAL		941,558	840,124	1,044,030	1,015,480	1,027,070

DEPARTMENT: POLICE

DIVISION: POLICE PATROL

FUNCTION: PUBLIC SAFETY

FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

Police Patrol provides front-line uniform response to calls for police services. Police Patrol addresses neighborhood quality-of-life issues, and responds to all security-related service needs of the community including: threats to life and property, enforcement of traffic laws and investigation of crimes against persons and property.



STAFFING

The Division's personnel include a Police Commander, four Police Sergeants and 11 Police Officers. As staffing allows, one officer is assigned to a motorcycle on a part-time basis, and officers work a variety of other ancillary assignments including SWAT, San Mateo County Gang Task Force, Bicycle Patrol and STEP (Saturation Traffic Enforcement Program).

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Division:

- Participated in the 2014 DUI Kickoff campaign and deployment for San Mateo County.
- Hosted National Night Out in partnership with Target.
- Participated in the monthly Saturation Traffic Enforcement Program (STEP).
- Attended community events, at least four per officer.
- Participated with the San Mateo County Gang Task Force year-round.
- Honored two officers who received the MADD award for drunk driving arrests.
- Honored one officer for receiving the Lion's Club service award.
- Responded to over 4,000 calls for service.

During FY 2015-16, the Division will:

- Continue to develop staff for promotional opportunities and specialty positions.
- Participate in a minimum of four community events per officer.
- Continue to promote Neighborhood Watch via social media.
- Continue residential and business checks.

BUDGET HIGHLIGHTS

The FY 2015-16 Proposed Budget is 0.9% lower than the FY 2014-15 Amended Budget due to higher payroll benefit assumptions in the prior fiscal year, partially offset by higher auto expenses.

220 - POLICE PATROL		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff <i>Commander</i> <i>Police Sergeants (4)</i> <i>Police Officers (11)</i>	1,491,779	1,730,660	1,836,390	1,770,985	1,811,720
51004	Comp Time	25,622	36,831	47,500	47,500	45,000
51005	Overtime	180,402	177,459	225,000	225,000	250,000
51006	Workers Compensation, Disability & 4850	11,801	17,644	-	-	-
51007	Holiday	83,972	90,246	84,220	81,653	83,690
51008	Vacation/Sick/Comp Time Payoff	66,708	(12,691)	-	-	20,000
51009	Deferred Compensation	13,400	14,595	19,150	19,150	19,150
51020	Cash In Lieu	3,875	3,575	-	-	-
	Total Salaries & Wages	1,877,558	2,058,318	2,212,260	2,144,290	2,229,560
	<u>BENEFITS</u>					
52002	PERS Safety	531,258	600,108	597,920	548,779	573,530
52006	Unemployment	-	12,844	-	-	-
52007	Health	602,724	370,508	374,650	300,821	316,500
52008	Dental	33,500	36,511	39,750	36,134	39,750
52009	Life Insurance	1,044	1,097	1,160	1,056	1,160
52011	Vision	4,495	4,593	5,490	4,988	5,490
52012	Health Club	1,438	2,254	2,280	2,700	2,700
52013	Uniform Allowance	10,487	12,100	14,080	14,080	14,080
52014	Social Security Employer	107,547	117,346	111,900	111,053	113,240
52015	Medicare Employer	31,211	31,103	28,090	27,107	27,730
	Total Benefits	1,323,703	1,188,462	1,175,320	1,046,720	1,094,180
TOTAL SALARY WAGES & BENEFITS		3,201,261	3,246,780	3,387,580	3,191,010	3,323,740

220 - POLICE PATROL		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
	<u>SUPPLIES & SERVICES</u>					
60005	Special Dept. Expense <i>Cell Phones, Evidence, Safety Equipment, Video Equipment, Film, Range Supplies, Fire Arms Related Supplies, Miscellaneous Supplies</i>	27,430	19,108	6,000	6,000	12,000
60008	Dues & Publications <i>PESA, Juv Ofc, CPOA, TMA, Official Magazines/Books, Business Cards</i>	737	328	1,250	1,250	1,000
60010	Conferences & Meetings <i>State & Local Meetings/Conference, Seminars, etc.</i>	812	259	800	800	800
60013	Auto Expense <i>Fuel, Tires, Vehicle Repairs, Vehicle Equipment, Car Wash, Towing</i>	52,010	54,889	56,000	56,000	68,000
61002	Training <i>POST & Non POST Training, Special Enforcement, Terrorism Training</i>	9,867	28,017	15,000	15,000	25,000
63001	Booking Fees <i>Booking Fees, Citation Processing</i>	13,383	12,878	12,500	12,500	10,000
63002	Investigations <i>Travel, Sketches, Equipment Rental for Patrol-Related Investigations, Code Enforcement</i>	241	462	2,000	2,000	2,000
	Total Supplies & Services	104,481	115,940	93,550	93,550	118,800
	<u>CONTRACTUAL</u>					
72001	Auto Repair Services <i>Service Contract</i>	50,341	71,635	55,000	55,000	-
	Total Contractual	50,341	71,635	55,000	55,000	-
TOTAL SUPPLIES SERVICES & CONTRACTUAL		154,822	187,575	148,550	148,550	118,800
	<u>CAPITAL OUTLAY</u>					
80001	Equipment Purchase <i>Weapon Replacement/Purchase, Large Tools and Patrol Equipment</i>	4,628	24,328	15,500	15,500	25,000
80002	Automobile Purchase	-	97,286	-	52,000	52,000
TOTAL CAPITAL OUTLAY		4,628	121,614	15,500	67,500	77,000
DIVISION TOTAL		3,360,711	3,555,969	3,551,630	3,407,060	3,519,540

DEPARTMENT: POLICE

DIVISION: POLICE COMMUNICATIONS

FUNCTION: PUBLIC SAFETY

FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

Police Communications handles the clerical and record-keeping duties of the Department and citizen-initiated calls for service.

STAFFING

The positions in this Division are one Dispatch Records Supervisor, three Dispatchers and two Per Diem Dispatchers (0.2 FTE).



ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Division:

- Implemented and trained personnel on new records management system from Sun Ridge.
- Installed and implemented electronic evidence technology.
- Purged over 250 cases from evidence room.
- Attached a tactical dispatcher to special operations countywide.

During FY 2015-16, the Division will:

- Participate in a minimum of four community events.
- Cross train dispatchers for succession.
- Continue involvement with tactical dispatching.

BUDGET HIGHLIGHTS

The FY 2015-16 Proposed Budget is approximately 3% higher than the FY 2014-15 Amended Budget due to increased salary and benefit costs, partially offset by supplies and services.

230 - POLICE COMMUNICATIONS		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff <i>Dispatch Supervisor & Dispatchers (3)</i>	380,985	331,221	363,050	356,470	360,140
51003	Part-time Staff <i>Per Diem Dispatcher (0.2)</i>	1,499	3,115	5,360	8,042	8,040
51004	Comp Time	6,095	7,253	5,000	5,000	6,000
51005	Overtime	19,458	34,264	22,500	22,500	26,000
51008	Vacation/Sick/Comp Time Payoff	(744)	(1,861)	-	-	-
51009	Deferred Compensation	5,300	3,690	4,450	4,450	4,450
51019	CAD Administrator Incentive Pay	7,266	6,030	-	7,314	7,310
	Total Salaries & Wages	419,859	383,712	400,360	403,780	411,940
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	67,955	54,595	60,410	60,041	60,710
52007	Health	111,392	79,207	77,730	86,709	94,690
52008	Dental	10,163	8,657	9,940	9,034	9,940
52009	Life Insurance	318	258	290	264	290
52011	Vision	1,403	1,076	1,370	1,247	1,370
52013	Uniform Allowance	4,416	2,161	3,990	4,656	4,660
52014	Social Security Employer	26,642	22,742	23,090	23,342	23,570
52015	Medicare Employer	6,472	5,622	5,400	5,459	5,510
	Total Benefits	228,760	174,319	182,220	190,750	200,740
TOTAL SALARY WAGES & BENEFITS		648,619	558,030	582,580	594,530	612,680

230 - POLICE COMMUNICATIONS		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
	<u>SUPPLIES & SERVICES</u>					
60002	Office Supplies <i>Department Wide Account</i> <i>Document Distruction</i>	9,631	12,224	5,600	5,600	6,000
60004	Computer Supplies <i>CAD/RMS Maintenance</i>	16,795	12,164	40,000	40,000	28,000
60005	Special Dept. Expense <i>Records Purge, Special Dept. Needs,</i> <i>Minor Equipment Repair/Replacement</i>	2,019	2,530	2,500	2,500	2,500
60008	Dues & Publications <i>Comm Managers, Official Manuals Books</i>	-	272	200	200	200
60010	Conferences & Meetings <i>Sun Ridge Conference, Local Meetings</i> <i>and Conferences</i>	364	446	2,000	2,000	2,000
60011	Communications <i>Contract Cost for SSFPD Dispatch</i> <i>Services, Radio Repair/Maintenance</i>	99,185	99,514	100,000	100,000	105,000
61002	Training <i>POST and Non-POST Training, Updates</i>	1,059	1,464	2,000	2,000	2,500
	Total Supplies & Services	129,054	128,614	152,300	152,300	146,200
	<u>CONTRACTUAL</u>					
72003	Equipment Maintenance <i>Message Switch - \$13,750</i> <i>Portable Radios - \$8,250</i> <i>Copy Machine - \$11,500</i> <i>TEA (Radio Console, Lawnet) - \$19,500</i> <i>Microwave Telephone - \$7,000</i> <i>Other</i>	65,850	82,375	64,000	64,000	64,000
	Total Contractual	65,850	82,375	64,000	64,000	64,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		194,904	210,989	216,300	216,300	210,200
	<u>CAPITAL OUTLAY</u>					
80001	Equipment Purchases	84,202	-	500	500	500
80200	Furniture	-	-	500	500	500
TOTAL CAPITAL OUTLAY		84,202	-	1,000	1,000	1,000
DIVISION TOTAL		927,725	769,019	799,880	811,830	823,880

DEPARTMENT: POLICE

DIVISION: POLICE GRANTS

FUNCTION: PUBLIC SAFETY

FUNDING SOURCE: STATE OF CALIFORNIA SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (SLESF)

DIVISION DESCRIPTION

The Police Grants budget was initiated in late FY 2001-02 to comply with state requirements to separately account for certain annual state-provided funds, which includes the Supplemental Law Enforcement Services Fund (SLESF) for front-line personnel services. This money is used to fund a Community Service Officer (CSO) and cover specific training costs.

STAFFING

The Division consists of one CSO.

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Division:

- Provided dispatch relief for an extended period of time.
- Participated in Avoid the 23 DUI campaign.
- Attended four community events.
- Attended Community Service Officer training.
- Conducted 30 child car seat installations and inspections.

During FY 2015-16, the Division will:

- Participate in four community events.
- Provide dispatch relief as needed.
- Assist the Planning Division with code enforcement.
- Participate in Avoid the 23 DUI campaign.

BUDGET HIGHLIGHTS

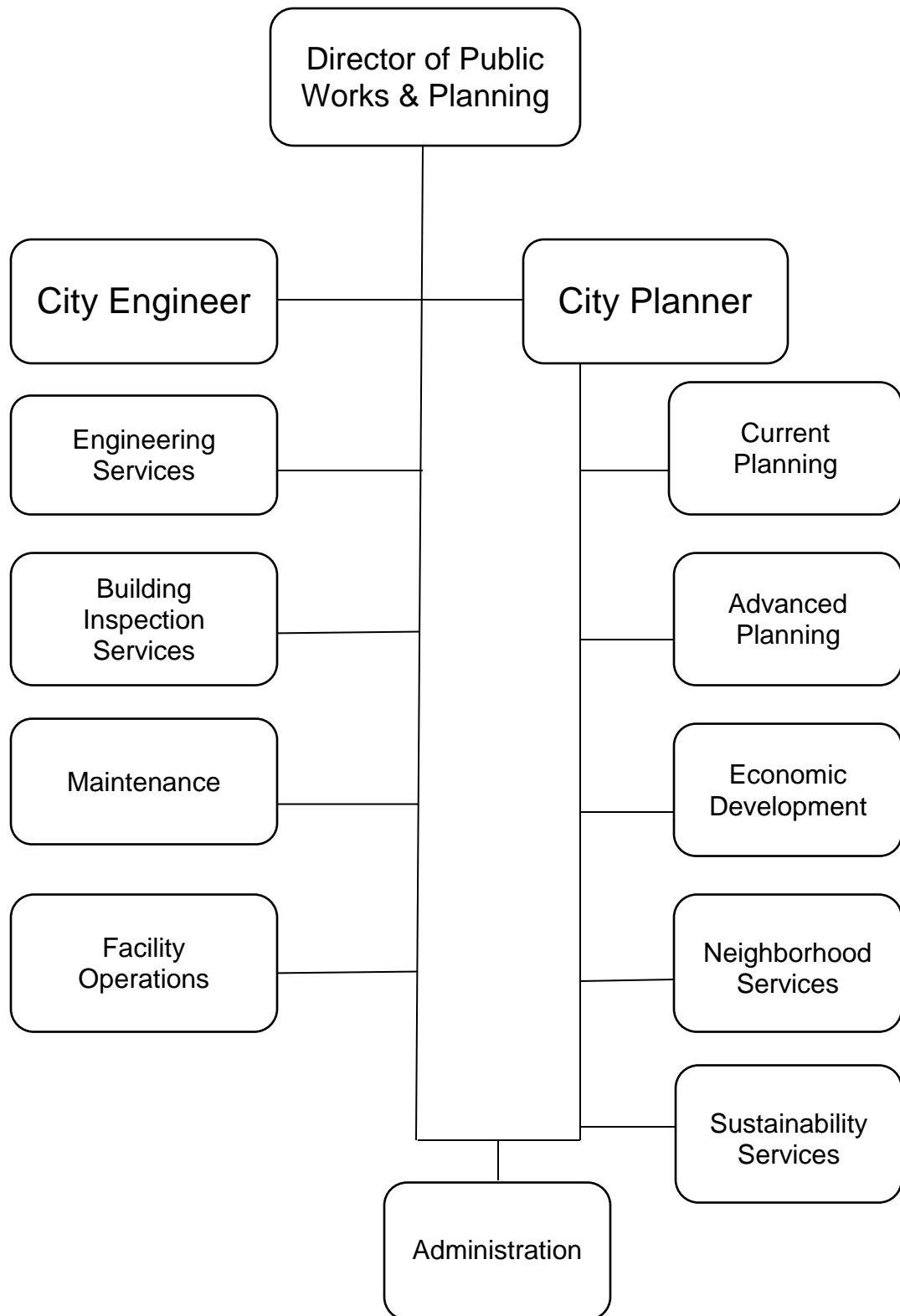
The FY 2015-16 Proposed Budget assumes SLESF funding will continue to be provided from the State and is 2.8% higher than the FY 2014-15 Amended Budget due to higher salary and benefit costs.



240 - POLICE GRANTS		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff <i>Community Service Officer</i>	71,574	75,643	75,000	75,005	75,000
51004	Comp Time	207	499	-	500	500
51005	Overtime	2,157	784	-	1,000	1,000
51008	Vacation/Sick/Comp Time Payoff	(623)	161	-	-	-
51009	Deferred Compensation	1,200	1,230	1,200	1,200	1,200
	Total Salaries & Wages	74,515	78,317	76,200	77,700	77,700
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	12,273	13,391	14,080	14,076	14,180
52007	Health	8,974	9,727	9,800	10,593	11,700
52008	Dental	2,258	2,258	2,480	2,258	2,480
52009	Life Insurance	72	69	70	66	70
52011	Vision	312	287	340	312	340
52014	Social Security Employer	4,609	4,768	4,650	4,650	4,650
52015	Medicare Employer	1,078	1,115	1,090	1,088	1,090
	Total Benefits	29,576	31,616	32,510	33,040	34,510
TOTAL SALARY WAGES & BENEFITS		104,092	109,933	108,710	110,740	112,210
	<u>SUPPLIES & SERVICES</u>					
60005	Special Dept. Expense <i>CSO Supplies/Equipment</i>	1,688	1,833	2,500	2,500	2,200
60013	Auto Expense <i>Fuel, Minor Vehicle Repair, Vehicle Equipment</i>	2,475	2,316	1,900	1,900	1,900
61002	Training <i>CSO Training</i>	350	28	500	500	500
	Total Supplies & Services	4,514	4,176	4,900	4,900	4,600
TOTAL SUPPLIES SERVICES		4,514	4,176	4,900	4,900	4,600
DIVISION TOTAL		108,605	114,109	113,610	115,640	116,810

Public Works & Planning

Public Works & Planning Department



DEPARTMENT: PUBLIC WORKS & PLANNING

FUNCTION: PUBLIC WORKS & PLANNING

FUNDING SOURCE: GENERAL FUND

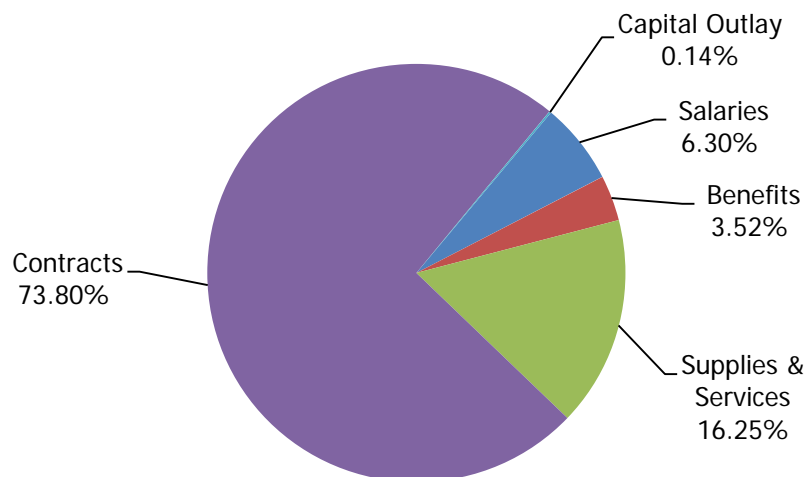
DEPARTMENT DESCRIPTION

The Public Works & Planning Department consists of the following Divisions: Administration / Engineering / Building, Maintenance (which includes contracts for sewer and landscape services) and Planning.

Contract technical professionals as well as three Town employees provide Public Works and Planning services. Department responsibilities include development and implementation of the Town's Five-Year Capital Improvement Program (CIP); administration and implementation of solid waste recycling and National Pollutant Discharge Elimination System (NPDES) regulations; administration of private land development and building permits; maintenance of all Town-owned facilities and infrastructure; current and advanced planning; and neighborhood and sustainability services.

The Department continues to address traffic and transportation issues; identify and develop future capital improvement projects; improve maintenance and land development services; address the needs of other Town departments as they relate to Public Works and Planning; administer local, state, and federal regulations; administer grants and applications; and maintain the overall operation of the Department.

NO.	DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
310	ADMIN/ENG/BLDG	-	-	8,000	870,000	-	878,000
320	MAINTENANCE	253,240	141,550	16,650	1,510,200	5,500	1,927,140
410	PLANNING	-	-	-	588,000	-	588,000
800	FACILITY OPERATIONS	-	-	629,050	-	-	629,050
TOTAL EXPENDITURES		253,240	141,550	653,700	2,968,200	5,500	4,022,190



DEPARTMENT: PUBLIC WORKS & PLANNING

DIVISION: ADMINISTRATION / ENGINEERING / BUILDING

FUNCTION: PUBLIC WORKS

FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

The Division consists of Public Works Administration, Engineering and Building Departments. Contract professionals provide the staffing for the day to day duties that are responsible for the five-year Capital Improvement Program (CIP); the Storm Water NPDES permitting program; annual sewer service charges; solid waste, recycling sustainability programs; sanitary sewer system maintenance and reporting; right of way infrastructure and related projects and performs traffic speed surveys. The Division assists Public Works Maintenance Division and the Police, Recreation and Planning Departments in all aspects of Town infrastructure and facility needs. The Division provides general engineering, consulting and building inspection services; processes building, grading and encroachment permits; and provides plan review and inspection services for land development projects. These activities are partially fee supported.



STAFFING

The Public Works Director leads the Division which contains 4.75 contract FTE.

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Division:

- Completed the Hillside Boulevard Beautification Phase I Project.
- Continued work on various sewer main point repairs.
- Analyzed potential revision of the management structure of the Public Works Maintenance Division.
- Installed a new townwide VoIP phone system.
- Installed a fiber optic connection between Town Hall and the Police Department.
- Continued outreach to our residential and commercial communities on water and energy conservation, recycling and solid waste.
- Expanded the Geographical Information System (GIS).
- Worked with the Town's franchise waste haulers regarding mandatory recycling and outreach to commercial businesses.
- Continued to define and eliminate ADA architectural barriers in Town.

- Obtained funding and assisted the Maintenance Division in installation of additional trash capture devices.
- Secured an architectural firm to design the renovation of Town Hall.
- Managed the architectural firm who completed the conceptual design of the Town Hall Renovation Project.
- Represented the Town at local and regional meetings regarding: NPDES, New Development, Public Information & Participation, Integrated Pest Management, Trash Capture Committee, County Storm Water Committee and the Colma Creek TAC & Advisory Committee.
- Developed a Trash Load Reduction Plan to implement trash reduction activities and programs townwide per the Storm Water Municipal Regional Permit (MRP).

For FY 2015-16, the Division will:

- Complete the plans and specifications and start construction on the Town Hall Renovation Project.
- Develop water conservation programs to conserve potable water.
- Research and improve on the Town's access control system and security features.
- Reassess and update the current 2015-16 Capital Improvement Plan.
- Continue work in sustainable programs to meet our Climate Action Plan goals for 2020.
- Enhance our residential and commercial outreach regarding economical practices that can enhance sustainability and economic growth.
- Work with staff on the selection process to bring in one franchise waste hauler for Townwide services.
- Provide the needed mentoring and oversight for the potential Public Works Maintenance reorganization.
- Start the feasibility study for Serramonte Boulevard Enhancement/Beautification project.
- Study the benefits of a residential sanitary sewer insurance program for residents.

BUDGET HIGHLIGHTS

The FY 2015-16 Proposed Budget is the same as the FY 2014-15 Amended Budget.

PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014 -15 Estimated	FY 2015-16 Projected
Processing permit applications within ten working days	100%	100%	100%	100%
Average number of working days to process a permit	10	10	10	10

310 - ADMIN. / ENGINEERING		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	<u>SUPPLIES & SERVICES</u>					
60001	Public Notices	290	157	1,000	500	1,000
60005	Special Dept. Expense	1,457	968	4,000	3,000	4,000
60006	Printing	210	-	-	-	-
60008	Dues & Publications	344	742	1,000	500	1,000
	<i>Purchase Current Building Code</i>					
	<i>Membership Building Class A</i>					
60010	Conferences & Meetings	-	-	2,000	1,000	2,000
	<i>National Pollutant Discharge Elimination</i>					
	<i>System, Countywide Engineers Meeting</i>					
	Total Supplies & Services	2,301	1,867	8,000	5,000	8,000
	<u>CONTRACTUAL</u>					
71005	Prof. Engineering Services - General	607,257	525,938	600,000	600,000	600,000
	<i>Engineering Staff Augmentation</i>					
	<i>Department Administration</i>					
71006	Prof. Bldg/Inspection Svcs.	118,068	145,515	200,000	200,000	200,000
	<i>Building Staff Augmentation</i>					
	<i>Admin./Permit Counter Services</i>					
71010	Professional Consulting Services	59,782	63,319	70,000	70,000	70,000
	<i>Engineering Design and P.W. / Engineering</i>					
	<i>Plan Review</i>					
	<i>Records Management Consultant</i>					
	Total Contractual	785,107	734,772	870,000	870,000	870,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		787,408	736,639	878,000	875,000	878,000
DIVISION TOTAL		787,408	736,639	878,000	875,000	878,000

DEPARTMENT: PUBLIC WORKS & PLANNING

DIVISION: PUBLIC WORKS MAINTENANCE

FUNCTION: PUBLIC WORKS

FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

The Maintenance Division is responsible for the upkeep and maintenance of public streets, sidewalks, traffic signals, street lights and public facilities. The Division also manages roadway weed and litter control, graffiti abatement and participates in the NPDES Storm Water Program and responds to sanitary sewer overflows. The Division also assists in managing the landscape and facility janitorial maintenance contracts.

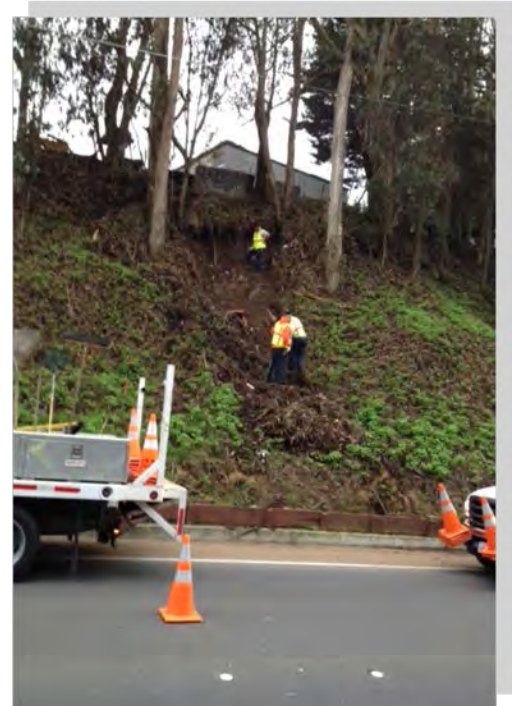
STAFFING

The Division is composed of one Maintenance Supervisor and two Maintenance Technicians, overseen by the Director of Public Works & Planning.

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Division:

- Abated sidewalk tripping hazards at various locations townwide.
- Refurbished some street furniture in Sterling Park neighborhood.
- Installed erosion wall on Junipero Serra Boulevard.
- Coordinated the efforts to replace floor coverings at Colma Community Center and Police Station.
- Coordinated the installation of four new garage doors at Creekside Villas.
- Assisted Property manager in various upgrades at Creekside Villas.
- Continued to replace street signs to meet the new standards for retro reflectivity.
- Maintained, cleaned and repaired storm drain catch basins trash capture devices townwide.
- Installed 18 trash capture devices.
- Worked with the County to establish trash management areas throughout the Town to abate trash issues in the right of way and water ways.
- Oversaw repairs and painting of the wood trim at Creekside Villas.
- Refined systems to conserve water use.
- Assisted utility contractor in upgrading streets lights to LED.
- Inspected and certified all Town-owned backflow devices.
- Completed minor construction and painting projects.



For FY 2015-16, the Division goals include:

- Potentially elevate the roles and responsibilities of the Maintenance Technicians.
- Assist Recreation Services Director with landscape maintenance.
- Continue work on meeting the Municipal Regional Permit's goal in reducing trash and debris in the water ways and maintain the management areas throughout the commercial districts.
- Perform preventative maintenance of equipment and appliances in Town facilities.
- Inspect and certify all Town-owned backflow devices.
- Assist with the implementation of the Town's ADA improvement program.
- Perform minor construction and painting projects, as needed.

BUDGET HIGHLIGHTS



The FY 2015-16 Proposed Budget is approximately 0.1% lower than the FY 2014-15 Amended Budget. Lower contractual maintenance supervision will likely be offset by a reorganization of maintenance staff along with annual increases in sewer fees.

PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014 -15 Estimated	FY 2015-16 Projected
Sweep all the Town's roadways (23 lane miles) at least once per month, commercial areas twice a month	100%	100%	100%	100%
Respond to maintenance calls within one business day	100%	100%	100%	100%

320 - MAINTENANCE		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff <i>Maintenance Supervisor, Maintenance Technicians (2)</i>	226,582	240,442	237,040	237,037	237,040
51004	Comp Time	242	118	600	600	600
51005	Overtime	3,453	2,623	2,500	2,500	10,000
51008	Vacation/Sick/Comp Time Payoff	(5,182)	14,590	2,500	-	2,000
51009	Deferred Compensation	3,600	3,690	3,600	3,600	3,600
	Total Salaries & Wages	228,695	261,463	246,240	243,740	253,240
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	38,782	42,306	44,530	44,534	44,850
52007	Health	54,341	59,050	67,230	63,825	69,860
52008	Dental	6,775	6,775	7,450	6,775	7,450
52009	Life Insurance	216	207	220	198	220
52011	Vision	935	861	1,030	935	1,030
52014	Social Security Employer	14,263	15,582	14,700	14,696	14,700
52015	Medicare Employer	3,336	3,644	3,440	3,437	3,440
	Total Benefits	118,649	128,426	138,600	134,400	141,550
TOTAL SALARY WAGES & BENEFITS		347,344	389,889	384,840	378,140	394,790
	<u>SUPPLIES & SERVICES</u>					
60005	Special Dept. Expense <i>Building and Cleaning Supplies, Safety Material and Attire, Uniform Cleaning and Upgrades, Building Materials, Flags, Banners, Signs</i>	12,934	12,183	14,200	14,200	16,000
60010	Conferences & Meetings <i>S.F. Bay Area Maintenance Services Association Workshop, NPDES</i>	-	-	250	150	150
61002	Training <i>Required Safety Seminars</i>	60	-	500	-	500
	Total Supplies & Services	12,994	12,183	14,950	14,350	16,650

320 - MAINTENANCE		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
	<u>CONTRACTUAL</u>					
71005	Prof. Engineering Svcs. - General <i>Maintenance Supervisor Staff</i>	207,460	210,474	214,230	176,800	100,000
72003	Equipment Maintenance <i>Equipment</i>	12,754	17,737	17,500	17,500	20,000
73001	Landscape Maintenance <i>Roadway, Median Islands, Town Facilities, Colma Creek Annual Cleaning</i>	157,562	142,713	146,600	143,000	153,300
73002	Streets & Sidewalks <i>Building Materials, Roadway Maintenance/Repair Materials, Contractor Services, ADA</i>	145,054	37,026	100,000	100,000	100,000
73003	Roadway, Weed & Litter Control <i>Weed Abatement Town's ROW, Drain Inlet/Catch Basin Protection, Disposal Fees, Chemicals, Sprayers</i>	11,190	5,480	12,500	9,500	12,500
73004	Street Signs & Pavement Marking <i>Signs, Poles, Anti-Graffiti, Yearly Maintenance/Repairs, Annual Christmas Decorations</i>	26,600	17,491	35,000	35,000	35,000
73005	Traffic Signals & Street Lights <i>SSF Street Light/Signal Division</i>	32,879	45,881	35,000	35,000	35,000
73006	Drainage & Flood Control <i>Yearly Maint., Sandbag Supplies Additional NPDES charges - \$3,500 Additional Trash Capture Devices</i>	9,439	34,131	30,000	30,000	30,000
73007	Sanitary Sewers <i>Sewer Fees Due NSMCSD & SSF</i>	838,804	842,516	863,500	907,909	949,850
73008	Sewer Operation and Maintenance <i>Yearly Maintenance/Repairs</i>	-	-	71,000	71,000	74,550
	Total Contractual	1,441,741	1,353,448	1,525,330	1,525,710	1,510,200
TOTAL SUPPLIES SERVICES & CONTRACTUAL		1,454,736	1,365,631	1,540,280	1,540,060	1,526,850
	<u>CAPITAL OUTLAY</u>					
80001	Equipment Purchases <i>Replace/Acquire New Equipment & Tools for Right-of-Way Work, Building Maintenance & Construction</i>	1,356	6,986	4,000	4,000	5,500
TOTAL CAPITAL OUTLAYS		1,356	6,986	4,000	4,000	5,500
DIVISION TOTAL		1,803,436	1,762,506	1,929,120	1,922,200	1,927,140

DEPARTMENT: PUBLIC WORKS & PLANNING
DIVISION: PUBLIC WORKS MAINTENANCE
ACTIVITY: FACILITY OPERATIONS & MAINTENANCE
FUNCTION: PUBLIC WORKS
FUNDING SOURCE: GENERAL FUND

ACTIVITY DESCRIPTION

The Facility Operations Activity includes non-personnel operating expenses for all Town facilities, such as janitorial and landscape contract services, water, electricity and pest control.

BUDGET HIGHLIGHTS

The FY 2015-16 Proposed Budget is 2.1% higher than the FY 2014-15 Amended Budget. Energy efficient upgrades at the Colma Police Department along with the facilities, interior and exterior will receive energy efficient upgrades. The various enhancements are anticipated to yield \$9,400 in annual savings. Total project cost for the upgrades is approximately \$45,000 and is funded through PG&E's "On Bill Financing Program."

800 - FACILITIES SUMMARY	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
<u>FACILITY OPERATIONS & MAINTENANCE</u>					
801 Town Hall	87,056	90,367	101,850	97,540	97,600
802 Town Annex	56,216	31,712	38,300	35,940	43,800
803 Sterling Park	42,551	55,573	77,300	75,200	60,650
804 Museum	10,795	18,671	21,200	34,680	25,900
805 Community Center	112,498	92,760	118,000	118,000	129,450
806 Police Station	106,948	117,835	132,850	133,890	149,150
807 Corporation Yard	12,091	27,324	20,850	19,000	21,650
808 Creekside Villas	72,294	68,535	90,900	85,220	86,300
809 Verano	3,686	3,538	7,200	7,200	7,000
810 Bark Park	1,614	3,211	5,150	5,150	5,250
812 Gun Range	1,673	1,470	2,300	2,300	2,300
ACTIVITY TOTAL	507,422	510,995	615,900	614,120	629,050



801 TOWN HALL

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90001	Telephone / Internet Service*	42,417	43,765	52,500	52,440	52,500
90002	Gas and Electricity	9,007	9,195	11,600	14,600	11,600
90003	Water	2,278	1,474	2,500	2,050	2,400
90006	Supplies	2,426	2,725	2,750	2,750	2,300
90007	Janitorial Services	15,386	15,233	17,400	14,700	17,400
90008	Landscaping	5,232	6,194	5,600	5,500	5,700
90009	Pest Control	-	-	1,000	500	500
90010	Security System	565	1,103	1,500	1,500	1,200
90011	Heat/Ventilation/Air Conditioning	2,713	2,883	3,000	1,500	2,000
90012	Building Interior Maintenance & Repair	538	6,734	2,000	1,000	1,000
90013	Building Exterior Maintenance & Repair	6,495	1,060	2,000	1,000	1,000
TOTAL FACILITY OPERATIONS & MAINTENANCE		87,056	90,367	101,850	97,540	97,600

* Does not include mobile phone services.



802 TOWN ANNEX

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	3,541	3,493	5,700	5,000	5,000
90003	Water	4,394	4,164	4,800	4,000	4,600
90006	Supplies	663	595	1,100	1,100	1,100
90007	Janitorial Services	9,140	9,140	10,500	8,900	10,500
90008	Landscaping	5,954	8,412	9,100	9,000	9,400
90009	Pest Control	2,592	2,385	2,600	2,600	2,700
90011	Heat/Ventilation/Air Conditioning	4,166	505	2,000	840	500
90012	Building Interior Maintenance & Repair	141	2,937	1,000	2,000	2,000
90013	Building Exterior Maintenance & Repair	25,625	81	1,500	1,000	3,000
90014	Miscellaneous Maintenance	-	-	-	1,500	5,000
TOTAL FACILITY OPERATIONS & MAINTENANCE		56,216	31,712	38,300	35,940	43,800



803 STERLING PARK

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	3,381	1,721	4,300	3,600	4,300
90003	Water	4,502	4,265	4,500	4,500	4,500
90006	Supplies	3,233	1,377	4,000	4,000	7,150
90007	Janitorial Services	14,929	14,929	16,500	14,500	16,500
90008	Landscaping	8,417	6,780	5,500	5,500	5,700
90009	Pest Control	-	-	500	500	500
90010	Security System	1,200	1,417	1,400	2,000	1,400
90011	Heat/Ventilation/Air Conditioning	-	590	600	600	600
90012	Building Interior Maintenance & Repair	4,648	7,467	21,500	21,500	15,000
90013	Building Exterior Maintenance & Repair	2,241	17,028	18,500	18,500	5,000
TOTAL FACILITY OPERATIONS & MAINTENANCE		42,551	55,573	77,300	75,200	60,650



804 MUSEUM

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	340	350	400	480	400
90003	Water	1,722	1,827	3,000	2,000	2,500
90006	Supplies	1,452	1,093	1,800	1,800	1,300
90007	Janitorial Services	1,676	2,028	2,300	2,100	2,300
90008	Landscaping	3,007	4,734	5,500	5,500	5,700
90009	Pest Control	-	-	500	-	500
90010	Security System	1,530	1,080	1,200	2,000	1,200
90011	Heat/Ventilation/Air Conditioning	500	1,229	2,500	16,800	3,500
90012	Building Interior Maintenance & Repair	397	3,117	500	500	5,000
90013	Building Exterior Maintenance & Repair	171	3,212	3,500	3,500	3,500
TOTAL FACILITY OPERATIONS & MAINTENANCE		10,795	18,671	21,200	34,680	25,900



805 COMMUNITY CENTER

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90001	Telephone and Internet Services	1,060	1,075	1,500	1,500	1,500
90002	Gas and Electricity	18,608	18,503	23,100	21,000	22,000
90003	Water	10,382	6,813	10,700	10,000	9,000
90006	Supplies	5,902	6,679	10,500	10,500	15,600
90007	Janitorial Services	26,238	25,592	28,400	25,100	30,300
90008	Landscaping	3,308	4,914	5,500	5,500	5,700
90009	Pest Control	1,056	989	1,100	1,000	1,150
90010	Security System	2,160	630	1,300	12,000	1,200
90011	Heat/Ventilation/Air Conditioning	3,226	1,000	4,000	3,000	13,300
90012	Building Interior Maintenance & Repair	35,602	24,345	26,900	26,900	18,500
90013	Building Exterior Maintenance & Repair	4,956	2,218	5,000	1,500	11,200
TOTAL FACILITY OPERATIONS & MAINTENANCE		112,498	92,760	118,000	118,000	129,450



806 POLICE STATION

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90001	Telephone	578	722	900	900	900
90002	Gas and Electricity	31,633	30,694	38,000	38,000	38,000
90003	Water	7,229	6,295	7,100	7,100	7,700
90006	Supplies	6,485	5,804	9,400	9,400	8,400
90007	Janitorial Services	25,652	25,592	28,350	28,350	28,350
90008	Landscaping	11,902	13,630	9,100	9,100	11,800
90009	Pest Control	972	827	1,000	1,000	2,100
90010	Security System	1,715	420	2,500	2,500	3,500
90011	Heat/Ventilation/Air Conditioning	1,175	4,283	7,500	7,500	10,300
90012	Building Interior Maintenance & Repair	13,037	12,574	19,000	19,000	19,000
90013	Building Exterior Maintenance & Repair	6,571	16,993	10,000	10,000	19,100
90014	MiscellaneousRepairs	-	-	-	1,035	-
TOTAL FACILITY OPERATIONS & MAINTENANCE		106,948	117,835	132,850	133,885	149,150



807 CORPORATION YARD

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90001	Telephone and Internet Services	-	-	-	-	1,500
90002	Gas and Electricity	2,498	2,568	3,800	3,200	3,000
90003	Water	878	760	1,000	1,400	1,000
90006	Supplies	328	-	500	500	500
90007	Janitorial Services	6,093	6,093	7,350	5,900	7,350
90008	Landscaping	722	1,464	2,000	2,000	2,100
90011	Heat/Ventilation/Air Conditioning	-	-	200	-	200
90012	Building Interior Maintenance & Repair	1,220	791	1,000	1,000	1,000
90013	Building Exterior Maintenance & Repair	351	15,648	5,000	5,000	5,000
TOTAL FACILITY OPERATIONS & MAINTENANCE		12,091	27,324	20,850	19,000	21,650



808 TOWN OF COLMA CREEKSIDE VILLAS

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	6,707	3,816	7,600	4,000	4,500
90003	Water	5,180	6,777	5,500	6,300	5,000
90006	Supplies	47	-	200	20	200
90007	Janitorial	-	-	-	1,800	2,000
90008	Landscaping	7,217	9,276	9,100	9,000	9,400
90009	Pest Control	1,315	1,470	1,500	1,800	1,500
90010	Security System	1,263	1,830	2,000	3,300	2,200
90011	Heat/Ventilation/Air Conditioning	284	504	2,000	1,000	2,000
90012	Building Interior Maintenance & Repair	23,586	19,275	15,000	15,000	15,000
90013	Building Exterior Maintenance & Repair	8,500	6,574	25,000	20,000	20,000
90015	Property Management	18,196	19,013	23,000	23,000	24,500
TOTAL FACILITY OPERATIONS & MAINTENANCE		72,294	68,535	90,900	85,220	86,300



809 VERANO

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90012	Building Interior Maintenance & Repair	304	-	1,500	1,500	1,000
90015	Property Management HOA Dues	3,382	3,538	5,700	5,700	6,000
TOTAL FACILITY OPERATIONS & MAINTENANCE		3,686	3,538	7,200	7,200	7,000



810 BARK PARK

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90003	Water	706	761	1,500	1,500	1,000
90008	Landscaping	902	2,150	3,150	3,150	3,250
90009	Pest Control	-	300	500	500	500
90013	Building Exterior Maintenance & Repair	6	-	-	-	500
TOTAL FACILITY OPERATIONS & MAINTENANCE		1,614	3,211	5,150	5,150	5,250



812 GUN RANGE

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90006	Supplies	-	-	500	500	500
	<i>Range Improvements</i>					
90014	Miscellaneous Maintenance	1,673	1,470	1,800	1,800	1,800
	<i>Portosan Rental</i>					
TOTAL FACILITY OPERATIONS & MAINTENANCE		1,673	1,470	2,300	2,300	2,300

DEPARTMENT: PUBLIC WORKS & PLANNING

DIVISION: PLANNING

FUNCTION: COMMUNITY DEVELOPMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The Planning Division is responsible for Advanced (long range) Planning, Current Planning (application processing), Climate Action, Economic Development and Neighborhood Services. The Planning staff, in partnership with other Town staff, residents and the business community, implements the community vision for the physical development of Colma, as described in the General Plan. Specific activities include: preparing planning studies to update policies and regulations in light of changing laws and conditions to ensure Colma continues to be a desirable community in which to live, work, visit and recreate; coordination with or participation in County and regional planning efforts to represent Colma's interests; reviewing development proposals to ensure high quality and compatible development; reviewing all building permits for compliance with zoning requirements; enforcing codes and promoting property maintenance; and providing public information about planning and development.



STAFFING

Planning services for the Town are provided by contract and are partially supported by application fees. A professional staff, including the City Planner, an Associate Planner, Sustainability Manager and a Planning Technician, are available to assist the Town on an as-needed basis equal to an average of 2.5 FTE.

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Division:

- Completed 2015-2022 Housing Element adoption and certification by the State.
- Updated the Circulation Element to add complete street language.
- Completed Urban Design Study, General Plan Survey and Community Meeting.
- Completed Land Use Element Amendment for removal of the 50-unit cap.
- Completed Climate Action Plan annual review and ongoing program implementation.
- Continued monitoring of City of Daly City development activities surrounding Colma.
- Worked with SFPUC on their seismic upgrade and underground recharge project that includes a well and treatment facilities to the rear of Kohl's.
- Wrote articles for the Colma Works newsletter.
- Continued work with property owners to resolve property maintenance issues.
- Continued participation in the Grand Boulevard Initiative.
- Continued participation in Bay Area Planning Directors Association.

- Processed major development applications including Ford, the Sandblaster's site and Golden Hill Mortuary.

For FY 2015-16, the Division will:

- Continue the General Plan Update and begin General Plan Environmental Review process.
- Continue to implement 2015 Housing Element programs and policies.
- Present the 2015 General Plan and Housing Element annual reports to the City Council for review and approval.
- Prepare and present an updated Local Hazard Mitigation Plan and Safety Element Annex for City Council adoption.
- Process development applications. Monitor and review plans, development proposals and environmental documents of surrounding communities and utility companies to assure that the interests of the Town are considered.
- Present a development impact fees nexus study to the City Council.
- Continue to implement programs in the Climate Action Plan.
- Continue participation in the Grand Boulevard Initiative.

BUDGET HIGHLIGHTS

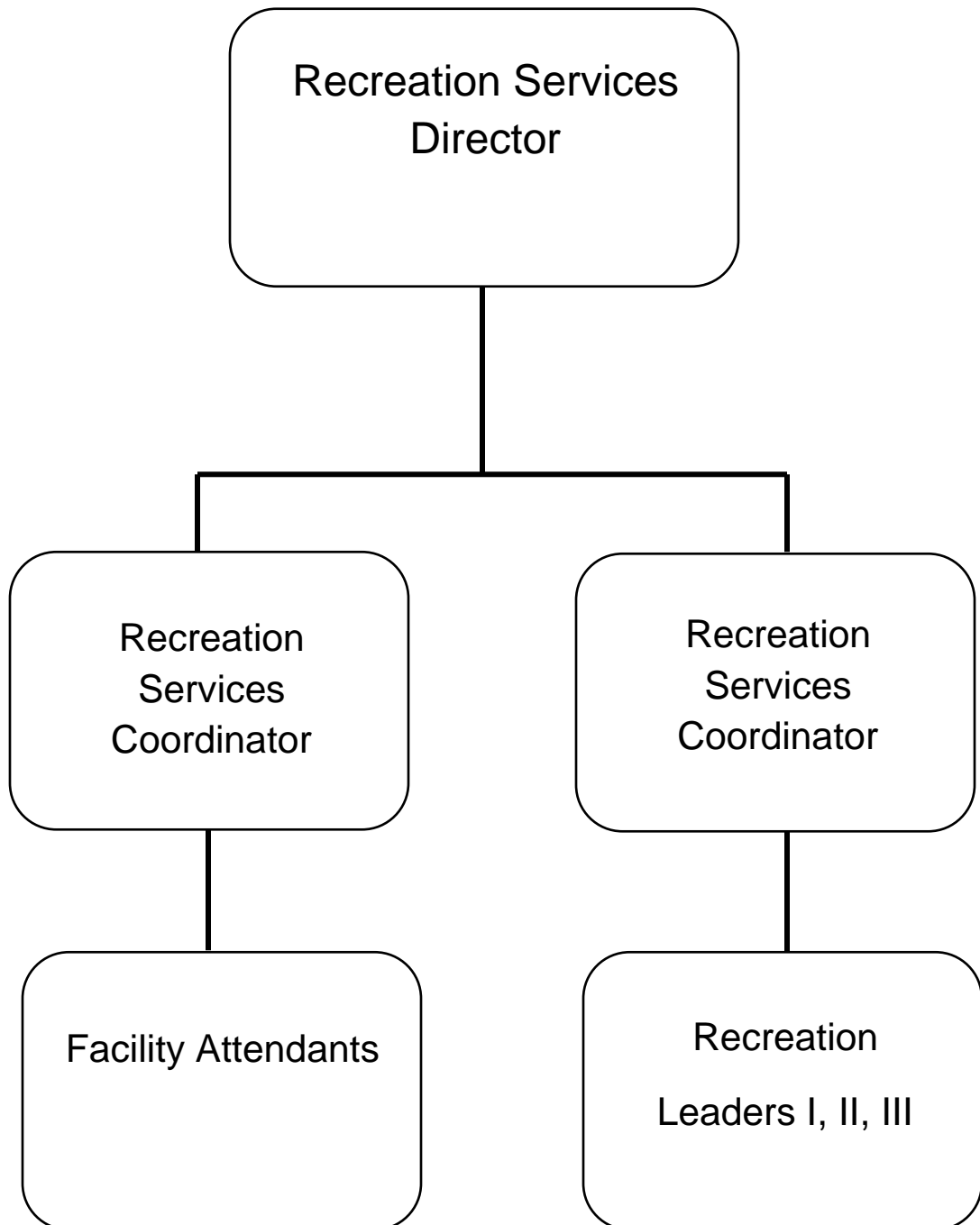
The proposed FY 2015-16 Proposed Budget is 39.3% higher than the FY 2014-15 Amended Budget which is fully offset by an increase in revenue. Due to the improved economy, development, tenant improvement and minor permit application activity is anticipated to remain strong.

PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014 -15 Estimated	FY 2015-16 Projected
Business registrations reviewed	225	242	249	250
Code compliance cases opened	10	18	12	10
Permits issued administratively: Sign Permit, Temporary Banner Permits, Temporary Use Permits, Administrative Use Permit, Tree Removal Permit and Home Office Permit	27	28	12	25
Permits requiring Council approval: Major Design Review, Variance, Planned Development, Major Use Permit, Parcel Map, Subdivision, Street Vacation	5	4	4	5
Percentage of permits completed in compliance with Permit Streamlining Requirements	100%	100%	100%	100%

410 - PLANNING		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	CONTRACTUAL					
71007	Gen. Services, Public Information, Admin Office Coverage M-F 8am - 5pm Department Administration Support City Council Meetings Executive Team & Other Meetings Budget Manangement & Oversight NPDES - New Development Meetings Community Relations	67,295	57,854	54,000	35,000	35,000
71008	Prof. Planning Services - Current Providing Public Information Mandatory Commercial Recycling Zoning/Compliance for Building Permits Discretionary Permit Processing Environmental Review - CEQA Ensure Compliance w/ Mitigation Measures Business Registration Program	140,208	180,236	140,000	130,000	296,000
71009	Prof. Planning Services - Advanced Strategic Planning Grand Boulevard Initiative Assist with Economic Development Plan Chamber Events Countywide Nexus Study Monitoring Daly City and SSF Developmt Town Hall Remodel Consultants & Fish & Game Posting Fees Newsletters/Articles	135,804	159,874	80,000	43,000	43,000
71010	Professional Consulting Services	-	1,894	-	-	-
71012	Neighborhood Services Code Enforcement, Neighborhood Improvement, Permit Compliance	12,058	17,768	18,000	16,000	17,000
71013	Sustainability Services Climate Action Plan Implementation Internal Staff Coordination and Outreach Participation in RICAPS Program Business Outreach and Education Residential Outreach	-	-	50,000	50,000	50,000
71022	Code Amendments and Legal Mandates Ordinance Amendments, Local Hazard Mitigation Plan Update, Safety Element, General Plan Update, General Plan & Housing Element Annual Report, Legal Mandates	40,445		80,000	147,000	147,000
	Total Contractual	395,809	417,626	422,000	421,000	588,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		395,809	417,626	422,000	421,000	588,000
DIVISION TOTAL		395,809	417,626	422,000	421,000	588,000

Recreation Services

Recreation Services Department



DEPARTMENT: RECREATION SERVICES DEPARTMENT

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The Recreation Services Department provides programs, activities and events for Colma residents of all age groups ranging from infants to seniors at two park facilities: Colma Historical Park & Community Center and Sterling Park. Program elements include: Fitness, Enrichment, Special Events, Cultural Events, Sporting Events, Trips and Community Events. It is the goal of the Recreation Services Department to offer a balanced program ensuring all elements are offered to all age groups throughout the fiscal year.



In December 2011, the City Council adopted a policy-based approach to setting recreation fees, which included replacing the current flat rate subsidy system with a system that prioritizes programs according to six criteria set by the City Council. The recommendation detailed a fee structure that would recover approximately 15%-20% of the Recreation Services Department budget including the recreation facilities maintenance budgets. The Department experienced a drop in participation in FY 2012-13; however participation levels rebounded in FY 2013-

14 surpassing participation levels in FY 2010-11 and FY 2011-12. Participation levels are estimated to continue trending upward in FY 2014-15 and FY 2015-16.

In an effort to continue to offer low cost affordable programs, Recreation staff has implemented new in-house programs and services (i.e., Friday Night Films, Movie Mondays for seniors, Walk About Wednesday shopping trips, Senior Wii bowling, and Good Vibes and High Fives group fitness program for adults).

STAFFING

The staffing for this Department includes the Director of Recreation Services, two Recreation Coordinators, seven part-time Facility Attendants and ten part-time Recreation Leaders. In January 2014, City Council approved a staffing change removing the Administrative Technician position and adding a Recreation Coordinator position. The change provides the Department with greater flexibility in terms of scheduling and programming activities. The Recreation Services Director is the Town's ADA Coordinator responsible for implementing the ADA Transition Plan and the Town's Risk Manager, chairing the Safety Committee and ensuring the implementation of risk management activities.

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Recreation Services Department:

- Installed new online recreation software which manages program registration, facility rentals, Colma I.D. cards, and all department financial data.
- Developed more in-house, cost efficient programs and services at Recreation facilities including:
 - Friday Night Films
 - College Prep Workshop
 - Water Efficient Landscaping Workshop
 - Movie Mondays
 - Good Vibes and High Fives Group Fitness Program
- Completed the Historical Film with the Historical Association.
- Coordinated all events surrounding the Town's 90th anniversary.
- Surpassed the service level (offered more programs and increased participation levels) from FY 2013-14.



For FY 2015-16, the Recreation Services Department will:

- Coordinate the annual Adult Holiday Event.
- Market the community center to the cemeteries to increase after service reception rentals.
- Maintain the same service level (offer same number of programs and meet participation levels) as FY 2014-15.
- Continue to develop and offer more in-house, cost efficient programs and services at Recreation facilities including:
 - 3 on 3 teen Basketball Tournament
 - TGI Fridays for youths and teens
 - Arm chair travel for seniors
 - Creative crafts and card making for adult and seniors
 - Home safety aids for seniors
- Increase overall customer service rating from FY 2014-15.

BUDGET HIGHLIGHTS

The FY 2015-16 Proposed Budget is 3.5% higher than the FY 2014-15 Amended Budget due to step increases for full and part time staff, new sick leave pay and a slightly higher budget (due to increased programming) for part time employees, more funding for class instructors and funding for the adult holiday event. This is partially offset by higher payroll benefit assumptions in the prior fiscal year.

PERFORMANCE MEASURES

Since FY 2009-10, the Recreation Services Department has offered approximately 100 programs with an average of 4,919 residents participating annually.

	Number of Programs Offered	Program Participation
FY 2009-10 Actual	100	4,942
FY 2010-11 Actual	100	4,905
FY 2011-12 Actual	99	4,808
FY 2012-13 Actual	102	4,566
FY 2013-14 Actual	98	5,094
FY 2014-15 Estimated	100	5,200
FY 2015-16 Projected	101	5,300

Customer Service Overall Rating

In December 2014, the Recreation Services Department conducted its annual survey seeking resident feedback for programs, facilities and customer service. According to survey results, resident satisfaction with services declined slightly in FY 2014-15, but met the performance target of 9.0.

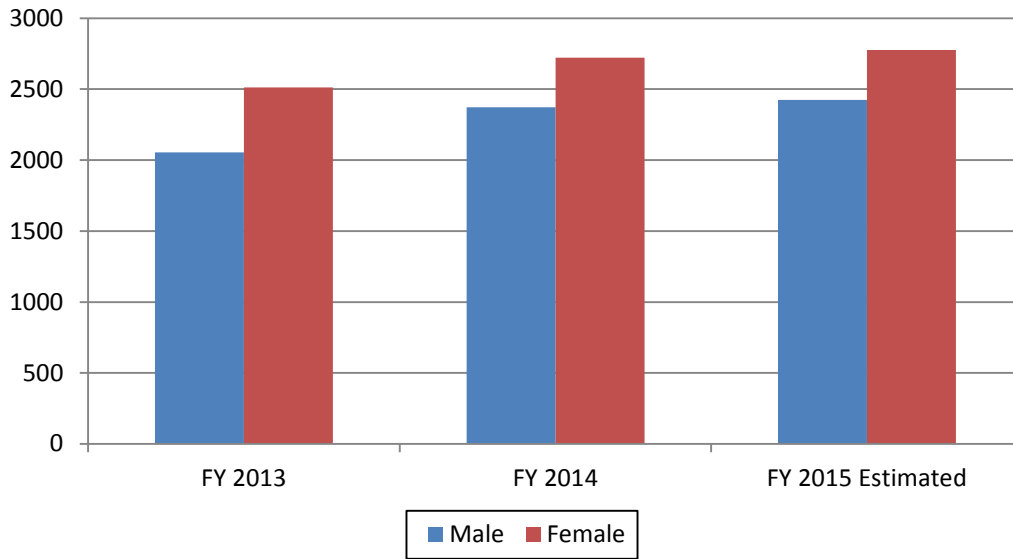
PERFORMANCE MEASURE	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Projected
Maintain Annual Customer Service Survey Overall Rating of 9.0 ¹ or better	9.5	9.0	9.5

¹ On a scale of one (poor) to ten (exceed expectations).

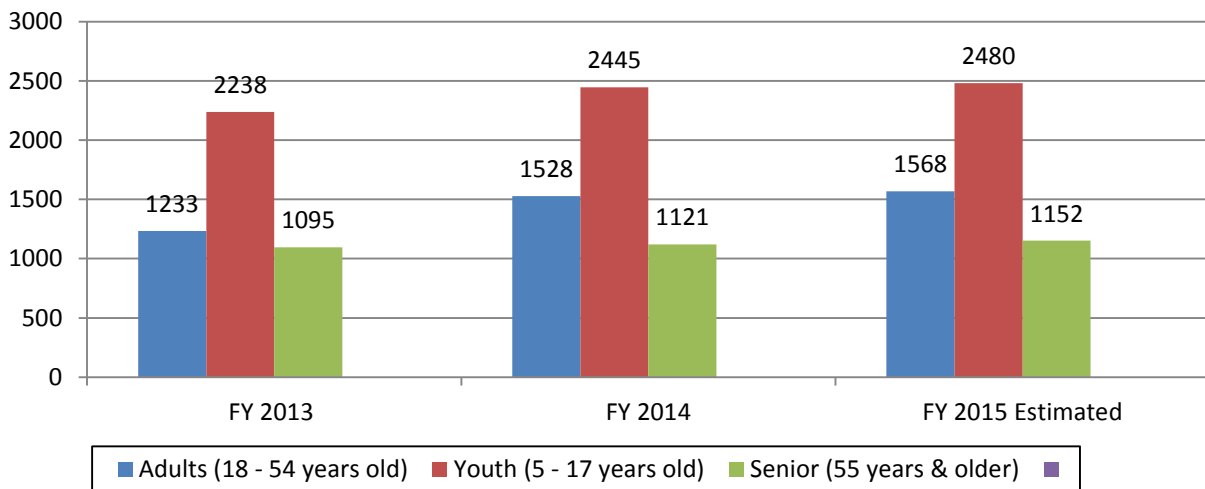
Program Demographics

The Recreation Services Department follows recreation program policies set forth in the Administrative Code. These policies direct staff to develop activities for all demographics in all program elements. Below are graphs that show how the Department has satisfied the Recreation Department Program Guidelines with equitable programming and participation over the past few years. The Department will continue to meet these goals by developing programming attractive to both genders and all age groups.

Participation by Gender



Participation by Age



510 - RECREATION SERVICES		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff <i>Director of Recreation Services Recreation Coordinators (2 FTE)</i>	257,091	252,138	254,520	252,977	257,800
51003	Part-time Staff <i>Recreation Leaders (4 FTE) Facility Attendants (3.5 FTE)</i>	117,430	126,893	137,770	134,436	142,940
51004	Comp Time	641	164	600	-	-
51005	Overtime	1,537	1,195	1,200	2,000	3,000
51008	Vacation/Sick/Comp Time Payoff	(2,733)	2,786	-	-	-
51009	Deferred Compensation	3,600	3,110	3,600	3,600	3,600
	Total Salaries & Wages	377,566	386,286	397,690	393,010	407,340
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	43,886	42,060	40,830	39,623	40,180
52006	Unemployment	(27)	1,294	-	-	-
52007	Health	46,877	50,081	64,010	54,069	55,810
52008	Dental	6,775	6,587	7,450	6,775	7,450
52009	Life Insurance	184	241	220	198	220
52011	Vision	935	742	1,030	935	1,030
52012	Health Club	240	188	-	-	-
52014	Social Security Employer	23,437	24,025	24,320	24,020	24,850
52015	Medicare Employer	5,495	5,619	5,690	5,617	5,810
	Total Benefits	127,801	130,837	143,550	131,240	135,350
TOTAL SALARY WAGES & BENEFITS		505,367	517,123	541,240	524,250	542,690

510 - RECREATION SERVICES		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
	<u>SUPPLIES & SERVICES</u>					
60002	Office Supplies	4,427	4,313	4,000	5,500	5,000
60003	Postage <i>Recreation Brochures, Fliers</i>	3,450	4,220	4,500	5,300	5,000
60004	Computer Expenses & Services <i>Colma ID Cards, Ink Cartridges System Upgrades, Memory Upgrades, Additional Stepford Services</i>	8,664	9,998	5,000	7,500	6,000
60005	Special Dept. Expense <i>First Aid Kits, Uniforms</i>	3,782	4,440	4,000	4,500	6,000
60006	Printing <i>Brochure Printing, Business Cards</i>	2,433	3,010	3,000	4,500	4,000
60008	Dues & Publications <i>ICMA, MMANC, CPRS, Music Licensing</i>	1,722	2,053	3,000	2,500	3,000
60009	Banking/Credit Card Charges	-	99	1,500	2,000	5,000
60010	Conferences & Meetings <i>Conferences (CPRS, MMANC), Meeting & Training Supplies for Community Center</i>	3,736	6,128	6,000	6,500	6,500
60011	Communications <i>DSL Lines to Two Community Centers</i>	9,252	9,349	10,000	7,200	6,800
60013	Auto Expense	211	138	1,000	500	500
60014	Office Equipment Rental <i>Ikon Copier Lease</i>	8,078	7,934	7,500	7,200	7,200
61003	Tuition Reimbursement	3,000	1,000	1,000	-	-
	Total Supplies and Services	48,754	52,683	50,500	53,200	55,000
	<u>RECREATION EXPENSES</u>					
62001	Community Services <i>Project Read Literacy Program, Holiday Craft Night, Garage Sale, Town Clean Up</i>	9,864	8,417	15,000	15,500	15,000
62002	Picnic <i>Music, Food, Decorations, Children's Entertainment, Prizes</i>	16,555	18,402	20,000	20,230	15,000
62003	Colma Holiday Events	-	-	-	-	25,000
62004	Day Camps <i>Colma Day Camp (Spring Camp - 5 days, Winter Camp - 7 days, Summer Camp - 50 days, Wednesday - Day Camp Trips) Alternative Camps</i>	29,003	20,049	33,000	24,000	29,000
62006	Cultural Events <i>Ballet, Theater Shows, Musicals</i>	1,536	3,108	3,000	3,750	3,500
62007	Sporting Events <i>Baseball Tickets, Basketball Tickets</i>	4,819	2,428	4,500	3,500	4,000
62008	Teen Events <i>Holiday Outing, Spring Outing, Summer Trips (4), Halloween Outing, Tickets, Transportation, Food</i>	8,223	4,660	10,000	11,500	11,000

510 - RECREATION SERVICES		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
	<u>RECREATION EXPENSES (continued)</u>					
62009	Children Events <i>Eggstravaganza, Halloween & Holiday Summer Field Trips/Outings</i>	5,394	8,552	10,000	9,000	9,000
62010	Convalescent Holiday Program <i>Peninsula Reflections, Entertainment</i>	62	-	-	-	500
62011	Recreation Programs <i>Arts and Crafts Supplies Athletic Equipment Games In House Programs (i.e., Earth Day, Parents Night Out, Senior Lunch, After School, Karaoke Night, Basketball Fundamentals, Friday Night Films, Movie Mondays, Book Club, College Prep) Adult Outings, Senior Outings Family Programs (i.e. Outdoor Movie Night, Family Field Day & BBQ) Holiday Commercial Air Time Colma Game Night, Tot Gym & Jam, Snacks, Transportation Volunteer Lunch & Snacks</i>	36,152	51,832	58,000	58,000	48,000
	Total Recreation Expenses	111,606	117,448	153,500	145,480	160,000
TOTAL SUPPLIES/SERVICES/RECREATION EXPENSES		160,360	170,131	204,000	198,680	215,000
71010	<u>CONTRACTUAL</u> Consulting/Contract Services <i>Kumon Math & Reading Tutoring (\$50K), Tae Kwon Do (\$21K), Yoga (\$11K), Cooking (\$8K), Dance (\$8K), Music (\$8K) Fitness, First Aid/CPR, Legos Workshop, Golf Lessons, Chess Wizards, Zumba, Scrapbooking, Youth Yoga</i>	86,096	104,957	98,000	117,000	115,000
	Total Contractual	86,096	104,957	98,000	117,000	115,000
TOTAL SUPPLIES SERVICES AND CONTRACTUAL		246,456	275,088	302,000	315,680	330,000
80001	<u>CAPITAL OUTLAY</u> Equipment Purchases <i>Sound System Upgrade</i>	5,816	5,047	5,000	5,900	5,000
TOTAL CAPITAL OUTLAY		5,816	5,047	5,000	5,900	5,000
DEPARTMENT TOTAL		757,639	797,258	848,240	845,830	877,690

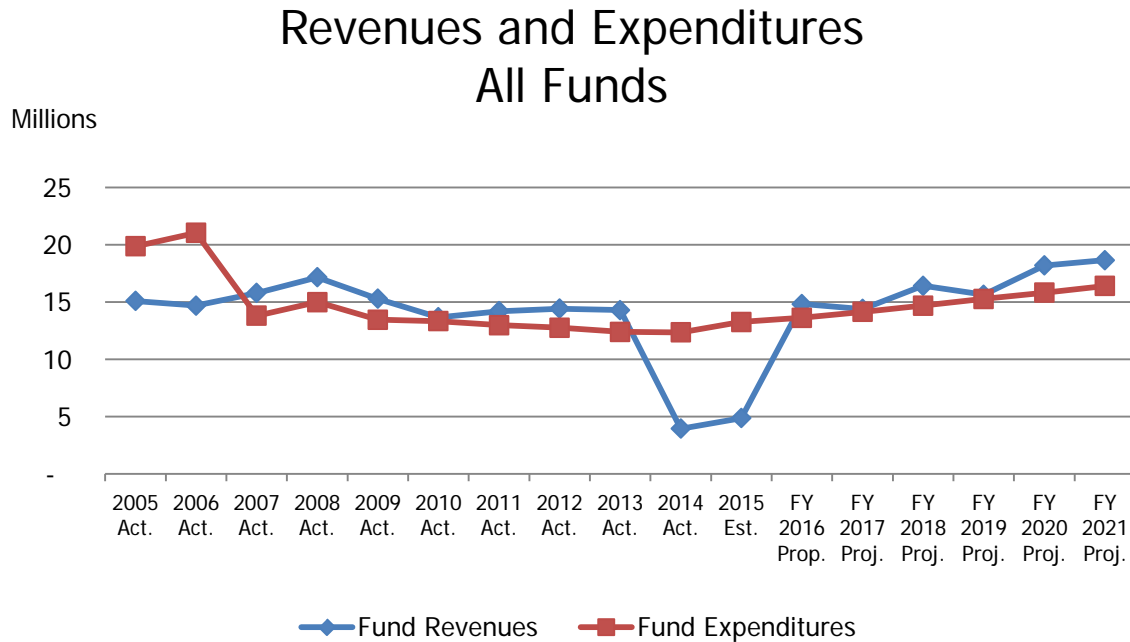


Financial Trends



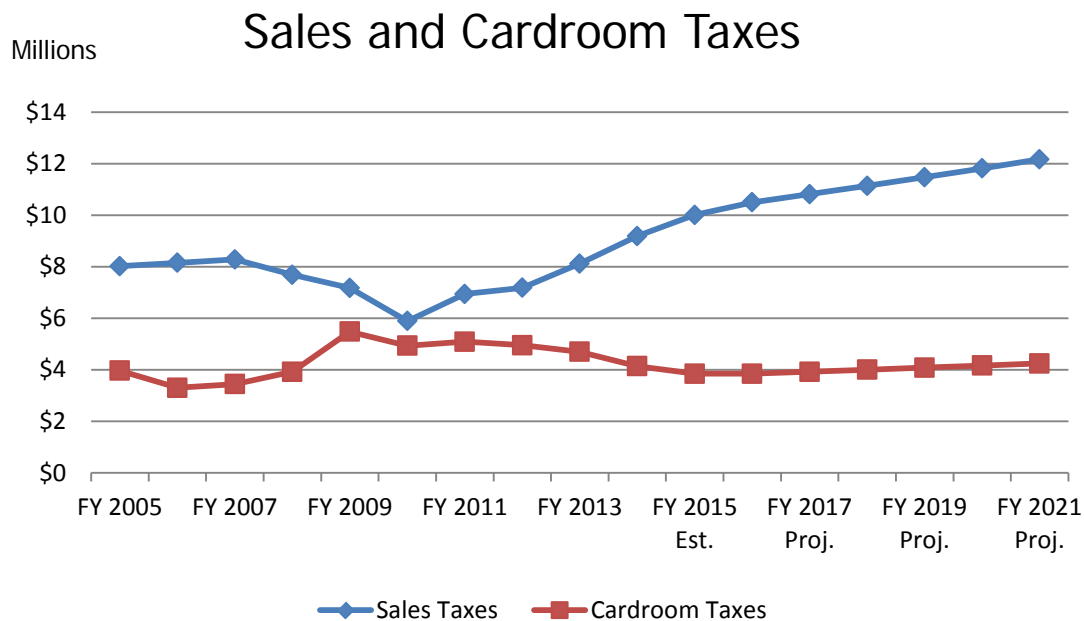
Financial Trends Analysis

The charts below are based on data in the 10 Year Revenue and Expenditure History as well as the 5 Year Revenue and Expenditure Projection tables.



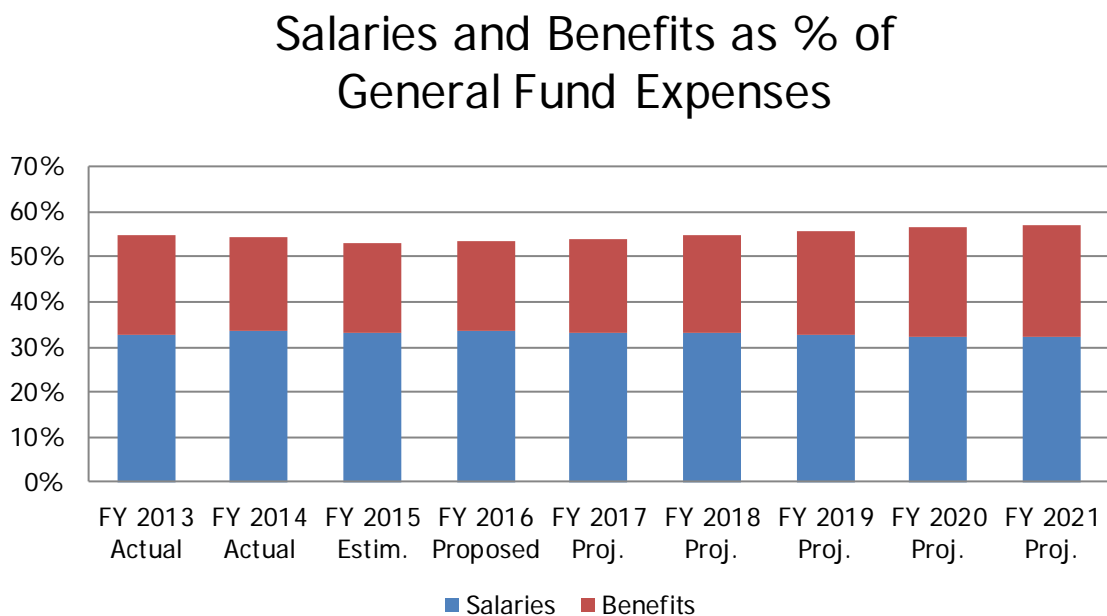
The Town closely monitors its tax base. While the national economic crisis certainly had a negative impact on the Town's revenue from 2008 to 2013, the Town's revenue picture continues to improve along with the rest of the economy.

The Town has two major revenue sources: sales taxes and cardroom taxes. Even though sales taxes are more elastic and dependent on the national, state and local economies, they are forecast to see a continual improvement, providing an increasing source of revenue in upcoming years.



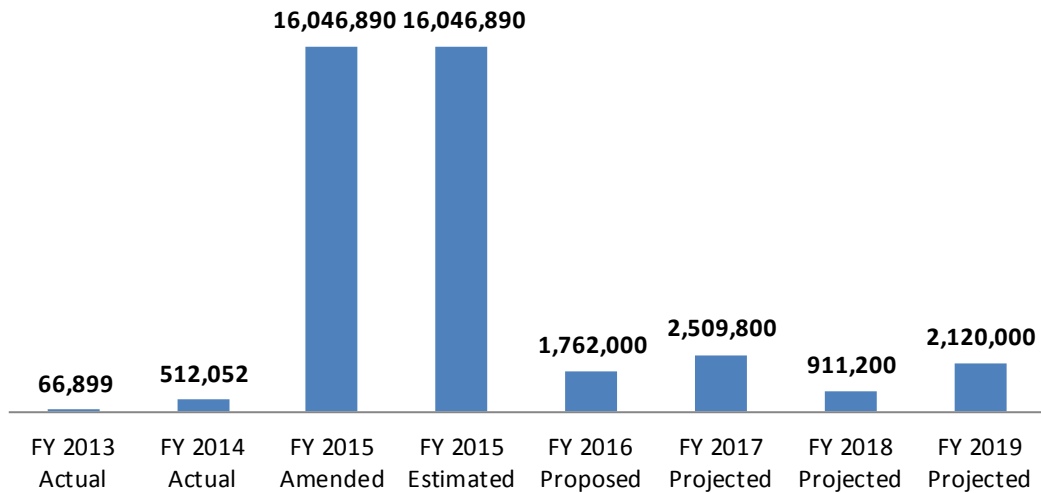
Growth in cardroom taxes peaked in 2008-09 with the addition of capacity in the local cardroom. Since then cardroom revenue has declined partially due to increased economic activity.

As depicted below, salaries and benefits continue to be a significant and growing portion of the Town's operating budget.



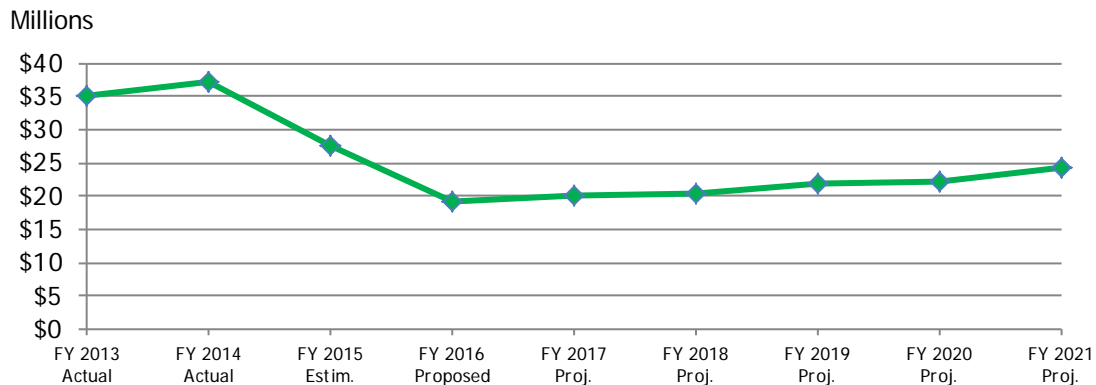
In addition, the following chart of the Town's Capital Improvement Program (CIP) expenditures portrays the spike in expenditures with the implementation of the Town Hall Remodel Project in FY 2014-15.

CIP Expenditures



Because of the steps the Town to reduce operating expenditures, the Town's reserve status remains positive with one-time capital expenses accounting for the drop in reserve funds in FY 2015. The Town continues to strategize on potential operational structural reform in order to continue to provide the current excellent level of services and to meet Colma's capital infrastructure needs. Those strategies could include: labor cost restructuring, long-term financial planning, revenue optimization, expenditure control, and economic development planning. Without changes to current expenditure patterns, the shortfall between revenues and expenditures could continue to increase if capital expenditures continue, and transfers from reserves could be needed to make up the difference. The long-term impact of this is shown in the graph below.

Total Amount in Reserve



FUND #	REVENUES	FY 2004-05 ACTUAL	FY 2005-06 ACTUAL	FY 2006-07 ACTUAL	FY 2007-08 ACTUAL
11	GENERAL FUND				
	Sales, Cardroom, Property & Other Taxes	11,911,690	12,092,169	13,115,434	12,060,070
	Licenses & Permits	202,668	131,347	84,255	195,602
	Fines & Forfeitures	157,552	126,643	115,869	80,239
	Use of Money & Property	840,656	1,100,896	1,540,192	1,363,373
	Revenue from Other Agencies	246,124	166,157	144,716	132,187
	Charges for Current Services	342,113	454,904	501,796	501,157
	Other Revenues	33,618	328,599	135,516	2,205,626
	TOTAL GENERAL FUND REVENUES	13,734,421	14,400,714	15,637,777	16,538,254
	Net Transfers	2,351,201	(2,874,869)	(2,311,431)	(2,187,069)
	TOTAL GENERAL FUND REVENUES (NET)	16,085,622	11,525,845	13,326,346	14,351,185
21	SPECIAL GAS TAX FUND				
	Revenue from Other Agencies	42,782	42,123	41,656	30,818
	Transfers	(51,232)	(42,123)	(37,658)	(26,549)
	TOTAL SPECIAL GAS TAX FUND	(8,450)	-	3,998	4,269
22	MEASURE A FUND				
	Measure A Taxes	35,468	43,809	45,267	46,962
	Transfers	(35,468)	(43,809)	(40,572)	(47,386)
	TOTAL MEASURE A FUND	-	-	4,695	(424)
29	POLICE GRANTS FUND				
	Revenue from Other Agencies	100,301	101,859	100,342	100,089
	TOTAL POLICE GRANTS FUND	100,301	101,859	100,342	100,089
31	CAPITAL IMPROVEMENT FUND				
	Interest Income	-	-	-	-
	Federal Grants	820	-	-	-
	State Grants	176,000	44,655	-	400,000
	Transfers	(2,876,984)	2,000,000	1,424,662	1,463,001
	TOTAL CAPITAL IMPROVEMENT FUND	(2,700,164)	2,044,655	1,424,662	1,863,001
33	COPs CAPITAL IMPROVEMENT FUND				
	Interest Income	77,528	1,547	-	-
	Transfers	(255,583)	(26,410)	-	-
	TOTAL COPs CAPITAL IMPROVEMENT FUND	(178,055)	(24,863)	-	-
41	SPECIAL ASSESSMENT DEBT FUND				
	Special Assesments	881,356	-	-	-
	Interest Income	1,466	781	-	-
	Transfers	275,000	-	-	-
	TOTAL SPECIAL ASSESSMENT DEBT FUND	1,157,822	781	-	-
43	COPs DEBT SERVICE FUND				
	Interest Income	46,921	50,355	51,322	50,944
	Proceeds from Debt Issuance	-	-	-	-
	Transfers	229,306	987,210	965,000	798,004
	TOTAL COPs DEBT SERVICE FUND	276,227	1,037,565	1,016,322	848,948
TOTAL REVENUES OF ALL FUNDS		14,733,303	14,685,842	15,876,365	17,167,069

FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
13,104,982	11,251,720	12,432,880	12,580,411	13,556,769	13,916,743	14,401,190	14,893,400
232,008	183,686	102,808	77,432	107,972	93,633	201,700	304,300
84,039	70,605	98,673	83,732	67,536	66,611	60,250	60,250
257,971	513,253	476,595	496,197	503,139	615,754	437,702	437,700
131,742	124,853	160,806	148,310	226,996	274,724	196,270	196,270
573,014	556,744	667,620	742,089	810,404	837,191	717,160	822,000
700,460	287,289	63,213	78,179	41,408	122,327	45,300	89,300
15,084,216	12,988,150	14,002,596	14,206,350	15,314,224	15,926,982	16,059,572	16,803,220
(1,886,984)	(1,337,984)	(1,081,148)	(936,547)	(1,020,718)	(11,967,705)	(11,190,190)	(1,977,320)
13,197,232	11,650,166	12,921,447	13,269,803	14,293,506	3,959,277	4,869,382	14,825,900
46,257	49,689	47,895	59,378	48,710	60,803	56,700	43,670
(51,253)	(48,860)	(51,995)	(46,154)	(48,710)	(60,803)	(56,700)	(43,670)
(4,996)	829	(4,100)	13,224	-	-	-	-
44,925	40,955	45,438	50,722	56,156	53,298	50,000	50,000
(43,209)	(39,908)	(44,808)	(49,306)	(56,156)	(54,682)	(50,000)	(50,000)
1,716	1,047	630	1,416	-	(1,384)	-	-
93,848	101,083	98,227	109,763	91,305	90,966	100,000	100,000
93,848	101,083	98,227	109,763	91,305	90,966	100,000	100,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	486,579	-	-	-	-	-	-
1,066,128	470,118	220,943	70,799	167,700	364,031	16,046,890	1,762,000
1,066,128	956,697	220,943	70,799	167,700	364,031	16,046,890	1,762,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
20,940	-	-	-	-	-	-	-
915,317	956,633	957,009	961,209	957,884	11,719,159	4,750,000	308,990
936,257	956,633	957,009	961,209	957,884	11,719,159	(4,750,000)	308,990
						-	
15,290,185	13,666,455	14,194,155	14,426,213	15,510,395	16,132,049	21,016,272	16,996,890

FUND #	EXPENDITURES BY DEPARTMENT	FY 2004-05 ACTUAL	FY 2005-06 ACTUAL	FY 2006-07 ACTUAL	FY 2007-08 ACTUAL
11	GENERAL FUND				
	110 - CITY COUNCIL	185,524	190,659	184,519	216,642
	120 - CITY TREASURER	22,573	24,026	25,704	27,927
	130 - CITY ATTORNEY	314,822	389,533	432,084	432,084
	140 - CITY MANAGER/CITY CLERK ADMIN	759,246	1,091,933	949,925	1,043,535
	141 - HUMAN RESOURCES	-	-	161,035	173,923
	150 - FINANCE	257,910	295,796	284,008	252,172
	151 - GENERAL SERVICES	976,239	1,174,868	1,023,398	935,928
	160 - FIRE JPA	275,000	-	-	-
	210 - POLICE ADMINISTRATION	803,852	877,716	805,923	879,885
	220 - POLICE PATROL	2,683,873	2,848,755	2,957,459	3,030,411
	230 - POLICE COMMUNICATIONS	741,090	831,853	788,425	831,089
	310 - PW ADMIN/ENGINEERING/BUILDING	613,101	680,387	509,180	678,541
	320 - PW MAINTENANCE	1,473,840	1,427,094	1,546,764	1,590,508
	410 - PLANNING	390,670	296,787	321,756	395,717
	520 - RECREATION SERVICES	660,799	699,428	740,284	753,616
	800's - FACILITY OPERATIONS MAINTENANCE	299,549	462,299	559,704	718,325
	TOTAL GENERAL OPERATING EXPENDITURES	10,458,088	11,291,134	11,290,168	11,960,303
29	POLICE GRANTS FUND				
	240 - POLICE GRANTS	92,427	90,539	94,643	110,220
31	CAPITAL IMPROVEMENT FUND				
	900's - CAPITAL IMPROVEMENT PROJECTS	1,689,285	7,454,916	1,443,808	1,962,508
33	COPs CAPITAL IMPROVEMENT FUND				
	900's - CAPITAL IMPROVEMENT PROJECTS	5,802,740	-	-	-
41	DEBT SERVICE FUND				
	610 - DEBT SERVICE METRO BOND	1,182,949	1,250,146	-	-
43	COPs DEBT SERVICE FUND				
	620 - COPs DEBT SERVICE	639,883	957,496	961,096	959,496
TOTAL EXPENDITURES OF ALL FUNDS		19,865,372	21,044,231	13,789,715	14,992,527

FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
210,511	213,641	216,086	212,229	209,123	220,643	231,800	238,650
14,321	-	4,208	7,483	6,608	7,964	5,110	-
383,538	347,926	416,115	372,735	359,957	388,159	386,000	325,000
882,483	818,416	866,751	901,659	948,376	972,970	1,018,400	1,116,670
176,053	192,609	191,913	203,639	188,970	195,792	197,010	237,490
278,916	271,916	257,883	307,870	317,502	257,819	402,500	410,090
910,316	857,621	859,498	930,749	890,540	930,774	1,105,750	1,028,790
-	-	-	-	-	-	-	-
938,288	917,117	926,605	929,244	941,558	840,124	1,015,480	1,027,070
2,933,393	2,851,349	2,951,221	2,856,373	3,360,711	3,555,969	3,407,060	3,519,540
840,012	828,326	852,629	837,911	927,725	769,019	811,830	823,880
843,170	817,862	819,527	798,880	787,408	736,639	875,000	878,000
1,491,010	1,637,786	1,664,745	1,712,223	1,803,436	1,762,506	1,922,200	1,927,140
352,268	351,374	407,336	287,288	395,809	417,626	421,000	588,000
767,049	748,054	765,641	768,401	757,639	797,258	845,830	877,690
493,505	473,533	480,512	526,886	507,422	510,995	614,120	629,050
11,514,833	11,327,530	11,680,670	11,653,570	12,402,784	12,364,257	13,259,090	13,627,060
103,150	98,664	105,179	91,062	108,605	114,109	115,640	116,810
885,869	956,697	240,693	51,048	66,899	512,052	16,046,890	1,762,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
961,121	956,634	957,009	961,209	959,584	12,677,209	-	308,990
13,464,973	13,339,525	12,983,551	12,756,889	13,537,872	25,667,626	29,421,620	15,814,860

FUND #	EXPENDITURES BY CATEGORY	FY 2004-05 ACTUAL	FY 2005-06 ACTUAL	FY 2006-07 ACTUAL	FY 2007-08 ACTUAL
11	GENERAL FUND				
	Salaries	3,340,108	3,995,078	4,163,571	4,402,032
	Benefits	1,544,493	1,594,250	1,745,150	1,827,645
	Supplies & Services	1,420,665	1,585,184	1,473,536	1,620,856
	Contracts	3,965,545	3,972,297	3,863,836	3,814,273
	Capital Outlay	187,277	144,325	44,075	295,497
	TOTAL GENERAL FUND	10,458,088	11,291,134	11,290,168	11,960,303
29	POLICE GRANTS FUND				
	Salaries	56,330	63,217	68,362	65,079
	Benefits	26,911	22,104	21,794	20,365
	Supplies & Services	9,186	5,218	4,487	24,776
	Capital Outlay	-	-	-	-
	TOTAL POLICE GRANTS FUND	92,427	90,539	94,643	110,220
31	CAPITAL IMPROVEMENT FUND				
	Contracts	1,689,285	7,454,916	1,443,808	1,962,508
	TOTAL CAPITAL IMPROVEMENT FUND	1,689,285	7,454,916	1,443,808	1,962,508
33	COPs CAPITAL IMPROVEMENT FUND				
	Contracts	5,802,740	-	-	-
	TOTAL COPs CAPITAL IMPROVEMENT FUND	5,802,740	-	-	-
41	SPECIAL ASSESSMENT DEBT FUND				
	Supplies & Services	-	57,441	-	-
	Contracts	1,182,949	1,192,705	-	-
	TOTAL SPECIAL ASSESSMENT DEBT FUND	1,182,949	1,250,146	-	-
43	COPs DEBT SERVICE FUND				
	Contracts	639,883	957,496	961,096	959,496
	TOTAL COPs DEBT SERVICE FUND	639,883	957,496	961,096	959,496
TOTAL EXPENDITURES OF ALL FUNDS		19,865,372	21,044,231	13,789,715	14,992,527

FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
4,196,377	4,072,072	4,075,462	3,864,110	4,024,595	4,087,370	4,368,268	4,559,080
1,958,502	1,971,979	2,122,643	2,288,075	2,736,494	2,569,910	2,631,510	2,707,510
1,372,829	1,334,697	1,255,209	1,292,360	1,345,455	1,333,960	1,540,950	1,624,380
3,921,504	3,906,996	4,124,734	4,169,051	4,200,237	4,235,662	4,636,960	4,614,590
65,621	41,786	102,623	39,975	96,002	137,356	81,400	121,500
11,514,833	11,327,530	11,680,670	11,653,570	12,402,784	12,364,257	13,259,088	13,627,060
72,559	68,719	73,841	55,967	74,515	78,317	77,700	77,700
22,542	23,243	25,124	24,091	29,576	31,616	33,040	34,510
8,049	6,702	6,214	11,004	4,514	4,176	4,900	4,600
-	-	-	-	-	-	-	-
103,150	98,664	105,179	91,062	108,605	114,109	115,640	116,810
885,869	956,697	240,693	51,048	66,899	512,052	16,046,890	1,762,000
885,869	956,697	240,693	51,048	66,899	512,052	16,046,890	1,762,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
961,121	956,634	957,009	961,209	959,584	12,677,209	-	308,990
961,121	956,634	957,009	961,209	959,584	12,677,209	-	308,990
13,464,973	13,339,525	12,983,551	12,756,889	13,537,872	25,667,626	29,421,618	15,814,860

FUND #	REVENUES	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL
11	GENERAL FUND		
	Sales, Cardroom, Property & Other Taxes	13,556,769	13,916,743
	Licenses & Permits	107,972	93,633
	Fines & Forfeitures	67,536	66,611
	Use of Money & Property	503,139	615,754
	Revenue from Other Agencies	226,996	274,724
	Charges for Current Services	810,404	837,191
	Other Revenues	41,408	122,327
	TOTAL GENERAL FUND REVENUES	15,314,224	15,926,982
	Net Transfers	(1,020,718)	(11,967,705)
	TOTAL GENERAL FUND REVENUES (NET)	14,293,506	3,959,277
22	MEASURE A FUND		
	TOTAL MEASURE A FUND	-	(1,384)
29	POLICE GRANTS FUND		
	TOTAL POLICE GRANTS FUND	91,305	90,966
31	CAPITAL IMPROVEMENT FUND		
	TOTAL CAPITAL IMPROVEMENT FUND	167,700	364,031
43	COPs DEBT SERVICE FUND		
	TOTAL COPs DEBT SERVICE FUND	957,884	11,719,159
TOTAL REVENUES OF ALL FUNDS		15,510,396	16,132,049

FUND #	EXPENDITURES	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL
11	GENERAL FUND		
	Salaries	4,024,595	4,087,370
	Benefits	2,736,494	2,569,910
	Supplies & Services	1,345,455	1,333,960
	Contracts	4,200,236	4,235,662
	Capital Outlay	96,002	137,356
	TOTAL GENERAL FUND EXPENDITURES	12,402,784	12,364,257
29	POLICE GRANTS FUND		
	Salaries	74,515	78,317
	Benefits	29,576	31,616
	Supplies & Services	4,514	4,176
	TOTAL POLICE GRANTS FUND EXPENDITURES	108,605	114,109
31	CAPITAL IMPROVEMENT FUND		
	Contracts	66,899	512,052
	TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES	66,899	512,052
43	COPs DEBT SERVICE FUND		
	Contracts	959,584	12,677,209
	TOTAL COPs DEBT SERVICE FUND EXPENDITURES	959,584	12,677,209
TOTAL EXPENDITURES OF ALL FUNDS		13,537,872	25,667,626

FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED	FY 2016-17 PROJECTED	FY 2017-18 PROJECTED	FY 2018-19 PROJECTED	FY 2019-20 PROJECTED	FY 2020-21 PROJECTED
14,401,190	14,893,400	15,265,735	15,647,378	16,038,563	16,439,527	16,850,515
201,700	304,300	310,386	316,594	322,926	329,384	335,972
60,250	60,250	61,455	62,684	63,938	65,217	66,521
437,702	437,700	446,454	455,383	464,491	473,781	483,256
196,270	196,270	200,195	204,199	208,283	212,449	216,698
717,160	822,000	838,440	855,209	872,313	889,759	907,554
45,300	89,300	91,086	92,908	94,766	96,661	98,594
16,059,572	16,803,220	17,213,751	17,634,355	18,065,279	18,506,777	18,959,111
(11,190,190)	(1,977,320)	(2,818,790)	(1,220,190)	(2,428,990)	(308,990)	(308,990)
4,869,382	14,825,900	14,394,961	16,414,165	15,636,289	18,197,787	18,650,121
-	-	-	-	-	-	-
100,000	100,000	100,000	100,000	100,000	100,000	100,000
16,046,890	1,762,000	2,509,800	911,200	2,120,000	-	-
-	308,990	308,990	308,990	308,990	308,990	308,990
21,016,272	16,996,890	17,313,751	17,734,355	18,165,279	18,606,777	19,059,111

FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED	FY 2016-17 PROJECTED	FY 2017-18 PROJECTED	FY 2018-19 PROJECTED	FY 2019-20 PROJECTED	FY 2020-21 PROJECTED
4,368,268	4,559,080	4,695,852	4,836,728	4,981,830	5,131,285	5,285,223
2,631,510	2,707,510	2,960,211	3,236,497	3,538,570	3,809,861	4,101,950
1,540,950	1,624,380	1,656,868	1,690,005	1,723,805	1,758,281	1,793,447
4,636,960	4,614,590	4,706,882	4,801,019	4,897,040	4,994,981	5,094,880
81,400	121,500	123,930	126,409	128,937	131,516	134,146
13,259,088	13,627,060	14,143,743	14,690,658	15,270,182	15,825,923	16,409,646
77,700	77,700	80,031	82,432	84,905	87,452	90,076
33,040	34,510	37,731	41,252	45,103	48,561	52,284
4,900	4,600	4,692	5,396	6,205	6,826	7,508
115,640	116,810	122,454	129,080	136,213	142,838	149,867
16,046,890	1,762,000	2,509,800	911,200	2,120,000	-	-
16,046,890	1,762,000	2,509,800	911,200	2,120,000	-	-
-	308,990	308,990	308,990	308,990	308,990	308,990
-	308,990	308,990	308,990	308,990	308,990	308,990
29,421,618	15,814,860	17,084,987	16,039,928	17,835,385	16,277,751	16,868,504



Appendix

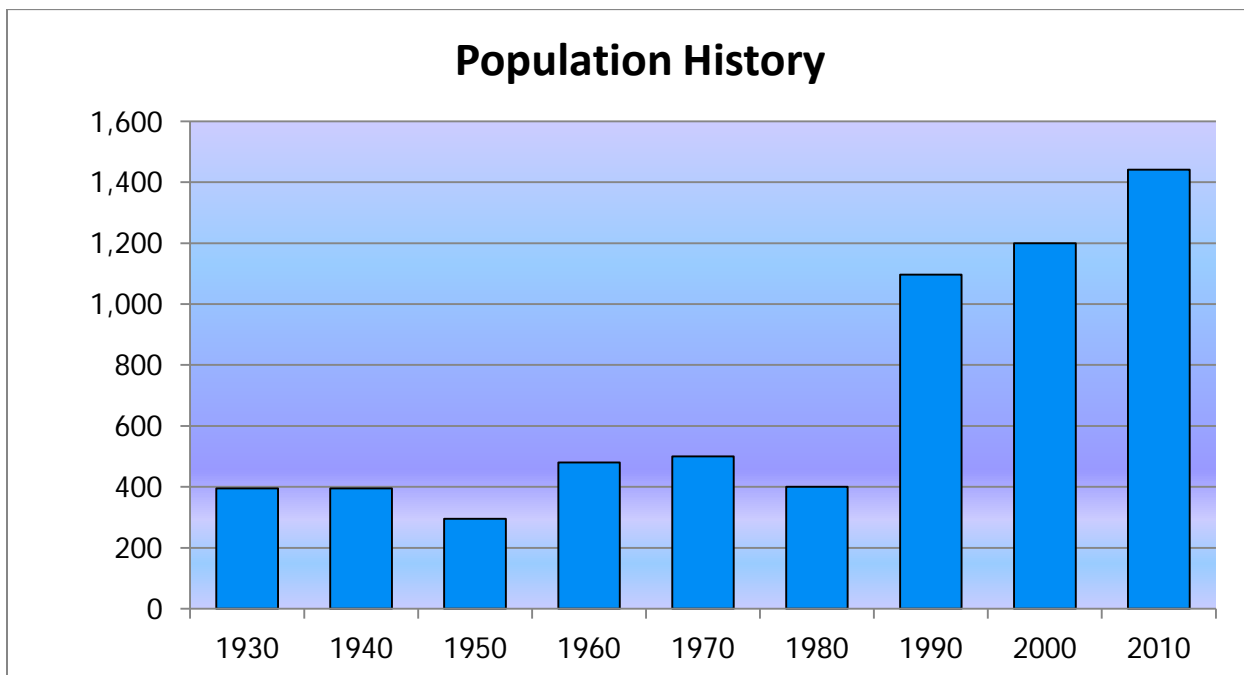


About Colma

Early settlers arrived in Colma nearly 150 years ago. They built a community at the base of the San Bruno Mountains with farms, a school and cemeteries.

Neighboring San Francisco passed an ordinance in 1902 prohibiting all interments within its boundaries. The rapidly growing city looked south to San Mateo County for the land it needed, and in 1924 this search led to the incorporation of the cemeteries established a quarter of a century earlier, as the City of Lawndale.

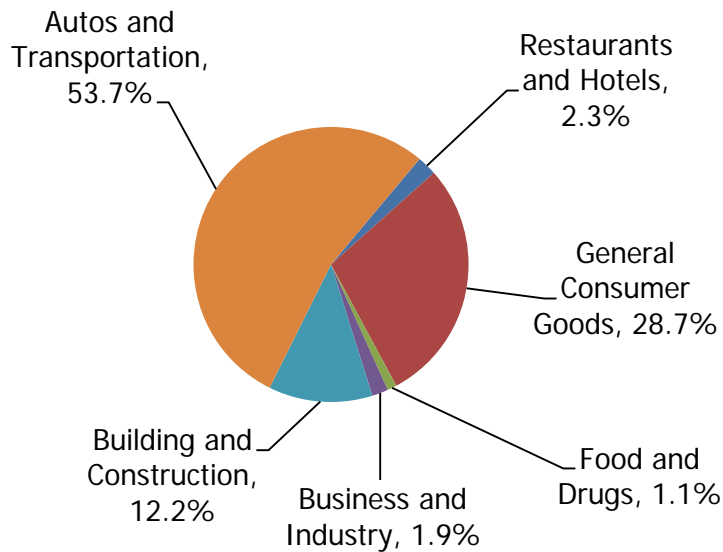
Over the years, businesses and a small residential district grew around the cemeteries. In 1941, the U.S. Postal Officials requested that the name be changed because there was another city in Southern California named Lawndale. At that time the name was changed to the Town of Colma. Current population is estimated to be 1,480.



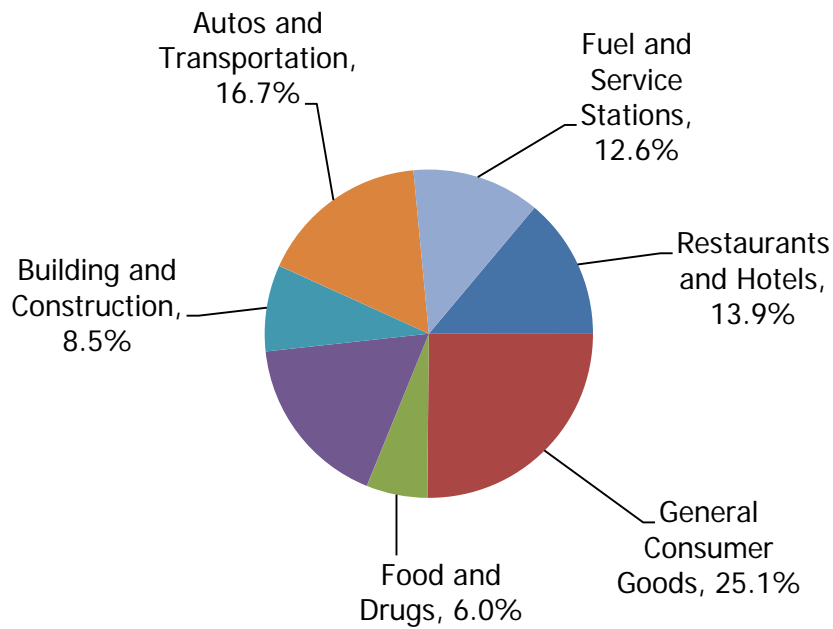
Note: Population increased in 1986 due to an annexation of existing housing units to the Sterling Park neighborhood.

2014 Sales Tax Comparison¹

Town of Colma

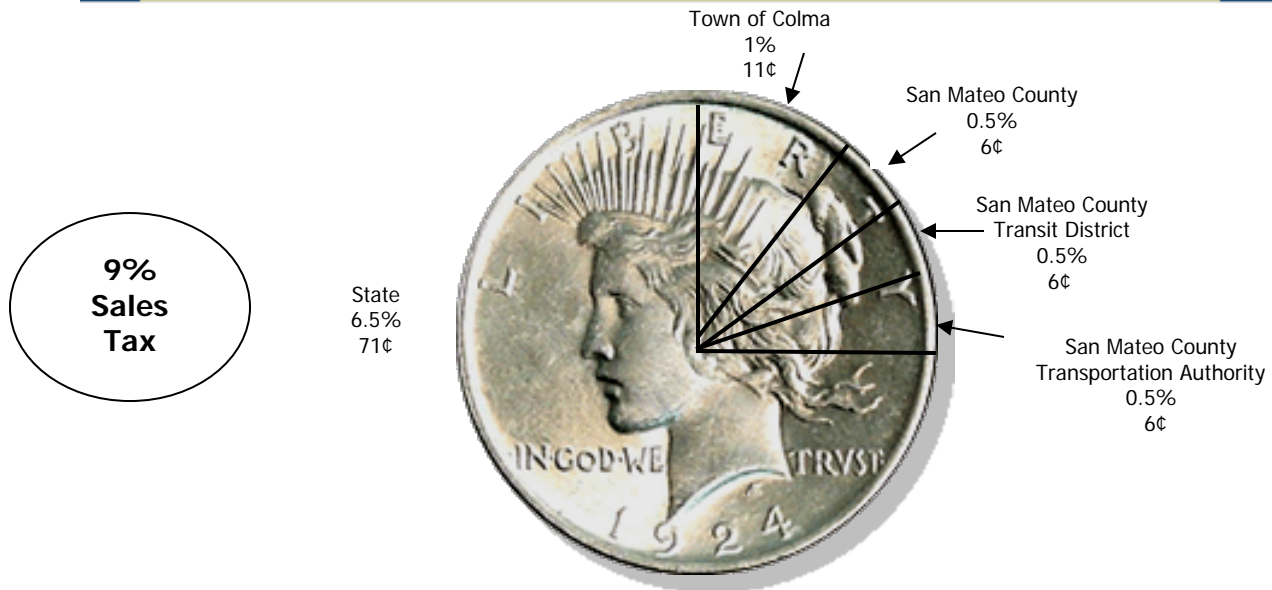


HdL Client Database Statewide



¹ From the HdL Companies.

Where Does My Sales Tax Dollar Go?



In FY 2015-16, the Town will receive approximately \$9.5 million in sales taxes.

Where Does My Property Tax Dollar Go?



For FY 2015-16, the Town of Colma will receive approximately \$427,000 in property taxes.

Colma Major Employers

Business Name	# of Employees	Business Type
Lucky Chances	585	Cardroom with Restaurant, Coffee Shop, Bar and Gift Shop
Target	355	Retail
Home Depot	205	Retail
Home Depot Pro	184	Retail
Serramonte Ford	175	Automobile Dealership
Cypress Lawn	164	Cemetery
Best Buy	126	Retail
Kohl's	112	Retail
Stewart Chevrolet & Cadillac	105	Automobile Dealership
Lexus of Serramonte	100	Automobile Dealership
Nordstrom	98	Retail
Honda of Serramonte	86	Automobile Dealership

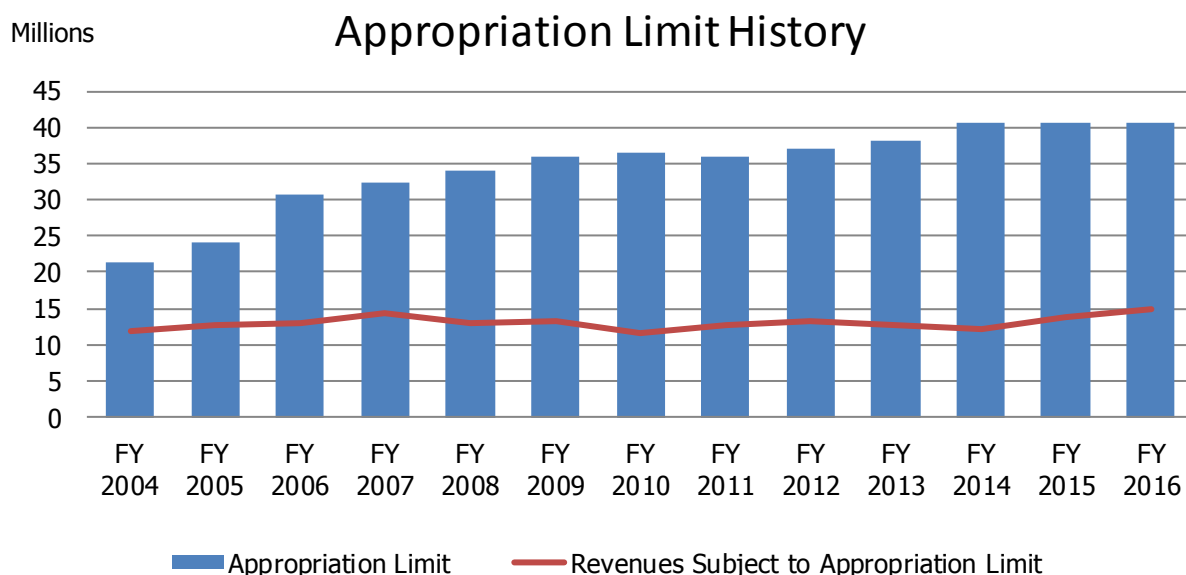
** based on currently issued business licenses as of 5/15/2015

Appropriation Limit

Article XIII B of the California State Constitution, which became effective in FY 1979-80, and which was modified (by Proposition 111) in November, 1989, set an appropriation limit for governmental agencies. Using the appropriations of FY 1978-79 as the base year, the limit is modified by the change in per capita personal income and population during each fiscal year. Article XIII B also limits revenues subject to the Appropriation Limit to those which are referred to as "proceeds of taxes." The Town has remained well below the appropriation limit. It is unlikely the limit will apply any time soon.

Appropriation Limit Calculation FY 2015-16

Per Capita Personal Income	3.82%	$((0.0382+100)/100 = 1.000382)$
Population Change	0.61%	$((0.0061+100)/100 = 1.000061)$
Calculation of Factor for FY 2015-16	1.000443	$1.000382 \times 1.000061 = 1.000443$
Prior Year Appropriation Limit (2015)	\$40,553,427.82	
Appropriation Limit FY 2015-16	\$40,571,393.93	$40553427.82 \times 1.000443 = 40571393.93$



Budget Process

The Town's fiscal year starts on July 1st and ends on June 30th. The Town of Colma's fiscal activities are budgeted and accounted for through the use of funds. A fund is a separate fiscal entity, which is self-balancing and free standing. The use of funds enables the maintaining of separate records for particular purposes. The Town has a General Fund, three Special Revenue Funds, a Capital Improvement Fund and a Debt Service Fund. The Town does not have any Proprietary Funds. The funds are listed on the Status of Fund Balances page in the Introduction Section.

The Town's budget is prepared, recorded, and controlled using a modified accrual basis for all funds. Under this basis of budgeting, capital outlays and debt service principal payments are budgeted and recorded as expenditures. Debt proceeds, capital grants, interfund transfers, and interfund loans exceeding one year are budgeted and recorded as revenues.

During the year, the Finance Department works with the Department Directors to address funding issues and monitor expenditures. Charges are posted to the department incurring the expense; the Town has no Internal Service Funds which other cities typically use to allocate overhead costs to enterprise funds. The Town's funds are governmental in nature.

In January and February, City Council meets with the City Manager to review and update the Strategic Plan. Staff prepares a Mid-Year Budget Review and presents it to the Council and the public at the regular City Council Meeting.

BUDGET CALENDAR	
July 1	<ul style="list-style-type: none"> • Start of new Fiscal Year • Budget monitoring starts and continues throughout the year. The Finance Department works with Department Directors to address funding issues and monitor expenditures.
January & February	<ul style="list-style-type: none"> • Mid-Year Budget Review is presented to the City Council • Budget instructions are prepared and issued to department
March	City Manager meets with Department Directors to review their Operating and Capital Improvement Budget proposals and make changes as needed.
April & May	City Manager's Proposed Budget is made available to the public and presented to the City Council at two study sessions.
June	<p>The Proposed Budget is revised based on comments received at the study session. A public hearing is held and at the conclusion the Council takes action on the budget.</p> <p>Letters to non-profits are distributed per revised non-profit funding process (as approved by City Council in December 2014).</p>

Budget instructions are prepared and issued to the departments. The instructions outline the general assumptions in the budget and provide direction to the directors in terms of financial goals to be met. Also at this time the letters to non-profits are distributed.

During March, the City Manager meets with the Department Directors to review their proposals and make changes as needed. Staff presents the Proposed Budget to the City Council for review and discussion at their April and May meetings. The budget is available for public review several days prior to these meetings. Changes are made and the document is presented again to the Council for additional discussion during a public hearing held at the June meeting. At the conclusion of the public hearing, the Council takes action on the budget.

Budget and Financial Policies

The Town of Colma's budget and financial policies are the basic guidelines for the management of the Town's fiscal operations. The policies assist the City Council and Staff in preparing the budget and managing the Town's finances throughout the fiscal year. The policies are reviewed regularly and modified as appropriate to accommodate changing fiscal conditions and best practices in municipal budgeting. The following is excerpted from the Town's Administrative Code.

4.01.030 Procedure for Adoption of Budget

- (a) The City Manager shall submit to the City Council a proposed budget on or about May 31 of each year.
- (b) Prior to adopting the budget, the Town shall post notice of and hold at least one public meeting followed by one public hearing on the proposed budget, which shall be at least five days apart. The budget may be adopted at the same meeting at which there is the public hearing.
- (c) The budget for the ensuing fiscal year shall be adopted not later than June 30 and shall be adopted by resolution of the City Council.

[History: Formerly §1.09.030; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.040 Proposed Budget and Budget Message

- (a) The proposed budget shall include, but not be limited to:
 - (1) The City Manager's budget message;
 - (2) Line item schedules of revenue by source;
 - (3) Line item schedules of expenditures by department and function or by program;
 - (4) A summary of estimated available fund balances;
 - (5) Line item schedules of reserve(s); and
 - (6) The appropriation limitation for the budget year.
- (b) The budget message submitted by the City Manager shall explain the budget, contain an outline of the proposed financial policies for the fiscal year, and describe the important features of the budget plan. The budget message shall set forth the reasons for important or significant changes from the current year in appropriation and revenue items and shall explain any major changes in financial policy.
- (c) As a part of the budget message, the City Manager shall include, or attach thereto, a program of proposed capital projects for the budget year and (for planning purposes only) the four (4) fiscal years next succeeding the budget year, together with comments thereon and any

estimates of costs prepared. The adoption of a budget for a fiscal year shall not be an authorization of the capital projects for subsequent years described in the budget message except as specifically authorized by the City Council.

(d) Attached to the budget message shall be such supporting schedules, exhibits, and other explanatory material, in respect to both current operations and capital improvements, as the City Manager believes useful to the governing body. The proposed budget shall include historical data on revenue and expenditures by major category.

[History: Formerly § 1.09.040; ORD. 503, 12/11/96; ORD 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.050 Adoption; Effect

(a) The adoption of a budget, an amended budget, or a supplemental appropriation shall constitute an authorization to the appropriate Department Head to expend funds for the items specified in the budget up to the total annual amount specified for that line item, subject to the limitations set forth in this ordinance.

(b) Upon adoption, the budget shall be in effect for the entire fiscal year, subject to adjustment or amendment as set forth in this ordinance.

[History: Formerly § 1.09.050; ORD. 503, 12/11/96; ORD 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.060 Failure to Adopt

If the City Council fails to adopt the budget on or before June 30, the proposed budget, as submitted, shall constitute an appropriation as to all expenditures proposed therein until August 31 or until further action by the City Council, whichever occurs first, except that such failure to adopt shall not authorize the hiring of an additional employee or the expenditure for any capital outlay requested in the proposed budget. The sole purpose of this section is to provide for continuing authority to incur expenditures for a period of sixty (60) days pending final City Council action on the budget.

[History: Formerly § 1.09.060; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.070 Adjustments to Budget

(a) Within thirty days after adoption of a Budget or amended Budget by the City Council, the City Manager may adjust the budget or amended budget for any of the following purposes:

- (1) To conform any authorized expenditure or estimated revenue, including any Budget Schedule in the Budget Message, to final City Council action adopting the Budget;
- (2) To reflect all required debt service payments in accordance with the official statements filed by the City's auditors; or

- (3) To complete any capital improvement project or discharge any obligation under contract or purchase order previously authorized by the City Council.
- (b) At any time after adoption of a Budget or amended Budget by the City Council but within thirty days after receipt of the following information, the City Manager may adjust the budget or amended budget for any of the following purposes
- (1) To reflect changes relating to personnel obligations, such as retirement rates, payroll taxes, health benefits and salary increases mandated by a Memorandum of Understanding with an employee bargaining unit; or
- (2) To reflect changes in other insurance costs, such as liability insurance, workers' compensation insurance, and deductibles.
- (c) The adjustments authorized by this section shall include an increase in authorized expenditure and the transfer of funds from an undesignated line item to the adjusted line item, or vice versa.
- (d) The City Manager shall make a written report to the City Council by August 31 explaining each adjustment and the reasons therefore.

[History: Formerly §1.09.070; ORD. 503, 12/11/96; ORD 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.080 Amendments to Budgets

The City Council may adopt amendments to the budget, make revisions, or approve supplemental appropriations.

[History: Formerly § 1.09.080; ORD. 503, 12/11/96; ORD 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.090 Budget Administration

- (a) The City Manager shall have charge of the administration of the financial affairs of the City and to that end shall supervise and be responsible for the disbursement of all moneys and have control over all expenditures to insure that appropriations are not exceeded. The City Manager shall institute such procedures as may be necessary to discharge this responsibility, including a purchase order procedure.
- (b) The City Manager will be responsible for assuring that expenditures do not exceed the total appropriation for all capital projects by reviewing monthly project reports to identify potential project overages and determining how to address the overage; and, signing off as final approval on all expenditure budget adjustments.
- (c) The City Manager shall develop the necessary procedures for the effective implementation of this chapter.

[History: Formerly § 1.09.090; ORD. 503, 12/11/96; ORD. 533, 7/8/98; ORD. 666, 2/13/08; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.100 Transfers of Appropriation Balances

A Department Head may transfer funds from any unencumbered balance of any appropriation from one line item to another within his or her department, and shall promptly report such transfer to the City Manager.

The City Manager may transfer funds from any unencumbered balance of any appropriation in a department to another department, provided, however, that the total of all such transfers for any department, shall not increase or reduce the appropriation for that department by more than fifty thousand dollars (\$50,000) in the fiscal year.

No transfer shall be made from any line item which would create a negative balance in the line item.

[History: Formerly § 1.09.100; ORD. 503, 12/11/96; ORD 533, 7/8/98; ORD 666, 2/13/08; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.110 Lapse of Appropriations and Transfers to Reserves

All appropriations shall lapse and be transferred the Unassigned Reserve at the end of the budget year to the extent that they shall not have been expended, lawfully encumbered, or placed in another reserve.

[History: Formerly § 1.09.110; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.120 Appropriation Limitations

The budget adopted shall not exceed the appropriation limit for the budget year. The total expenditures for each fund must be balanced with estimated revenues, a transfer from reserves, and other available resources for that fund.

[History: Formerly § 1.09.120; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.130 Other Limitations

(a) All expenditures of funds shall comply with all other Town ordinances, including the Town's Purchasing Ordinance. All capital outlays shall be approved by the City Council. The cancellation (without completion) of a capital outlay must also be approved by the City Council.

No expenditures at the department level shall exceed the Approved or Amended Budget, by fund.

Projected deficiencies in any department by fund must be corrected by:

An inter-departmental appropriation transfer; or

An appropriation transfer from Reserves.

If additional funds are not available to correct a projected deficiency, the City Manager shall take such steps necessary to reduce expenditures in said department, including a freeze on filling vacant positions or restrictions on purchase orders.

The City Council shall act on any projected fund deficits prior to the close of the Fiscal Year.

[History: Formerly § 1.09.130; ORD. 503, 12/11/96; ORD. 533, 7/8/98; ORD 666, 2/13/08; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

Division 3: General Fund Reserves

4.01.140 Purposes

The Town will establish and maintain reserve balances to:

(a) Guard its citizens against service disruptions in the event of economic uncertainties, local disasters and other financial hardships;

Provide for fluctuations in revenues and expenditures while ensuring adequate cash flow;

Enable the Town to implement innovative opportunities for the betterment of the community; and

Demonstrate continued credit worthiness to bond rating agencies and the financial community.

[History: Formerly § 1.09.140; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.150 General Fund Reserve Policy

(a) The General Fund shall contain reserves, which shall be classified as Nonspendable Fund Balance, Committed Reserve, Assigned Reserve, or Unassigned Reserve. The Town shall maintain minimum reserve balances according to the requirements forth in this section.

The Nonspendable Fund Balance shall be maintained in an amount as required by law and Generally Accepted Accounting Principles (GAAP).

Committed Reserves shall be maintained as follows:

There shall be a Debt Reduction reserve, in an amount reasonably estimated to pay the Town's debt service (principal plus interest) on any outstanding, long-term debt instruments, including Certificates of Participation, for two years;

There shall be a Retiree Healthcare Reserve, in an amount reasonably estimated to pay the Town's liabilities for retiree healthcare benefits for two years; and

There shall be a Budget Stabilization Reserve, in an amount sufficient to ensure continuity of operations in the event of a severe economic downturn, which amount is hereby determined to be 133% (rounded to the nearest \$100,000) of the General Fund expenditures for the prior fiscal year.

Assigned Reserves shall be maintained as follows:

There shall be a Litigation Reserve, in the amount of \$100,000, to pay the Town's costs and attorneys' fees necessary for the initiation or defense of new litigation authorized by the City Council after adoption of a budget for the fiscal year in which the litigation commenced;

There shall be an Insurance Reserve, in the amount of \$100,000, to pay for any deductibles charged to the Town by its insurance carrier(s) not accounted for in the adopted budget; and

There shall be a Disaster Response and Recovery Reserve, in the amount of \$750,000, to pay the Town's costs of emergency repairs to or replacements of parts of the Town infrastructure damaged by any natural or man-made disaster, or to abate or prevent further damage to life or property.

The Unassigned Reserve shall consist of the balance of all amounts not otherwise expended, encumbered, or reserved.

[History: Formerly § 1.09.150; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.160 Transfer of Committed Reserves

(a) No transfer shall be made from the Committed Reserves, e.g., the Debt Reduction Reserve, Employee Healthcare Reserve or the Budget Stabilization Reserve, without express approval of the City Council given at an open and public meeting.

Committed Reserves shall not be replenished without express approval of the City Council given at an open and public meeting.

[History: Formerly § 1.09.160; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.170 Use, Transfer and Replenishment of Assigned Reserves

(a) On occurrence of a condition for which the Litigation Reserve, the Insurance Reserve or the Disaster Response and Recovery Reserve was created, the City Manager may transfer funds from the appropriate reserve, up to the balance of such reserve, to the appropriate department or departments in the operating budget to abate the condition for which the reserve was created. Any such transfer shall be reported to the City Council within thirty days.

Assigned Reserves shall not be replenished without express approval of the City Council given at an open and public meeting.

[History: Formerly § 1.09.170; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.180 Transfer and Replenishment of Unassigned Reserve

(a) The City Manager may transfer funds from the Unassigned Reserve to any department, program or other fund, provided, however, that the total of all such transfers for any department,

program or fund shall not increase or reduce the appropriation for that department by more than fifty thousand dollars (\$50,000) in the fiscal year.

Except as provided in the preceding paragraph (a), no transfer shall be made from the Unassigned Reserve without express approval of the City Council given at an open and public meeting.

All appropriations that have not been expended, lawfully encumbered, or placed in another reserve, and all surplus revenues as of June 30 shall be placed in the Unassigned Reserve.

[History: Formerly § 1.09.180; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

Division 4: Reports

4.01.190 Monthly Reports

The City Manager shall file with the City Council monthly reports on the appropriation status and revenue receipts and shall advise the City Council of significant deviations from the adopted budget.

[History: Formerly § 1.09.190; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.200 Mid-year Review

Each fiscal year, the City Manager shall submit to the City Council a mid-year review regarding the Town's fiscal performance, fund availability and department needs and accomplishments. Potential overages and the use of potential savings should be compiled in a report and presented to the City Council for consideration.

[History: Formerly § 1.09.200; ORD. 503, 12/11/96; ORD. 533, 7/8/98; ORD. 666, 2/13/08; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.210 Report on Reserve Levels

(a) The City Manager shall report on the reserve levels to the City Council as follows:

During the annual budget adoption process, the City Manager shall project the ending reserve levels; and

When the auditor presents the Town's audited financial statements to the City Council, the City Manager shall report the Actual Reserve Levels as of the end of the fiscal year.

At any time, if the Unassigned Reserve becomes depleted, or is projected to become depleted within the fiscal year, the City Manager shall provide a report to the City Council, along with a plan to maintain the Unassigned Reserves with a positive balance.

[History: Formerly § 1.09.210; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

ACCT. #	REVENUE TITLE	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ADOPTED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
	<u>GENERAL FUND-11</u>					
	<u>PROPERTY TAXES & OTHER TAXES</u>					
31001	Secured Taxes	602,858	366,736	350,000	382,600	385,000
31002	Unsecured Taxes	3,197	19,776	3,000	20,000	20,000
31003	SB 813 Taxes	3,084	13,519	3,000	13,500	13,500
31008	Unitary Tax	695	1,353	700	1,400	1,400
31009	Home Owner Property Tax Refunds	364	2,247	400	2,000	2,000
31111	Sales Taxes	6,232,713	6,843,923	6,750,000	7,487,220	9,150,000
31112	Real Estate Transfer	7,425	68,526	5,000	5,000	5,000
31113	Franchise Taxes	105,257	107,020	120,000	110,000	110,000
31114	Business Licenses Taxes	6,575	6,480	6,500	6,500	6,500
31115	Cardroom Taxes	4,703,462	4,140,070	4,000,000	3,850,000	3,850,000
31116	AB 1766 State Reimbursement (25% of Sales Tax Returned)	1,891,139	2,347,093	2,100,000	2,522,970	1,350,000
	TOTAL PROPERTY & OTHER TAXES	13,556,769	13,916,743	13,338,600	14,401,190	14,893,400
	<u>LICENSES & PERMITS</u>					
32001	Building Permits	20,917	16,243	15,000	15,000	20,000
32002	Building Plan Checking	8,306	9,638	5,000	5,000	10,000
32003	Eng. Plan & Map Checking	4,124	13,239	10,000	10,000	10,000
32004	Eng. Permits Inspections	54,142	6,540	1,000	1,000	5,000
32011	Grading Permits	1,021	19,778	5,000	5,000	5,000
32012	Lot Line Adjustments/Subdivisions	6,094	6,714	1,000	15,070	1,000
32014	Use Permits	5,370	5,785	5,000	18,600	15,000
32015	Variance Permits	750	-	-	-	-
32016	Sign Permits	1,630	2,394	2,000	330	2,000
32017	Tree Removal Permits	3,318	1,896	1,000	1,700	1,300
32018	CEQA Fees	1,000	2,000	3,000	105,000	225,000
32019	Design Reviews-Minor	1,300	9,406	2,000	25,000	10,000
32022	Major Project Review	-	-	6,000	-	-
	TOTAL LICENSES & PERMITS	107,972	93,633	56,000	201,700	304,300
	<u>FINES & FORFEITURES</u>					
33001	Vehicle Code	67,301	66,611	60,000	60,000	60,000
33002	Booking Fees	235	-	250	250	250
	TOTAL FINES & FORFEITURES	67,536	66,611	60,250	60,250	60,250

ACCT. #	REVENUE TITLE	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ADOPTED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	214,746	322,349	150,000	150,000	150,000
34021	Creekside Villa Rents	185,774	188,172	135,000	180,000	180,000
34022	1500 Hillside Rents	1	2	1	1	1
34023	City Hall Annex Rents	58,736	41,461	41,000	41,000	41,000
34024	Recreation Center Rents	37,262	57,332	60,000	60,000	60,000
34025	Corp Yard Rent	1	1	1	1	1
34026	Verano 1065 Mission Rd	5,529	5,597	5,700	5,700	5,700
34028	A/V Equipment Rental	1,090	840	1,000	1,000	1,000
	TOTAL USE OF MONEY & PROPERTY	503,139	615,754	392,702	437,702	437,702
	<u>REVENUES FROM OTHER AGENCIES</u>					
35001	Motor Vehicle-in-lieu	101,157	108,874	100,000	100,000	100,000
35002	Traffic and Congestion Relief	2,905	-	3,000	3,000	3,000
35111	State Police Programs	16	4	20	20	20
35112	POST Reimbursements	22,566	20,325	7,500	7,500	7,500
35113	Inner Persepectives Revenues	7,700	10,350	8,750	8,750	8,750
35121	County Grants - Police	5,445	8,234	2,000	2,000	2,000
	<i>Asset Forfeiture / Property Room</i>					
35123	State Grants	5,000	49,000	-	-	-
35131	Measure M	82,207	77,937	75,000	75,000	75,000
	TOTAL REVENUES FROM OTHER AGENCIES	226,996	274,724	196,270	196,270	196,270
	<u>CHARGES FOR CURRENT SERVICES</u>					
36001	Cardroom - Registration	8,300	4,950	8,000	8,000	8,000
36002	Cardroom Renewal Fees	12,450	15,225	13,000	13,000	13,000
36211	Cal Water	14,137	14,137	15,000	15,000	15,000
36221	Sewer Fees	686,002	695,673	600,000	600,000	700,000
36321	Release Impound Vehicles	4,880	3,465	6,000	6,000	6,000
36322	Citation Sign Off	1,020	1,020	1,000	1,000	1,000
36323	Fingerprinting	16,565	23,735	13,000	13,000	13,000
36324	Police Reports	1,550	1,420	1,400	1,400	1,400
36331	Special Police Services	3,414	6,390	2,500	2,500	2,500
36401	Recreation & Park Fees	34,051	37,004	33,000	33,000	35,000
36403	Shows, Tickets, Trip Fees	8,018	9,557	7,000	7,000	8,000
36404	Holiday Fees	1,472	660	660	660	2,500
36406	Summer Camp Fees	18,506	23,801	16,500	16,500	16,500
36410	Historical Association	39	154	100	100	100
	TOTAL CHARGES FOR CURRENT SERVICES	810,404	837,191	717,160	717,160	822,000

ACCT. #	REVENUE TITLE	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ADOPTED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
	<u>OTHER REVENUES</u>					
37001	Sale of Documents	356	750	300	300	300
37011	Sale of Personal Property	1,855	9,325	8,000	8,000	8,000
37021	Insurance Reimbursements	27,796	28,566	20,000	20,000	20,000
37031	Other Reimbursements	2,717	8,254	2,000	2,000	46,000
37032	Cash Over (Short)	20	(276)	-	-	-
37059	Other Miscellaneous Revenues	8,664	75,709	15,000	15,000	15,000
	TOTAL OTHER REVENUES	41,408	122,327	45,300	45,300	89,300
TOTAL GENERAL FUND REVENUES		15,314,224	15,926,982	14,806,280	16,059,570	16,803,220
	<u>TRANSFERS TO OTHER FUNDS</u>					
38004	Transfers to Capital Improvement Fund	(167,700)	(364,031)	(16,046,890)	(16,046,890)	(1,762,000)
38006	Transfers to COPs Debt Service Fund	(957,884)	(11,719,159)	-	-	(308,990)
	TOTAL TRANSFER TO OTHER FUNDS	(1,125,584)	(12,083,190)	(16,046,890)	(16,046,890)	(2,070,990)
	<u>TRANSFER FROM OTHER FUNDS</u>					
39002	Transfers from Spec. Gas Tax Fund	48,710	60,803	50,750	56,700	43,670
39003	Transfers from Measure A	56,156	54,682	50,000	50,000	50,000
39005	Transfers from Debt Service Fund	-	-	-	4,750,000	-
	TOTAL TRANSFERS FROM OTHER FUNDS	104,866	115,484	100,750	4,856,700	93,670
TOTAL GENERAL FUND REVENUES (NET)		14,293,506	3,959,277	(1,139,860)	4,869,380	14,825,900
	<u>SPECIAL GAS TAX FUND - 21</u>					
	<u>REVENUES FROM OTHER AGENCIES</u>					
35201	Gas Tax - 2105	7,936	11,865	8,670	11,000	10,300
35202	Gas Tax - 2106	11,490	11,419	11,550	11,000	10,100
35203	Gas Tax - 2107	12,586	12,625	10,660	15,000	14,100
35204	Gas Tax - 2107.5	1,000	1,000	1,000	1,000	1,000
35205	Gas Tax - 2103	15,698	23,894	18,870	18,700	8,170
	TOTAL REVENUES FROM OTHER AGENCIES	48,710	60,803	50,750	56,700	43,670
	<u>TRANSFERS TO OTHER FUNDS</u>					
38001	Transfers to General Fund	(48,710)	(60,803)	(50,750)	(56,700)	(43,670)
	TOTAL TRANSFER TO OTHER FUNDS	(48,710)	(60,803)	(50,750)	(56,700)	(43,670)
TOTAL SPECIAL GAS TAX FUND		-	-	-	-	-

ACCT. #	REVENUE TITLE	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ADOPTED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
35301	<u>MEASURE A FUND - 22</u>					
	<u>REVENUES FROM OTHER AGENCIES</u>					
	Measure A Taxes	56,156	53,298	50,000	50,000	50,000
	TOTAL REVENUES FROM OTHER AGENCIES	56,156	53,298	50,000	50,000	50,000
38001	<u>TRANSFERS TO OTHER FUNDS</u>					
	Transfers to General Fund	(56,156)	(54,682)	(50,000)	(50,000)	(50,000)
	TOTAL TRANSFER TO OTHER FUNDS	(56,156)	(54,682)	(50,000)	(50,000)	(50,000)
TOTAL MEASURE A FUND		-	(1,384)	-	-	-
35111	<u>POLICE GRANTS - 29</u>					
	State Police Programs	91,305	90,966	100,000	100,000	100,000
TOTAL POLICE GRANTS		91,305	90,966	100,000	100,000	100,000
39001	<u>CAPITAL IMPROVE. FUND - 31</u>					
	<u>TRANSFERS FROM OTHER FUNDS</u>					
	Transfers from General Fund	167,700	364,031	16,046,890	16,046,890	1,762,000
	TOTAL TRANSFERS FROM OTHER FUNDS	167,700	364,031	16,046,890	16,046,890	1,762,000
TOTAL CAPITAL IMPROVEMENT FUND		167,700	364,031	16,046,890	16,046,890	1,762,000
37060	<u>COPs DEBT SERVICE FUND - 43</u>					
	<u>USE OF MONEY & PROPERTY</u>					
	Proceeds from COP Issuance	-	-	-	4,750,000	-
	TOTAL USE OF MONEY & PROPERTY	-	-	-	4,750,000	-
39001	<u>TRANSFERS FROM OTHER FUNDS</u>					
	Transfers from General Fund	957,884	11,719,159	-	-	308,990
	TOTAL TRANSFERS FROM OTHER FUNDS	957,884	11,719,159	-	-	308,990
38001	<u>TRANSFERS TO OTHER FUNDS</u>					
	Transfers to General Fund	-	-	-	(4,750,000)	-
	TOTAL TRANSFER TO OTHER FUNDS	-	-	-	(4,750,000)	-
	TOTAL COPs DEBT SERVICE FUND	957,880	11,719,160	-	-	308,990
GRAND TOTAL OF ALL FUNDS		15,510,391	16,132,050	15,007,030	21,016,270	16,996,890

AB – Assembly Bill

ABAG – Association of Bay Area Governments

ABC – Alcoholic Beverage Control

ADA – Americans with Disabilities Act

BAAQMD – Bay Area Air Quality Management District

BART – Bay Area Rapid Transit

BCDC – Bay Conservation and Development Commission

C/CAG – City/County Association of Governments of San Mateo County

CAD/RMS – Computer Aided Dispatch and Records Management System

CalPERS – California Public Employees Retirement System

CAP – Climate Action Plan

CAT – Community Action Teams

CEQA – California Environmental Quality Act

CERT – Community Emergency Response Team

CIP – Capital Improvement Program

COLA – Cost of Living Adjustment

COPs – Certificates Of Participation

CPOA – California Peace Officers' Association

CPR – Cardiopulmonary Resuscitation

CPRS – California Park and Recreation Society

CSMFO – California Society of Municipal Financial Officers

CSO – Community Service Officer

DUI – Driving Under the Influence

ERAF – Educational Revenue Augmentation Fund

FBI – Federal Bureau of Investigation

FHA – Fair Housing Act

FTE – Full Time Equivalent

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GIS – Geographic Information System

GF – General Fund

GP – General Plan

HEART – Housing Endowment And Regional Trust

HOA – Homeowners Association

HR – Human Resources

HRA – Human Resources Administration

ICMA – International City/County Management Association

IPM – Integrated Pest Management

IT – Information Technology

JPA – Joint Power Agreement

LAFCO – Local Agency Formation Commission

LAO – Legislative Analyst's Office

LCW – Liebert Cassidy Whitmore

MADD – Mothers Against Drunk Driving

MMANC – Municipal Management Association of Northern California

MOU – Memorandum Of Understanding

MTC – Metropolitan Transportation Commission

NorCalHR – Northern California Municipal Human Resources Managers Group

NPDES – National Pollution Discharge Elimination System

NSMCD – North San Mateo County Sanitation District

OPEB – Other Post Employment Benefits

PELRA –Public Employers Labor Relations Association

PERS – Public Employees Retirement System

POST – Police Officer Standards and Training

PTAF – Property Tax Assessment Fee
PW – Public Works
RFP – Request For Proposal
ROW – Right-Of-Way
SAMCAT – San Mateo County Telecommunications Authority
SB – Senate Bill
SFPUC – San Francisco Public Utilities Commission
SLESF – Supplemental Law Enforcement Services Fund
SLPP – State-Local Partnership Program
SMC – San Mateo County
SSF – South San Francisco
STEP – Saturation Traffic Enforcement Plan
SWAT – Special Weapons And Tactics
TEA – Tax Equity Allocation
TMA – Training Managers Association

Accounting System – The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting – A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Activity – A unit of budgetary accountability and control that encompasses specific and distinguishable lines of work performance for the purpose of accomplishing a function for which the Town is responsible.

Ad-valorem – According to value.

Adopted Budget – The budget document formally approved by the City Council, often referred to as the original budget.

Amended Budget – An adopted budget, after it has been changed (or adjusted) by the City Council. (See Budget Adjustment)

Americans with Disabilities Act (ADA) – A 1990 law that gives federal civil rights protections to individuals with disabilities similar to those provided to individuals on the basis of race, color, sex, national origin, age, and religion. It guarantees equal opportunity for individuals with disabilities in public accommodations, employment, transportation, State and local government services, and telecommunications.

Appropriation – A legal authorization granted by the City Council to make expenditures or enter into obligations for specific purposes.

Appropriation Limit (Gann Limit) – A mandated calculation of how much the Town is allowed to expend in one fiscal year. It is mandated on government agencies within California by Article XIII B of the California Constitution. The amount of appropriation subject to the limit is the budgeted proceeds of taxes. Some examples of proceeds of taxes are sales and property taxes. The total of these budgeted revenues cannot exceed the total appropriations limit. Annually, local governments may increase the appropriations limit by a factor comprised of the change in population combined with the California inflation rate as determined by the State Finance Department.

Assessed Valuation – A valuation set upon real estate or other property by the San Mateo County Assessor and the State as a basis for levying taxes.

Assigned Reserve – The spendable amounts set aside for specific purposes or contingencies authorized by resolution of the City Council.

Authorized Positions – Positions approved by the City Council which may or may not have funding. (See Budgeted Positions)

Audit – A review of the Town's accounts by an independent accounting firm to verify that the Town's financial statements accurately reflect its financial position.

Base Budget – Those resources necessary to meet an established and existing service level.

Basis of Budgeting – The method used for recognizing revenues and expenditures in the budget. The Town uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles (GAAP).

Beginning Fund Balance – Resources available in a fund from the end of the prior year for use in the following year.

Benefits – See Fringe Benefits.

Bond – A written promise to pay a specified sum of money, called the face value of principal amount, at a specified date or dates in the future, together with the periodic interest at a specified rate issued by a city to raise capital funds.

Budget – A planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year. A plan expressed in figures.

Budget Adjustment – A change of expenditure levels and corresponding resources needed to accomplish an existing service level or unanticipated service. All budget adjustments are reflected in the current year budget and are approved by the City Council.

Budget Stabilization Reserve – Monies set aside, sometimes called a rainy day fund, that can be used to assure continuity of Town operations when tax revenues temporarily decline as the result of a recession, the loss of a major taxpayer or other similar circumstance.

Budget Calendar – The schedule of key dates or milestones that a city follows in the preparation and adoption of the budget.

Budget Highlights – Portion of department narrative in the budget that focuses on key changes in the budget from the previous year.

Budget Message – A general written description summarizing the proposed budget. The budget message explains principal budget issues against the

background of financial experience in recent years and presents recommendations made by the City Manager.

Budgeted Positions – The number of full-time equivalent positions to be funded in the budget. Example: Funding of two half-time positions would equal one full-time equivalent position. (See Authorized Positions)

Capital Improvements – A permanent major addition to the Town's real property assets including the design, construction, purchase or major renovation of land, buildings or facilities including major landscaping and park improvements.

Capital Improvement Program (CIP) – A plan for capital expenditures and the means of financing them, to be incurred each year over a fixed period of years, to meet capital needs arising from a long-term plan. (See Capital Improvements)

Capital Outlay – Routine capital expenditures for the acquisition of capital assets. These items are included in almost every budget and do not have a significant impact on the operating budget. The Town's capitalization limit is \$10,000. (See Fixed Asset)

Capital Project – All related expenditures for a public improvement project.

Cardroom Tax – A permit tax imposed on gambling establishment operations in the Town of Colma. The tax is a general tax with the proceeds going to the General Fund. The tax requires each person operating a gambling establishment to pay a monthly tax which is a combination of a set fee and a percentage of gross revenue on a sliding scale set by Town ordinance.

Certificates of Participation (COPS) – Collateralized by leases between a lessor and a government; paid from the annual appropriations made by the government to the

lessor. Typically used for capital leases for large projects where the financing exceeds \$10 million.

Charges for Service – See Fees.

Committed Reserve – The spendable amounts set aside to meet the Town's long-term obligations.

Competitive Bidding –

Transparent procurement method in which bids from competing contractors, suppliers, or vendors are invited by openly advertising the scope, specifications, and terms and conditions of the proposed contract as well as the criteria by which the bids will be evaluated. Competitive bidding aims at obtaining goods and services at the lowest prices by stimulating competition, and by preventing favoritism. (See Request For Proposal)

Consultants – Outside individuals who provide advice or services.

Contractual – A type of expenditure. Usually a professional consulting service involving a contract for one or more years.

Cost Accounting – The branch of accounting that provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Cost of Living Adjustment (COLA) – An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index. The Consumer Price Index is used rather than the Producer Price Index because the purpose is to offset inflation as experienced by the consumer, not the producer.

Debt Service – Actual cost of interest and principal on debt.

Deficit – The excess of expenditures over revenues during an accounting period.

Department – An organizational unit comprised of divisions or programs. It is possible for a department to be comprised of only one division.

Department Description – A list of the typical activities of programs.

Department Function – Category of work performed. The Town has five major categories: General Government, Recreation, Public Works, Public Safety and Planning.

Discretionary Revenue – Money that the City Council has the authority to allocate for any purpose. Often refers to the General Fund, as opposed to special or Restricted Use Funds.

Division – A functional grouping of related activities within a department. There are usually several activities within a division. (See Activity)

Economic Development – Efforts that seek to improve the economic well-being and quality of life for a community by creating and/or retaining jobs and supporting or growing incomes and the tax base.

Encumbrance – An obligation in the form of a purchase order or contract.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the City Council is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges, i.e., water utility, parking system.

Expenditure – Designates the cost of goods delivered or services rendered, whether paid or unpaid. Where accounts are kept on the accrual or modified accrual basis of accounting, costs are recorded when goods are received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized when the cash payments are made.

Fees – A charge to cover the cost of services (e.g. building inspection fee, zoning fee, etc.) sometimes referred to as Charges for Service.

Fiscal Accountability – The responsibility of governments to justify that their actions in the current period have complied with public policy decisions concerning the raising and spending of public moneys in the short term (usually one budgetary cycle or one year).

Fiscal Year – A twelve-month period of time to which the budget applies. For the Town of Colma and many local government agencies, this period is from July 1 through June 30.

Fixed Asset – A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$10,000. (See Capital Outlay)

Fringe Benefits – Benefits to Town employees, in addition to salaries, paid by the Town. These benefits include pensions, workers' compensation, unemployment insurance, health club membership, and life and health insurance.

Full-Time Equivalent (FTE) – One or more employee positions totaling one full year of service or approximately 2,080 hours a year.

Full Cost Recovery – Recovering or funding the full costs of a project or service, typically through a user fee. In addition to the costs directly associated with the project, such as staff and equipment, projects will also draw on the rest of the organization. For example,

adequate finance, human resources, management, and IT systems are also integral components of any project or service.

Fund – A self-balancing set of accounts. Governmental accounting information is organized into funds, each with separate revenues, expenditures and fund balances.

Fund Balance – The difference between fund assets and fund liabilities in a governmental or trust fund. Changes in fund balances are the result of the difference of revenues to expenditures. When revenues exceed expenditures in a given period, fund balance increases and when expenditures exceed revenue, fund balance decreases.

Funding Source – Identifies fund(s) that will provide resources for Town expenditures.

Gann Limit – See Appropriation Limit.

Gas Tax Fund – Fund required by State law to account for gas tax revenues received from the State and expended for construction and maintenance of Town streets.

Generally Accepted Accounting Principles (GAAP) – Uniform standards used by state and local governments for financial recording and reporting; established by the accounting profession through the Governmental Accounting Standards Board.

General Fund – The primary fund of the Town used to account for all revenues of the Town not legally restricted as to use and related expenditures.

General Fund Reserves – The balance of all general funds not otherwise appropriated (budgeted) or accounted for, such as the allocated reserves Council set aside for Litigation, Insurance, Disaster Preparedness, Employee Benefits and Operations.

General Plan – A plan of a city, county or area which establishes zones for different types

of development, uses, traffic patterns, and future development.

General Revenue – General sources of income a city collects and receives for public use (e.g. property tax). There are no restrictions as to the use of these monies – often referred to as Discretionary Revenue. General Revenue comprises the General Fund.

Goal – An observable and measurable end result having one or more objectives to be achieved within a more or less fixed timeframe.

Governmental Accounting Standards Board (GASB) – The body that sets accounting standards specifically for governmental entities at the state and local levels.

GASB Statement No. 34 – Requires state and local governments to produce financial statements on an accrual basis, in much the same manner as private sector businesses. The objective is to enhance the understandability and usefulness of the financial reports of state and local governments to the public, legislative and oversight bodies, and investors and creditors.

GASB Statement No. 45 – Requires the measurement and recognition criteria for other Post Employment Benefits (OPEB) for reporting purposes. The objective is to recognize the cost of benefits, provide information on related liabilities and provide information for assessing fiscal health for future periods.

GASB Statement No. 54 – Intended to improve the usefulness of the amount reported in fund balance by providing a more structured classification. It also clarifies the definition of existing governmental fund types.

Governmental Funds – Self-balancing sets of accounts that are maintained for governmental activities. Financial statements of governmental funds are prepared on the modified accrual basis of accounting and the current financial resource flows method of measurement focus. All of the Town's funds are in the governmental category. (See Measurement Focus)

Grant – A payment of money, often earmarked for a specific purpose or program, e.g. from one governmental unit to another or from a governmental unit to a not-for-profit agency.

Grievance – An actual or supposed circumstance regarded as just cause for complaint. A complaint or protestation based on such a circumstance.

Interfund Transfers – Monies appropriated from one fund to another fund. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

Internal Service Fund – A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government on a cost reimbursement basis.

Irrevocable Trust – A type of trust that by its design can't be modified, amended, changed or revoked.

Level of Service – Indicator that measures the performance of a system. Certain goals are defined and the service level gives the percentage to which they should be achieved.

Mandate (Mandated Services) – A legal requirement, usually imposed by State or Federal law. This term is used to refer to Town services, which are provided to comply with State or Federal laws, such as preparation of the City Council Agenda in compliance with the Brown Act.

Measurement Focus – The accounting convention which determines: (1) which assets and which liabilities are included on the governmental unit's balance sheet; and (2) whether its operating statement presents "financial flow" information (revenue and expenditures) or "capital maintenance" information (revenues and expenses).

Mid-Year – As of December 31st (mid-point of the fiscal year).

Mid-Year Budget Review – Annual process, which occurs in February, where staff analyzes the revenue and expenditures of the Town through the mid-point of the fiscal year (December 31st), projects the data to the end of the fiscal year (June 30th) and presents the information to Council, along with any recommended budget adjustments.

Modified Accrual Basis of Accounting – A form of accrual accounting in which (1) expenditures are recognized when the goods or services are received and (2) revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period.

Municipal Code – A book that contains City Council approved ordinances presently in effect. The Code defines Town law in various categories. (See Ordinance)

National Pollution Discharge Elimination System (NPDES) – A policy set forth by the Environmental Protection Agency, under the 1987 Federal Clean Water Act, imposing regulations that mandate local governments to control and reduce the amount of stormwater pollutant runoff into receiving waters.

Non-recurring Costs – One time activities for which the expenditure should be budgeted only in the fiscal year in which the activity is under taken.

Non-spendable Fund Balance – The amounts associated with inventories, prepaid expenses and other items legally or contractually required to be maintained intact.

Objectives – Desired results of the activities of a program.

Operating Budget – A programmatic, financial, and organizational plan for furthering the goals of the City Council through departments of the Town, which does not include capital improvement projects.

Operating Expenses – Expenses incurred as a result of day-to-day operations.

Operational Accountability – Governments' responsibility to report the extent to which they have met their operating objectives efficiently and effectively, using all resources available for that purpose, and whether they can continue to meet their objectives for the foreseeable future.

Ordinance – A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has a higher legal standing than a resolution. Adopted ordinances form the Municipal Code. (See Municipal Code)

Pandemic Flu Plan – A Plan the Town uses to respond in an epidemic of the influenza virus that spreads on a worldwide scale and infects a large proportion of the human population. Influenza pandemics occur when a new strain of the influenza virus is transmitted to humans from another animal species.

PERS – Public Employees Retirement System. A pension plan administered by the State of California for government agencies.

Performance Measures – Indicators used in budgets to show, for example, (1) the amount of work accomplished, (2) the efficiency with

which tasks were completed, and (3) the effectiveness of a program, which is often expressed as the extent to which objectives were accomplished.

Personnel Expenditures – Salaries, wages and benefits paid to employees.

Priority Area – A category of Town services, such as Economic Development, Long Range Financial Plan or Neighborhoods which the City Council selects as an area of focus for staff in the coming fiscal year.

Program – Plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means or resources will be used.

Program Revenues – Revenues received by a department as a result of the services or operations of that department (such as user fees), and generally used to finance the related services or programs.

Property Tax – A tax on the assessed value of property. California State Constitution Article XIII A provides that the combined maximum property tax rate on any given property equal to 1% of its assessed value unless an additional amount has been approved by voters for special taxes or general obligation bonds. San Mateo County remits the Town's share, including all penalties and interest.

Proposed Budget – The working document for the fiscal year under discussion.

Public Employee Retirement System – See PERS.

Real Estate Transfer Tax – A tax on the value of property transferred, currently levied at a rate of \$.275 per \$500. San Mateo County collects the tax and the Town receives the revenues. Revenues are dependent on how frequently the property is transferred

and on the accrued value at the time of transfer.

Request For Proposal (RFP) – An invitation for suppliers, often through a bidding process, to submit a proposal on a specific commodity or service. (See Competitive Bidding)

Reserve – An account used to designate a portion of the fund balance as legally segregated for a specific use, i.e., General Fund Reserve.

Reserve Policy – A Council adopted set of principles which establish an appropriate minimum level of reserves and specify how reserves can be used.

Resolution – A special order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

Restricted Use Funds – Funds designated for use for a specific purpose.

Revenues – Income from all sources used to pay Town expenses.

Risk Management – An organized attempt to protect a government's assets against accidental loss in the most economical method.

Salaries and Wages – A fixed monthly or hourly sum paid to an employee.

Sales Tax – Taxes assessed on retail sales or leases of tangible personal property in the Town. The Town receives one percent of the 8.25% San Mateo County sales tax.

Secured Taxes – Taxes levied on real properties in the Town which are "secured" by liens on the properties.

SLESF – See Supplemental Law Enforcement Services Fund.

Strategic Plan – Plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means or resources will be used.

Strategic Planning - A comprehensive and systematic management tool designed to help organizations assess the current environment, increase effectiveness, develop commitment to the organization's mission and achieve consensus on strategies and objectives for achieving that mission. The focus is on aligning organizational resources to bridge the gap between present conditions and the envisioned future. The organization's objectives for a strategic plan will help determine how available resources can be tied to future goals.

Supplemental Assessment – An assessment of real property occurring after the real property lien date of January 1st of each year as a result of new construction or a change in ownership. The San Mateo County Assessor determines the new value of the property based on current market values, and then calculates the difference between the new value and the value set on January 1st.

Supplemental Law Enforcement Services Fund (SLESF) – A component of the Citizens' Option for Public Safety (COPS) program which provides grants to every city and county and five special districts that provide law enforcement in the State of California. SLESF funds are allocated among cities and counties and special districts that provide law enforcement services in proportion to population, except that each agency is to be allocated a minimum of \$100,000. The Town of Colma receives the minimum allocation.

Supplies and Services – Expenditures for materials, supplies and related services which are ordinarily consumed within a fiscal year.

Tax Levy – Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.

Tax Equity Allocation – The amount of property taxes payable to the Town under a special law to assist cities that otherwise would receive low or no property taxes.

Triple Flip – The "triple flip" swaps one-quarter of the Town's local sales taxes to secure \$15 billion in deficit financing bonds approved through the passage of Proposition 57 (flip #1). The State intends to replace this revenue with Educational Revenue Augmentation Fund (ERAF) property tax money that was taken from cities and counties in the early '90's (flip #2). Using ERAF money to backfill the sales tax taken from cities will increase the States obligation to fund schools from *other* general fund resources (flip #3). Another impact of the triple flip upon the Town will be cash flow. Sales tax, which is received monthly, will be reduced by 25% and will be "backfilled" with property tax, which will be received biannually in January and May.

Unassigned Reserve – The amount of spendable fund balance that is not otherwise appropriated.

Unencumbered Appropriation – The portion of an appropriation not yet expended or encumbered.

Unfunded – Not furnished with funds. Usually applies to positions that are authorized but funding is not provided.

Unsecured Taxes – An ad-valorem (value-based) property tax that is the liability of the person or entity assessed for the tax. Because the tax is not secured by real property (such as land) the tax is called "unsecured."

Useful Life – An accounting term defined as the number of years, as set by the IRS, that

depreciable business equipment or property is expected to be in use.

Year-End – As of June 30th (end of fiscal year).



STAFF REPORT

TO: Mayor and Members of the City Council
 FROM: Charles Francis, Finance Director; Sean Rabé, City Manager
 MEETING DATE: June 10, 2015
 SUBJECT: Pension and OPEB Trust Funds

RECOMMENDATION

Staff recommends that the City Council adopt the following resolutions:

- RESOLUTION AUTHORIZING THE CITY MANGER TO NEGOTIATE AND EXECUTE AN AGREEMENT WITH PUBLIC AGENCY RETIREMENT SERVICES (PARS) FOR A PENSION BENEFITS TRUST FUND AND AUTHORIZING THE ESTABLISHMENT OF A PENSION BENEFITS TRUST FUND
- RESOLUTION AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND EXECUTE AN AGREEMENT WITH PUBLIC AGENCY RETIREMENT SERVICES (PARS) FOR A POST EMPLOYMENT BENEFIT TRUST FUND AND AUTHORIZING THE ESTABLISHMENT OF A POST EMPLOYMENT BENEFIT TRUST FUND
- RESOLUTION AUTHORIZING A FY 2014-15 SUPPLEMENTAL APPROPRIATION OF \$1,000,000 FROM COMMITTED RESERVES TO PRE-FUND A OTHER POST-EMPLOYMENT BENEFITS IRREVOCABLE TRUST FOR RETIREE HEALTH

EXECUTIVE SUMMARY

Why this Recommended Action

In accordance with Generally Accept Accounting Principles (GAAP), and in accordance with Governmental Accounting Standards Board (GASB) Statement 45, the Town completed its required triannual Other Post-Employment Benefits (OPEB) Actuarial Valuation. The report is attached to this staff report. The Actuarial Valuation report is valid for three years and impacts the Financial Statements for fiscal years ending June 30, 2015, 2016 and 2017. The Actuarial Valuation highlights the immediate need to establish an OPEB Trust Fund to mitigate the Unfunded Actuarial Accrued Liability (UAAL) impact of the Town's OPEB obligations.

In accordance with GASB Statement 68, effective June 30, 2015, the Town must record on its financial statements the UAAL of its CalPERS Pension obligations. In addition, CalPERS has significantly changed the methodology for calculating the Town's Annual Required Contributions in regards to amortizing the UAAL. These two actions also underscore the need to establish a Pension Trust Fund to lessen the UAAL impact of the Town's Pension obligations as well as to mitigate the risks of pension rate volatility and market rate of return on CalPERS investments.

The Recommended Actions

Adoption of the proposed post-employment benefits trust fund resolution would authorize the Town of Colma to participate in the PARS Post-Employment Benefits Trust Program, to be administered by Public Agency Retirement Services (PARS) and U.S. Bank, as Trustee. The resolution appoints the City Manager as the Town's Plan Administrator; appoints Highmark Capital Management as Investment Advisor; and, authorizes the City Manager to negotiate and execute the documents to implement the Program.

Adoption of the proposed post-employment benefits trust fund resolution would authorize the Town of Colma to participate in the PARS Post-Retirement Health Care Plan Trust Program, to be administered by Public Agency Retirement Services (PARS) and U.S. Bank, as Trustee. The resolution appoints the City Manager as the Town's Plan Administrator; appoints Highmark Capital Management as Investment Advisor; and, authorizes the City Manager to negotiate and execute the documents to implement the Program.

Adoption of the proposed supplemental appropriation resolution provides for an appropriation of \$1,000,000 from existing Town "Committed Reserves" for FY 2014-15 that have been specifically set aside by Council Policy and Resolution for two years of Other (than pensions) Post- Employment Benefits (OPEB) liabilities, in order to pre-fund the OPEB irrevocable trust.

Staff Report Framework

The remainder of this staff report details the recommended actions, the fiscal impacts of the recommendations, the benefits of the recommendation, the alternatives to the recommended actions, and the Council Values that are enriched by these recommended actions.

FISCAL IMPACT

Cash Impact

Establishing OPEB and Pension Trust Funds have no cash impact. Funding the Trust Funds do have a cash impact because cash is withdrawn from the Town's accounts and deposited in an irrevocable trust account with the Trustee. This staff report recommends that the Town establish both Trust Funds, but only initially deposit \$1 million into the OPEB Trust Fund. Staff is not recommending that the Pension Trust Fund have an initial deposit but rather have incremental deposits as described in the Analysis section of this staff report.

Reserve Impact

City Council Policy and Council Resolution requires that the Town set aside the equivalent of 2 years of Pay-Go Retiree Health Care costs as a General Fund Reserve of Fund Balance. Resolution No 2014-33 of the City Council of the Town of Colma established the Retiree Health Care Reserve at \$1,042,000 being the amount reasonable estimated to pay the Town's liabilities for retiree healthcare benefits for two years. Initially funding the OPEB Trust Fund at \$1 million would eliminate the need for this reservation of Fund Balance because the money is effectually a substitution of the reserve requirement within the Trust Fund. Like the current Town Reserve policy and resolution, the money deposited in the Trust Funds can be used at any time for all related retiree health care purpose, including actuarial valuations.

Financial Statement Impact

As of June 30, 2014 the projected net OPEB obligation at fiscal year-end was \$5,851,579. This amount will increase to \$6,626,190 if the Town *does not establish* the OPEB Trust Fund. If the Town *establishes* the Trust Fund, but *does not deposit* the recommended \$1 million, the amount of UAAL recorded in the Town's financial statements will slightly grow to \$5,869,482. If the Town both establishes the OPEB Trust Fund and deposits the recommended \$1 million from existing Town reserves set-aside by Council Policy and Resolution, the projected net OPEB obligation at fiscal year-end will only be \$4,869,482.

The financial statement impact of the amount of GASB 68 UAAL is not known at the present time, as CalPERS has not completed their valuations. Although staff is not recommending an initial deposit into the Pension Trust Fund, all future amounts deposited into the Trust Fund will offset an equivalent amount of net liabilities to be reported by GASB 68.

BACKGROUND

Employee compensation packages for Colma employees include California Public Employees Retirement System ("CalPERS") pensions and CalPERS' Public Employers Medical Care Health Act ("PEMCHA") healthcare benefits ("OPEB" – Other [than pensions] Post-Employment Benefits) following the completion of active service.

The Town considers its pension and OPEB obligations very seriously, and examines options to reduce pension and OPEB obligations and annual costs. Staff recommends responsive pension and OPEB reform measures that ensure the Town's long-term fiscal viability and resiliency. This agenda item, authorizing participation in both the Public Agency Retirement Services (PARS) Post-Employment Benefits Trust Program, and the PARS Post-Retirement Health Care Trust Program, is a substantial step to responsibly manage pension and OPEB costs. In summary, the agenda item creates two separate mechanisms by which the Town will be able to pre-fund (one-time and annually) a portion of unfunded pension and OPEB actuarial liabilities. Pre-funding pension and OPEB liabilities will provide the Town with the following benefits:

Pension Benefits

In 2012, the Government Accounting Standards Board (GASB) issued Statement No. 68, Accounting and Financial Reporting for Pensions. GASB 68 requires that governmental employers that sponsor Defined Benefit plans (i.e., CalPERS) must recognize a net pension liability (unfunded accrued liability) on their balance sheet. This is the difference between the Town's total pension liability (actuarial accrued liability) and actual plan assets. GASB 68 will become effective for fiscal years starting after June 15, 2014.

To reduce the GASB 68 net pension liability figure, the Town's only prior option was to commit additional funds to CalPERS (in excess of its annual required contributions) to reduce its unfunded liability. However, additional funds sent to CalPERS are subject to the same market volatility risk as the CalPERS investment policy target of 7.5%, and are never again available to the Town for other CalPERS pension expenses.

A recent private letter ruling received from the IRS established that public agencies or municipalities could create a separate trust to "pre-fund" its CalPERS unfunded liability. This would provide the Town with an alternative to sending funds to CalPERS that will allow for greater local control over assets, portfolio management by a registered investment advisor

selected and monitored by the Town, with future excess contributions transferred to CalPERS at the Town's discretion.

Expected benefits offered by a separate retirement funding trust include:

- Pension Volatility Risk Mitigation – Annually pre-fund Irrevocable Trust with the Employer UAL Contribution at the 2.8% Investment Return Scenario (25th percentile from assumed 7.5% Investment Return), and then annually distribute from the Trust to CalPERS the UAL amortization payment calculated at the 7.5% Investment Return Scenario. Pension Volatility Risk Mitigation will
 - Accumulate excess funds between the 2.8% and actual Investment Return Scenarios for future years' ***Rate Stabilization***
 - Accumulated excess funds and investment earnings offset annual investment return scenarios at the 51st percentile and higher
 - Accumulated excess funds and investment earnings partially ***offset GASB 68 Pension Liabilities***
- Investment flexibility with Section 115 Trust compared to restrictions on general fund investments (Govt. Code 53216.1)
- Investment security with Section 115 Trust compared to CalPERS investment management, risk appetite and portfolio allocation
- Investments can be tailored to the Town's unique demographics
- Oversight and local control of fund management selection and monitoring of performance
- Increased flexibility on use of trust assets (i.e., trust assets can be accessed anytime as long as the assets are used to fund the Town's pension obligations and defray reasonable expenses associated therewith)
- Potential for positive credit rating agency and investor consideration.

OPEB Benefits

In July 2004 the Governmental Accounting Standards Board issued Statement 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. This statement requires governmental entities to begin accounting for postemployment benefits on an accrual basis. Under these accounting rules, public entities that sponsor postemployment benefits are required to account for the cost of those benefits using accrual accounting rather than the previously more common pay-as-you-go accounting. This means that each employee's benefit "accrues" throughout their working lifetime and that employers are required to show the annual accruals as a current year expense.

As required, the Town of Colma implemented GASB 45 for the fiscal year beginning July 1, 2008 by recognizing the costs and recording the liabilities on its Statement of Net Position in its annual financial reports. In order to calculate costs and liabilities, in accordance with GASB 45, the Town prepares triennial Actuarial Valuations of Postemployment Health Benefits. The most recent valuation is as of July 1, 2014 and provides financial reporting information for fiscal years ending 2015, 2016 and 2017.

The Actuarial Valuation of Postemployment Health Benefits is prepared using two scenarios for discount rates of 4.0% and 6.5%. The two scenarios for discount rates are prepared for the two options available to the Town for addressing its OPEB obligations:

- The 4% scenario is for cities that only contribute OPEB costs in the amount of the actual payments on behalf of retirees and is called the "Pay-as-you-Go" Scenario;

- The 6.5% scenario is for cities that contribute the total Annual Required Contribution (“ARC”) into an irrevocable trust.

The two scenarios result in significant different liabilities and annual expenses as depicted in the following table:

Funding Approach Discount Rate	Pay-As-You-Go 4.0%	Prefunding 6.5%
Present Value of Projected Benefits	\$ 20,197,709	\$ 12,709,195
Actuarial Accrued Liability (AAL)	13,408,236	9,476,398
Actuarial value of assets	-	-
Unfunded Actuarial Accrued Liability (UAAL)	13,408,236	9,476,398
Funded Ratio	0.0%	0.0%
Annual required contribution (ARC)	\$ 1,281,226	\$ 974,546
Estimated retiree benefit payments	\$ 465,447	\$ 465,447
Estimated contribution to OPEB trust	-	509,099
Estimated total Town contributions	465,447	974,546
Projected net OPEB obligation at fiscal year end	\$ 6,626,190	\$ 5,869,482

The recommendation to form an irrevocable trust for pre-funding post-retirement health care benefits will result in the following benefits to the Town:

- Major reduction of the Town's total OPEB liability due to:
 - An approximate \$7.5 million *reduction in total current and future liability* (Present Value of Projected Benefits)
 - An approximate \$3.9 million *reduction in the actuarial accrued liability*
 - Approximately \$307 thousand *reduction in annually recorded OPEB expenses (ARC)*
- Offsetting General Fund medical cost inflation for pay-as-you-go retirees from investment flexibility compared to restrictions on general fund investments (Govt. Code 53216.1)
- Other investment benefits as mentioned above in the Pension Benefits section of this staff report
- Enhanced reviews from credit rating agencies resulting in future lower borrowing costs
- Compliance with financial policy and best practices recommendations supported by the Government Finance Officers Association and other public finance standard setting bodies.

ANALYSIS

The following sections describe the governance and administration of the proposed irrevocable trust funds:

- ***The City Council*** – Responsible for the overall governance of the trust funds; and established policies for the administration of the trust funds;
- ***The City Manager and staff*** – Have overall responsibility for the trust funds and will develop and manage procedures in accordance with the City Council's adopted policies;

- ***Public Agency Retirement Services (PARS)*** – Experienced plan administrator that keeps plan documents current to ensure that they reflect the substantive plan, provides ongoing consulting, reporting and plan accounting records;
- ***US Bank*** – As trustee and custodian, the Bank will safeguard the assets in the trust, hold the investment securities for safekeeping, and make disbursements on request;
- ***Investment Advisor – Highmark Capital Management*** – recommends investment portfolio allocations based upon the Pension/OPEB Trust Funds' adopted investment policy.

Plan Administrator

Public Agency Retirement Services (PARS) provides the security of a Private Letter Ruling from the IRS for Section 115 OPEB Trust that assures participants the tax-exempt status of their investments. In addition, only PARS offers irrevocable trust plans for both pension and OPEB obligations. Also, PARS allows the flexibility of the Town's participation in selecting the investment strategies for its funds, giving the Town control on target yield and level of risk on its investments.

PARS' has established a multiemployer irrevocable trust in compliance with the requirements of Section 115 of the Internal Revenue Code. While it is a multi-employer trust, each employer's contributions benefit only its own employees. There is no sharing of either liability or investment earnings, and separate employer accounts are maintained. PARS serves as the administrator for the trust. As such, its duties include:

1. Establishing the master trust and preparing plan documents;
2. Monitoring the receipt of contributions;
3. Processing benefit payments;
4. Preparing monthly statements of account activity -;
5. Coordinating actuarial studies;
6. Responding to auditor requests; and
7. Keeping the Town informed about legal and regulatory requirements.

Trustee

Any contributions made to the program are held and invested by a trustee, which would be US Bank. US Bank has one of the largest and most respected trust departments in the country. The Trustee's duties include:

1. Safeguarding assets for the benefit of retirees;
2. Providing oversight protection of the investments
3. Custodian of the assets; and
4. Disbursing funds to pay for pension costs and healthcare premiums.

Investment Advisor

Highmark Capital Management (investment sub-advisor to U.S. Bank) offers open architecture platform, investment policy assistance, annual onsite reviews and takes on fiduciary responsibility for Town's asset management of these funds. They have a number of different investment strategies depending on what rate of return the Town expects to earn and the level of risk it is willing to take. Because these strategies are designed for public entities, they range in level of risk from conservative to capital appreciation. Staff is recommending the same Moderately Conservative investment strategy for both of the irrevocable trusts. These are detailed in the accompanying documents and summarized below.

Strategic Asset Allocation:

The asset allocation ranges for the Moderately Conservative objective are listed below:

Strategic Asset Allocation Ranges		
Cash	Fixed Income	Equity
0-20%	50%-80%	20%-40%
Policy: 5%	Policy: 65%	Policy: 30%

Initial Funding – OPEB Irrevocable Trust

Section 6. Committed Reserves, paragraph (b) of Resolution No 2014-33 of the City Council of the Town of Colma established the Retiree Health Care Reserve at \$1,042,000 being the amount reasonable estimated to pay the Town's liabilities for retiree healthcare benefits for two years. Staff is recommending that the Council, by motion action, provide for a supplemental appropriation of \$1,000,000 from this Committed Reserve and deposit said amount into the OPEB irrevocable Trust prior to June 30, 2015 in order to realize the financial benefits and reduced liabilities on the Town's Financial Statements as of June 30, 2015.

FY15-16 and Future Funding – OPEB Irrevocable Trust

Annually the Town budgets for Retiree health care costs. The appropriation for FY15-16 is \$521,000. Staff is recommending that this annual amount be deposited into the OPEB Trust Fund on July 1, 2015, and then withdrawn periodically to reimburse the Town for its monthly retiree health care payments.

FY15-16 and Future Funding – Pension Irrevocable Trust

CalPERS has changed its policy of paying the amortization portion of annual CalPERS costs from a percentage of payroll methodology to a fixed dollar amount per pay-period. However, CalPERS offer a 3.5% discount if an agency opts to prepay a lump sum at the start of the fiscal year. The following table details the amounts for the Miscellaneous and Safety plans:

	Misc Plan	Safety Plan	Total
Payment of Amortization Bases	147,214	377,900	525,114
Lump Sum Prepayment Option	141,986	364,479	506,465
Marginal Difference	5,228	13,421	18,649

Staff is recommending that initial funding for the Pension Irrevocable Trust plan be established prospectively, each budget year, by depositing the 3.5% marginal difference from pre-funding the CalPERS determined annual lump sum amortization payment.

In the future, staff will recommend additional funding into the Pension Irrevocable Trust Fund concurrent with the budget adoption process from available General Fund budget surpluses in order to stabilize CalPERS pension rate volatility as explained above in the Pension Benefits Section of the staff report.

VALUES

The City Council's adoption of the proposed resolution is both *responsible* and *visionary*. Establishing the OPEB trust the Council is the responsible action because the Council is considering the long-term impact of Other Post-Employment Benefits on the Town's fiscal stability and is proactively taking measures to guard that stability. The establishment of the trust is also a visionary action because the Council is looking toward the future and ensuring that the Town has adequate resources to continue providing high levels of service for Town of Colma residents.

ALTERNATIVES

OPEB ALTERNATIVES

Continue with Current Pay-Go Practice:

Currently, the Town operates and funds post-employment health benefits on the pay-as-you go method. The pay-as-you-go means that you pay the amount due each year, but have not accumulated the funds necessary to fund the liability based on an actuarial method. This is similar to paying the minimum due on a credit card. The Town has established a policy, by resolution that reserves a portion of fund balance to potentially pay for these postemployment benefits. This resource does not equal the actuarial amount needed to fund the liability. This policy affects only OPEB and does not address the GASB 68 UAAL, nor does it address the CalPERS risks from pension rate volatility and market rates of return. The rate of return on the reservation of fund balance is limited to the portfolio allocations mandated by San Mateo Investment Pool and the State of California's Local Agency Investment Pool (LAIF).

Establish an Internal Employee Benefits Fund

The Town could consider establishing an Internal Employee Benefit Fund. Internal Employee Benefit Fund could be used to annually accumulate incremental resources to pay for these postemployment benefits. The downside to establishing an Employee Benefit Fund are the same as pay-as-you-go: the investments are restricted to the portfolio allocations mandated by San Mateo Investment Pool and the State of California's Local Agency Investment Pool (LAIF); the amounts set aside could be used for other purposes and, consequently, the monies would not reduce GASB 45 liabilities.

PENSION ALTERNATIVES

There are several alternatives to addressing unfunded pension liabilities with CalPERS

Pension Obligation Bonds (POBs)

Pension obligation bonds are to pay off increased pension obligations to a bond issue with annual payments. One of the risks from POBs is the interest arbitrage between CalPERS earnings and the rate paid on a POB. POBs could result in paying more for the pension obligation. Another risk is the volatility of CalPERS investment return from the proceeds of the POB. Another equity market correction could result in creating more debt, which is exactly what the purchase of a POB does, when CalPERS earnings are less than the rate paid on the POB.

Borrow From the General Fund

The City could use a portion, or all of its General Fund reserves to directly lower or pay-off the UAAL. The usual practice would be to borrow from the General Fund with repayment coming from the savings of future lower pension costs. However, a future equity market correction

could result in an equally large future UAAL and thereby eliminate all the funds borrowed to be invested in CalPERS.

Request A Shorter Amortization Period

Requesting a shorter amortization period from CalPERS to pay off the UAAL is similar refinancing a 30-year mortgage on your house with a 15-year mortgage. Although the Town would be paying less, the higher short-term payments would restrict the City's ability to sustain current levels of service.

Establish Internal Service Fund

The Town could consider establishing an Internal Services Fund. An Internal Services Fund could be used to annually accumulate incremental resources to pay for these future pension benefits. The downside to establishing an Employee Benefit Fund are the same as the OPEB Employee Benefits Fund above: the investments are restricted to the portfolio allocations mandated by San Mateo Investment Pool and the State of California's Local Agency Investment Pool (LAIF); the amounts set aside could be used for other purposes and, consequently, the monies would not reduce GASB 45 liabilities.

SUMMARY OF ALTERNATIVES

None of the alternatives mentioned above effectively and efficiently provide for a joint and concurrent compendium of benefits and results as do the Recommended Action. The following bullet points summarize for the City Council the major reasons for establishing and funding Pension and OPEB Trust funds:

- GASB 45, and 68 – Require that Pension and OPEB UAAL and Annual Expense be reported in the Town's financial statements
 - Jeopardizes cash, budgetary, long-run and service-level solvency
 - Heightens awareness of Town's structural financial balance
- Contributions into trust are "assets" that offset unfunded liabilities on financial statements
- Contributions into trust mitigate risk:
 - Pension Cost/Rate volatility due to CalPERS market under-performance
 - OPEB medical cost inflation exceeding revenue inflation
- Greater rate of return lowers and stabilizes balance sheet liabilities
- Assets can be used as a budget stabilization tool so that in future years, if costs rise, it will not impact key public services
- GFOA recommends prefunding and considers it a "best practice"
- Credit rating companies look more favorably on agencies who adopt an irrevocable trust and prefund. Higher credit rating means lower borrowing costs.

CONCLUSION

Staff recommends that the City Council of the Town of Colma adopt the following resolutions:

- RESOLUTION AUTHORIZING THE CITY MANGER TO NEGOTIATE AND EXECUTE AN AGREEMENT WITH PUBLIC AGENCY RETIREMENT SERVICES (PARS) FOR A PENSION BENEFITS TRUST FUND AND AUTHORIZING THE ESTABLISHMENT OF A PENSION BENEFITS TRUST FUND
- RESOLUTION AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND EXECUTE AN AGREEMENT WITH PUBLIC AGENCY RETIREMENT SERVICES

(PARS) FOR A POST EMPLOYMENT BENEFIT TRUST FUND AND AUTHORIZING THE ESTABLISHMENT OF A POST EMPLOYMENT BENEFIT TRUST FUND

- RESOLUTION AUTHORIZING A FY 2014-15 SUPPLEMENTAL APPROPRIATION OF \$1,000,000 FROM COMMITTED RESERVES TO PRE-FUND A OTHER POST-EMPLOYMENT BENEFITS IRREVOCABLE TRUST FOR RETIREE HEALTH

ATTACHMENTS

- A. Resolution Authorizing the City Manager to Negotiate and Execute an Agreement With the Public Agency Retirement Services (PARS) for a Pension Benefits Trust Fund and Authorizing the Establishment of a Pension Benefits Trust Fund.
- B. Resolution Authorizing the City Manager to Negotiate and Execute an Agreement With the Public Agency Retirement Services (PARS) for a Post Employment Benefit Trust Fund and Authorizing the Establishment of a Post Employment Benefit Trust Fund.
- C. Resolution Authorizing a FY 2014-15 Supplemental Appropriation Of \$1,000,000 From Committed Reserves to Pre-Fund a Other Post-Employment Benefits Irrevocable Trust for Retiree Health.
- D. Investment Guideline Document – Pension Trust Plan
- E. Investment Guideline Document – OPEB Trust Plan
- F. OPEB Actuarial Report as of July 1, 2014

**RESOLUTION NO. 2015-##
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND EXECUTE AN
AGREEMENT WITH THE PUBLIC AGENCY RETIREMENT SERVICES (PARS) FOR A
PENSION BENEFITS TRUST FUND AND AUTHORIZING THE ESTABLISHMENT OF A
PENSION BENEFITS TRUST FUND**

The City Council of the Town of Colma does hereby resolve as follows:

1. Background

(a) The Public Agency Retirement Services (PARS) has made available the PARS Public Agencies Post-Employment Benefits Trust (the "Program") for the purpose of pre-funding pension obligations and/or OPEB obligations.

(b) The Town of Colma is eligible to participate in the Program, a tax exempt trust performing an essential governmental function within the meaning of Section 115 of the Internal Revenue Code, as amended, and the Regulations issued there under, and is a tax-exempt trust under the relevant statutory provisions of the State of California.

(c) The Town's adoption and operation of the Program would not have any effect on any current or former employee's entitlement to post-employment benefits, and the terms and conditions of any post-employment benefit entitlement are governed by contracts separate from and independent of the Program.

(d) The Town's funding of the Program would not, and is not intended to, create any new vested right to any benefit nor strengthen any existing vested right.

(e) The Town would now like to participate in the Program to set aside funds for pre-funding its CalPERS pension obligations that will be held in trust for the exclusive purpose of making future contributions of the Town's required pension contributions and any employer contributions in excess of such required contributions at the discretion of the Town. This will require the execution of a contract with PARS and the establishment of an irrevocable trust account.

(f) Pursuant to Municipal Code Section 1.06.180(o), the Town can negotiate and enter into a contract without competitive bidding where it would not be in the best interests of the Town to engage in competitive bidding.

2. Findings

(a) The City Council hereby finds it to be in the best interest of the Town of Colma to participate in the Program to set aside funds for pre-funding its CalPERS pension obligations that will be held in trust for the exclusive purpose of making future contributions of the Town's required pension contributions and any employer contributions in excess of such required contributions at the discretion of the Town.

(b) The City Council hereby reserves the right to make contributions, if any, to the Program.

(c) The City Council hereby finds, pursuant to Municipal Code Section 1.06.180(o), that competitive bidding in this instance would not be in the best interest of the Town as only a limited number of entities provide such trust services and the Town has completed its due diligence and finds that PARS can provide such services with more flexibility and efficiency than any of the other limited number of entities that provide such services. On this basis, the City Council hereby waives any competitive bidding requirement.

3. Order

(a) The City Council hereby authorizes the establishment of the Program.

(b) The City Council hereby appoints the City Manager or his/her designee as the Town's Plan Administrator for the Program.

(c) The City Council hereby delegates its awarding authority under Colma Municipal Code Section 1.06.100(b) to the City Manager and authorizes the City Manager to negotiate and execute an agreement with PARS and to take whatever additional actions are necessary to establish and maintain the Town's participation in the Program and to maintain compliance of any relevant regulation issued or as may be issued; therefore, authorizing him/her to take whatever additional actions are required to administer the Town's Program.

Certification of Adoption

I certify that the foregoing Resolution No. 2015-## was duly adopted at a regular meeting of said City Council held on June 10, 2015 by the following vote:

Name	Counted toward Quorum			Not Counted toward Quorum	
	Aye	No	Abstain	Present, Recused	Absent
Joanne del Rosario, Mayor					
Diana Colvin					
Helen Fiscaro					
Raquel Gonzalez					
Joseph Silva					
Voting Tally					

Dated _____

Joanne del Rosario, Mayor

Attest: _____
Sean Rabé, City Clerk



**RESOLUTION NO. 2015-##
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND EXECUTE AN
AGREEMENT WITH THE PUBLIC AGENCY RETIREMENT SERVICES (PARS) FOR A
POST EMPLOYMENT BENEFIT TRUST FUND AND AUTHORIZING THE
ESTABLISHMENT OF A POST EMPLOYMENT BENEFIT TRUST FUND**

The City Council of the Town of Colma does hereby resolve as follows:

1. Background

(a) The Town of Colma is eligible to participate in the Post-Retirement Health Care Plan Trust (the "Program"), a tax-exempt trust and plan performing an essential governmental function within the meaning of Section 115 of the Internal Revenue Code, as amended, and the Regulations issued there under, and is a tax-exempt trust under the relevant statutory provisions of the State of California.

(b) The Town's adoption and operation of the Program would not have any effect on any current or former employee's entitlement to post-employment benefits, and the terms and conditions of any post-employment benefit entitlement are governed by contracts separate from and independent of the Program.

(c) The Town's funding of the Program would not, and is not intended to, create any new vested right to any benefit nor strengthen any existing vested right.

(d) The Town would now like to participate in the Program to fund post-employment benefits for its employees. This will require the execution of a contract with the Public Agency Retirement Services (PARS) and the establishment of an irrevocable trust account.

(e) Pursuant to Municipal Code Section 1.06.180(o), the Town can negotiate and enter into a contract without competitive bidding where it would not be in the best interests of the Town to engage in competitive bidding.

2. Findings

(a) The City Council hereby finds it to be in the best interest of the Town of Colma to participate in the Program to fund post-employment benefits for its employees as specified in the Town's policies and/or applicable collective bargaining agreements.

(b) The City Council hereby reserves the right to make contributions, if any, to the Program.

(c) The City Council hereby finds, pursuant to Municipal Code Section 1.06.180(o), that competitive bidding in this instance would not be in the best interest of the Town as only a limited number of entities provide such trust services and the Town has completed its due diligence and finds that PARS can provide such services with more flexibility and efficiency than any of the other limited number of entities that provide such services. On this basis, the City Council hereby waives any competitive bidding requirement.

3. Order

(a) The City Council hereby authorizes the establishment of the Program, including the PARS Public Agencies Post-Retirement Health Care Plan.

(b) The City Council hereby appoints the City Manager or his/her designee as the Town's Plan Administrator for the Program.

(c) The City Council hereby delegates its awarding authority under Colma Municipal Code Section 1.06.100(b) to the City Manager and authorizes the City Manager to negotiate and execute an agreement with PARS and to take whatever additional actions are necessary to establish and maintain the Town's participation in the Program and to maintain compliance of any relevant regulation issued or as may be issued; therefore, authorizing him/her to take whatever additional actions are required to administer the Town's Program.

Certification of Adoption

I certify that the foregoing Resolution No. 2015-## was duly adopted at a regular meeting of said City Council held on June 10, 2015 by the following vote:

Name	Counted toward Quorum			Not Counted toward Quorum	
	Aye	No	Abstain	Present, Recused	Absent
Joanne del Rosario, Mayor					
Diana Colvin					
Helen Fisicaro					
Raquel Gonzalez					
Joseph Silva					
Voting Tally					

Dated _____

Joanne del Rosario, Mayor

Attest: _____
Sean Rabé, City Clerk

**RESOLUTION NO. 2015-##
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION AUTHORIZING A FY 2014-15 SUPPLEMENTAL APPROPRIATION OF
\$1,000,000 FROM COMMITTED RESERVES TO PRE-FUND A OTHER POST-
EMPLOYMENT BENEFITS IRREVOCABLE TRUST FOR RETIREE HEALTH**

The City Council of the Town of Colma does hereby resolve as follows:

1. Background

- (a) The City Council has a policy of requiring the Town to set aside the equivalent of two years of retiree health care costs as a general fund reserve of fund balance.
- (b) Resolution No 2014-33 of the City Council of the Town of Colma established a retiree health care reserve at \$1,042,000. This amount represents the amount reasonably estimated to pay the Town's liabilities for retiree healthcare benefits for two years consistent with the City Council's policy.
- (c) The Town now seeks to use \$1,000,000 of the retiree health care reserve amount to pre-fund an irrevocable trust for other post-employment benefits, otherwise known as retiree health.

2. Findings

- (a) The City Council hereby finds that the appropriation of \$1,000,000 from the retiree health care reserve fund to pre-fund an irrevocable trust for other post-employment benefits is consistent with its existing policy to set aside the equivalent of two years of retiree health care costs. This is because the trust account acts as a substitution of the reserve requirement, and the remaining \$42,000 in the retiree health care reserve fund would continue to remain in the reserve account. Together these two amounts meet the existing policy.

3. Appropriation

- (a) The City Council hereby appropriates \$1,000,000 from the retiree health care reserve fund to pre-fund an irrevocable trust for other post-employment benefits, otherwise known as retiree health.

Certification of Adoption

I certify that the foregoing Resolution No. 2015-## was duly adopted at a regular meeting of said City Council held on June 10, 2015 by the following vote:

Name	Counted toward Quorum			Not Counted toward Quorum	
	Aye	No	Abstain	Present, Recused	Absent
Joanne del Rosario, Mayor					
Diana Colvin					
Helen Fisicaro					
Raquel Gonzalez					
Joseph Silva					
Voting Tally					

Dated _____

Joanne del Rosario, Mayor

Attest: _____
Sean Rabé, City Clerk



Investment Guidelines Document

Town of Colma

Employee Benefits Fund Pension Plan

June 2015

Investment Guidelines Document

Scope and Purpose

The purpose of this Investment Guidelines Document is to:

- Facilitate the process of ongoing communication between the Plan Sponsor and its plan fiduciaries;
- Confirm the Plan's investment goals and objectives and management policies applicable to the investment portfolio identified below and obtained from the Plan Sponsor;
- Provide a framework to construct a well-diversified asset mix that can potentially be expected to meet the account's investment needs that is consistent with the account's investment objectives, liquidity considerations and risk tolerance;
- Identify any unique considerations that may restrict or limit the investment discretion of its designated investment managers;
- Help maintain a long-term perspective when market volatility is caused by short-term market movements.

Key Plan Sponsor Account Information as of June 1, 2015

Plan Sponsor:	Town of Colma
Governance:	Town Council of the Town of Colma
Plan Name ("Plan"):	Town of Colma Employee Benefit Fund Pension Plan
Trustee:	US Bank Contact: Sue Hughes, 949-224-7209 Susan.Hughes@usbank.com
Type of Account:	Pension Plan
ERISA Status:	Not subject to ERISA
Investment Manager:	US Bank, as discretionary trustee, has delegated investment management responsibilities to HighMark Capital Management, Inc. ("Investment Manager"), an SEC-registered investment adviser Contact: Andrew Brown, CFA, 415-705-7605 Andrew.brown@highmarkcapital.com

Investment Authority: Except as otherwise noted, the Trustee, US Bank, has delegated investment authority to HighMark Capital Management, an SEC-registered investment adviser. Investment Manager has full investment discretion over the managed assets in the account. Investment Manager is authorized to purchase, sell, exchange, invest, reinvest and manage the designated assets held in the account, all in accordance with account's investment objectives, without prior approval or subsequent approval of any other party(ies).

Investment Objectives and Constraints

The goal of the Plan's investment program is to provide a reasonable level of growth which, will result in sufficient assets to pay the present and future obligations of the Plan. The following objectives are intended to assist in achieving this goal:

- The Plan should seek to earn a return in excess of its policy benchmark over the life of the Plan.
- The Plan's assets will be managed on a total return basis which takes into consideration both investment income and capital appreciation. While the Plan Sponsor recognizes the importance of preservation of capital, it also adheres to the principle that varying degrees of investment risk are generally rewarded with compensating returns. To achieve these objectives, the Plan Sponsor allocates its assets (asset allocation) with a strategic perspective of the capital markets.

Investment Time Horizon: Long-term

Anticipated Cash Flows: Assets in the Plan will seek to mitigate the impact of future rate increases from Calpers. Typically increases in rates come with a one-year advance warning, however this Plan may transfer assets to Calpers at any time.

Investment Objective: The primary objective is to generate a reasonable level of growth. The assets in this Plan will eventually be used to fund Pension Plan obligations for assets managed in the Calpers Trust. The assets in this Trust are also available to mitigate the potential negative impact of future rate hikes from Calpers.

Risk Tolerance: *Moderately Conservative*
The account's risk tolerance has been rated moderately conservative, which demonstrates that the account can accept some price fluctuations to pursue its investment objectives.

Strategic Asset Allocation: The asset allocation ranges for this objective are listed below:

<i>Strategic Asset Allocation Ranges</i>		
Cash	Fixed Income	Equity
0-20%	50%-80%	20%-40%
Policy: 5%	Policy: 65%	Policy: 30%

Market conditions may cause the account's asset allocation to vary from the stated range from time to time. The Investment Manager will rebalance the portfolio no less than quarterly and/or when the actual weighting differs substantially from the strategic range, if appropriate and consistent with your objectives.

Security Guidelines:

Equities

With the exception of limitations and constraints described above, Investment Manager may allocate assets of the equity portion of the account among various market capitalizations (large, mid, small) and investment styles (value, growth). Further, Investment Manager may allocate assets among domestic, international developed and emerging market equity securities.

Total Equities	20%-40%
<i>Equity Style</i>	<i>Range</i>
Domestic Large Cap Equity	10%-30%
Domestic Mid Cap Equity	0%-10%
Domestic Small Cap Equity	0%-12%
International Equity (incl. Emerging Markets)	0%-12%
Real Estate Investment Trust (REIT)	0%-8%

Fixed Income

In the fixed income portion of the account, Investment Manager may allocate assets among various sectors and industries, as well as varying maturities and credit quality that are consistent with the overall goals and objectives of the portfolio.

Total Fixed Income	50%-80%
<i>Fixed Income Style</i>	<i>Range</i>
Long-term bonds (maturities >7 years)	0%-30%
Intermediate-term bonds (maturities 3-7 years)	30%-80%
Short-Term bonds (maturities <3 years)	0%-25%
High Yield bonds	0%-6%

Performance Benchmarks:

The performance of the total Plan shall be measured over a three and five-year periods. These periods are considered sufficient to accommodate the market cycles experienced with investments. The performance shall be compared to the return of the total portfolio blended benchmark shown below.

Total Portfolio Blended Benchmark

15.5%	S&P500 Index
3.00%	Russell Mid Cap
4.50%	Russell 2000 Index
2.00%	MSCI Emerging Market Index
4.00%	MSCI EAFE Index
1.00%	Wilshire REIT Index
49.25%	Barclays US Aggregate
14.00%	ML 1-3 Year US Corp/Gov't
1.75%	US High Yield Master II
5.00%	Citi 1Mth T-Bill

Asset Class/Style Benchmarks

Over a market cycle, the long-term objective for each investment strategy is to add value to a market benchmark. The following are the benchmarks used to monitor each investment strategy:

Large Cap Equity	S&P 500 Index
Growth	S&P 500 Growth Index
Value	S&P 500 Value Index
Mid Cap Equity	Russell Mid Cap Index
Growth	Russell Mid Cap Growth
Value	Russell Mid Cap Value
Small Cap Equity	Russell 2000 Index
Growth	Russell 2000 Growth
Value	Russell 2000 Value
REITs	Wilshire REIT
International Equity	MSCI EAFE
Investment Grade Bonds	Barclays US Aggregate
High Yield	US High Yield Master II

Security Selection

Investment Manager may utilize a full range of investment vehicles when constructing the investment portfolio, including but not limited to individual securities, mutual funds, and exchange-traded funds. In addition, to the extent permissible, Investment Manager is authorized to invest in shares of mutual funds in which the Investment Manager serves as advisor or sub-adviser.

Investment Limitations:

The following investment transactions are prohibited:

- Direct investments in precious metals (precious metals mutual funds and exchange-traded funds are permissible).
- Venture Capital
- Short sales*
- Purchases of Letter Stock, Private Placements, or direct payments
- Leveraged Transactions*
- Commodities Transactions Puts, calls, straddles, or other option strategies*
- Purchases of real estate, with the exception of REITs
- Derivatives, with exception of ETFs*

**Permissible in diversified mutual funds and exchange-traded funds*

Duties and Responsibilities***Responsibilities of Plan Sponsor***

The City Manager and staff of the Town of Colma is responsible for:

- Confirming the accuracy of this Investment Guidelines Document, in writing.
- Advising Trustee and Investment Manager of any change in the plan/account's financial situation, funding status, or cash flows, which could possibly necessitate a change to the account's overall risk tolerance, time horizon or liquidity requirements; and thus would dictate a change to the overall investment objective and goals for the account.
- Monitoring and supervising all service vendors and investment options, including investment managers.
- Avoiding prohibited transactions and conflicts of interest.

Responsibilities of Trustee

The plan Trustee is responsible for:

- Valuing the holdings.
- Collecting all income and dividends owed to the Plan.
- Settling all transactions (buy-sell orders).

Responsibilities of Investment Manager

The Investment Manager is responsible for:

- Assisting the City Manager and staff of the Town of Colma with the development and maintenance of this Investment Policy Guideline document annually.
- Meeting with the City Manager and staff of the Town of Colma annually to review portfolio structure, holdings, and performance.
- Designing, recommending and implementing an appropriate asset allocation consistent with the investment objectives, time horizon, risk profile, guidelines and constraints outlined in this statement.
- Researching and monitoring investment advisers and investment vehicles.
- Purchasing, selling, and reinvesting in securities held in the account.
- Monitoring the performance of all selected assets.
- Voting proxies, if applicable.
- Recommending changes to any of the above.

- Periodically reviewing the suitability of the investments, being available to meet with the committee at least once each year, and being available at such other times within reason at your request.
- Preparing and presenting appropriate reports.
- Informing the committee if changes occur in personnel that are responsible for portfolio management or research.

Acknowledgement and Acceptance

I/We being the Plan Sponsor with responsibility for the account(s) held on behalf of the Plan Sponsor specified below, designate Investment Manager as having the investment discretion and management responsibility indicated in relation to all assets of the Plan or specified Account. If such designation is set forth in the Plan/trust, I/We hereby confirm such designation as Investment Manager.

I have read the Investment Guidelines Document, and confirm the accuracy of it, including the terms and conditions under which the assets in this account are to be held, managed, and disposed of by Investment Manager. This Investment Guidelines Document supersedes all previous versions of an Investment Guidelines Document or investment objective instructions that may have been executed for this account.

_____ Date: _____
 Plan Sponsor: Town of Colma

_____ Date: _____
 Investment Manager: Andrew Brown, CFA, Senior Portfolio Manager, (415) 705-7605





Investment Guidelines Document

Town of Colma

Other Post-Employment Benefits Plan

June 2015

Investment Guidelines Document

Scope and Purpose

The purpose of this Investment Guidelines Document is to:

- Facilitate the process of ongoing communication between the Plan Sponsor and its plan fiduciaries;
- Confirm the Plan's investment goals and objectives and management policies applicable to the investment portfolio identified below and obtained from the Plan Sponsor;
- Provide a framework to construct a well-diversified asset mix that can potentially be expected to meet the account's short- and long-term needs that is consistent with the account's investment objectives, liquidity considerations and risk tolerance;
- Identify any unique considerations that may restrict or limit the investment discretion of its designated investment managers;
- Help maintain a long-term perspective when market volatility is caused by short-term market movements.

Key Plan Sponsor Account Information as of June 1, 2015

Plan Sponsor:	Town of Colma
Governance:	Town Council of the Town of Colma
Plan Name ("Plan"):	Town of Colma Retiree-Health Care Plan
Trustee:	US Bank Contact: Sue Hughes, 949-224-7209 Susan.Hughes@usbank.com
Type of Account:	GASB 45/Other Post-Employment Benefits Trust
ERISA Status:	Not subject to ERISA
Investment Manager:	US Bank, as discretionary trustee, has delegated investment management responsibilities to HighMark Capital Management, Inc. ("Investment Manager"), an SEC-registered investment adviser Contact: Andrew Brown, CFA, 415-705-7605 Andrew.brown@highmarkcapital.com

Investment Authority: Except as otherwise noted, the Trustee, US Bank, has delegated investment authority to HighMark Capital Management, an SEC-registered investment adviser. Investment Manager has full investment discretion over the managed assets in the account. Investment Manager is authorized to purchase, sell, exchange, invest, reinvest and manage the designated assets held in the account, all in accordance with account's investment objectives, without prior approval or subsequent approval of any other party(ies).

Investment Objectives and Constraints

The goal of the Plan's investment program is to generate adequate long-term returns that, when combined with contributions, will result in sufficient assets to pay the present and future obligations of the Plan. The following objectives are intended to assist in achieving this goal:

- The Plan should seek to earn a return in excess of its policy benchmark over the long-term.
- The Plan's assets will be managed on a total return basis which takes into consideration both investment income and capital appreciation. While the Plan Sponsor recognizes the importance of preservation of capital, it also adheres to the principle that varying degrees of investment risk are generally rewarded with compensating returns. To achieve these objectives, the Plan Sponsor allocates its assets (asset allocation) with a strategic, long-term perspective of the capital markets.

Investment Time Horizon: Long-term

Anticipated Cash Flows: Distributions are expected to be low in the early years of the Plan.

Investment Objective: The primary objective is to maximize total Plan return, subject to the risk and quality constraints set forth herein. The investment objective the Plan Sponsor has selected is the Moderately Conservative Objective, which has a dual goal to seek growth of income and principal.

Risk Tolerance: *Moderately Conservative*
The account's risk tolerance has been rated moderately conservative, which demonstrates that the account can accept some price fluctuations to pursue its investment objectives.

Strategic Asset Allocation: The asset allocation ranges for this objective are listed below:

<i>Strategic Asset Allocation Ranges</i>		
Cash	Fixed Income	Equity
0-20%	50%-80%	20%-40%
Policy: 5%	Policy: 65%	Policy: 30%

Market conditions may cause the account's asset allocation to vary from the stated range from time to time. The Investment Manager will rebalance the portfolio no less than quarterly and/or when the actual weighting differs substantially from the strategic range, if appropriate and consistent with your objectives.

Security Guidelines:

Equities

With the exception of limitations and constraints described above, Investment Manager may allocate assets of the equity portion of the account among various market capitalizations (large, mid, small) and investment styles (value, growth). Further, Investment Manager may allocate assets among domestic, international developed and emerging market equity securities.

Total Equities	20%-40%
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Total Fixed Income	50%-80%
<i>Fixed Income Style</i>	<i>Range</i>
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Short-Term bonds (maturities <3 years)	0%-25%
High Yield bonds	0%-6%

Performance Benchmarks:

The performance of the total Plan shall be measured over a three and five-year periods. These periods are considered sufficient to accommodate the market cycles experienced with investments. The performance shall be compared to the return of the total portfolio blended benchmark shown below.

Total Portfolio Blended Benchmark

15.5%	S&P500 Index
3.00%	Russell Mid Cap
4.50%	Russell 2000 Index
2.00%	MSCI Emerging Market Index
4.00%	MSCI EAFE Index
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14.00%	ML 1-3 Year US Corp/Gov't
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5.00%	Citi 1Mth T-Bill

Asset Class/Style Benchmarks

Over a market cycle, the long-term objective for each investment strategy is to add value to a market benchmark. The following are the benchmarks used to monitor each investment strategy:

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International Equity	MSCI EAFE
Investment Grade Bonds	BarCap US Aggregate Bond
High Yield	US High Yield Master II

Security Selection

Investment Manager may utilize a full range of investment vehicles when constructing the investment portfolio, including but not limited to individual securities, mutual funds, and exchange-traded funds. In addition, to the extent permissible, Investment Manager is authorized to invest in shares of mutual funds in which the Investment Manager serves as advisor or sub-adviser.

Investment Limitations:

The following investment transactions are prohibited:

- Direct investments in precious metals (precious metals mutual funds and exchange-traded funds are permissible).
- Venture Capital
- Short sales*
- Purchases of Letter Stock, Private Placements, or direct payments
- Leveraged Transactions*
- Commodities Transactions Puts, calls, straddles, or other option strategies*
- Purchases of real estate, with the exception of REITs
- Derivatives, with exception of ETFs*

**Permissible in diversified mutual funds and exchange-traded funds*

Duties and Responsibilities***Responsibilities of Plan Sponsor***

The City Manager and staff of the Town of Colma is responsible for:

- Confirming the accuracy of this Investment Guidelines Document, in writing.
- Advising Trustee and Investment Manager of any change in the plan/account's financial situation, funding status, or cash flows, which could possibly necessitate a change to the account's overall risk tolerance, time horizon or liquidity requirements; and thus would dictate a change to the overall investment objective and goals for the account.
- Monitoring and supervising all service vendors and investment options, including investment managers.
- Avoiding prohibited transactions and conflicts of interest.

Responsibilities of Trustee

The plan Trustee is responsible for:

- Valuing the holdings.
- Collecting all income and dividends owed to the Plan.
- Settling all transactions (buy-sell orders).

Responsibilities of Investment Manager

The Investment Manager is responsible for:

- Assisting the City Manager and staff of the Town of Colma with the development and maintenance of this Investment Policy Guideline document annually.
- Meeting with the City Manager and staff of the Town of Colma annually to review portfolio structure, holdings, and performance.
- Designing, recommending and implementing an appropriate asset allocation consistent with the investment objectives, time horizon, risk profile, guidelines and constraints outlined in this statement.
- Researching and monitoring investment advisers and investment vehicles.
- Purchasing, selling, and reinvesting in securities held in the account.
- Monitoring the performance of all selected assets.
- Voting proxies, if applicable.
- Recommending changes to any of the above.

- Periodically reviewing the suitability of the investments, being available to meet with the committee at least once each year, and being available at such other times within reason at your request.
- Preparing and presenting appropriate reports.
- Informing the committee if changes occur in personnel that are responsible for portfolio management or research.

Acknowledgement and Acceptance

I/We being the Plan Sponsor with responsibility for the account(s) held on behalf of the Plan Sponsor specified below, designate Investment Manager as having the investment discretion and management responsibility indicated in relation to all assets of the Plan or specified Account. If such designation is set forth in the Plan/trust, I/We hereby confirm such designation as Investment Manager.

I have read the Investment Guidelines Document, and confirm the accuracy of it, including the terms and conditions under which the assets in this account are to be held, managed, and disposed of by Investment Manager. This Investment Guidelines Document supersedes all previous versions of an Investment Guidelines Document or investment objective instructions that may have been executed for this account.

Plan Sponsor: Town of Colma

_____ Date: _____
Investment Manager: Andrew Brown, CFA, Senior Portfolio Manager, (415) 705-7605





May 25, 2015

Sean Rabe
City Manager
Town of Colma
1198 El Camino Real
Colma, CA 94014

Re: July 1, 2014 Actuarial Report on GASB 45 Retiree Benefit Valuation

Dear Mr. Rabe:

We are pleased to enclose our report providing the results of the July 1, 2014 actuarial valuation of other post-employment benefit (OPEB) liabilities for the Town of Colma (the Town). The report's text describes our analysis and assumptions in detail.

The primary purposes of the report are to develop:


- The value of future OPEB expected to be provided by the Town, and
- The current OPEB liability and the annual OPEB expense to be reported in the Town's financial statements for the fiscal years ending June 30, 2015, June 30, 2016 and June 30, 2017.

The exhibits included in this report illustrate two different approaches to financing the OPEB liability: (1) pay-as-you-go financing, where the Town contributes only the amount needed to pay retiree benefits each year, or (2) prefunding the OPEB liability by contributing 100% of the annual required contribution (ARC) each year. Other approaches are possible and these are discussed briefly in the report.

Employee data and plan information was provided by the Town and this valuation was prepared on the assumption that the Town will continue to follow the terms of its current MOUs and on PEMHCA resolution(s) on file with CalPERS. Please review our description of the benefits described in Table 3A to be comfortable that we have summarized these provisions correctly.

We appreciate the opportunity to work on this analysis and acknowledge the efforts of the Town's staff and advisors who provided valuable information and assistance to enable us to perform this valuation. Please let us know if we can be of further assistance.

Sincerely,


Catherine L. MacLeod, FSA, EA, MAAA
Director, Health and Benefit Actuarial Services

Enclosure

'15 MAY 29 AM 10:46



Town of Colma

Actuarial Valuation of the Other
Post-Employment Benefit Programs
As of July 1, 2014

Submitted May 2015



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A. Executive Summary

This report presents the results of the July 1, 2014 actuarial valuation of the Town of Colma (the Town) other post-employment benefit (OPEB) programs. Briefly, benefits include subsidized medical and dental coverage for eligible retirees. The purpose of this valuation is to assess the OPEB liabilities and provide disclosure information as required by Statement No. 45 of the Governmental Accounting Standards Board (GASB 45).

How much the Town contributes each year affects the calculation of liabilities. "Prefunding" is the term used to describe when an agency consistently contributes an amount at least equal to the annual required contribution (ARC) each year. Contributing only the current year's retiree payments is referred to as "pay-as-you-go" financing. There are other options relating to the funding policy, including shorter amortization periods and partial pre-funding. These other options would require additional calculations not provided in this report, though we would be happy to provide illustrations at the Town's request.

Prefunding the plan generally supports use of a higher discount rate and often produces substantially lower liabilities than a pay-as-you-go financing approach. This valuation uses a discount rate of 4.0% for pay-as-you-go calculations and illustrates prefunding results using a 6.5% discount rate. Neither rate is a guarantee of future investment performance, but rather an assumption about the long term rate of return. We have selected these rates for illustrative purposes, though the ultimate selection of these rates lies with the Town.

In its financial report for the period ending June 30, 2014, the Town reported a net OPEB obligation of \$5,851,579. Exhibits presented in the body of this report are based on our understanding that the results of this July 1, 2014 valuation will be applied in determining the annual OPEB expense for the fiscal years ending June 30, 2015, 2016, and 2017.

The Town confirmed it has not yet established an irrevocable OPEB trust, though it is considering the possibility of doing so. The dollar amount of the OPEB liability and the annual required contribution depend on the level of OPEB funding. The chart below summarizes and compares results on a pay-as-you-go and prefunding basis for the fiscal year ending June 30, 2015:

Funding Approach Discount Rate	Pay-As-You-Go 4.0%	Prefunding 6.5%
Present Value of Projected Benefits	\$ 20,197,709	\$ 12,709,195
Actuarial Accrued Liability (AAL)	13,408,236	9,476,398
Actuarial value of assets	-	-
Unfunded Actuarial Accrued Liability (UAAL)	13,408,236	9,476,398
Funded Ratio	0.0%	0.0%
Annual required contribution (ARC)	\$ 1,281,226	\$ 974,546
Estimated retiree benefit payments	\$ 465,447	\$ 465,447
Estimated contribution to OPEB trust	-	509,099
Estimated total Town contributions	465,447	974,546
Projected net OPEB obligation at fiscal year end	\$ 6,626,190	\$ 5,869,482

Executive Summary (continued)

These results are shown in tables beginning on page 11. Projected results for the fiscal years ending June 30, 2016 and 2017 are also shown in these tables. Breakouts of results by group are provided in Appendices 1 and 2 and additional information to facilitate OPEB reporting in the Town's financial statements is provided in Appendix 3.

The liabilities shown in the report reflect assumptions regarding continued future employment, rates of retirement and survival, and elections by future retirees to retain coverage for themselves and their dependents. We also note that this valuation has been prepared on a closed group basis; no provision is generally made for new employees until the valuation date following their employment.

Discussion of how results compare to those from the prior valuation begins on page 6 and a description of assumption changes is provided on page 29. An actuarial valuation is, by its nature, a projection and to the extent that actual experience is not what we assumed, future results will be different. Some possible sources of future differences may include:

- A significant change in the number of covered or eligible plan members;
- A significant increase or decrease in the future medical premium rates or in the subsidy provided by the Town toward retiree medical premiums;
- Longer than expected life expectancies of retirees;
- Establishment of an irrevocable OPEB trust with Town contributions made thereto;
- A recently adopted change in Actuarial Standards of Practice, to be reflected in the next OPEB valuation, which will require recognition of the "implicit subsidy" liability arising when medical premiums for retired employees are the same as premiums for active employees. Until then, if an agency participates in a large community rated plan like CalPERS, GASB has permitted this implicit subsidy liability to be ignored (see page 4);
- Changes in the OPEB accounting standard (revisions to GASB 45), similar to changes adopted in GASB 68 for defined benefit retirement plan liabilities. Among other changes, reporting of the unfunded OPEB liability will be shifted from a footnote to the balance sheet.

Details of our valuation process and the various disclosures required by GASB 45 are provided on the succeeding pages. The date of the next actuarial valuation should not be later than July 1, 2017. If there are any significant changes in the employee data, benefits or the funding policy, please contact us to discuss whether an earlier valuation is appropriate.

Important Notices

This report is intended to be used only to present the actuarial information relating to other postemployment benefits for the Town's financial statements and to provide the annual contribution information with respect to the Town's current OPEB funding policy. The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable. We note that various issues in this report may involve legal analysis of applicable law or regulations. The Town should consult counsel on these matters; Bickmore does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the Town consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.

B. Requirements of GASB 45

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information (RSI) in the financial reports of state and local governmental employers. We understand that the Town implemented GASB 45 for the fiscal year ended June 30, 2009.

For agencies with less than 200 members covered by or eligible for plan benefits, GASB 45 requires that a valuation be prepared no less frequently than every three years. GASB 45 disclosures include the determination of an annual OPEB cost. For the first year, the annual OPEB cost is equal to the annual required contribution (ARC) as determined by the actuary.

- If the Town's OPEB contributions had been equal to the ARC each year, the net OPEB obligation would equal \$0.
- If the Town's actual contribution is less than (greater than) the ARC, then a net OPEB obligation (asset) amount is established. In subsequent years, the annual OPEB expense will reflect adjustments made to the net OPEB obligation, in addition to the ARC (see Table 1C).

GASB 45 provides for recognition of payments as contributions if they are made (a) directly to retirees or beneficiaries, (b) to an insurer, e.g., for the payment of premiums, or (c) to an OPEB fund set aside toward the cost of future benefits. Funds set aside for future benefits should be considered contributions to an OPEB plan only if the vehicle established is one that is capable of building assets that are separate from and independent of the control of the employer and legally protected from its creditors. Furthermore, the sole purpose of the assets should be to provide benefits under the plan. These conditions generally require the establishment of a legal trust. Earmarked assets or reserves may be an important step in financing future benefits, but they may not be recognized as an asset for purposes of reporting under GASB 45.

The decision whether or not to prefund, and at what level, is at the Town's discretion, as are the manner and term for paying down the unfunded actuarial accrued liability. Once a funding policy has been established, however, the Town's auditor may have an opinion as to the timing and manner of any change to such policy in future years. The level of prefunding also affects the selection of the discount rate used for valuing the liabilities.

C. Sources of OPEB Liabilities

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are:

- Medical
- Dental
- Prescription Drug
- Vision
- Life Insurance

Other possible post-employment benefits may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include vacation, sick leave¹ or COBRA benefits, which fall under other GASB accounting statements.

A direct employer payment toward the cost of OPEB is referred to as an “explicit subsidy” and these are included in the determination of OPEB liabilities. In addition, if claims experience of employees and retirees are pooled when determining premiums, the retirees pay a premium based on a pool of members that, on average, are younger and healthier. For certain types of coverage, such as medical, payment of the same premium rate results in an “implicit subsidy” of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if the retirees were insured separately. Paragraph 13.a. of GASB 45 generally requires an implicit subsidy of retiree premium rates to be valued as an OPEB liability.

Exceptions may exist when the plan is part of a “community-rated” program. Current GASB guidance² may allow an agency whose membership is a very small portion (e.g., less than 1%) of the total coverage of a multiple employer plan to reasonably conclude that any change in their group’s mix of retirees and active employees would not affect the premium rates for the plan. In those circumstances, while an implicit subsidy may exist, it is not required to be disclosed.

OPEB Obligations of the Town

The Town provides continuation of medical and dental coverage to its retiring employees. For retirees and their dependent(s) who have chosen to retain this coverage:

- The Town contributes directly to the cost of retiree medical coverage as well as dental coverage for a limited number of retirees. These benefits are described in Table 4A and liabilities have been included in this valuation.
- Employees are covered by the CalPERS medical program. The experience of public agency employer membership in this program is community-rated (“OPEB Assumption Model”, August 2012) and the Town’s membership in this program is incidental relative to the total number of members covered. As currently permitted by GASB 45², this report does not make age-related premium adjustments or compute an implicit rate subsidy for employees covered under this program.
- We believe no implicit liability exists with respect to dental benefits provided to retirees, or that it is insignificant.

¹ When a terminating employee’s unused sick leave credits are converted to provide or enhance a defined benefit OPEB, e.g., healthcare benefits, such converted sick leave credits should be valued under GASB 45.

² A change in Actuarial Standards of Practice was recently adopted and a new GASB Statement for reporting of OPEB liabilities is under development. One important change is the elimination of the exception for disclosing the implicit subsidy liability for community rated plans. These changes could significantly impact the OPEB liability to be reported by the Town in future years.

D. Valuation Process

The valuation has been based on employee census data initially submitted to us by the Town in March 2015 and clarified in various related communications. Summaries of that data are provided in Table 3. While the individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the Town as to its accuracy. A summary of the benefits provided under the Plan is provided in Table 4, based on information supplied to Bickmore by the Town. The valuation described below has been performed in accordance with the actuarial methods and assumptions described in Table 5.

In the specific development of the projected benefit values and liabilities, we first determine an expected premium or benefit stream over the employee's future retirement. These projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected date(s) when benefits will end. We then apply assumptions regarding the following:

- The probability that each individual employee will or will not continue in service with the Town to receive benefits.
- To the extent assumed to retire from the Town, the probability of when such retirement will occur for each retiree, based on current age, service and employee type; and
- The likelihood that future retirees will or will not elect retiree coverage (and benefits) for themselves and/or their dependents.

We then calculate a present value of these benefits by discounting the value of each future expected benefit payment, multiplied by the assumed expectation that it will be paid, back to the valuation date using the discount rate. These benefit projections and liabilities have a very long time horizon; final payments for currently active employees may not be made for 65 years or more.

The resulting present value for each employee is allocated as a level percent of payroll each year over the employee's career using the entry age normal cost method and the amounts for each individual are then summed to get the results for the entire plan. This creates a cost expected to increase each year as payroll increases. Amounts attributed to prior fiscal years form the "actuarial accrued liability" (AAL). The amount of future OPEB cost allocated for active employees in the current year is referred to as the "normal cost". The remaining active cost to be assigned to future years is called the "present value of future normal costs". In summary:

Actuarial Accrued Liability	Past Years' Costs
<i>plus</i> Normal Cost	Current Year's Cost
<u><i>plus</i> Present Value of Future Normal Costs</u>	<u>Future Years' Costs</u>
<i>equals</i> Present Value of Projected Benefits	Total Benefit Costs

Where contributions have been made to an irrevocable OPEB trust, the accumulated value of trust assets is applied to offset the AAL. It is our understanding that the Town's plans have not yet been funded and no assets have been set aside in an irrevocable trust as of the valuation date. The portion of the AAL not covered by assets is referred to as the unfunded actuarial accrued liability (UAAL).

E. Basic Valuation Results

The following chart compares the results of the July 1, 2014 valuation of OPEB liabilities to the results of the July 1, 2011 valuation.

Valuation date	Pay-As-You-Go Basis		Prefunding
	7/1/2011	7/1/2014	7/1/2014
Discount rate	4.00%	4.00%	6.50%
Number of Covered Employees			
Actives	39	38	38
Retirees	18	27	27
Total Participants	57	65	65
Actuarial Present Value of Projected Benefits			
Actives	Not Provided	\$ 11,883,672	6,563,507
Retirees	6,239,837	8,314,037	6,145,688
Total APVPB	Not Provided	20,197,709	12,709,195
Actuarial Accrued Liability (AAL)			
Actives	8,476,446	5,094,199	3,330,710
Retirees	6,239,837	8,314,037	6,145,688
Total AAL	14,716,283	13,408,236	9,476,398
Actuarial Value of Assets	-	-	-
Unfunded AAL (UAAL)	14,716,283	13,408,236	9,476,398
Normal Cost	658,907	625,542	363,918
Benefit Payments			
Actives (in retirement)	-	-	-
Retirees	298,384	465,447	465,447
Total	298,384	465,447	465,447

The funded ratio (the ratio of the Actuarial Value of Assets divided by the Actuarial Accrued Liability) is 0.0% as of July 1, 2014. Covered payroll as of July 1, 2014 was reported to be \$3,610,247. The Unfunded Actuarial Accrued Liability, expressed as a percentage of payroll as of July 1, 2014, is 371.4% on a pay-as-you-go basis and 262.5% on a prefunding basis.

Changes Since the Prior Valuation

While Bickmore did not prepare the prior valuation for the Town, it is generally the case that OPEB liabilities tend to increase over time as active employees get closer to the date their benefits are expected to begin. Given the uncertainties involved and the long term nature of these projections, the actuary's prior assumptions are likely never to be exactly realized. Nonetheless, it is helpful to review why results might be different than anticipated.

In comparing results shown in the exhibit above, we can see that the Unfunded Actuarial Accrued Liability (UAAL), developed on a pay-as-you-go basis, decreased by about \$1,308,000 between July 1, 2011 and July 1, 2014. From our review of the prior valuation

Basic Valuation Results (concluded)

report, we see that the UAAL on July 1, 2014 was expected to *increase* by \$2,944,000 from new costs accrued for active employees and interest accrued on future benefits, less retiree benefits expected to be paid. Thus, the actual UAAL is \$4,252,000 less than expected, primarily a combined result of plan experience and various assumption changes.

Plan experience refers to differences between what was assumed in the prior valuation and what actually occurred over the years between valuation dates. This includes things such as differences in the timing or frequency of employee terminations and retirements, retiree deaths, or premiums higher or lower than assumed.

Changes which would have affected the valuation results include:

- *Medical trend:* We assumed slightly higher increases in medical premiums between 2016 and 2022 and slightly lower rates in the long term. See "Healthcare Trend" in Table 4. We made no change to the assumed future increases in dental premiums.
- We used the same rates of termination, disability, retirement and mortality as in the 2011 valuation, except in the following instances:
 - *Mortality:* We modified the mortality assumption for police employees prior to retirement and we projected mortality for all individuals to improve over time (i.e., to result in longer life expectancies in the future). We also used somewhat higher mortality for disabled retirees.
 - *Disability:* We included some possibility for disability retirement for miscellaneous employees.
- *Spouse coverage for future retirees:* Rather than assume the current marital status and spouse age would continue into retirement, we assumed 85% of future retirees would be married and would cover their spouse under the plan and assumed husbands would be 3 years older than wives. We continue to assume actual spouse coverage data for current retirees.
- *Coverage of dependent children:* Rather than a 4% load of the otherwise existing liability, (a) for existing retirees, we assumed coverage for dependent children would continue until the youngest covered dependent reaches age 26 and (b) for future retirees, we assumed that 40% would cover at least one dependent child until the retiree reaches age 65, based on a review of current retiree data.
- *New employees:* Actuarial valuations prepared for GASB 45 reporting purposes are "closed"; they do not anticipate costs for new employees until after those employees are hired. This valuation includes liabilities accumulated between 0 and 3 years for employees hired after July 2011 and prior to July 2014.

Because we did not prepare the 2011 valuation and it was out of the scope of our current assignment to re-create it, we did not attempt to quantify all of the changes above. However, based on our general understanding of the changes over this period, it is our sense that plan experience was quite favorable because increases in premium rates (particularly Supplemental Medicare premiums) were significantly lower than projected over this period. In addition, the change in future medical trend rates is expected to have lowered the projected OPEB liability as well.

F. Funding Policy

The specific calculation of the ARC and annual OPEB expense for an employer depends on how much the employer contributes. Funding levels can generally be categorized as:

1. *Prefunding* - contributing an amount greater than or equal to the ARC each year. Prefunding generally allows the employer to have the liability calculated using a higher discount rate. Prefunding results are illustrated using a 6.5% discount rate in Tables 2A, 2B, 2C and 2D.
2. *Pay-As-You-Go financing* – contributing only the amounts needed to pay current retiree benefits generally requires a lower discount rate, such as the 4.0% rate assumed in this valuation. These results are shown in Tables 1A, 1B, 1C and 1D.
3. *Partial prefunding* – contributing more than the current year's retiree payments but less than 100% of the ARC; requires that liabilities be developed using a discount rate that "blends" the relative portions of benefits that are prefunded and those not.

Determination of the ARC

The Annual Required Contribution (ARC) consists of two basic components, which have been adjusted with interest to the Town's fiscal year end:

- The amounts attributed to service performed in the current fiscal year (the normal cost) and
- Amortization of the unfunded actuarial accrued liability (UAAL).

ARCs for each of the fiscal years ending June 30, 2015, June 30, 2016 and June 30, 2017 are developed in Tables 1A, 1B and 1C (pay-as-you-go basis) and Tables 2A, 2B and 2C (prefunding basis).

Decisions Affecting the Amortization Payment

The period and method for amortizing the AAL can significantly affect the ARC. GASB 45:

- Requires a maximum amortization period of 30 years and requires no minimum amortization period (except 10 years for certain actuarial gains). Immediate full funding of the liability is also permitted.
- Allows amortization payments to be determined (a) as a level percentage of payroll, designed to increase over time as payroll increases, or (b) as a level dollar amount much like a conventional mortgage, so that this component of the ARC does not increase over time. Where a plan is closed and has no ongoing payroll base, a level percent of payroll basis is not permitted.
- Allows the amortization period to decrease annually by one year (closed basis) or to be maintained at the same number of years (open basis).

Funding Policy Illustrated in This Report

The Town's current funding policy includes amortization of the unfunded AAL over a closed 30-year period initially effective July 1, 2008; the remaining period applicable in determining the ARC for the fiscal year ending June 30, 2015 is 24 years. Amortization payments are determined on a level percent of pay basis. Note that on a pay-as-you-go basis, this amortization of the UAAL will increase, rather than decrease, over time.

G. Choice of Actuarial Funding Method and Assumptions

The “ultimate real cost” of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These expenditures are dependent only on the terms of the plan and the administrative arrangements adopted, and as such are not affected by the actuarial funding method. The actuarial funding method attempts to spread recognition of these expected costs on a level basis over the life of the plan, and as such sets the “incidence of cost”. Methods that produce higher initial annual (prefunding) costs will produce lower annual costs later. Conversely, methods that produce lower initial costs will produce higher annual costs later relative to the other methods. GASB 45 allows the use of any of six actuarial funding methods; a brief description of each is in the glossary.

Factors Impacting the Selection of Funding Method

While the goal of GASB 45 is to match recognition of retiree medical expense with the periods during which the benefit is earned, the funding methods differ because they focus on different financial measures in attempting to level the incidence of cost. Appropriate selection of a funding method contributes to creating intergenerational equity between generations of taxpayers. The impact of potential new employees entering the plan may also affect selection of a funding method, though this is not a factor in this plan.

We believe it is most appropriate for the plan sponsor to adopt a theory of funding and consistently apply the funding method representing that theory. This valuation was prepared using the entry age normal cost method with normal cost determined on a level percent of pay basis. The entry age normal cost method often produces initial contributions between those of the other more common methods and is generally regarded by pension actuaries as the most stable of the funding methods and is one of the most commonly used methods for GASB 45 compliance.

Factors Affecting the Selection of Assumptions

Special considerations apply to the selection of actuarial funding methods and assumptions for the Town. The demographic assumptions (e.g., rates of retirement, disability, termination and mortality) used in this report were chosen, for the most part, to be the same as the actuarial assumptions used for the most recent actuarial valuation of the retirement plans covering Town employees. Other assumptions were selected based on demonstrated plan experience and/or our best estimate of expected future experience. Several of these assumptions were updated since the last valuation was prepared (see pages 7 and 29).

In selecting an appropriate discount rate, GASB states that the discount rate should be based on the expected long-term yield of investments used to finance the benefits. The Town approved calculation of liabilities on a pay-as-you-go basis using a 4.0% discount rate, the same rate used in the prior valuation. Since no OPEB trust has yet been established, for illustrative purposes, we have used a 6.5% discount rate in developing results on a funded basis. Whether or not this 6.5% rate proves to be appropriate or not will depend on the particular investments and asset allocation strategy selected should the Town decide to establish an irrevocable OPEB trust. We are happy to provide results at another discount rate if requested.

H. Certification

This report presents the results of our actuarial valuation of the other post employment benefits provided by the Town of Colma. The purpose of this valuation was to provide the actuarial information required for the Town's reporting under Statement 45 of the Governmental Accounting Standards Board. The calculations were focused on determining the plan's funded status as of the valuation date, developing the Annual Required Contribution and projecting the Net OPEB Obligations for the years to which this report is expected to be applied.

We certify that this report has been prepared in accordance with our understanding of GASB 45. To the best of our knowledge, the report is complete and accurate, based upon the data and plan provisions provided to us by the Town. We believe the assumptions and method used are reasonable and appropriate for purposes of the financial reporting required by GASB 45. The results may not be appropriate for other purposes.

Each of the undersigned individuals is a Fellow in the Society of Actuaries and Member of the American Academy of Actuaries who satisfies the Academy Qualification Standards for rendering this opinion.

Signed: May 25, 2015



Catherine L. MacLeod, FSA, FCA, EA, MAAA



J. Kevin Watts, FSA, MAAA

Table 1A
Summary of Valuation Results
Pay-As-You-Go Basis

The following summarizes the results of our valuation of OPEB liabilities for the Town calculated under GASB 45 for the fiscal year ending June 30, 2015 as well as projected amounts for the fiscal year ending June 30, 2016 and June 30, 2017.

Valuation date	Pay-As-You-Go Basis		
	7/1/2014		
For fiscal year beginning	7/1/2014	7/1/2015	7/1/2016
For fiscal year ending	6/30/2015	6/30/2016	6/30/2017
Expected long term rate of return on assets			
Discount rate	4.00%	4.00%	4.00%
Number of Covered Employees*			
Actives	38	38	38
Retirees	27	27	27
Total Participants	65	65	65
Actuarial Present Value of Projected Benefits			
Actives	\$ 11,883,672	\$ 12,328,382	\$ 12,764,335
Retirees	8,314,037	8,181,151	8,044,309
Total APVPB	20,197,709	20,509,533	20,808,644
Actuarial Accrued Liability (AAL)			
Actives	5,094,199	5,917,894	6,769,135
Retirees	8,314,037	8,181,151	8,044,309
Total AAL	13,408,236	14,099,045	14,813,444
Actuarial Value of Assets	-	-	-
Unfunded AAL (UAAL)	13,408,236	14,099,045	14,813,444
Normal Cost	625,542	645,872	666,863
Benefit Payments			
Actives (in retirement)	-	57,182	80,644
Retirees	465,447	464,088	463,616
Total	465,447	521,270	544,260

* The numbers of active employees and retirees shown above are as of the valuation date and are not necessarily the number expected in the following years. Because this valuation has been prepared on a closed group basis, no potential future employees are included and, based on assumptions outlined in Table 4, we recognize the possibility that active employees may leave employment, some may retire and elect benefits and coverage for some of the retired employees may cease.

Table 1B
Calculation of the Annual Required Contribution
Pay-As-You-Go Basis

The following exhibit calculates the amortization payments and the annual required contribution (ARC) on a pay-as-you-go basis for the fiscal years ending June 30, 2015, June 30, 2016 and June 30, 2017.

Fiscal Year End	Pay-As-You-Go Basis		
	6/30/2015	6/30/2016	6/30/2017
Funding Policy			
Discount rate	4.00%	4.00%	4.00%
Amortization method	Level % of Pay	Level % of Pay	Level % of Pay
Initial amortization period (in years)	30	30	30
Remaining period (in years)	24	23	22
Determination of Amortization Payment			
UAAL	\$ 13,408,236	\$ 14,099,045	\$ 14,813,444
Factor	22.1110	21.2644	20.4116
Payment	606,406	663,037	725,738
Annual Required Contribution (ARC)			
Normal Cost	625,542	645,872	666,863
Amortization of UAAL	606,406	663,037	725,738
Interest to 06/30	49,278	52,356	55,704
Total ARC at fiscal year end	1,281,226	1,361,265	1,448,305

While the following is not intended to be used to determine the normal cost or ARC in future years, this information may be of value for planning purposes:

Valuation date	7/1/2014		
Fiscal Year End	6/30/2015	6/30/2016	6/30/2017
Projected covered payroll	\$ 3,610,247	\$ 3,727,580	\$ 3,848,726
Normal Cost as a percent of payroll	17.3%	17.3%	17.3%
ARC as a percent of payroll	35.5%	36.5%	37.6%
ARC per active ee	33,716	35,823	38,113

Table 1C
Expected OPEB Disclosures
Pay-As-You-Go Basis

The exhibit below develops the annual OPEB expense, estimates the expected OPEB contributions and projects the net OPEB obligation for the fiscal years ending June 30, 2015, June 30, 2016 and June 30, 2017. The calculations assume the Town continues to follow the pay-as-you-go funding approach outlined on the prior page.

Fiscal Year End	Pay-As-You-Go Basis		
	6/30/2015	6/30/2016	6/30/2017
1. Calculation of the Annual OPEB Expense			
a. ARC for current fiscal year	\$ 1,281,226	\$ 1,361,265	\$ 1,448,305
b. Interest on Net OPEB Obligation (Asset) at beginning of year	234,063	265,048	296,286
c. Adjustment to the ARC	(275,231)	(324,075)	(377,406)
d. Annual OPEB Expense (a. + b. + c.)	1,240,058	1,302,238	1,367,185
2. Calculation of Expected Contribution			
a. Estimated payments on behalf of retirees	465,447	521,270	544,260
b. Estimated contribution to OPEB trust	-	-	-
c. Total Expected Employer Contribution	465,447	521,270	544,260
3. Change in Net OPEB Obligation (1.d. minus 2.c.)	774,611	780,968	822,925
Net OPEB Obligation (Asset), beginning of fiscal year	5,851,579	6,626,190	7,407,158
Net OPEB Obligation (Asset) at fiscal year end	6,626,190	7,407,158	8,230,083

Please note that the expected payments to retirees shown in item 2.a. above are projections and should be replaced with the actual payments in order to determine the accurate end of year OPEB obligation.

Table 2A
Summary of Valuation Results
Prefunding Basis

The following summarizes the results of our valuation of OPEB liabilities for the Town calculated under GASB 45 for the fiscal year ending June 30, 2015 as well as projected amounts for the fiscal year ending June 30, 2016 and June 30, 2017.

Valuation date	Prefunding Basis		
	7/1/2014		
For fiscal year beginning	7/1/2014	7/1/2015	7/1/2016
For fiscal year ending	6/30/2015	6/30/2016	6/30/2017
Expected long term rate of return on assets			
Discount rate	6.50%	6.50%	6.50%
Number of Covered Employees*			
Actives	38	38	38
Retirees	27	27	27
Total Participants	65	65	65
Actuarial Present Value of Projected Benefits			
Actives	\$ 6,563,507	\$ 6,959,498	\$ 7,354,683
Retirees	6,145,688	6,079,711	6,010,804
Total APVPB	12,709,195	13,039,209	13,365,487
Actuarial Accrued Liability (AAL)			
Actives	3,330,710	3,904,142	4,500,898
Retirees	6,145,688	6,079,711	6,010,804
Total AAL	9,476,398	9,983,853	10,511,702
Actuarial Value of Assets	-	509,099	1,025,185
Unfunded AAL (UAAL)	9,476,398	9,474,754	9,486,517
Normal Cost	363,918	375,745	387,957
Benefit Payments			
Actives (in retirement)	-	57,182	80,644
Retirees	465,447	464,088	463,616
Total	465,447	521,270	544,260

Table 2B
Calculation of the Annual Required Contribution
Prefunding Basis

The following exhibit calculates the amortization payments and the annual required contribution (ARC) on a prefunding basis for the fiscal years ending June 30, 2015, June 30, 2016 and June 30, 2017.

Fiscal Year End	Prefunding Basis		
	6/30/2015	6/30/2016	6/30/2017
Funding Policy			
Discount rate	6.50%	6.50%	6.50%
Amortization method	Level % of Pay	Level % of Pay	Level % of Pay
Initial amortization period (in years)	30	30	30
Remaining period (in years)	24	23	22
Determination of Amortization Payment			
UAAL	\$ 9,476,398	\$ 9,474,754	\$ 9,486,517
Factor	17.1939	16.7036	16.1979
Payment	551,149	567,227	585,662
Annual Required Contribution (ARC)			
Normal Cost	363,918	375,745	387,957
Amortization of UAAL	551,149	567,227	585,662
Interest to 06/30	59,479	61,293	63,285
Total ARC at fiscal year end	974,546	1,004,265	1,036,904

While the following is not intended to be used to determine the normal cost or ARC in future years, this information may be of value for planning purposes:

Valuation date	7/1/2014		
Fiscal Year End	6/30/2015	6/30/2016	6/30/2017
Projected covered payroll	\$ 3,610,247	\$ 3,727,580	\$ 3,848,726
Normal Cost as a percent of payroll	10.1%	10.1%	10.1%
ARC as a percent of payroll	27.0%	26.9%	26.9%
ARC per active ee	25,646	26,428	27,287

Table 2C
Expected OPEB Disclosures
Prefunding Basis

The exhibit below develops the annual OPEB expense, estimates the expected OPEB contributions and projects the net OPEB obligation for the fiscal years ending June 30, 2015, June 30, 2016 and June 30, 2017. The calculations assume the Town continues to follow the prefunding approach outlined on the prior page.

Fiscal Year End	Prefunding Basis		
	6/30/2015	6/30/2016	6/30/2017
1. Calculation of the Annual OPEB Expense			
a. ARC for current fiscal year	\$ 974,546	\$ 1,004,265	\$ 1,036,904
b. Interest on Net OPEB Obligation (Asset) at beginning of year	380,353	381,516	381,990
c. Adjustment to the ARC	(362,450)	(374,230)	(386,392)
d. Annual OPEB Expense (a. + b. + c.)	992,449	1,011,551	1,032,502
2. Calculation of Expected Contribution			
a. Estimated payments on behalf of retirees	465,447	521,270	544,260
b. Estimated contribution to OPEB trust	509,099	482,995	492,644
c. Total Expected Employer Contribution	974,546	1,004,265	1,036,904
3. Change in Net OPEB Obligation (1.d. minus 2.c.)	17,903	7,286	(4,402)
Net OPEB Obligation (Asset), beginning of fiscal year	5,851,579	5,869,482	5,876,768
Net OPEB Obligation (Asset) at fiscal year end	5,869,482	5,876,768	5,872,366

Please note that the expected payments to retirees shown in item 2.a. above are projections and should be replaced with the actual payments in order to determine the remaining contribution to go to the OPEB trust in order to ensure total OPEB contributions are at least equal to 100% of the ARC each year.

Table 3
Summary of Employee Data

The Town reported 38 active employees; of these, 36 are currently participating in the medical program while 2 employees were waiving coverage as of the valuation date. Age and service information for the reported individuals is provided below:

Distribution of Benefits-Eligible Active Employees								
Current Age	Years of Service						Total	Percent
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 & Up		
Under 25	1						1	3%
25 to 29	2	1					3	8%
30 to 34	1	1	4	2			8	21%
35 to 39	1	1	1	2			5	13%
40 to 44		1		1	2		4	11%
45 to 49		2	2	2	1	1	8	21%
50 to 54			1		1	1	3	8%
55 to 59			1	1		1	3	8%
60 to 64			2			1	3	8%
65 to 69							0	0%
70 & Up							0	0%
Total	5	6	11	8	4	4	38	100%
Percent	13%	16%	29%	21%	11%	11%	100%	

	July 2011 Valuation	July 2014 Valuation
Annual Covered Payroll	Not Provided	\$3,610,247
Average Attained Age for Actives	Not Provided	42.8
Average Years of Service	Not Provided	9.5

There are 26 retirees and 1 surviving spouse currently receiving benefits, whose ages are summarized in the chart below.

This chart summarizes the number of active and retired employees included in each of the Town's 3 OPEB valuations.

Retirees by Age		
Current Age	Number	Percent
Below 50	2	7%
50 to 54	4	15%
55 to 59	4	15%
60 to 64	6	22%
65 to 69	8	30%
70 to 74	1	4%
75 to 79	2	7%
80 & up	0	0%
Total	27	100%
Average Attained Age for Retirees:		61.3

Employee Counts on Valuation Dates		
As of:	Actives	Retirees
July 1, 2008	40	17
July 1, 2011	39	18
July 1, 2014	38	27

While the total number of active employees has decreased by only 1 person over the past 3 years, the number of covered retirees has increased by 9 (50%) over the same period.

**Table 3- Summary of Employee Data
(Continued)**

The chart reconciles the number of individuals included in the July 1, 2011 with those included in the July 1, 2014 valuation:

Town of Colma: Reconciliation of Plan Members Between Valuation Dates						
Status	Covered Actives	Waiving Actives	Covered Service Retirees	Covered Disabled Retirees	Covered Surviving Spouses	Total
Number reported as of June 30, 2011	39	1	9	8	1	58
New employees	9	1				10
Terminated employees	(3)					(3)
New retiree, elected coverage	(9)		6	3		0
New retiree, waiving coverage	0					0
Number reported as of July 1, 2014	36	2	15	11	1	65

The numbers of active and retired employees in each of the 4 employee groups are shown in the following chart:

Participants by Group			
Group	Actives	Retired	Total
Dispatchers	4	2	6
Elected Officials	5	3	8
Misc/Police Management	14	13	27
POA	15	9	24
Total	38	27	65

The OPEB provided by the Town varies based on date hired, employee group and/or whether or not an employee has voluntarily elected to switch to a different benefit program. The chart below shows the current numbers of active and retired employees at their maximum potential OPEB level.

Counts for Various Benefit Levels				
Benefit Code	Benefit Level	Actives	Retired	Total
A	100% coverage (all levels)	28	27	55
B	100% coverage up to Bay area cap	2	0	2
C	Benefit Code A w/ PEMHCA Vesting	2	0	2
D	Benefit Code B w/ PEMHCA Vesting	6	0	6
	Total	38	27	65

**Table 3- Summary of Employee Data
(Concluded)**

The chart below summarizes the current medical plan elections. While Blue Shield Access and Kaiser have the strongest following, a significant number of current retirees are covered by the PERS Care plan.

Participants by Medical Plan				
Medical Plan	Actives	Pre-65 Retirees	Post-65 Retirees	Total
Anthem HMO Traditional Bay Area	3	-	-	3
Blue Shield Access+ HMO Bay Area	15	7	5	27
Blue Shield Access+ HMO Sacramento Area	1	-	-	1
Kaiser HMO Bay Area	14	1	3	18
Kaiser HMO Sacramento Area	-	-	1	1
PERS Care PPO Bay Area	2	5	2	9
PERS Care PPO OOS	-	1	-	1
PERS Care PPO SoCal Area	-	1	-	1
PERS Choice PPO Bay Area	1	-	-	1
PERS Choice PPO OOS	-	1	-	1
Waived	2	-	-	2
Total	38	16	11	65

Table 4A Summary of Retiree Benefit Provisions

OPEB provided: Retiree medical and dental coverage.

Access to coverage: Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA).

- This coverage requires the employee to satisfy the requirements for retirement under CalPERS, which requires attainment of age 50 (age 52, if a new miscellaneous member on or after January 1, 2013) with 5 years of State or public agency service or approved disability retirement.
- If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement or during any future open enrollment period.
- Coverage may be continued at the retiree's option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage.
- The employee must commence his or her retirement warrant within 120 days of terminating employment with the Town to be eligible to continue medical coverage through the Town and be entitled to the employer subsidy described below. *Note that this requirement is waived for those covered by PEMHCA vesting resolutions if the employee leaves Town employment with 20 or more years of PERS service.*

Medical Benefits Provided: As a PEMHCA employer, the Town is obligated to contribute toward the cost of retiree medical coverage for the retiree's lifetime or until coverage is discontinued. The Town's PEMHCA resolutions and other employment agreements describe the benefits provided. Benefits vary by employee group and/or hire date as follows:

- Benefit A: 100% of medical premiums, regardless of coverage level or plan. This benefit applies to:
 - General Employees hired before July 1, 2012
 - Peace Officers Association Employees hired before June 1, 2008
 - Police Communications/Records Association Employees hired before June 1, 2010.
- Benefit B: 100% of medical premiums, up to the 2nd highest CalPERS Bay Area rate for the applicable plan type (Basic, Supplemental or Combination) and coverage level (e.g., single, two-party or family). This benefit applies to:
 - Peace Officers Association Employees hired on or after June 1, 2008 but before July 1, 2012.
 - Police Communications/Records Association Employees hired on or after June 1, 2010 but before July 1, 2012.
- Benefit C: The *lesser of* (1) the total monthly premium and (2) the vested percentage of *greater of* the total monthly premium or the PEMHCA 100/90 cap (which varies by coverage level). This benefit applies to:
 - General Employees hired on or after July 1, 2012

Table 4 – Summary of Retiree Benefit Provisions (concluded)

- Benefit D: The *lesser of* (1) the Benefit B amount and (2) the vested percentage of *greater of* the Benefit B amount or the PEMHCA 100/90 cap (which varies by coverage level). This benefit applies to:
 - Peace Officers Association Employees hired on or after July 1, 2012
 - Police Communications/Records Association Employees hired on or after July 1, 2012

The “100/90” vesting formula caps for 2015 are \$655 (single), \$1,246 (two-party) and \$1,605 (family). The vesting percent applicable to Benefit C or D is based on years of CalPERS membership, as shown in the table below, with a minimum of 5 years of Town service to be vested. *The service requirement is waived for a disability retirement.*

Years of PERS Service	Vested Percent	Years of PERS Service	Vested Percent
Less than 10	0%	15	75%
10	50%	16	80%
11	55%	17	85%
12	60%	18	90%
13	65%	19	95%
14	70%	20 or more	100%

Dental Benefits Provided: The Town pays 100% of the dental premium for those described below. The current dental premium is a composite rate of \$188.20 per month.

- General employees hired before May 1, 2010, with the exception of Elected Officials
- Elected Officials hired before January 1, 1995
- Peace Officers Association Employees hired before June 1, 2008
- Police Communications/Records Association Employees hired before June 1, 2010

Current premium rates: The 2015 CalPERS monthly medical premiums in the Bay Area region are shown in the table below. Other area rates may have been used in the valuation, but not listed here. The additional CalPERS administration fee is assumed to be expensed each year and has not been projected as an OPEB liability in this valuation. Bolded rates shown below are the 2nd highest plan rates, used as the caps for Benefits B & D above.

Bay Area 2015 Health Plan Rates						
Plan	Actives and Pre-Med Retirees			Medicare Eligible		
	Ee Only	Ee & 1	Ee & 2+	Ee Only	Ee & 1	Ee & 2+
Anthem HMO Select HMO	\$ 662.41	\$ 1,324.82	\$ 1,722.27	\$ 445.38	\$ 890.76	\$ 1,288.21
Anthem HMO Traditional HMO	827.57	1,655.14	2,151.68	445.38	890.76	1,387.30
Blue Shield Access+ HMO	928.87	1,857.74	2,415.06	352.63	705.26	1,262.58
Blue Shield NetValue HMO	870.60	1,741.20	2,263.56	352.63	705.26	1,227.62
Kaiser HMO	714.45	1,428.90	1,857.57	295.51	591.02	1,019.69
PERS Choice PPO	700.84	1,401.68	1,822.18	339.47	678.94	1,099.44
PERSCare PPO	775.08	1,550.16	2,015.21	368.76	737.52	1,202.57
PORAC Association Plan	675.00	1,292.00	1,642.00	402.00	802.00	1,152.00

Table 4B

General CalPERS Annuitant Eligibility Provisions

The content of this section has been drawn from Section C, Summary of Plan Provisions, of the State of California OPEB Valuation as of June 30, 2014, issued December 2014, to the State Controller from Gabriel Roeder & Smith. It is provided here as a brief summary of general annuitant and survivor coverage.

Health Care Coverage

Retired Employees

A member is eligible to enroll in a CalPERS health plan if he or she retires within 120 days of separation from employment and receives a monthly retirement allowance. If the member meets this requirement, he or she may continue his or her enrollment at retirement, enroll within 60 days of retirement, or enroll during any Open Enrollment period. If a member is currently enrolled in a CalPERS health plan and wants to continue enrollment into retirement, the employee will notify CalPERS and the member's coverage will continue into retirement.

Eligibility Exceptions: Certain family members are not eligible for CalPERS health benefits:

- Children age 26 or older
- Children's spouses
- Former spouses
- Disabled children over age 26 who were never enrolled or were deleted from coverage
- Grandparents
- Parents
- Children of former spouses
- Other relatives

Coordination with Medicare

CalPERS retired members who qualify for premium-free Part A, either on their own or through a spouse (current, former, or deceased), must sign up for Part B as soon as they qualify for Part A. A member must then enroll in a CalPERS sponsored Medicare plan. The CalPERS-sponsored Medicare plan will pay for costs not paid by Medicare, by coordinating benefits.

Survivors of an Annuitant

If a CalPERS annuitant satisfied the requirement to retire within 120 days of separation, the survivor may be eligible to enroll within 60 days of the annuitant's death or during any future Open Enrollment period. Note: A survivor cannot add any new dependents; only dependents that were enrolled or eligible to enroll at the time of the member's death qualify for benefits.

Surviving registered domestic partners who are receiving a monthly annuity as a surviving beneficiary of a deceased employee or annuitant on or after January 1, 2002, are eligible to continue coverage if currently enrolled, enroll within 60 days of the domestic partner's death, or enroll during any future Open Enrollment period.

Surviving enrolled family members who do not qualify to continue their current coverage are eligible for continuation coverage under COBRA.

Table 5
Actuarial Methods and Assumptions

Valuation Date	July 1, 2014
Funding Method	Entry Age Normal Cost, level percent of pay ³
Asset Valuation Method	Market value of assets (\$0; no OPEB trust has been established)
Discount Rate	4.0% for pay-as-you-go; 6.5% for prefunding
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Salary Increase	3.25% per year, used only to allocate the cost of benefits between service years
Assumed Increase for Amortization Payments	3.25% per year where determined on a percent of pay basis
General Inflation Rate	3.0% per year

The demographic actuarial assumptions used in this valuation are based on the (demographic) experience study of the California Public Employees Retirement System using data from 1997 to 2007. Rates for selected age and service are shown below and on the following pages.

Mortality Before Retirement Mortality rates in each of the tables below were projected by applying Scale AA on a fully generational basis.

CalPERS Public Agency Miscellaneous Non-Industrial Deaths only			CalPERS Public Agency Police & Fire Combined Industrial & Non-Industrial Deaths		
Age	Male	Female	Age	Male	Female
15	0.00045	0.00006	15	0.00045	0.00006
20	0.00047	0.00016	20	0.00050	0.00019
30	0.00053	0.00036	30	0.00063	0.00046
40	0.00087	0.00065	40	0.00100	0.00078
50	0.00176	0.00126	50	0.00191	0.00141
60	0.00395	0.00266	60	0.00412	0.00283
70	0.00914	0.00649	70	0.00933	0.00668
80	0.01527	0.01108	80	0.01548	0.01129

³ The level percent of pay aspect of the funding method refers to how the normal cost is determined. Use of level percent of pay cost allocations in the funding method is separate from and has no effect on a decision regarding use of a level percent of pay or level dollar basis for determining amortization payments.

Table 5 - Actuarial Methods and Assumptions (continued)

Mortality After Retirement Mortality rates in each of the tables below were projected by applying Scale AA on a fully generational basis.

Healthy Lives			Disabled Miscellaneous		
CalPERS Public Agency Miscellaneous, Police & Fire Post Retirement Mortality Disabled Lives (continued)			CalPERS Public Agency Disabled Miscellaneous Post Retirement Mortality		
Age	Male	Female	Age	Male	Female
40	0.00093	0.00062	20	0.00664	0.00478
50	0.00239	0.00125	30	0.00790	0.00512
60	0.00720	0.00431	40	0.01666	0.00674
70	0.01675	0.01244	50	0.01632	0.01245
80	0.05270	0.03749	60	0.02293	0.01628
90	0.16747	0.12404	70	0.03870	0.03019
100	0.34551	0.31876	80	0.08388	0.05555
110	1.00000	1.00000	90	0.21554	0.14949

Disabled Police

CalPERS Public Agency Disabled Police Post Retirement Mortality		
Age	Male	Female
20	0.00230	0.00181
30	0.00227	0.00188
40	0.00272	0.00224
50	0.00503	0.00401
60	0.00845	0.00835
70	0.02304	0.01771
80	0.06984	0.04569
90	0.16774	0.13822

Termination Rates

For miscellaneous employees hired before July 1, 2012: sum of CalPERS Terminated Refund and Terminated Vested rates for miscellaneous employees – Illustrative rates

Attained Age	Years of Service					
	0	3	5	10	15	20
15	0.1812	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1742	0.1193	0.0946	0.0000	0.0000	0.0000
25	0.1674	0.1125	0.0868	0.0749	0.0000	0.0000
30	0.1606	0.1055	0.0790	0.0668	0.0581	0.0000
35	0.1537	0.0987	0.0711	0.0587	0.0503	0.0450
40	0.1468	0.0919	0.0632	0.0507	0.0424	0.0370
45	0.1400	0.0849	0.0554	0.0427	0.0347	0.0290

**Table 5 - Actuarial Methods and Assumptions
(Continued)**

Termination Rates
(concluded)

For miscellaneous employees hired on or after July 1, 2012: sum of Terminated Refund and Terminated Vested rates for miscellaneous employees until 20 years of service; refund only rates after 20 years – Illustrative Rates

Attained Age	Years of Service					
	0	5	10	20	25	30
15	0.1812	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1742	0.0946	0.0000	0.0000	0.0000	0.0000
25	0.1674	0.0868	0.0749	0.0000	0.0000	0.0000
30	0.1606	0.0790	0.0668	0.0000	0.0000	0.0000
35	0.1537	0.0711	0.0587	0.0045	0.0000	0.0000
40	0.1468	0.0632	0.0507	0.0037	0.0024	0.0000
45	0.1400	0.0554	0.0427	0.0029	0.0017	0.0011

For safety employees hired before July 1, 2012: sum of CalPERS Terminated Refund and Terminated Vested rates for police officers – Illustrative rates

Attained Age	Years of Service					
	0	3	5	10	15	20
15	0.1013	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1013	0.0258	0.0249	0.0000	0.0000	0.0000
25	0.1013	0.0258	0.0249	0.0179	0.0000	0.0000
30	0.1013	0.0258	0.0249	0.0179	0.0109	0.0000
35	0.1013	0.0258	0.0249	0.0179	0.0109	0.0082
40	0.1013	0.0258	0.0249	0.0179	0.0109	0.0082
45	0.1013	0.0258	0.0249	0.0179	0.0109	0.0082

For safety employees hired on or after July 1, 2012: sum of Terminated Refund and Terminated Vested rates for police officers until 20 years of service; refund only rates after 20 years – Illustrative Rates

Attained Age	Years of Service					
	0	5	10	20	25	30
15	0.1013	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1013	0.0249	0.0000	0.0000	0.0000	0.0000
25	0.1013	0.0249	0.0179	0.0000	0.0000	0.0000
30	0.1013	0.0249	0.0179	0.0000	0.0000	0.0000
35	0.1013	0.0249	0.0179	0.0017	0.0000	0.0000
40	0.1013	0.0249	0.0179	0.0017	0.0012	0.0000
45	0.1013	0.0249	0.0179	0.0017	0.0012	0.0009

**Table 5 - Actuarial Methods and Assumptions
(Continued)**

Service Retirement Rates *For miscellaneous employees hired before August 1, 2012:
CalPERS Public Agency 2% @ 55 – Illustrative rates*

Attained Age	Years of Service					
	5	10	15	20	25	30
50	0.0261	0.0333	0.0404	0.0475	0.0546	0.0618
55	0.0880	0.1120	0.1360	0.1600	0.1840	0.2080
60	0.0880	0.1120	0.1360	0.1600	0.1840	0.2080
65	0.1430	0.1820	0.2210	0.2600	0.2990	0.3380
70	0.1254	0.1596	0.1938	0.2280	0.2622	0.2964
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

For miscellaneous employees hired between August 1, 2012 and January 1, 2013, or hired on or after January 1, 2013 with prior PERS service: CalPERS Public Agency 2% @ 60 – Illustrative rates

Attained Age	Years of Service					
	5	10	15	20	25	30
50	0.0110	0.0150	0.0180	0.0210	0.0230	0.0260
55	0.0230	0.0320	0.0390	0.0440	0.0490	0.0550
60	0.0620	0.0870	0.1050	0.1190	0.1330	0.1490
65	0.1730	0.2430	0.2960	0.3340	0.3730	0.4180
70	0.1270	0.1780	0.2160	0.2440	0.2730	0.3060
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

For miscellaneous employees joining CalPERS on or after January 1, 2013: CalPERS Public Agency 2% @ 62 – Illustrative rates

Attained Age	Years of Service					
	5	10	15	20	25	30
50	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
52	0.0103	0.0132	0.0160	0.0188	0.0216	0.0244
55	0.0440	0.0560	0.0680	0.0800	0.0920	0.1040
60	0.0616	0.0784	0.0952	0.1120	0.1288	0.1456
65	0.1287	0.1638	0.1989	0.2340	0.2691	0.3042
70	0.1254	0.1596	0.1938	0.2280	0.2622	0.2964
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

**Table 5 - Actuarial Methods and Assumptions
(Continued)**

*For safety employees hired before August 1, 2012:
CalPERS Public Agency 3% @ 50 – Illustrative rates*

Attained Age	Years of Service					
	5	10	15	20	25	30
50	0.0700	0.0700	0.0700	0.1310	0.1930	0.2490
52	0.0610	0.0610	0.0610	0.1160	0.1710	0.2200
55	0.0900	0.0900	0.0900	0.1700	0.2500	0.3220
57	0.0800	0.0800	0.0800	0.1520	0.2230	0.2880
60	0.1350	0.1350	0.1350	0.2550	0.3765	0.4845
62	0.1125	0.1125	0.1125	0.2125	0.3138	0.4038
65 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

*For safety employees hired between August 1, 2012 and
January 1, 2013, or hired on or after January 1, 2013 with
prior PERS service: CalPERS Public Agency 3% @ 55 –
Illustrative rates*

Attained Age	Years of Service					
	5	10	15	20	25	30
50	0.0190	0.0190	0.0190	0.0190	0.0400	0.0600
52	0.0240	0.0240	0.0240	0.0240	0.0510	0.0770
55	0.1160	0.1160	0.1160	0.1160	0.2400	0.3630
57	0.0580	0.0580	0.0580	0.0580	0.1200	0.1810
60	0.1410	0.1410	0.1410	0.1410	0.2895	0.4380
62	0.1175	0.1175	0.1175	0.1175	0.2413	0.3650
65 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

*For miscellaneous employees joining CalPERS on or after
January 1, 2013: CalPERS Public Agency 2.7% @ 57 –
Illustrative rates*

Attained Age	Years of Service					
	5	10	15	20	25	30
50	0.0138	0.0138	0.0138	0.0138	0.0253	0.0451
55	0.0854	0.0854	0.0854	0.0854	0.1563	0.2785
60	0.1396	0.1396	0.1396	0.1396	0.1719	0.2506
65	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
70	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Table 5 - Actuarial Methods and Assumptions (continued)

Disability Retirement Rates

Illustrative rates:

CalPERS Public Agency Miscellaneous Disability			CalPERS Public Agency Police Combined Disability	
Age	Male	Female	Age	Unisex
25	0.00010	0.00010	20	0.00079
30	0.00021	0.00020	25	0.00332
35	0.00063	0.00088	30	0.00664
40	0.00145	0.00164	35	0.00996
45	0.00252	0.00243	40	0.01327
50	0.00331	0.00311	45	0.01659
55	0.00366	0.00306	50	0.01999
60	0.00377	0.00253	55	0.06803
			60	0.06869

Healthcare Trend

Medical plan premiums are assumed to increase once each year, effective on the dates shown below:

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2015	Actual	2021	5.50%
2016	8.00%	2022	5.00%
2017	7.50%	2023	4.50%
2018	7.00%	2024	4.50%
2019	6.50%	2025	4.64%
2020	6.00%	2026 & later	4.64%

Dental premiums are assumed to increase by 4.0%/year.

Participation Rate

Active employees not covered by a PEMHCA Vesting Resolution: 100% are assumed to continue their current plan election in retirement. Those waiving coverage are assumed to elect the 2nd highest Bay area rate plan in retirement (currently Blue Shield Net Value).

If Active and covered by a PEMHCA Vesting Resolution, an employee is assumed to elect coverage in retirement based on years of PERS service, as shown below:

PERS Years of Service	Election Percent	PERS Years of Service	Election Percent
Less than 10	0%	12	90%
10	80%	13	95%
11	85%	14 or more	100%

Retired participants: Existing medical plan elections are assumed to continue until the retiree's death.

**Table 5 - Actuarial Methods and Assumptions
(Concluded)**

Spouse Coverage	<p><i>Active employees:</i> 85% are assumed to be married and to elect coverage for their spouse in retirement. Surviving spouses are assumed to continue coverage until their death. Husbands are assumed to be 3 years older than their wives.</p> <p><i>Retired participants:</i> Current spouse coverage elections are assumed to continue until the spouse's death. Actual spouse ages are used; if not known, husbands are assumed to be 3 years older than their wives.</p>
Dependent Coverage	<p><i>Active employees:</i> 40% are assumed to cover dependents other than a spouse under age 26 at retirement; eligibility for coverage for the youngest dependent is assumed to end at the retiree's age 65.</p> <p><i>Retired participants</i> covering dependent children are assumed to end such coverage when the youngest currently covered dependent reaches age 26.</p>
Medicare Eligibility	Absent contrary data, all individuals are assumed to be eligible for Medicare Parts A and B at age 65.

Changes Since the Prior Valuation:

Prefunding Discount rate	6.5%, reduced from 7.5% illustrated in the 2011 valuation
Demographic assumptions	While many of these assumptions remain unchanged, we did use different pre-retirement mortality for police employees and for disabled retirees. In addition, we assumed future improvement in mortality rates (i.e., longer life expectancies). We also substantially reduced termination (withdrawal) rates for those covered by PEMHCA vesting resolutions who complete 20 or more years of PERS service.
Healthcare trend	Medical plan premiums are assumed to increase at slightly higher rates initially and lower ultimately than were assumed in the prior valuation.
Dependent Coverage	We modified the assumptions used to value the projected cost of benefits for retiree dependent children.
Spouse Coverage	We assumed that 85% of active employees will be married and cover a spouse in retirement, rather than assume the marital status while active continues in retirement.

Table 6
Projected Benefit Payments

The following is an estimate of other post-employment benefits to be paid on behalf of current retirees and current employees expected to retire from the Town. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Table 4.

These projections do not include any benefits expected to be paid on behalf of current active employees *prior to* retirement, nor do they include any benefits for potential *future employees* (i.e., those who might be hired in future years).

Projected Annual Benefit Payments			
Fiscal Year Ending June 30	Current Retirees	Future Retirees	Total
2015	\$ 465,447	\$ -	\$ 465,447
2016	464,088	57,182	521,270
2017	463,616	80,644	544,260
2018	476,646	109,566	586,212
2019	450,079	141,393	591,472
2020	440,225	178,223	618,448
2021	438,030	221,304	659,334
2022	445,352	253,671	699,023
2023	448,858	292,571	741,429
2024	443,773	341,654	785,427
2025	453,556	346,831	800,387
2026	463,534	396,017	859,551
2027	451,338	448,774	900,112
2028	420,417	491,370	911,787
2029	396,252	538,389	934,641
2030	394,254	583,912	978,166
2031	394,364	621,103	1,015,467
2032	399,601	644,295	1,043,896
2033	397,005	655,765	1,052,770
2034	389,755	654,961	1,044,716

Appendix 1: Breakout of Pay-As-You-Go Basis Results by Group

The chart below breaks out the valuation results on a pay-as-you-go basis for 4 employee groups for **fiscal year ending June 30, 2015**. Amortization of the unfunded actuarial accrued liability is on the same basis as described in Section F and in Table 1B.

Approach	Dispatchers	Elected Officials	Misc/Police Management	POA	Total
	Pay-As-You-Go Approach				
	4.00% Level % of Pay 24	4.00% Level % of Pay 24	4.00% Level % of Pay 24	4.00% Level % of Pay 24	4.00% Level % of Pay 24
Interest Rate Amortization method Remaining amortization period (in years)					
Number of Covered Employees					
	4	5	14	15	38
	2	3	13	9	27
Total Participants	6	8	27	24	65
Actuarial Present Value of Projected Benefits					
	\$ 943,821	\$ 1,009,756	\$ 4,140,628	\$ 5,789,467	\$ 11,883,672
	543,620	602,617	3,609,713	3,558,087	8,314,037
Total APVPB	1,487,441	1,612,373	7,750,341	9,347,554	20,197,709
Actuarial Accrued Liability					
	553,835	719,806	2,151,486	1,669,072	5,094,199
	543,620	602,617	3,609,713	3,558,087	8,314,037
Total AAL	1,097,455	1,322,423	5,761,199	5,227,159	13,408,236
Actuarial Value of Assets	-	-	-	-	-
	1,097,455	1,322,423	5,761,199	5,227,159	13,408,236
Amortization Factor	22.1110	22.1110	22.1110	22.1110	22.1110
Annual Required Contribution (ARC)					
	29,544	54,786	210,844	330,368	625,542
	49,634	59,808	260,559	236,405	606,406
	3,167	4,584	18,856	22,671	49,278
ARC for Fiscal Year End	82,345	119,178	490,259	589,444	1,281,226
Calculation of Expected Contribution					
	38,000	43,111	215,406	168,930	465,447
	-	-	-	-	-
	38,000	43,111	215,406	168,930	465,447

Appendix 1 (Continued)

The chart below breaks out the valuation results on a pay-as-you-go basis for 4 employee groups for fiscal year ending June 30, 2016. Amortization of the unfunded actuarial accrued liability is on the same basis as described in Section F and in Table 1B.

Approach	Dispatchers	Elected Officials	Misc/Police Management	POA	Total
	Pay-As-You-Go Approach				
	4.00% Level % of Pay 23	4.00% Level % of Pay 23	4.00% Level % of Pay 23	4.00% Level % of Pay 23	4.00% Level % of Pay 23
Interest Rate Amortization method Remaining amortization period (in years)					
Number of Covered Employees					
Actives	4	5	14	15	38
Retirees	2	3	13	9	27
Total Participants	6	8	27	24	65
Actuarial Present Value of Projected Benefits					
Actives	\$ 977,397	\$ 1,036,272	\$ 4,296,613	\$ 6,018,100	\$ 12,328,382
Retirees	527,365	583,611	3,538,695	3,531,480	8,181,151
Total APVPB	1,504,762	1,619,883	7,835,308	9,549,580	20,509,533
Actuarial Accrued Liability					
Actives	602,537	791,702	2,447,183	2,076,472	5,917,894
Retirees	527,365	583,611	3,538,695	3,531,480	8,181,151
Total AAL	1,129,902	1,375,313	5,985,878	5,607,952	14,099,045
Actuarial Value of Assets	-	-	-	-	-
Unfunded Actuarial Accrued Liability	1,129,902	1,375,313	5,985,878	5,607,952	14,099,045
Amortization Factor	21.2644	21.2644	21.2644	21.2644	21.2644
Annual Required Contribution (ARC)					
Normal Cost	30,504	56,567	217,696	341,105	645,872
Amortization of UAAL	53,136	64,677	281,498	263,726	663,037
Interest to Fiscal Year End	3,346	4,850	19,968	24,192	52,356
ARC for Fiscal Year End	86,986	126,094	519,162	629,023	1,361,265
Calculation of Expected Contribution					
a. Estimated payments on behalf of retirees	47,296	67,909	225,823	180,242	521,270
b. Estimated contribution to OPEB trust	-	-	-	-	-
c. Total Expected Employer Contribution	47,296	67,909	225,823	180,242	521,270

Appendix 1 (Concluded)

The chart below breaks out the valuation results on a pay-as-you-go basis for 4 employee groups for **fiscal year ending June 30, 2017**. Amortization of the unfunded actuarial accrued liability is on the same basis as described in Section F and in Table 1B.

Approach	Dispatchers	Elected Officials	Misc/Police Management	POA	Total
	Pay-As-You-Go Approach				
	4.00% Level % of Pay 22	4.00% Level % of Pay 22	4.00% Level % of Pay 22	4.00% Level % of Pay 22	4.00% Level % of Pay 22
Interest Rate Amortization method Remaining amortization period (in years)					
Number of Covered Employees					
Actives	4	5	14	15	38
Retirees	2	3	13	9	27
Total Participants	6	8	27	24	65
Actuarial Present Value of Projected Benefits					
Actives	\$ 1,008,010	\$ 1,053,356	\$ 4,451,491	\$ 6,251,478	\$ 12,764,335
Retirees	509,647	563,413	3,471,406	3,499,843	8,044,309
Total APVPB	1,517,657	1,616,769	7,922,897	9,751,321	20,808,644
Actuarial Accrued Liability					
Actives	649,879	857,833	2,754,488	2,506,935	6,769,135
Retirees	509,647	563,413	3,471,406	3,499,843	8,044,309
Total AAL	1,159,526	1,421,246	6,225,894	6,006,778	14,813,444
Actuarial Value of Assets	-	-	-	-	-
Unfunded Actuarial Accrued Liability					
Amortization Factor	1,159,526 20.4116	1,421,246 20.4116	6,225,894 20.4116	6,006,778 20.4116	14,813,444 20.4116
Annual Required Contribution (ARC)					
Normal Cost	31,495	58,405	224,771	352,192	666,863
Amortization of UAAL	56,807	69,629	305,019	294,283	725,738
Interest to Fiscal Year End	3,532	5,121	21,192	25,859	55,704
ARC for Fiscal Year End	91,834	133,155	550,982	672,334	1,448,305
Calculation of Expected Contribution					
a. Estimated payments on behalf of retirees	48,741	67,897	233,117	194,505	544,260
b. Estimated contribution to OPEB trust	-	-	-	-	-
c. Total Expected Employer Contribution	48,741	67,897	233,117	194,505	544,260

Appendix 2: Breakout of Prefunding Results by Group

The chart below breaks out the valuation results on a prefunding basis for 4 employee groups for fiscal year ending June 30, 2015. Amortization of the unfunded actuarial accrued liability is on the same basis as described in Section F and in Table 2B.

Approach	Dispatchers	Elected Officials	Prefunding Approach		POA	Total
			6.50% Level % of Pay 24	6.50% Level % of Pay 24		
Interest Rate Amortization method Remaining amortization period (in years)	6.50% Level % of Pay 24	6.50% Level % of Pay 24	6.50% Level % of Pay 24	6.50% Level % of Pay 24	6.50% Level % of Pay 24	6.50% Level % of Pay 24
Number of Covered Employees						
Actives	4	5	14	15	38	
Retirees	2	3	13	9	27	
Total Participants	6	8	27	24	65	
Actuarial Present Value of Projected Benefits						
Actives	\$ 489,695	\$ 703,976	\$ 2,380,582	\$ 2,989,254	\$ 6,563,507	
Retirees	410,113	461,008	2,694,372	2,580,195	6,145,688	
Total APV/PB	899,808	1,164,984	5,074,954	5,569,449	12,709,195	
Actuarial Accrued Liability						
Actives	351,480	532,949	1,407,557	1,038,724	3,330,710	
Retirees	410,113	461,008	2,694,372	2,580,195	6,145,688	
Total AAL	761,593	993,957	4,101,929	3,618,919	9,476,398	
Actuarial Value of Assets	-	-	-	-	-	
Unfunded Actuarial Accrued Liability						
Amortization Factor	761,593	993,957	4,101,929	3,618,919	9,476,398	
	17.1939	17.1939	17.1939	17.1939	17.1939	
Annual Required Contribution (ARC)						
Normal Cost	13,289	35,035	123,013	192,581	363,918	
Amortization of UAAL	44,294	57,809	238,569	210,477	551,149	
Interest to Fiscal Year End	3,743	6,035	23,503	26,198	59,479	
ARC for Fiscal Year End	61,326	98,879	385,085	429,256	974,546	
Calculation of Expected Contribution						
a. Estimated payments on behalf of retirees	38,000	43,111	215,406	168,930	465,447	
b. Estimated contribution to OPEB trust	23,326	55,768	169,679	260,326	509,099	
c. Total Expected Employer Contribution	61,326	98,879	385,085	429,256	974,546	

Appendix 2 (Continued)

The chart below breaks out the valuation results on a prefunding basis for 4 employee groups for **fiscal year ending June 30, 2016**. Amortization of the unfunded actuarial accrued liability is on the same basis as described in Section F and in Table 2B.

Approach	Dispatchers	Elected Officials	Misc/Police Management	POA	Total
	Prefunding Approach				
	6.50% Level % of Pay 23	6.50% Level % of Pay 23	6.50% Level % of Pay 23	6.50% Level % of Pay 23	6.50% Level % of Pay 23
Interest Rate Amortization method Remaining amortization period (in years)					
Number of Covered Employees					
Actives	4	5	14	15	38
Retirees	2	3	13	9	27
Total Participants	6	8	27	24	65
Actuarial Present Value of Projected Benefits					
Actives	\$ 517,348	\$ 735,860	\$ 2,525,680	\$ 3,180,610	\$ 6,959,498
Retirees	398,770	447,863	2,654,100	2,578,978	6,079,711
Total APVPB	916,118	1,183,723	5,179,780	5,759,588	13,039,209
Actuarial Accrued Liability					
Actives	384,302	591,029	1,620,417	1,308,394	3,904,142
Retirees	398,770	447,863	2,654,100	2,578,978	6,079,711
Total AAL	783,072	1,038,892	4,274,517	3,887,372	9,983,853
Actuarial Value of Assets					
Unfunded Actuarial Accrued Liability	23,326	55,768	169,679	260,326	509,099
Amortization Factor	759,746	983,124	4,104,838	3,627,046	9,474,754
	16.7036	16.7036	16.7036	16.7036	16.7036
Annual Required Contribution (ARC)					
Normal Cost	13,721	36,174	127,011	198,839	375,745
Amortization of UAAL	45,484	58,857	245,745	217,141	567,227
Interest to Fiscal Year End	3,848	6,177	24,229	27,039	61,293
ARC for Fiscal Year End	63,053	101,208	396,985	443,019	1,004,265
Calculation of Expected Contribution					
a. Estimated payments on behalf of retirees	47,296	67,909	225,824	180,242	521,270
b. Estimated contribution to OPEB trust	15,757	33,299	171,161	262,777	482,995
c. Total Expected Employer Contribution	63,053	101,208	396,985	443,019	1,004,265

Other Post-Employment Benefit Programs of the Town of Colma
Actuarial Valuation as of July 1, 2014

**Appendix 2
(Concluded)**

The chart below breaks out the valuation results on a prefunding basis for 4 employee groups for fiscal year ending June 30, 2017. Amortization of the unfunded actuarial accrued liability is on the same basis as described in Section F and in Table 2B.

Approach	Dispatchers	Elected Officials	Misc/Police Management	POA	Total
	Prefunding Approach				
Interest Rate	6.50% Level % of Pay 22	6.50% Level % of Pay 22	6.50% Level % of Pay 22	6.50% Level % of Pay 22	6.50% Level % of Pay 22
Amortization method					
Remaining amortization period (in years)					
Number of Covered Employees					
Actives	4	5	14	15	38
Retirees	2	3	13	9	27
Total Participants	6	8	27	24	65
Actuarial Present Value of Projected Benefits					
Actives	\$ 542,492	\$ 759,324	\$ 2,672,863	\$ 3,380,004	\$ 7,354,683
Retirees	385,878	433,431	2,617,780	2,573,715	6,010,804
Total APVPB	928,370	1,192,755	5,290,643	5,953,719	13,365,487
Actuarial Accrued Liability					
Actives	415,411	643,605	1,844,024	1,597,858	4,500,898
Retirees	385,878	433,431	2,617,780	2,573,715	6,010,804
Total AAL	801,289	1,077,036	4,461,804	4,171,573	10,511,702
Actuarial Value of Assets					
Unfunded Actuarial Accrued Liability	40,600	92,691	351,869	540,025	1,025,185
Amortization Factor	760,689	984,345	4,109,935	3,631,548	9,486,517
	16.1979	16.1979	16.1979	16.1979	16.1979
Annual Required Contribution (ARC)					
Normal Cost	14,167	37,350	131,139	205,301	387,957
Amortization of UAAL	46,962	60,770	253,732	224,198	585,662
Interest to Fiscal Year End	3,973	6,378	25,017	27,917	63,285
ARC for Fiscal Year End	65,102	104,498	409,888	457,416	1,036,904
Calculation of Expected Contribution					
a. Estimated payments on behalf of retirees	48,741	67,897	233,116	194,505	544,260
b. Estimated contribution to OPEB trust	16,361	36,601	176,772	262,911	492,644
c. Total Expected Employer Contribution	65,102	104,498	409,888	457,416	1,036,904

Appendix 3

General OPEB Disclosure and Required Supplementary Information

The Information necessary to complete the OPEB footnote in the Town's financial reports is summarized below, or we note the location of the information contained elsewhere in this report:

Summary of Plan Provisions:	See Table 3A
OPEB Funding Policy:	See Section F; details are provided also at the top of the exhibit in Table 1B
Annual OPEB Cost and Net OPEB Obligation:	See Table 1C
Actuarial Methods and Assumptions:	See Table 4.
Funding Status and Funding Progress:	See Section E – Basic Valuation Results

*In years where the Town is financing on a **pay-as-you-go** basis:*

Schedule of Funding Progress - Pay As You Go						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Unfunded Actuarial Accrued Liability (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7/1/2008	\$ -	\$ 9,680,563	\$ 9,680,563	0.0%	\$ 4,198,207	230.6%
7/1/2011	\$ -	\$ 14,716,283	\$ 14,716,283	0.0%	\$ 4,365,743	337.1%
7/1/2014	\$ -	\$ 13,408,236	\$ 13,408,236	0.0%	\$ 3,610,247	371.4%

*In years where the Town is **prefunding** at least 100% of the ARC each year:*

Schedule of Funding Progress - Prefunding						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Unfunded Actuarial Accrued Liability (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7/1/2008	\$ -	\$ 9,680,563	\$ 9,680,563	0.0%	\$ 4,198,207	230.6%
7/1/2011	\$ -	\$ 14,716,283	\$ 14,716,283	0.0%	\$ 4,365,743	337.1%
7/1/2014	\$ -	\$ 9,476,398	\$ 9,476,398	0.0%	\$ 3,610,247	262.5%

Appendix 3 - General OPEB Disclosure and Required Supplementary Information (Concluded)

Required Supplementary Information: Three Year History of Amounts Funded
See chart below:

Results for fiscal years ending June 30, 2015 and later, if pay-as-you-go financing continues:

OPEB Cost Contributed - Pay As You Go				
Fiscal Year Ended	Annual OPEB Cost	Employer OPEB Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
6/30/2012	\$ 1,274,489	\$ 298,384	23.4%	\$ 3,729,310
6/30/2013	\$ 1,362,657	\$ 332,686	24.4%	\$ 4,759,281
6/30/2014	\$ 1,455,093	\$ 362,795	24.9%	\$ 5,851,579
6/30/2015	\$ 1,240,058	\$ 465,447	37.5%	\$ 6,626,190
6/30/2016	\$ 1,302,238	\$ 521,270	40.0%	\$ 7,407,158
6/30/2017	\$ 1,367,185	\$ 544,260	39.8%	\$ 8,230,083

Results for fiscal years ending June 30, 2015 and later, if commencing a prefunding policy:

OPEB Cost Contributed - Prefunding				
Fiscal Year Ended	Annual OPEB Cost	Employer OPEB Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
6/30/2012	\$ 1,274,489	\$ 298,384	23.4%	\$ 3,729,310
6/30/2013	\$ 1,362,657	\$ 332,686	24.4%	\$ 4,759,281
6/30/2014	\$ 1,455,093	\$ 362,795	24.9%	\$ 5,851,579
6/30/2015	\$ 992,449	\$ 974,546	98.2%	\$ 5,869,482
6/30/2016	\$ 1,011,551	\$ 1,004,265	99.3%	\$ 5,876,768
6/30/2017	\$ 1,032,502	\$ 1,036,904	100.4%	\$ 5,872,366

Italicized values above are estimates which may change if contributions are other than projected.

Glossary

Actuarial Accrued Liability (AAL) – Total dollars required to fund all plan benefits attributable to service rendered as of the valuation date for current plan members and vested prior plan members; see “Actuarial Present Value”

Actuarial Funding Method – A procedure which calculates the actuarial present value of plan benefits and expenses, and allocates these expenses to time periods, typically as a normal cost and an actuarial accrued liability

Actuarial Present Value (APV) – The amount presently required to fund a payment or series of payments in the future, it is determined by discounting the future payments by an appropriate interest rate and the probability of nonpayment.

Aggregate – An actuarial funding method under which the excess of the actuarial present value of projected benefits over the actuarial accrued liability is levelly spread over the earnings or service of the group forward from the valuation date to the assumed exit date, based not on individual characteristics but rather on the characteristics of the group as a whole

Annual Required Contribution (ARC) – The amount the employer would contribute to a defined benefit OPEB plan for a given year, it is the sum of the normal cost and some amortization (typically 30 years) of the unfunded actuarial accrued liability

Annual OPEB Expense – The OPEB expense reported in the Agency’s financial statement, which is comprised of three elements: the ARC, interest on the net OPEB obligation at the beginning of the year and an ARC adjustment.

Attained Age Normal Cost (AANC) – An actuarial funding method where, for each plan member, the excess of the actuarial present value of benefits over the actuarial accrued liability (determined under the unit credit method) is levelly spread over the individual’s projected earnings or service forward from the valuation date to the assumed exit date

CalPERS – Many state governments maintain a public employee retirement system; CalPERS is the California program, covering all eligible state government employees as well as other employees of other governments within California who have elected to join the system

Defined Benefit (DB) – A pension or OPEB plan which defines the monthly income or other benefit which the plan member receives at or after separation from employment

Defined Contribution (DC) – A pension or OPEB plan which establishes an individual account for each member and specifies how contributions to each active member’s account are determined and the terms of distribution of the account after separation from employment

Entry Age Normal Cost (EANC) – An actuarial funding method where, for each individual, the actuarial present value of benefits is levelly spread over the individual’s projected earnings or service from entry age to assumed exit age

Glossary (Continued)

Frozen Attained Age Normal Cost (FAANC) – An actuarial funding method under which the excess of the actuarial present value of projected benefits over the actuarial accrued liability (determined under the unit credit method) is levelly spread over the earnings or service of the group forward from the valuation date to the assumed exit date, based not on individual characteristics but rather on the characteristics of the group as a whole

Frozen Entry Age Normal Cost (FEANC) – An actuarial funding method under which the excess of the actuarial present value of projected benefits over the actuarial accrued liability (determined under the entry age normal cost method) is levelly spread over the earnings or service of the group forward from the valuation date to the assumed exit date, based not on individual characteristics but rather on the characteristics of the group as a whole

Financial Accounting Standards Board (FASB) – A private, not-for-profit organization designated by the Securities and Exchange Commission (SEC) to develop generally accepted accounting principles (GAAP) for U.S. public corporations

Government Accounting Standards Board (GASB) – A private, not-for-profit organization which develops generally accepted accounting principles (GAAP) for U.S. state and local governments; like FASB, it is part of the Financial Accounting Foundation (FAF), which funds each organization and selects the members of each board

Net OPEB Obligation (Asset) - The net OPEB obligation (NOO) represents the accumulated shortfall of OPEB funding since GASB 45 was implemented. If cumulative contributions have exceeded the sum of the prior years' annual OPEB expenses, then a net OPEB asset results.

Non-Industrial Disability (NID) – Unless specifically contracted by the individual Agency, PAM employees are assumed to be subject to only non-industrial disabilities.

Normal Cost – Total dollar value of benefits expected to be earned by plan members in the current year, as assigned by the chosen funding method; also called current service cost

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pension benefits, most commonly healthcare benefits but also including life insurance if provided separately from a pension plan

Pay-As-You-Go (PAYGO) – Contributions to the plan are made at about the same time and in about the same amount as benefit payments and expenses coming due

PEMHCA – The Public Employees' Medical and Hospital Care Act, established by the California legislature in 1961, provides community-rated medical benefits to participating public employers. Among its extensive regulations are the requirements that medical insurance contributions for retired annuitants and paid for by a contracting Agency be equal to the medical insurance contributions paid for its active employees, and that a contracting Agency file a resolution, adopted by its governing body, with the CalPERS Board establishing any new contribution.

Glossary (Concluded)

Projected Unit Credit (PUC) – An actuarial funding method where, for each individual, the projected plan benefit is allocated by a consistent formula from entry date to assumed exit date

Public Agency Miscellaneous (PAM) – Actuarial assumptions used by CalPERS for most non-safety public employees.

Select and Ultimate – Actuarial assumptions which contemplate rates which differ by year initially (the select period) and then stabilize at a constant long-term rate (the ultimate rate)

Trend – The healthcare cost trend rate, defined as the rate of change in per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design and technological developments

Unfunded Actuarial Accrued Liability (UAAL) – The excess of the actuarial accrued liability over the actuarial value of plan assets

Unit Credit (UC) -- An actuarial funding method where, for each individual, the unprojected plan benefit is allocated by a consistent formula from entry date to assumed exit date

Vesting – As defined by the plan, requirements which when met make a plan benefit nonforfeitable on separation of service before retirement eligibility