

Town of Colma, California

[www.colma.ca.gov](http://www.colma.ca.gov)

# Annual Budget (Proposed)

FY 2021-22 Budget

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# Budget Cover

(The picture (right) is linked to the full PDF document)

## About this Document

The Fiscal Year 2021-22 Budget is the Town of Colma's operating and capital plan for the year.

## About the Cover

Photo in order from top left to bottom right:

- Colma City Council
- Pavers Repair @ Sterling Park Neighborhood
- Food Delivery at Resident's Door
- Food Delivery with the Public Works truck
- Food Delivery with Colma Police Department
- Recreation and Police Drive Through Event
- City Council Zoom Meeting
- Development at 775 Serramonte Blvd
- Mission Road Bicycle and Pedestrian Improvement

## Elected Officials and Appointed Officials

### Elected Officials:

- Diana Colvin (Mayor)
- Helen Fisicaro (Vice Mayor)
- Raquel "Rae" Gonzalez (Council Member)
- Joanne F. del Rosario (Council Member)
- John Irish Goodwin (Council Member)

### Appointed City Officials:

- City Manager - Brian Dossey
- Police Chief - John Munsey
- Administrative Services Director - Pak Lin
- Recreation Manager - Vacant

Planning, Building, Engineering and Legal Services are contracted out.



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## Budget Award

The Town did not pursue the budget in FY 2020-21. Due to the Covid-19 pandemic, the Town rolled over the FY 2019-20 budget to FY 2020-21 and shifted our attention from budget document development to pandemic response. Therefore, the FY 2020-21 budget document was an abbreviated budget and did not include several sections required by the GFOA and CSMFO budget award. The abbreviated budget document can be found at: <https://stories.opengov.com/colmaca/published/EbzmlxBIP>



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## Navigating Through the Digital Budget

A screenshot of a video player interface. The video title is "Navigating Through the Digital Budget" and the subtitle is "Fiscal Year 2021-22". The video content shows the Colma Town Hall. Below the video are navigation buttons: "Town Website", "( Table of Contents )", a play button, and "Next". There are also social media share icons for Facebook and Twitter. At the bottom, there is a "Watch on YouTube" button and a row of five small thumbnail images: a group of five people, a street scene with a tree, a person walking, a sign for "SAN MATEO COUNTY STR", and a woman speaking.



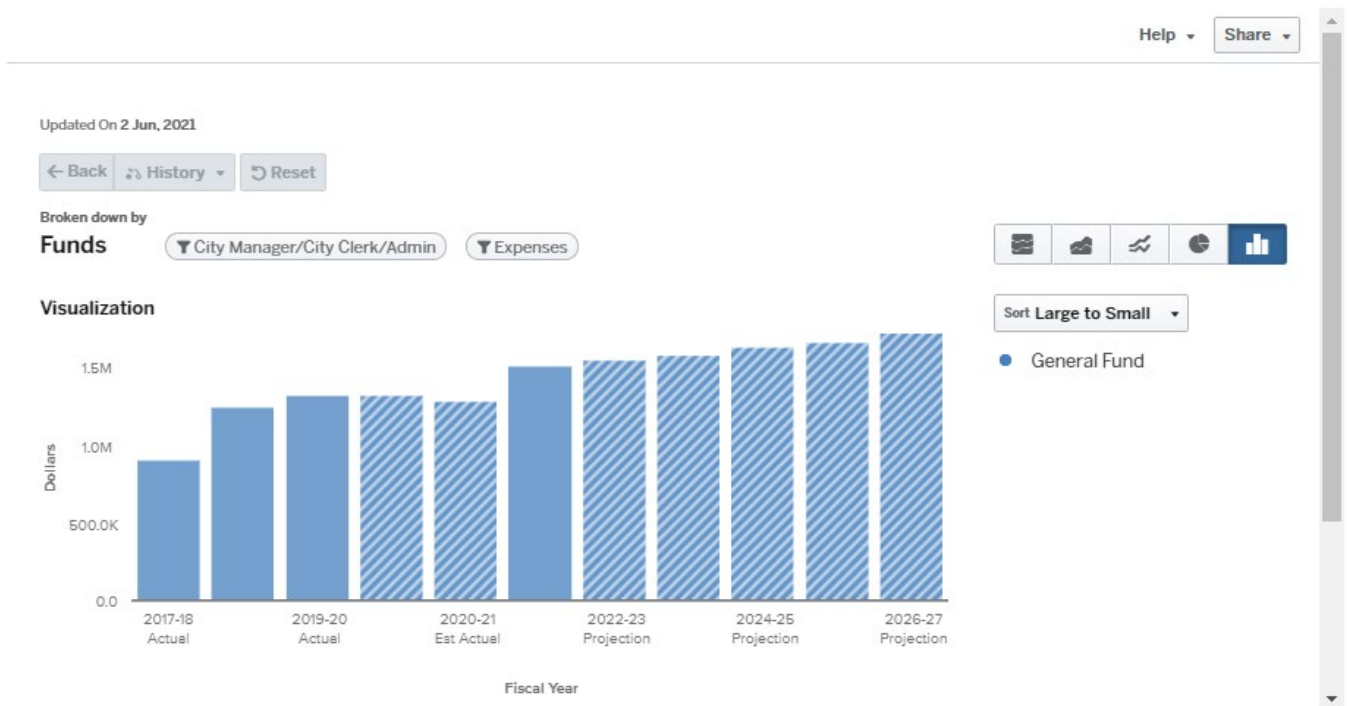
# City Manager's Message



## Budget At A Glance

<<YouTube video will be embedded by June 9, 2021>>

## Expenditure by Funds



# Colma Profile

## Colma History

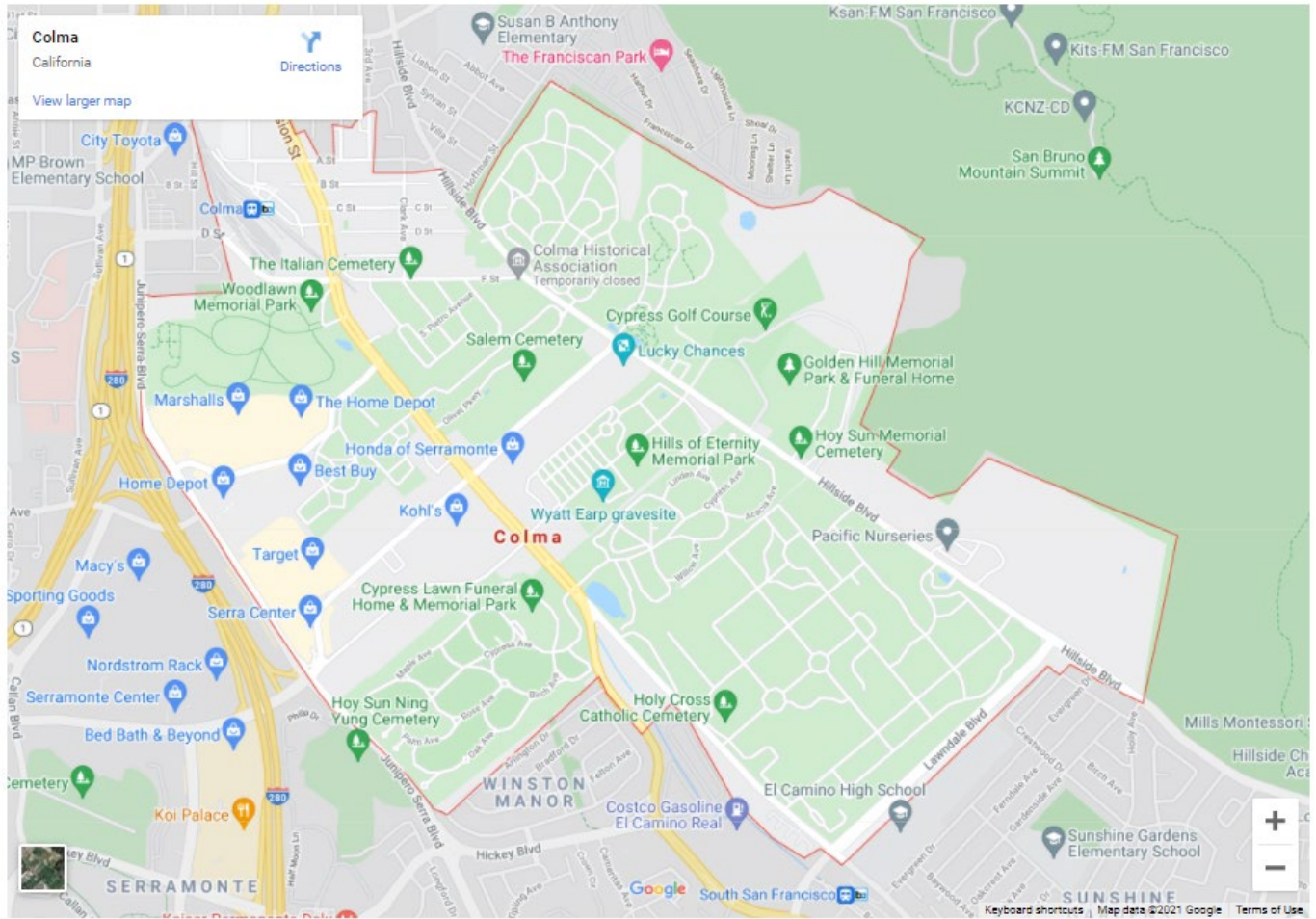


More information about Colma history is available at the Colma Historical Association website at <https://www.colmahistory.com/history.html>

# Map of Colma

Courtesy of Google Map

Colma is located 11 miles South of San Francisco and 47 miles north of San Jose.





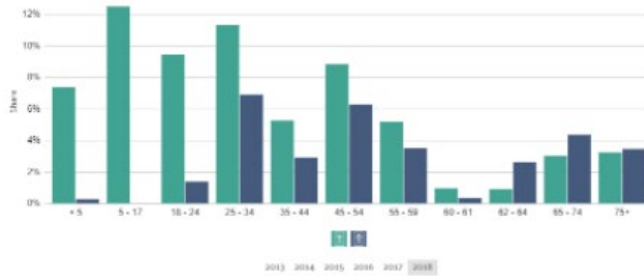
# Colma Census Data

## Population Growth

Year	Colma	San Mateo County	California
1930	369	77,405	5,677,251
1940	354	111,782	6,907,387
1950	297	235,659	10,586,223
1960	500	444,387	15,717,204
1970	537	557,361	19,971,069
1980	395	587,239	23,667,764
1990	1,103	649,623	29,760,021
2000	1,187	707,163	33,871,653
2010	1,637	745,858	37,253,956
2020	1,729	774,485	39,782,870

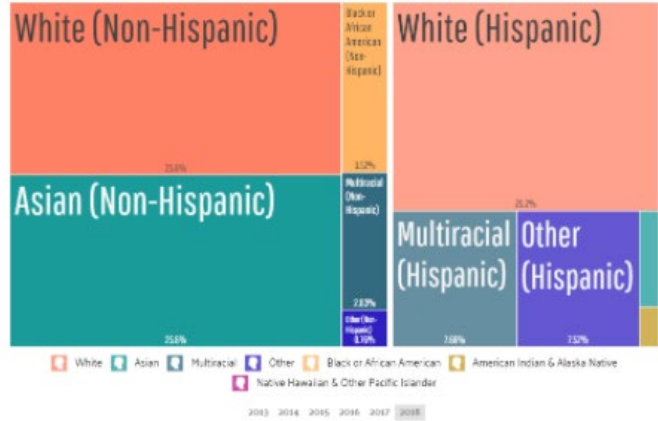
Source data: California Department of Finance

## Age Ranges



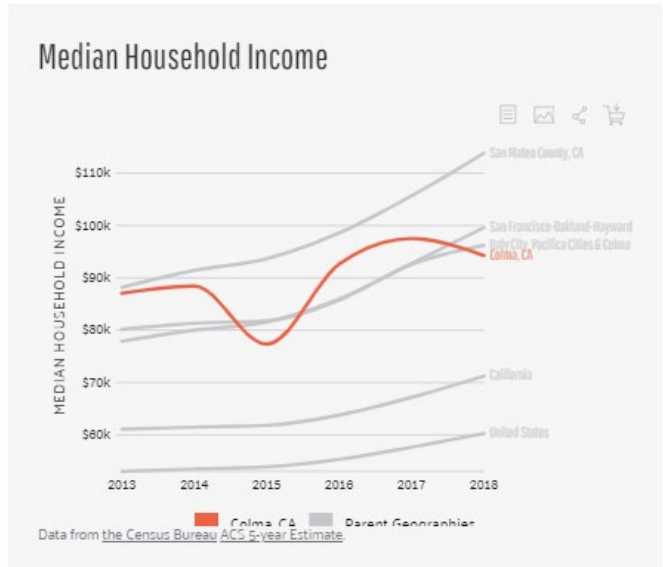
Source data: <https://datausa.io/profile/geo/colma-ca>

## Race and Ethnicity



Source data: <https://datausa.io/profile/geo/colma-ca>

## Household Income



Source data: <https://datausa.io/profile/geo/colma-ca>

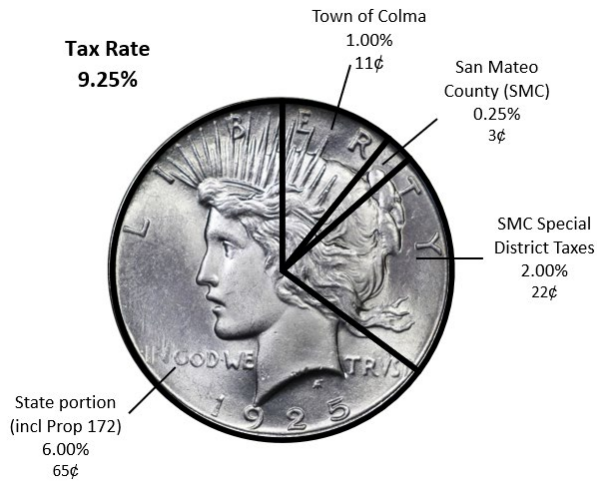
# Colma Revenues Profile

The Town's main sources of revenues are sales, cardroom, and property taxes. Cardroom tax is based on gross revenue.



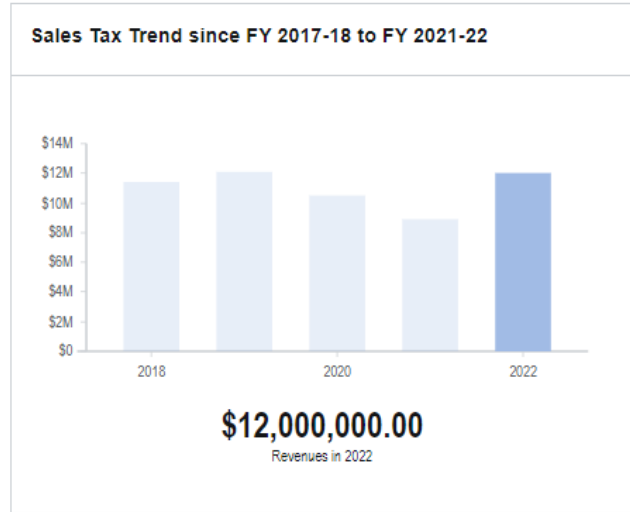
# Sales Tax Revenues

## Where does my sales tax dollar go?

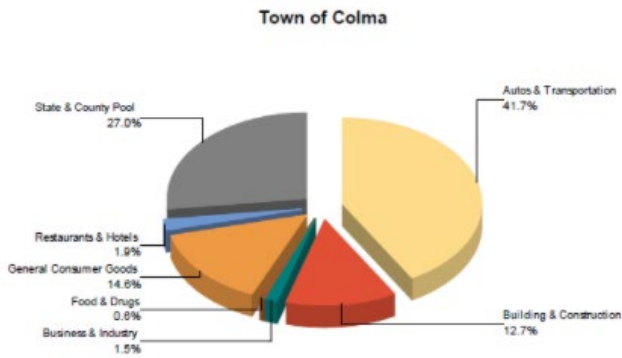


The tax rate for San Mateo County is 9.25%. The chart above shows that for every dollar of sales tax you pay, 11 cents goes to the Town of Colma.

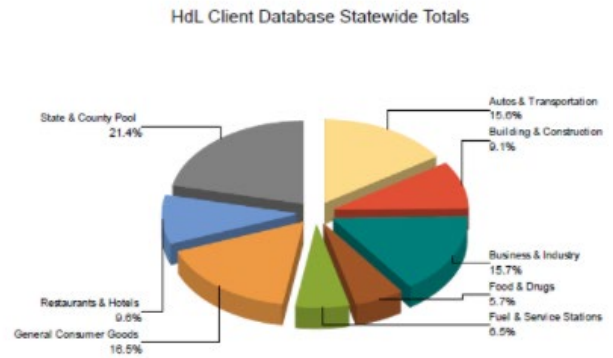
## Sales Tax Trend



## 2020 Sales Tax Comparison



## HdL Client Database Statewide Totals



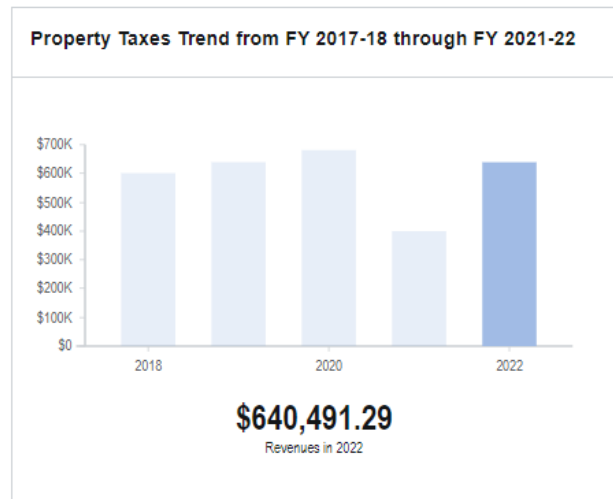
## Property Tax Revenues

### Where does my property tax dollar go?



For every dollar of property tax you pay, the Town gets 7 cents. This does not include special bonds and other fees added to the property tax roll.

### Property Tax Trend



## Major Employers in Colma

Data below are based on currently issued business licenses as of 5/7/21 (During Covid-19). Major employers are arranged in alphabetical order.

- **Ashley HomeStore** has 19 employees and is classified as Retail
- **Best Buy** has 92 employees and is classified as Retail
- **Black Bear Diner** has 37 employees and is classified as Restaurant
- **Cadillac** has 25 starting and will have 55 when fully running employees and is classified as Automobile Dealership
- **Car Max** has 68 employees and is classified as Automobile Dealership
- **Cypress Lawn** has 153 employees and is classified as Cemetery
- **Home Depot** has 241 employees and is classified as Retail
- **Home Depot Pro** has 200 employees and is classified as Retail
- **Honda of Serramonte** has 94 employees and is classified as Automobile Dealership
- **Kohl's** has 112 employees and is classified as Retail
- **Lexus of Serramonte** has 79 employees and is classified as Automobile Dealership
- **Lucky Chances** has 199 employees and is classified as Cardroom with Restaurant, Coffee Shop, Bar and Gift Shop
- **Serramonte Ford** has 122 employees and is classified as Automotive Dealership
- **Stewart Chevrolet Chrysler Dodge Jeep Ram** has 102 employees and is classified as Automobile Dealership
- **Target** has 334 employees and is classified as Retail
- **Tesla** has 12 employees and is classified as Automobile Dealership

# Budget Overview

FY 2021-22 Budget

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## Economic Assumptions for FY 2021-22

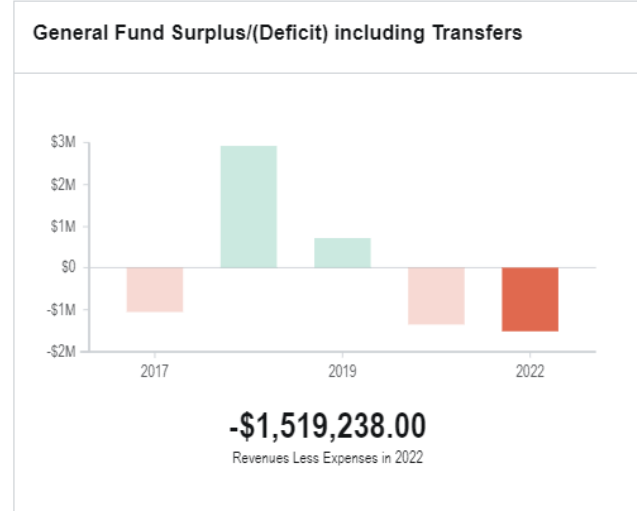
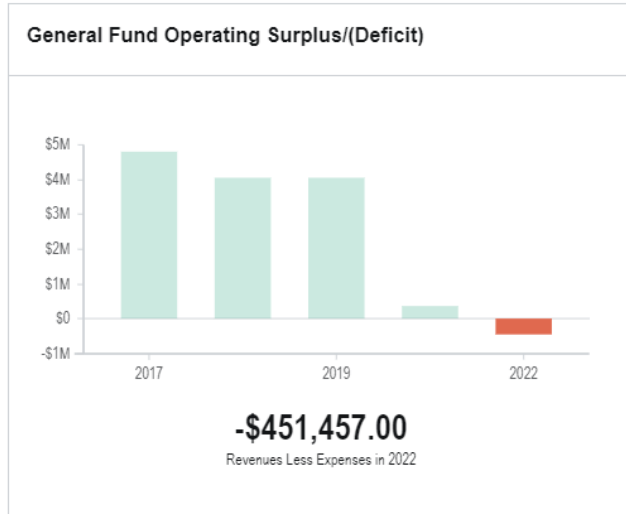
The FY 2021-22 Budget projects total revenues to be \$19.4 million, the operating budget to be \$19.8 million, and the capital program to be \$1.1 million. The General Fund is the main revenue source for Town operations. In addition to supporting operations in the General Fund (Fund No 11, 12, & 19), General Fund revenues also support the capital program, debt service, and sewer operations, through annual transfers. For this reason, the analysis below will focus primarily on the General Fund.

## Overall General Fund Budget

For FY 2021-22, the General Fund is projected to receive \$17.5 million in revenues, to spend \$18.0 million in operations, and to transfer \$1.1 million to support capital, debt, and sewer programs. After transfers, the General Fund will need \$1.5 million of unassigned reserve



## General Fund Revenue and Expenditure



The General Fund operating deficit for FY 2021-22 is projected to be \$451,000. It reflects the difference between the projected General Fund revenues of \$17.53 million and the General Fund expenditures budget of \$17.98 million. Since the Town's General Fund also supports capital, debt, and sewer operations, the operating deficit of \$451,000 does not reflect the full picture.

As stated above, after accounting for General Fund transfers, the net fund deficit is \$1.52 million for FY 2021-22. Transfers include \$532,000 to the Capital Program (31 & 32), \$298,000 to Debt Service (43), and \$238,000 to Sewer Operations (81).

General Fund (11) transfers include \$3.0 million to fund the Budget Stabilization Reserve (12) per the Town's reserve policy. Fund 11 and Fund 12 are classified as General Fund for reporting purposes and the transfers between Fund 11 and Fund 12 offsets each other.

## General Fund Revenues

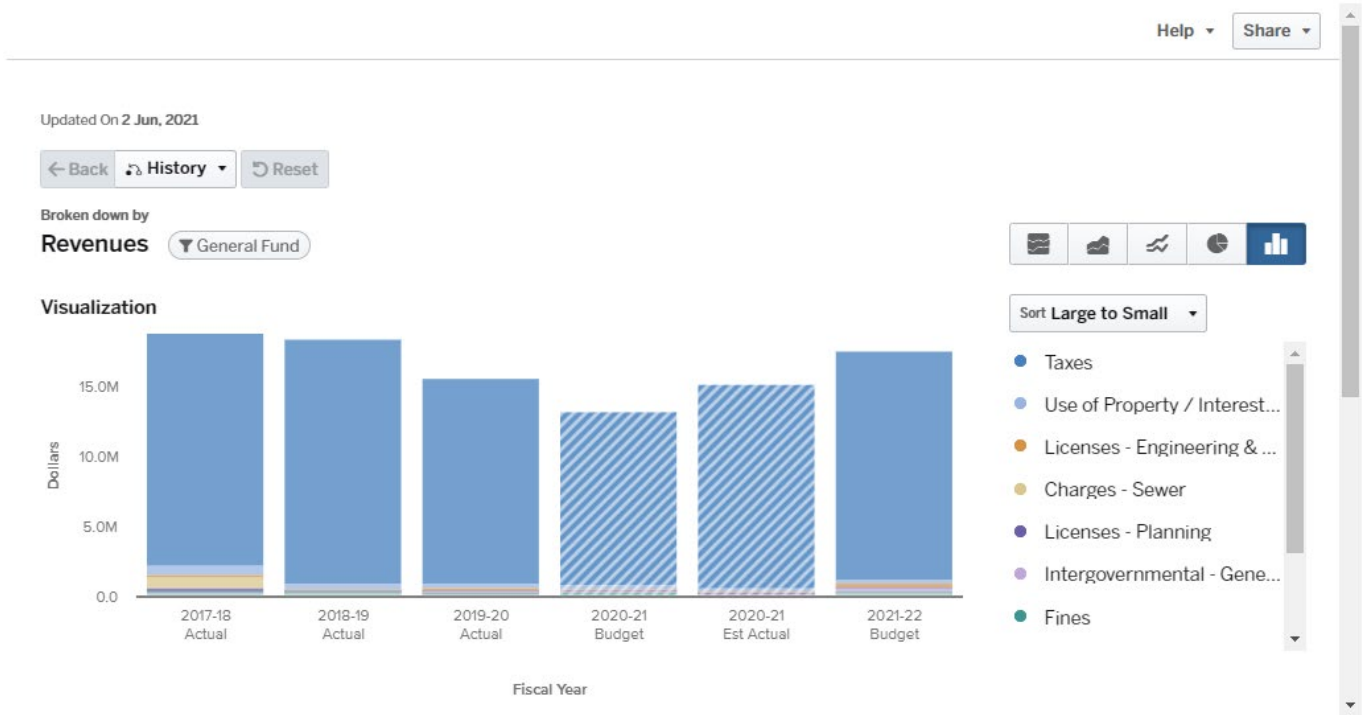
Since the Shelter-in-Place order was announced in March of 2020, the Town saw a reduction of roughly \$5.8 million in revenues. The total FY 2019-20 revenues was \$2.8 million less than FY 2018-19 Actuals, and the FY 2020-21 revenues is projected to be \$3.1 million less than FY 2018-19 Actuals. The Town originally expected revenues to be less in both years due to the shelter in place order. Below is a brief explanation of how the Covid-19 pandemic impacted the Town's revenues in FY 2020-21 and how the Town expects the largest three revenue sources to recover in FY 2021-22, representing 93% of Total General Fund revenues.

- Sales tax:** Pre-Covid, the Town expected to receive \$11.4 million in sales tax revenues in FY 2019-20. Due to the Covid-19 pandemic, the Town received \$10.5 million in FY 2019-20. We expected the revenue for FY 2020-21 to be similar to FY 2019-20, with a projected budget of \$10.4 million. Because of the enactment of the Wayfair decision (<https://www.cdtfa.ca.gov/industry/wayfair.htm>), the Town will receive \$12.0 million in sales tax revenues in FY 2020-21. The Wayfair decision impacted the reporting and remittance requirement for online sales and the revenues are distributed to the Town as use tax, a component of sales tax revenues. The Town expects revenues in FY 2021-22 to be the same as FY 2020-21 Estimated Actual because of potential supply shortage and changing online merchant arrangements.
- Cardroom tax** is the Town's second largest general fund revenue source. The Town originally projected to receive \$4.3 million in cardroom tax revenues in FY 2019-20. The shelter-in-place order in March dropped the monthly revenues from \$350,000 to \$17,000, reducing the final FY 2019-20 cardroom tax revenue to \$3.3 million. The trend continued in FY 2020-21, where the cardroom facility was closed to the public for a majority of the fiscal year. As the county moved through the California Covid tiers, the Town's cardroom industry began to reopen with limited capacity. Based on the latest estimates, the Town expects to end the fiscal year 2020-21 at \$1.8 million. The FY 2021-22 Budget of \$3.5 million assumes that the cardroom industry will operate at 80% capacity in the first few months of FY 2021-22 before returning to full capacity.

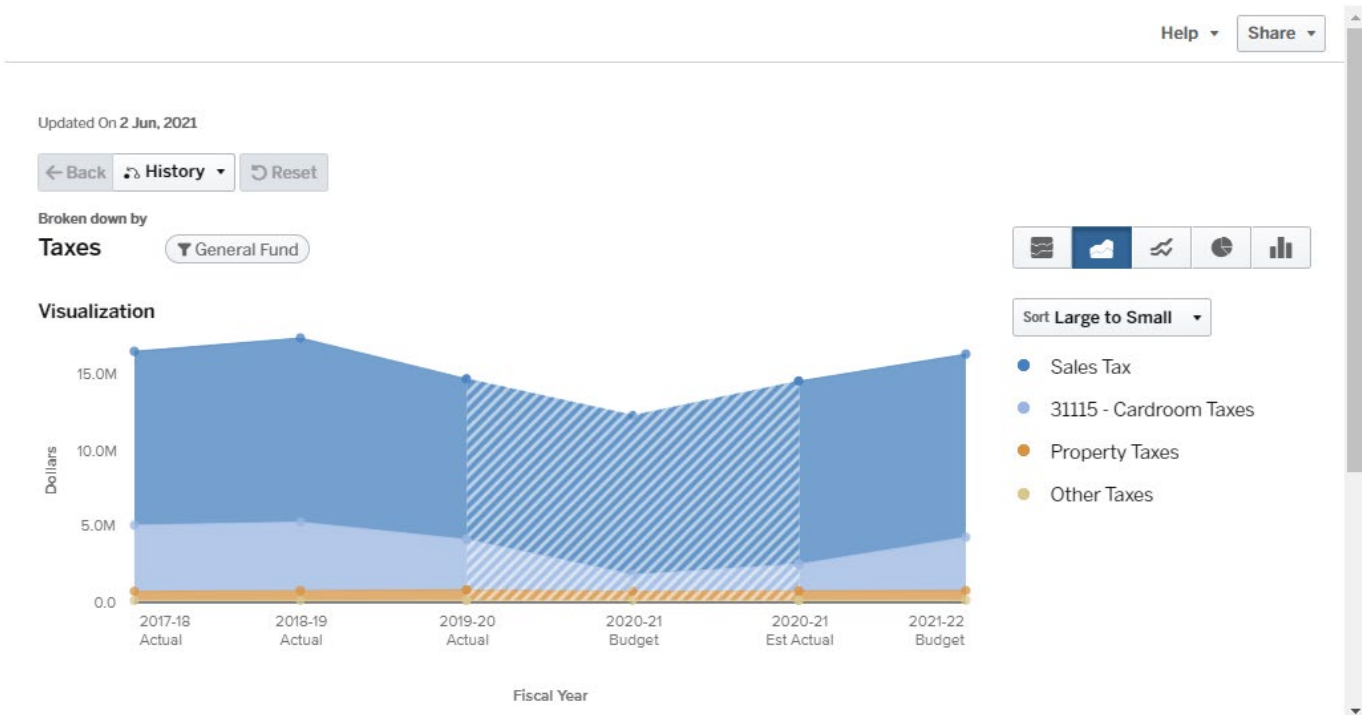


- **Property and other taxes** is a relatively stable revenue source. Growth is limited to 2% per year, per Prop 13, but during an economic crisis, property values may reduce per Prop 8 housing valuation relief. In general, property tax impacts are delayed by 2 years, whereas sales tax and cardroom tax revenues can be impacted immediately. Since the Covid-19 pandemic began in FY 2019-20, the Town projected a more conservative number for FY 2021-22 at \$787,000.

### General Fund Revenues by Categories Trend



### General Fund Tax Revenue Trend

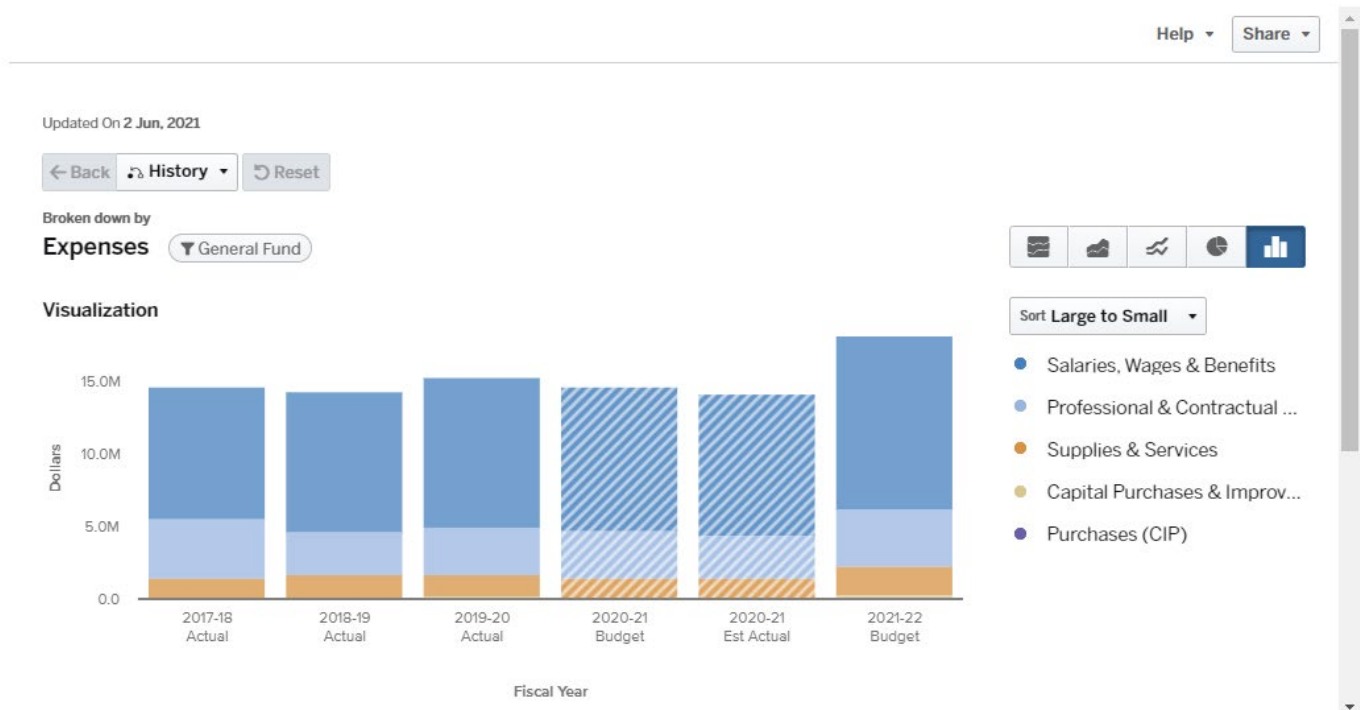


## General Fund Expenditure

The FY 2021-22 General Fund budget is \$18.0 million, an increase of \$3.8 million from FY 2020-21 Estimated Actual, \$2.7 million more than FY 2019-20 Actual, and \$1.01 million more than the FY 2019-20 Budget.

In response to the financial impact from the Covid-19 pandemic, the Town cut \$1.7 million from the FY 2019-20 budget in March through a hiring freeze (\$221k), reducing contribution to the 115 Trusts by half (\$988k), suspending capital purchases (\$300k), and eliminating the \$500k transfer to the Capital Fund from the General Fund. These temporary cost cutting measures were continued in FY 2020-21. The FY 2021-22 Budget restores the Town's operation to pre-Covid service levels, including aiming to be fully staffed, making contributions to 115 Trusts at 100%, replacing vehicles and equipment as necessary, and hosting recreation events and programs.

The FY 2021-22 Budget also includes initiatives identified in the Town's 2020-2022 Strategic Plan, which can be found on the Town's website ( <https://www.colma.ca.gov/strategic-plan/> ). These initiatives include engaging consultants for economic development (\$50k) and revenue strategies (\$100k).



# Town-Wide Financial Summary for Fiscal Year

Help ▾ Share ▾

Updated On 2 Jun, 2021

← Back ↻ History ▾ ↺ Reset

Broken down by

Types

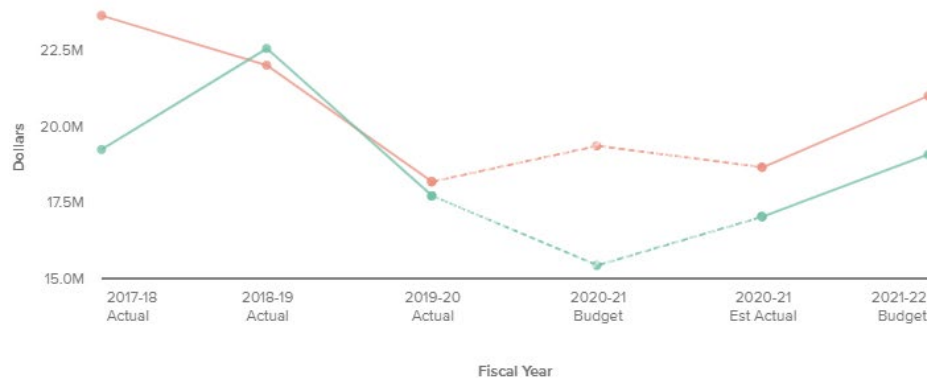
▾ Funds ...



Sort Large to Small ▾

- Expenses
- Revenues

## Visualization



## Data

Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
► Revenues	\$ 19,239,895	\$ 22,562,901	\$ 17,716,521	\$ 15,432,716	\$ 17,036,836	\$ 19,076,190
► Expenses	23,643,665	22,010,764	18,184,742	19,360,764	18,655,174	21,003,152
Revenues Less Expenses	\$ -4,403,770	\$ 552,137	\$ -468,222	\$ -3,928,048	\$ -1,618,338	\$ -1,926,962

# Revenues & Expenditure Summary

## Revenues by Categories for All Funds

Help ▾ Share ▾

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Broken down by

Revenues ▾ Funds \*\*\*

### Data

Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
▶ Taxes	\$ 16,465,151	\$ 17,347,195	\$ 14,653,538	\$ 12,258,246	\$ 14,520,430	\$ 16,287,308
▶ Charges - Sewer	741,035	824,239	850,366	892,885	897,299	942,163
▶ Use of Property / Interest - General	659,759	798,063	834,731	578,751	438,130	271,598
▶ Other Revenues	82,108	2,447,794	90,386	11,350	38,713	54,713
▶ Intergovernmental - Capital & PWs	238,228	264,010	277,924	992,861	572,488	188,754
▶ Intergovernmental - Police	160,552	237,162	188,144	111,168	161,418	123,020
▶ Licenses - Engineering & Building	203,800	86,655	157,924	109,049	157,256	229,256
▶ Allocations	0	80,510	250,000	65,000	0	354,725
▶ Licenses - Planning	353,127	100,899	130,886	47,308	49,920	51,920
▶ Intergovernmental - General	5,000	10,508	29,675	115,000	79,439	325,000
▶ Fines	65,128	89,509	95,293	80,139	67,862	86,000
▶ Charges - Recreation	78,530	83,662	58,396	61,792	21,135	55,500
▶ Charges - Police	60,472	65,794	48,911	46,130	38,176	56,137
▶ Use of Property - Recreation	63,548	75,712	38,585	31,279	-5,430	28,095
▶ Other Revenues - PWs	63,458	51,188	11,761	31,758	0	22,000
<b>Total</b>	<b>\$ 19,239,895</b>	<b>\$ 22,562,901</b>	<b>\$ 17,716,521</b>	<b>\$ 15,432,716</b>	<b>\$ 17,036,836</b>	<b>\$ 19,076,190</b>



# Expenditure by Categories for All Funds

Updated On 2 Jun, 2021

← Back History ▾ Reset

Broken down by

Expenses ▾ Funds ...

## Data

Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
▸ Salaries, Wages & Benefits	\$ 9,230,513	\$ 9,871,961	\$ 10,480,061	\$ 10,156,504	\$ 9,852,411	\$ 12,040,672
▸ Professional & Contractual Services	4,261,164	4,094,481	4,269,459	4,585,078	4,218,699	5,215,463
▸ Construction (CIP)	7,362,125	4,922,447	113,542	2,190,000	2,131,241	364,025
▸ Supplies & Services	1,505,144	1,760,905	1,595,957	1,519,508	1,540,069	2,087,923
▸ Planning and Design (CIP)	818,889	620,408	797,959	340,163	378,500	122,000
▸ Purchases (CIP)	172,362	305,619	325,631	270,542	239,884	628,500
▸ Debt Service	293,469	296,269	293,969	293,968	294,369	294,569
▸ Capital Purchases & Improvements	0	138,675	308,165	5,000	0	250,000
<b>Total</b>	<b>\$ 23,643,665</b>	<b>\$ 22,010,764</b>	<b>\$ 18,184,742</b>	<b>\$ 19,360,764</b>	<b>\$ 18,655,174</b>	<b>\$ 21,003,152</b>

# Expenditure by Department for All Funds

Help ▾ Share ▾

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← Back History ▾ Reset

Broken down by

Departments Funds ... Expenses

## Data

Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
▼ Operating Budget	\$ 14,840,662	\$ 15,641,952	\$ 16,593,007	\$ 16,000,757	\$ 15,430,488	\$ 19,606,224
▶ Police	7,083,079	7,542,912	7,834,007	7,655,172	7,382,242	9,267,209
▶ Administration	3,156,444	3,415,471	3,685,861	3,861,117	3,682,729	4,525,090
▶ Public Works Maintenance	1,839,601	1,974,398	2,135,465	2,059,282	1,972,912	2,484,408
▶ Recreation	981,429	994,060	901,866	664,354	488,444	1,015,635
▶ Engineering & Building	851,235	740,296	767,214	753,289	731,454	939,000
▶ Facilities	485,177	659,072	562,481	547,008	552,229	832,482
▶ Planning	443,698	315,743	414,972	349,831	349,889	451,000
▶ Other: Non-Departmental	0	0	291,140	110,706	270,590	91,400
▶ Capital Program	8,507,935	6,067,143	1,294,517	3,062,789	2,927,317	1,099,359
▶ Debt Services	295,069	301,669	297,219	297,218	297,369	297,569
<b>Total</b>	<b>\$ 23,643,665</b>	<b>\$ 22,010,764</b>	<b>\$ 18,184,742</b>	<b>\$ 19,360,764</b>	<b>\$ 18,655,174</b>	<b>\$ 21,003,152</b>

# Projected Reserve Balance

The graph below shows reserve balance by fund categories. The default is set on FY 2021-22. You can move the slider below the graph to a different fiscal year. The table below the graph will update with the balances corresponding to the selected fiscal year.



# Inter-Fund Transfers Summary

The General Fund Transfer Out for FY 2021-22 totals \$4.07 million with \$532,000 to the Capital Program (31 & 32), \$298,000 to the Debt Service Fund (43), \$238,000 to Sewer Operations, and \$3.0 million to the Budget Stabilization Reserve per the Colma Reserve Policy (CAC 4.01.150(d2)).





# Departmental Budget

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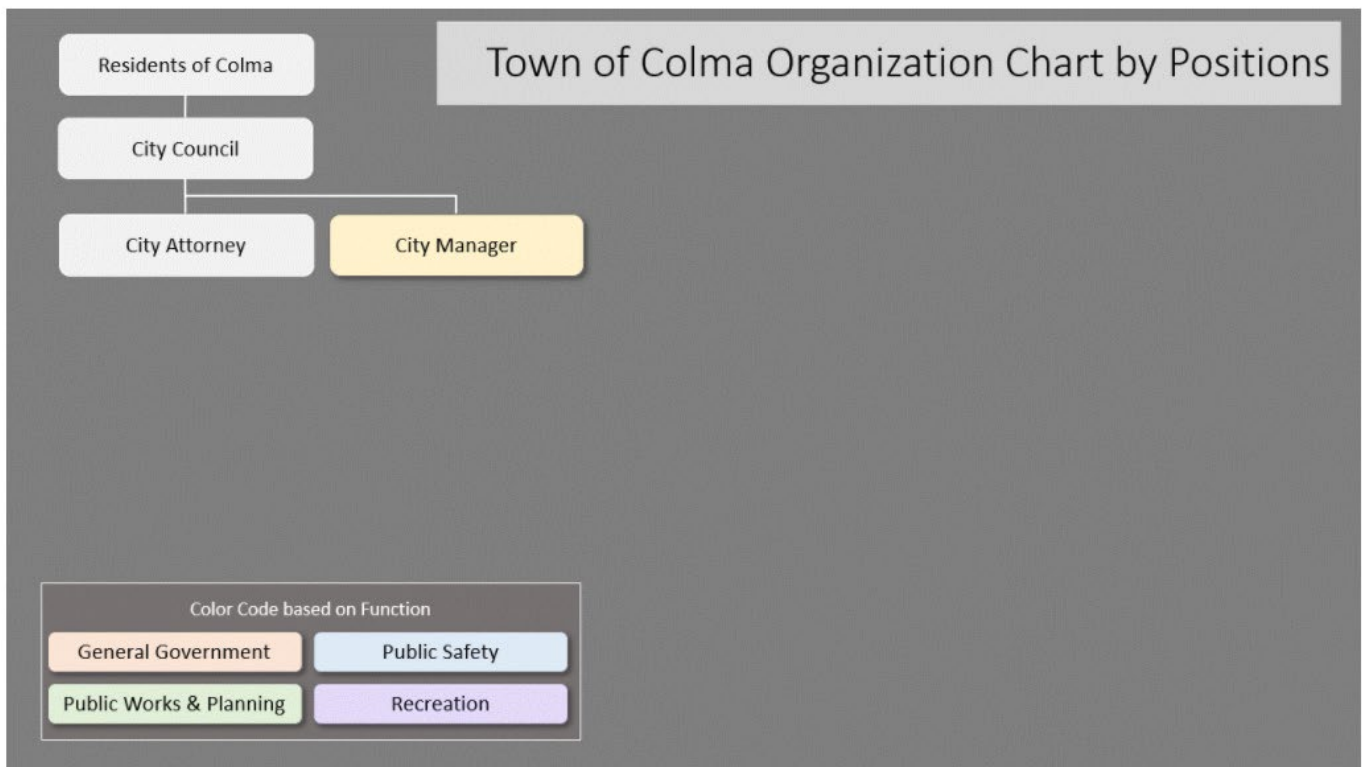
The Town's operation is made up of four main functions:

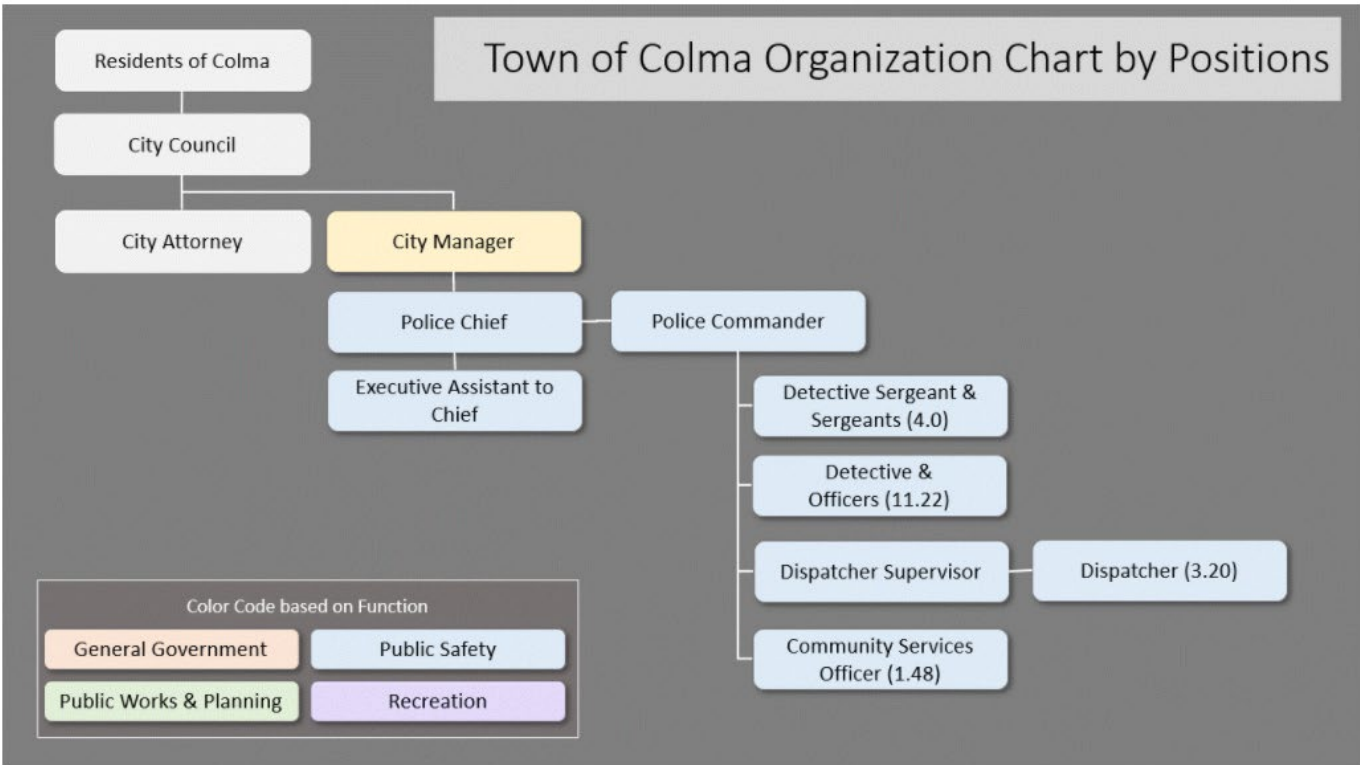
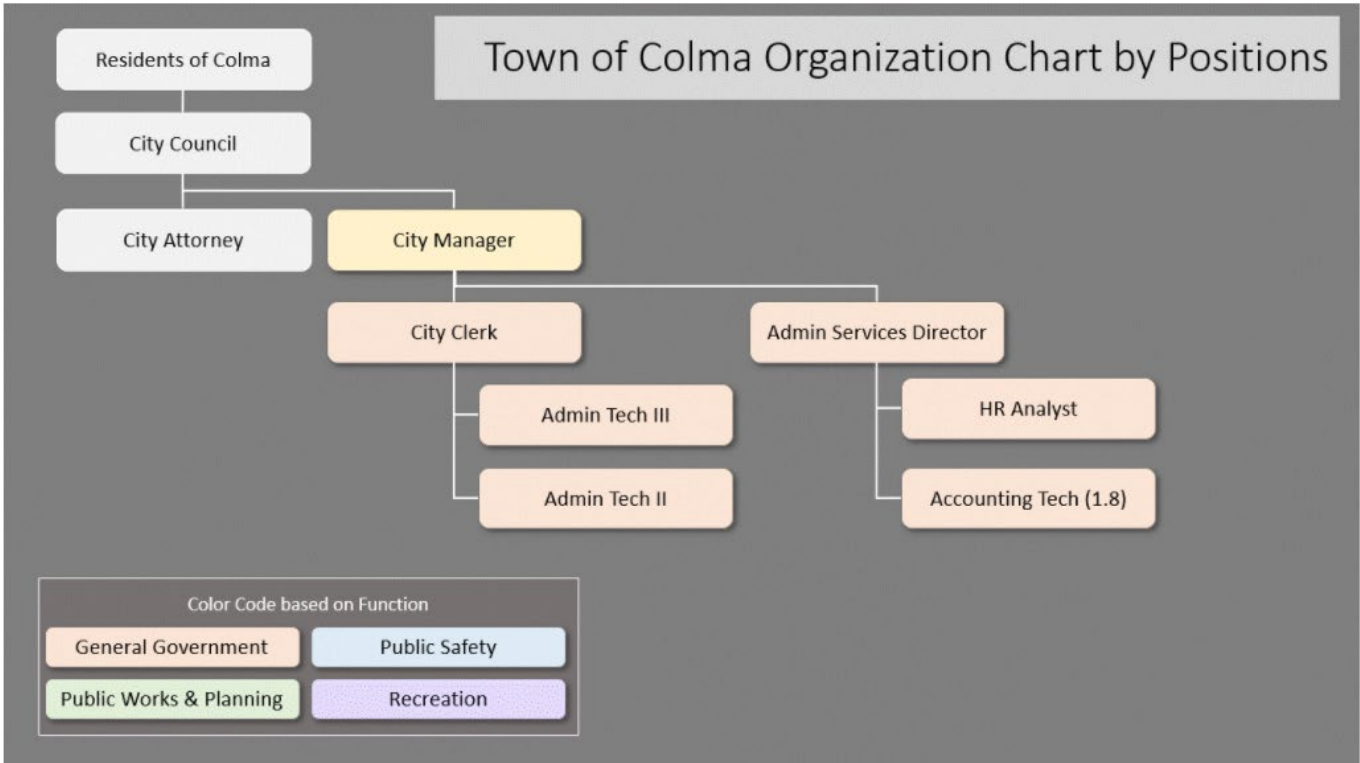
1. [General Government](#),
2. [Public Safety](#),
3. [Public Works & Planning](#), and
4. [Recreation](#)

Aside from Recreation, there are multiple departments/divisions within each of the functions above.

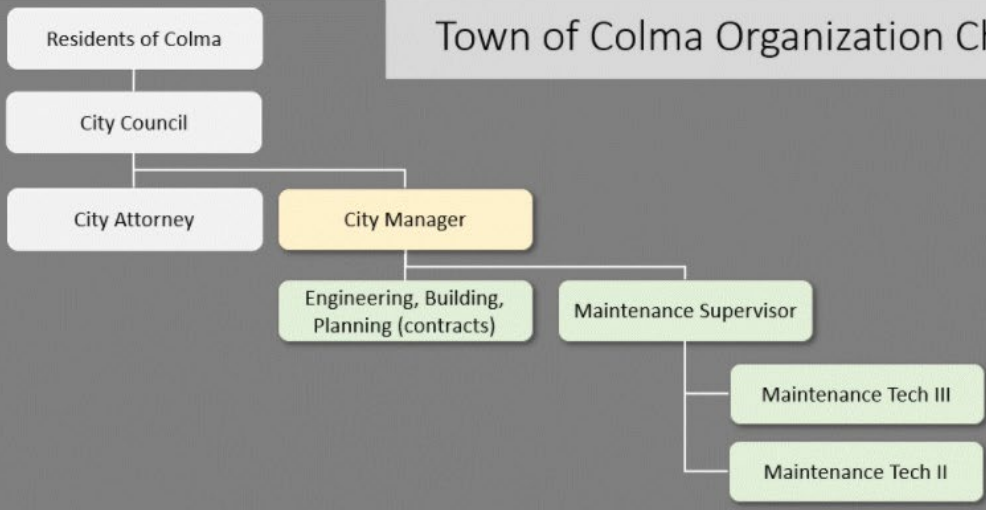
## Organizational Chart

The organizational chart, below, is a .gif file and will repeat on its own.





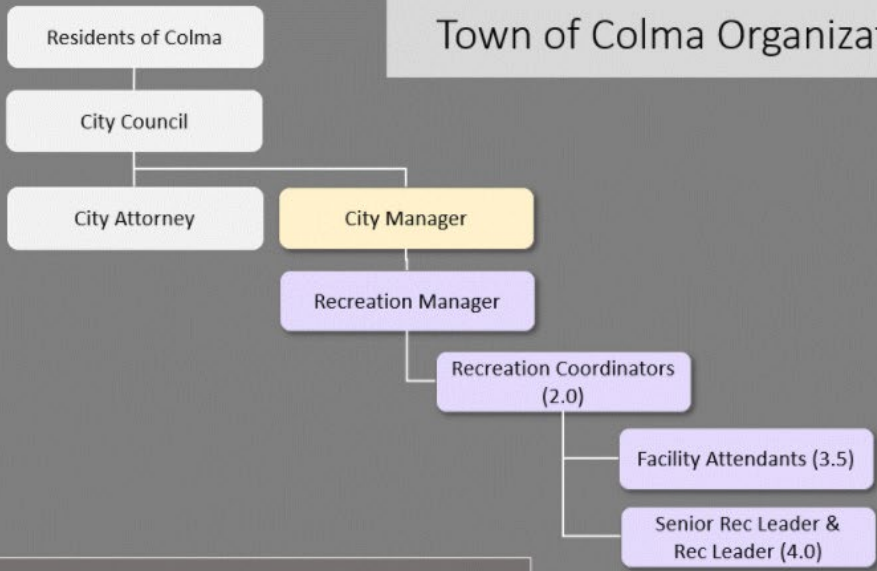
## Town of Colma Organization Chart by Positions



Color Code based on Function

General Government	Public Safety
Public Works & Planning	Recreation

## Town of Colma Organization Chart by Positions



Color Code based on Function

General Government	Public Safety
Public Works & Planning	Recreation

# Departmental Relationship

The Town's General Fund supports majority of the Town's operations. Below shows the relationship of each department to the various Town funds, including the percent of support from each fund.

Fund/Department Relationship : Sheet1

Department/Division	Governmental				Enterprise	
	General Fund	Gas Tax	COPS/SLESF	Debt Service	Sewer	City Properties
	11, 12, 19	21	29	43	81, 82	83
	Major	Minor	Minor	Minor		
<b>General Government</b>						
City Council (110)	100%					
City Attorney (130)	100%					
City Manager/Clerk (140)	100%					
Human Resources (141)	100%					
Finance (150)	100%					
General Services (151)	100%					
Debt Service (620)				100%		
Emergency Response (600)	100%					
<b>Public Safety</b>						
Police Admin (210)	100%					
Police Patrol (220)	100%					
Communication/Dispatch (230)	100%					
Community Services (240)	23%		77%			
<b>Public Works &amp; Planning</b>						
Engineering & Building (310)	100%					
Maintenance (320)	51%	1%			48%	
Planning (410)	100%					
Facility Operations (800s)	86%					14%
Recreation	100%					

# General Government

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General Government comprises of the following departments/divisions:

- [City Council](#) (110),
- [City Attorney](#) (130),
- [City Manager & Clerk](#) (140),
- [Human Resources](#) (141),
- [Finance](#) (150),
- [General Services](#) (151),
- [Debt Services](#) (620), and
- [Emergency Response](#) (19-600).

All departments and divisions within the General Government function are fully supported by the General Fund (11), with Debt Services (620) department housed under Debt Service Fund (43) but are fully supported through annual transfers from the General Fund.



# Revenue Summary

The main revenue source for General Government operations is the General Fund. The Town receives insurance reimbursements for workers' comp, general liability, and property claims. The budget for insurance reimbursement is \$50,000.

For the Emergency Response operation (19-600), the Town is expecting a grant of \$280,000 from the American Rescue Plan Act (ARPA or ARPF).

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Broken down by

Revenues\* Funds ... Departments ...

## Data

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
35123 - State Grants	\$ 5,000	\$ 10,000	\$ 5,000	\$ 55,000	\$ 79,439	\$ 285,000
37021 - Insurance Reimbursements	55,860	12,107	80,731	5,344	34,000	50,000
36902 - Accrued Leave Payout Allocation	0	0	0	65,000	0	104,725
<b>Total</b>	<b>\$ 60,860</b>	<b>\$ 22,107</b>	<b>\$ 85,731</b>	<b>\$ 125,344</b>	<b>\$ 113,439</b>	<b>\$ 439,725</b>

# Expenditure Summary

The total General Government Expenditure Budget for FY 2021-22 is \$4.9 million, an increase of \$657,000 from FY 2020-21 Estimated Actual. The increase is attributed to the following:

- increase contributions to the 115 trusts to reduce future pension and OPEB cost (\$174,000),
- restore operating supplies budget to pre-Covid 19 levels (\$118,000),
- account for consultant services for economic development and revenue initiative per the 2020-2022 Strategic Plan (\$150,000),
- increase in insurance premiums due to unfavorable insurance market, (\$167,000), and
- budget for services needed as a result of the Covid-19 pandemic - including continued weekly deep cleaning of Police Station and supplies needed for re-opening (\$45,000).

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Departments\* Funds Expenses

Data

Expand All	2021-22 Budget
Operating Budget	\$ 4,616,490
Administration	4,525,090
City Manager/City Clerk/Admin	1,507,885
General Services	1,373,379
Finance	662,205
City Council	376,889
City Attorney	312,500
Human Resources	292,232
Other: Non-Departmental	91,400
Debt Services	297,569
<b>Total</b>	<b>\$ 4,914,059</b>

## Expenditure by Categories

Help Share

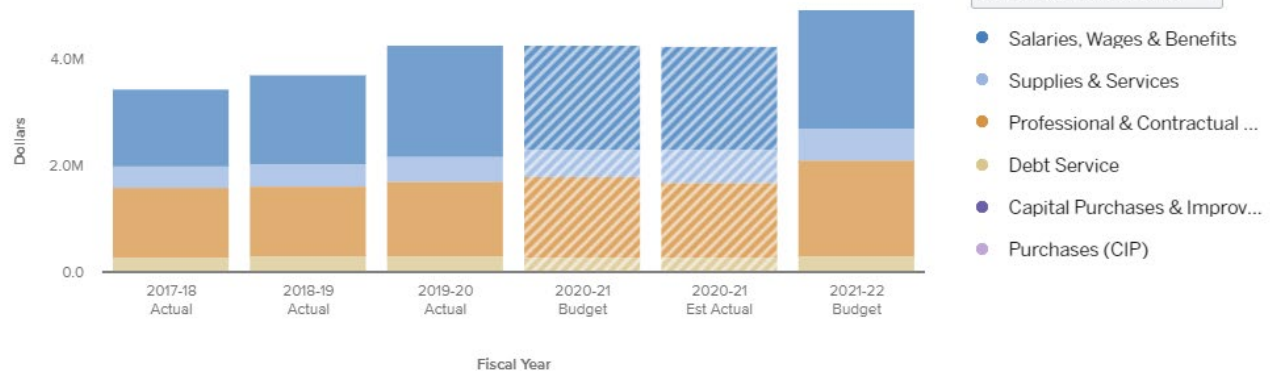
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Expenses Funds Departments

Visualization



## Expenditure by Fund



## Accomplishments

- Updated 2020-22 Strategic Plan
- Updated the Town's Reserve Policy and Unfunded Liabilities Strategy for FY 2021-22 and thereafter
- Received a clean audit for FY 2019-20
- Improved communications with community through consistent messaging on Social Media Channels
- Successfully recruited and hired Chief of Police
- Welcomed several new businesses including House of Bagels, Tesla, Cadillac, Panda Express, Philz Coffee, Wing Stop, and AllStar Glass
- Completed Census 2020 with increased participation from Census 2010
- Issued seventeen Proclamations, 85 Certificates and managed fifteen Public Records Requests
- Transitioned from a paper office environment to electronic with the addition of Docu-sign and Laserfiche Document Management Software.

## COVID Response

- Exhausted CRF funding and completed quarterly reporting requirement
- Coordinated with C.A.P.E
- Donated \$15,000 to San Mateo Strong Business Relief Fund
- Communicated with business and residential community on Shelter in Place Orders and where to access relief
- Moved Public Meetings to online platform Zoom
- Supported a Work from Home workplace environment
- Provided PPE and established Covid-19 protocols for working within the office
- Provided online tools and resources for business continuity
- Created a webpage on the Town's website for Covid-19 related updates and resources

## **Future Objectives**

- Continue assessment of issues compromising the Town's long-term fiscal health, including coordinating with consultant on potential new revenue strategies.
- Increase business outreach efforts and economic development.
- Implement City Council priorities as directed.
- Continue to work on priority programs and goals as set forth in the 2020-2022 Strategic Plan
- Implement a document codification system making Town codes and ordinances easier to search and update
- Covid 19 permitting re-open Town Hall and re-establish in person Public Meetings

# City Council

General Government

FY 2021-22 Budget

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## Department Description

The City Council Department is part of the General Government Function and its main funding source is the General Fund (11).

The City Council is the elected policy-making body for the Town of Colma. The City Council has four key roles – Legislative, Governing Body, Quasi-Judicial, and Representative.

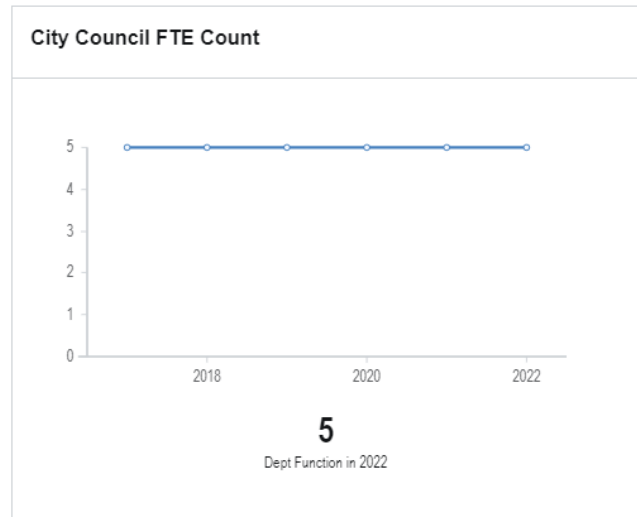
- **Legislative** - In its legislative role, the City Council makes laws, which may be in the form of an ordinance or a resolution. Some examples of legislative acts are an Ordinance Regulating the Uses of Land in the Town and an Ordinance Prohibiting Nuisances in the Town.
- **Governing Body** - In its governing body 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 the Council-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 a 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. Members of the City Council represent 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.



## Revenue Summary

City Council operation is entirely funded by General Fund revenues.

## Expenditure Summary

FY 2021/22 City Council Budget is \$83,400 more than the FY 2020/21 Estimated Actuals.

Salaries, wages & benefits budget is \$51,000 more than FY 2020/21 Estimated Actuals because of the increase in health care and pension costs and the additional contributions to OPEB and pension trusts in an effort to reduce future unfunded liabilities.

Supplies & services budget is \$32,830 and it is due to restoration of the FY 2021/22 Budget to pre-Covid budget.

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**Expenses** Funds \*\*\* Departments \*\*\*

Data

Expand All	2021-22 Budget
▶ Salaries, Wages & Benefits	\$ 249,889
▶ Supplies & Services	127,000
<b>Total</b>	<b>\$ 376,889</b>

## Expenditure by Categories

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**Expenses**

Funds ⋮

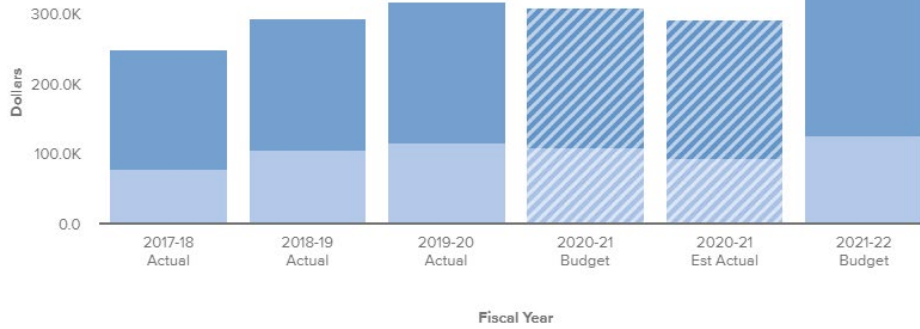
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Sort By Chart of Accounts ▾

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- Supplies & Services

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## Expenditure by Funds

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**Funds\***

Departments ⋮

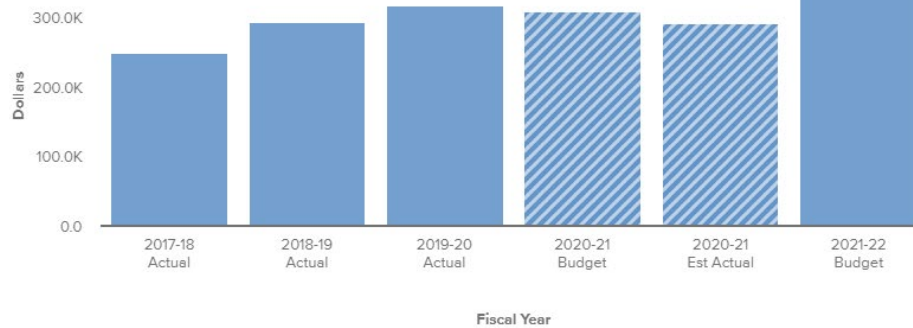
Expenses ⋮



Sort By Chart of Accounts ▾

- General Fund

Visualization



# City Attorney

General Government

FY 2021-22 Budget

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## Department Description

The City Attorney's Department is part of the General Government Function and its main funding source is the General Fund (11).

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 for consideration by the City Council and all contracts for the Town.
- 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 all relevant 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 through a retainer.

## Revenue Summary

City Attorney operation is entirely funded by General Fund revenues.

## Expenditure Summary

The FY 2021/22 Budget of \$312,500 includes \$30,000 for the online codification of the Colma Municipal Code and \$285,000 for general legal services from the City Attorney and the outside counsel. The online codification project was budgeted in FY 2018-19 and FY 2019-20 but was postponed. This project will enhance transparency and simplify the maintenance of the Town's codes and regulations.

The \$285,000 budget for general legal services is based on historical trends plus contingency. The Town's Legal Services fluctuate depending on the types and complexity of the business undertaken by the City Council. A small contingency is built into the general legal service budgets to ensure adequate appropriation.

The department is part of the General Government function and the department expenditures are fully supported by general taxes and fees. Legal services linked to a specific permit issue are billed directly to the permit and the corresponding revenues and expenditures are recorded in the Planning Division (410).

## Expenditure by Categories

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Broken down by

Expenses ▾ Funds \*\*\* ▾ City Attorney

Data

Expand All	2021-22 Budget
▶ Professional & Contractual Services	\$ 310,000
▶ Supplies & Services	2,500
<b>Total</b>	<b>\$ 312,500</b>

## Expenditure by Categories

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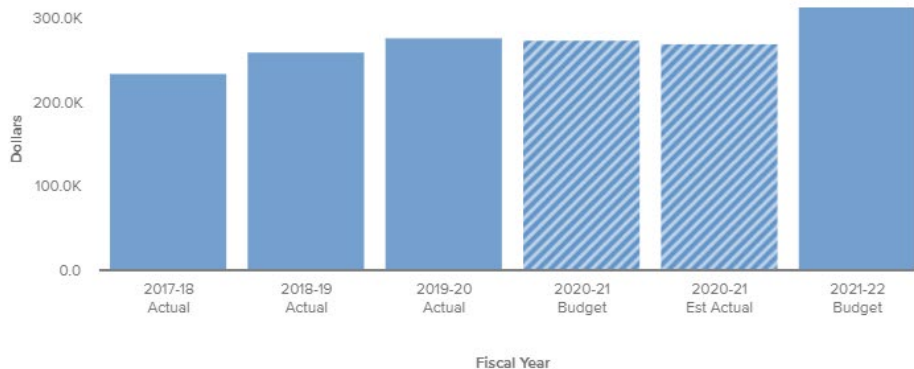
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- Professional & Contractual ...
- Supplies & Services

# Expenditure by Funds

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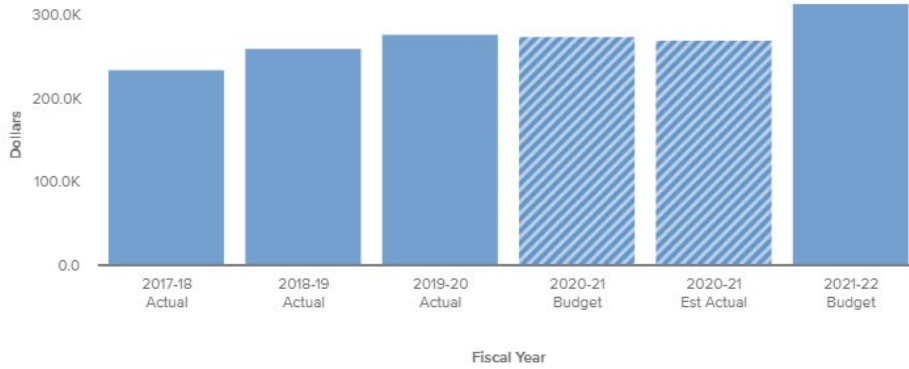
General Fund Departments Expenses



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● General Fund

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# City Manager/City Clerk

General Government

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## Department Description

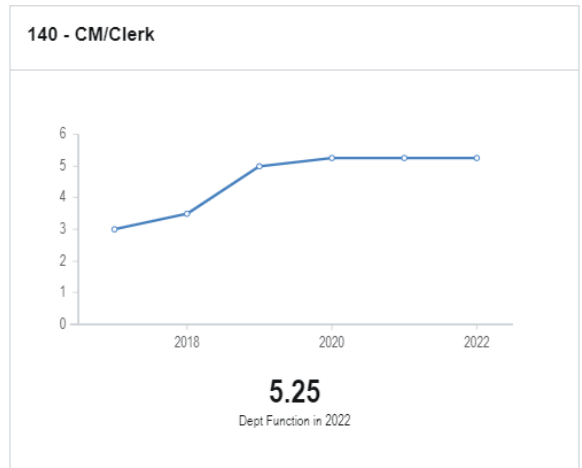
The City Manager/City Clerk Department is part of the General Government Function and its main funding source is the General Fund (11).

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 Administrative Services Director, the City Clerk and two Administrative Technicians. The City Manager also serves as the City Treasurer.

The Administrative Services Director is the Town's ADA Coordinator responsible for administering ADA requests for reasonable accommodation. Other responsibilities include Risk Manager, chairing the Safety Committee and ensuring the implementation of risk management activities; and General Services function.



## Revenue Summary

City Manager/City Clerk operation is entirely funded by General Fund revenues.

## Expenditure Summary

The City Manager/City Clerk's budget is \$1.5 million and is \$224,00 more than the FY 2020/21 Estimated Actuals. The budget includes the following:

- Implementing the 2021 Unfunded Liabilities strategy (\$234,000);
- Restoring of the Intern Program (\$15,000);
- Engaging consultants for economic development per the 2020-2022 Strategic Plan (\$50,000);
- Participating in California Cities Gaming JPA to preserve Town revenues (\$30,000); and
- Reinstating the vehicle replacement cost allocation (\$11,600).

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Broken down by

**Expenses** ▾ Funds \*\*\* ▾ City Manager/City Clerk/Admin

Data

Expand All	2021-22 Budget
▸ Salaries, Wages & Benefits	\$ 1,341,790
▸ Professional & Contractual Services	108,500
▸ Supplies & Services	45,950
▸ Capital Purchases & Improvements	11,645
<b>Total</b>	<b>\$ 1,507,885</b>

## Expenditure by Categories

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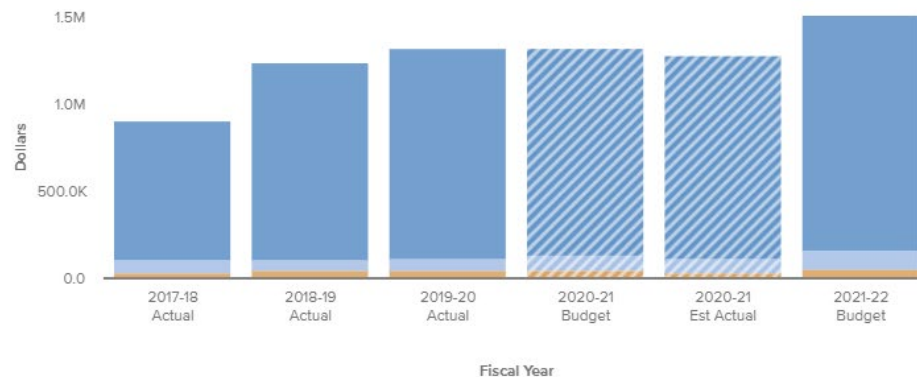
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- Capital Purchases & Improv...

# Expenditure by Funds

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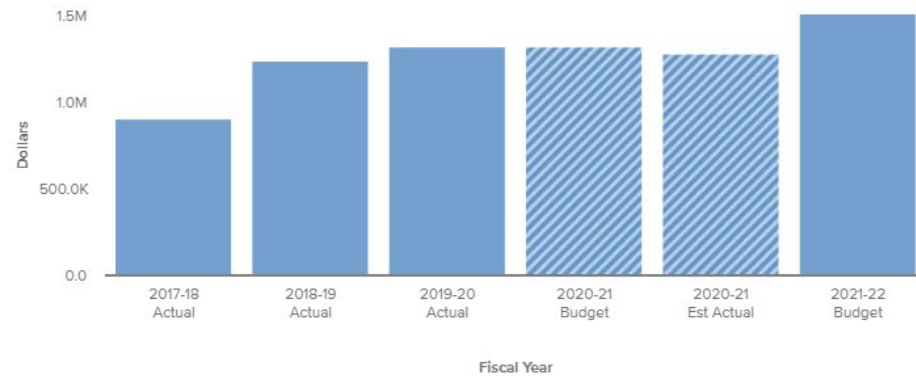
General Fund Departments Expenses



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# Human Resources

General Government

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## Department Description

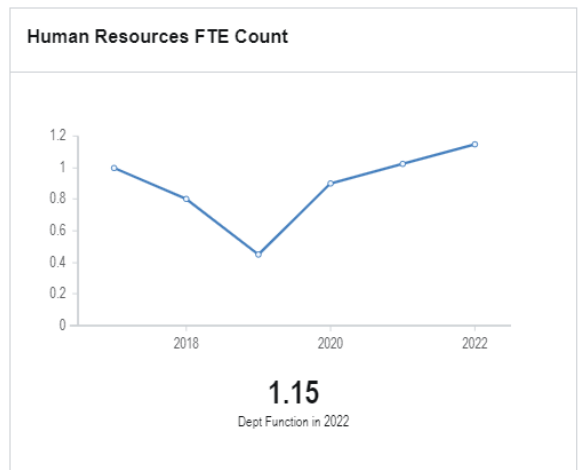
The Human Resources Department is part of the General Government Function and its main funding source is the General Fund (11).

The Human Resources Division is responsible for personnel functions including policy development and compliance, recruitment and retention, compensation and benefits administration. 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 Management (HR) Analyst and is also supported by the Administrative Services Director position.

Between 2017 and 2020, the Town had a HR manager. The FTE started from 47% to 80%. The FY 2021-22 FTE includes one full time Management (HR) Analyst and 0.15 FTE for a part-time student aide.



## Revenue Summary

Human Resources operation is entirely funded by General Fund revenues.

## Expenditure Summary

The Human Resources Department Budget increased by \$86,000, compared to the FY 2020/21 Estimated Actual. The main drivers of the increase are as follows:

- Change in personnel classification. The FY 2020/21 Budget includes 6 months of HR Manager at 75% FTE and 3 months of full-time HR Analyst positions. The FY 2021/22 Budget accounts for one full-time HR Analyst for the entire year (\$34,000).
- Contribution to Pension and OPEB trust and Accrued Leave Reserve increased per the City Council approved 2021 Unfunded Liabilities Strategy (\$15,000).
- Employee development and wellness programs were added to the FY 2021/22 Budget (\$27,000).

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Broken down by

Expenses ▾ Funds \*\*\* ▾ Human Resources

Data

Expand All	2021-22 Budget
▸ Salaries, Wages & Benefits	\$ 213,282
▸ Supplies & Services	49,950
▸ Professional & Contractual Services	29,000
<b>Total</b>	<b>\$ 292,232</b>

## Expenditure by Categories

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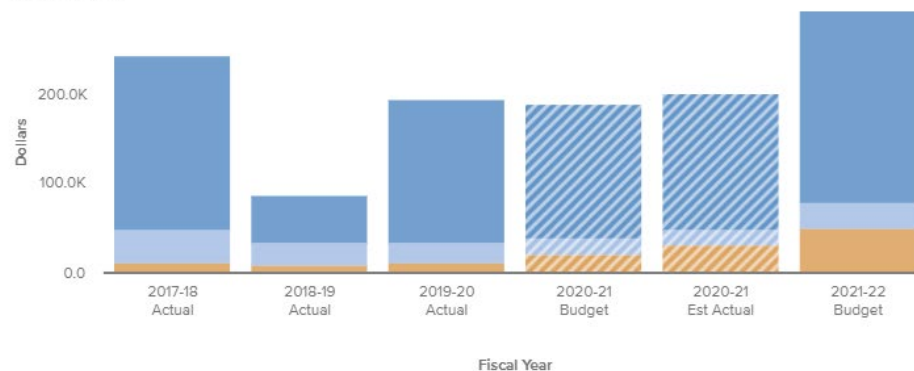
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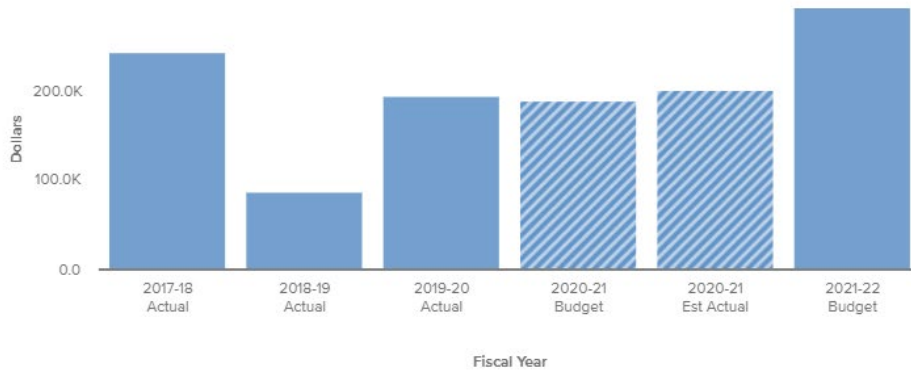
**General Fund** Departments Expenses



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## Department Description

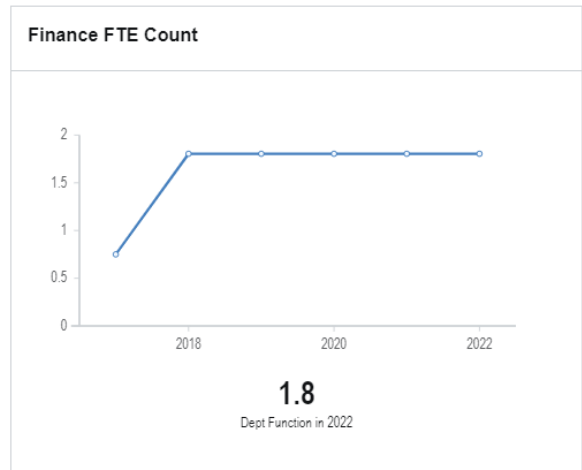
The Finance Department is part of the General Government Function and its main funding source is the General Fund (11).

The Finance Division is responsible for paying the Town’s bills, maintaining and reconciling accounts, payroll, financial reporting, responding within one business day to vendor and employee inquiries and maintaining related records.

The Administrative Services Director 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; and Debt Service for the 2015 Certificates of Participation Town Hall Renovation Project. Each of these activities has detailed budget pages.

## Staffing

The Finance Division is staffed by two Accounting Technicians (1.8 FTE). The Division reports to the Administrative Services Director.



## Revenue Summary

The Finance operation is entirely funded by General Fund revenues.

## Expenditure Summary

The FY 2021/22 Finance Budget is \$161,600 more than FY 2019/20 Estimated Actuals. The main increase is in Professional Consulting Services, which is comprised of the following:

- Restoration of finance support to pre-COVID level (\$50,000); and
- Revenue Strategy Consultant to help with the Resiliency element of the 2020-2022 Strategic Plan (\$100,000).

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**Expenses** Funds Finance

Data

Expand All	2021-22 Budget
▶ Salaries, Wages & Benefits	\$ 352,715
▶ Professional & Contractual Services	251,170
▶ Supplies & Services	58,320
<b>Total</b>	<b>\$ 662,205</b>

## Expenditure by Categories

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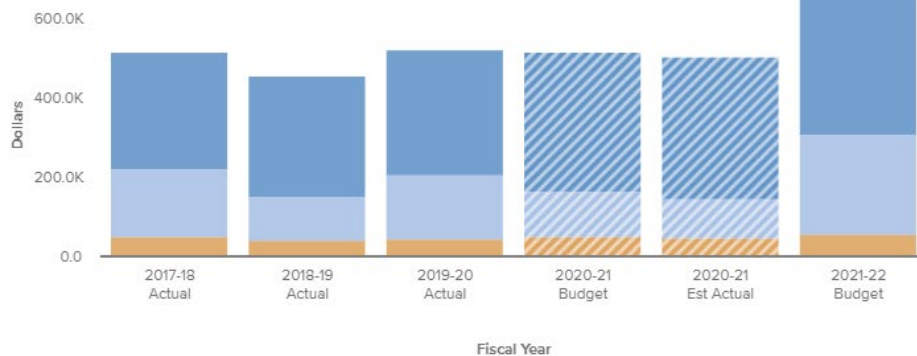


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# Expenditure by Funds

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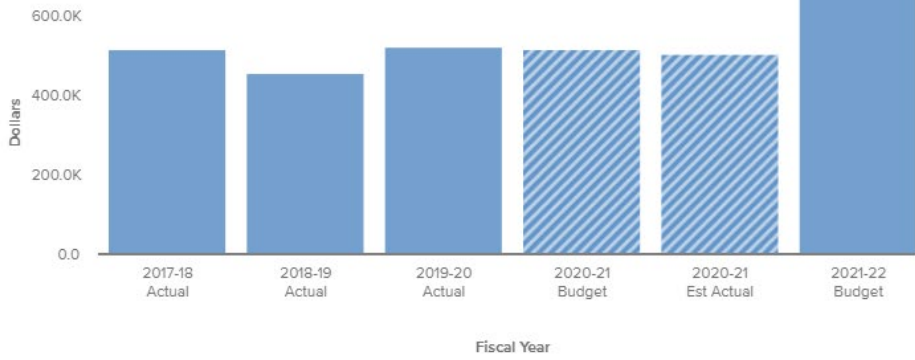
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# General Services

General Government

FY 2021-22 Budget

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## Department Description

The General Services Department is part of the General Government Function and its main funding source is the General Fund (11).

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 Town-wide communications support (basic cable television) for residents.

## Staffing

The Administrative Services Director is responsible for General Services. This activity has no staff.

## Revenue Summary

Operating expenditures in General Services is generally supported by non-departmental General Fund revenues. Annually, the Town is reimbursed for recovered Town property damage and workers comp claims filed and for risk mitigation. The risk mitigation grant is allocated through PLAN JPA and unused portions are rolled over to the following year.

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### Data

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
37021 - Insurance Reimbursements	\$ 55,860	\$ 12,107	\$ 80,731	\$ 5,344	\$ 34,000	\$ 50,000
35123 - State Grants	5,000	10,000	5,000	5,000	29,439	5,000
<b>Total</b>	<b>\$ 60,860</b>	<b>\$ 22,107</b>	<b>\$ 85,731</b>	<b>\$ 10,344</b>	<b>\$ 63,439</b>	<b>\$ 55,000</b>



## Expenditure Summary

Total General Services budget for FY 2021-22 is \$1.37 million, an increase of \$240,000 from FY 2020-21 Estimated Actual. Insurance premiums are projected to increase by \$167,000. The Town belongs to the PLAN JPA for property and general liability coverage and PRISM (a JPA) for workers compensation. In recent years, the insurance market in California has been competitive, with more insurance carriers leaving the California public sector market. Being part of a JPA allows the Town to share risk with other agencies within the Silicon Valley/San Francisco /Bay Area.

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Data

Expand All	2021-22 Budget
▶ Professional & Contractual Services	\$ 1,108,349
▶ Supplies & Services	265,030
<b>Total</b>	<b>\$ 1,373,379</b>

## Expenditure by Categories

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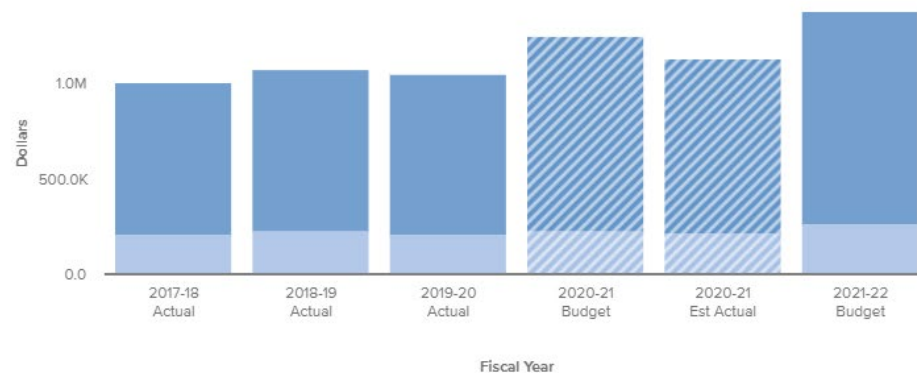
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- Purchases (CIP)

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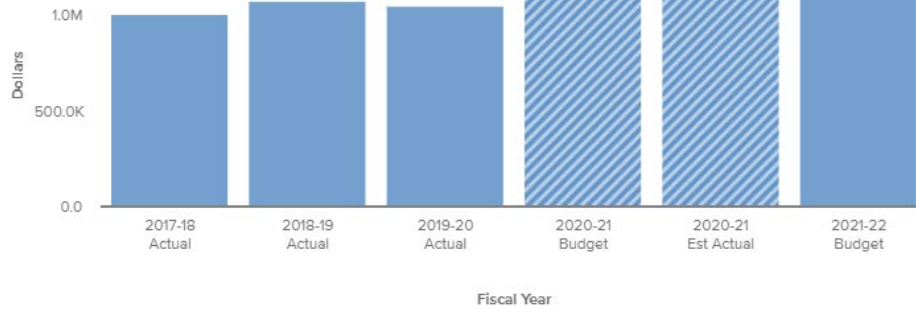
**General Fund** Departments ▾ Expenses ▾



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● General Fund

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## Department Description

The Debt Service Activities are part of the General Government Function. Activities are recorded in Fund 43 and are fully supported by the General Fund (11) through interfund transfers.

This Activity shows the budget and expenditures for Certificates of Participation (COP). The debt represents collateralized lease payments and is not a form of bonded debt.

The financing documents require the City Council to appropriate the annual lease payments as part of the Operating Budget. The Debt Service Fund will receive a Transfer of resources from the General Fund to cover the expenses. The Finance Division is responsible for the transfer of funds to the Trustee to make timely payments on principal and interest.

## Revenue Summary

The Debt Service Fund is fully supported by the General Fund through annual transfers.

## Expenditure Summary

In 2014-15, the City Council established a Town Hall Renovation project budget of \$13 million. In September 2015, the Town completed the 2015 COP Financing to fund the \$18.0 million Town Hall Campus Renovation Project. The principal amount of the COP issuance was \$5.3 million and the amount deposited into the project fund for construction was \$5,102,500 (principal net the cost of issuance). The first payment was made in 2016 and the final scheduled payment will be made in April 2045. The FY 2021-22 budget reflects the scheduled debt service and administrative fees.

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**Expenses**
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Data

Expand All	2021-22 Budget
▶ Debt Service	\$ 294,569
▶ Professional & Contractual Services	3,000
<b>Total</b>	<b>\$ 297,569</b>

## Expenditure by Categories

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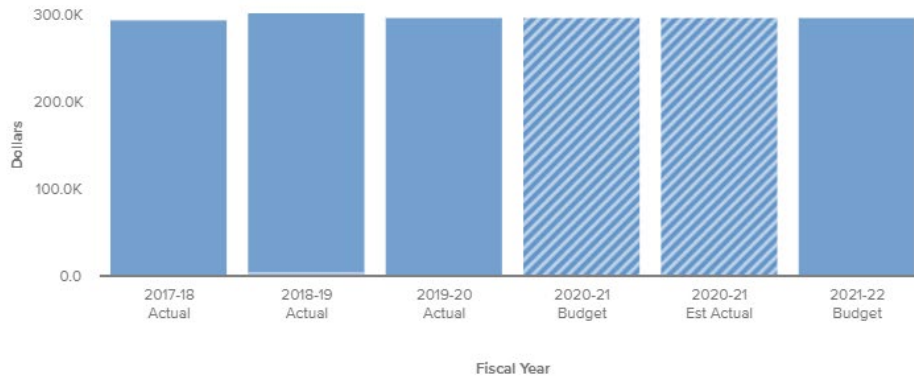
Departments ▾



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- Debt Service
- Professional & Contractual ...

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## Expenditure by Funds

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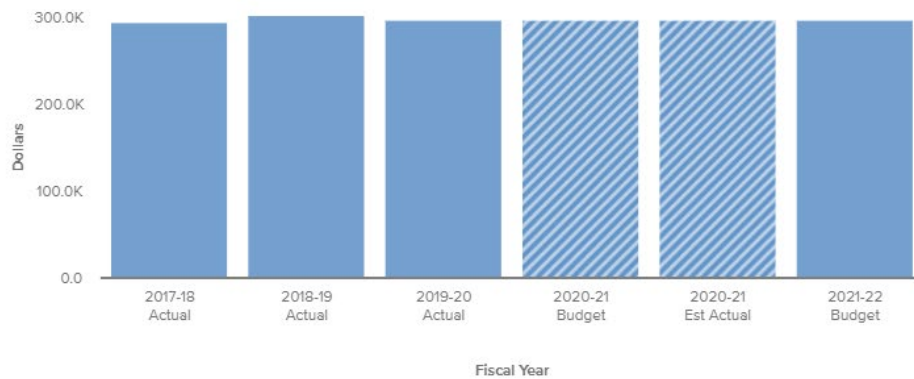
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- Debt Service Funds

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# Emergency Response

General Government

FY 2021-22 Budget

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## Department Description

The Emergency Response Fund (19) was created in FY 2019-20 to track all personnel and operating spending in response to the Covid-19 pandemic. Fund 19 is part of the General Fund and the revenues and expenditures are rolled into the General Fund group from an accounting standpoint.

## Staffing

There is no staffing recorded for Emergency Response. All staff from all departments charges a portion of their time to this fund when it is related to the Covid-19 response. Activities include staff time in contact tracing, facilities cleaning above and beyond the normal level, and food delivery to at risk residents.

## Revenue Summary

In FY 2021-22, the Town received \$50,000 in CARES Grant and is projected to receive an additional \$280,000 from the American Rescue Plan Act of 2021 (ARPA). Non-grant supported portions of the expenditures are supported by the General Fund.

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Broken down by

Revenues Emergency Operation Fund Departments ...

### Data

Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
▶ Intergovernmental - General	\$ 0	\$ 0	\$ 0	\$ 110,000	\$ 50,000	\$ 280,000
<b>Total</b>	\$ 0	\$ 0	\$ 0	\$ 110,000	\$ 50,000	\$ 280,000



# Expenditure Summary

The FY 2021-22 Budget for Emergency Response assumes the continuation of the food delivery and facility cleaning performed by the Recreation Department Facility Attendants and Recreation Leaders (\$35,000). It includes budget for supplies needed to reopen Town facilities (\$36,400) and the weekly police station deep cleaning (\$20,000).

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Broken down by

Expenses Funds ▾ Departments ▾

### Data

Expand All	2021-22 Budget
▸ Supplies & Services	\$ 50,400
▸ Salaries, Wages & Benefits	35,000
▸ Professional & Contractual Services	6,000
<b>Total</b>	<b>\$ 91,400</b>

# Expenditure by Categories

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Broken down by

Expenses Emergency Operation Fund ▾ Departments ▾

### Visualization

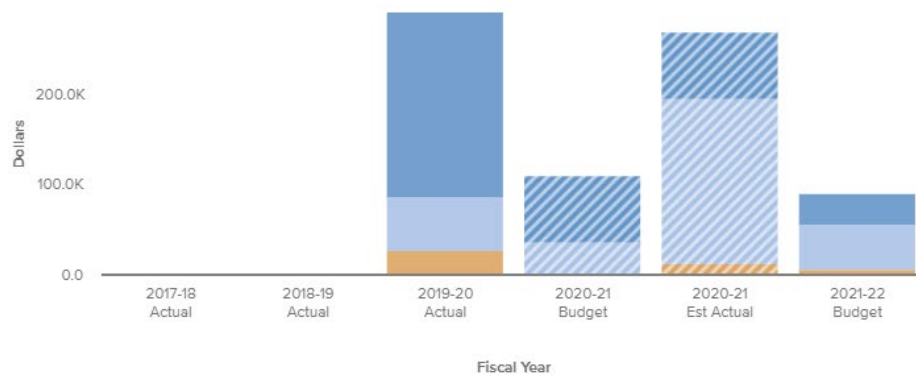


Table
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- Salaries, Wages & Benefits
- Supplies & Services
- Professional & Contractual ...

# Expenditure by Funds

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Broken down by

**Emergency Operation Fund**

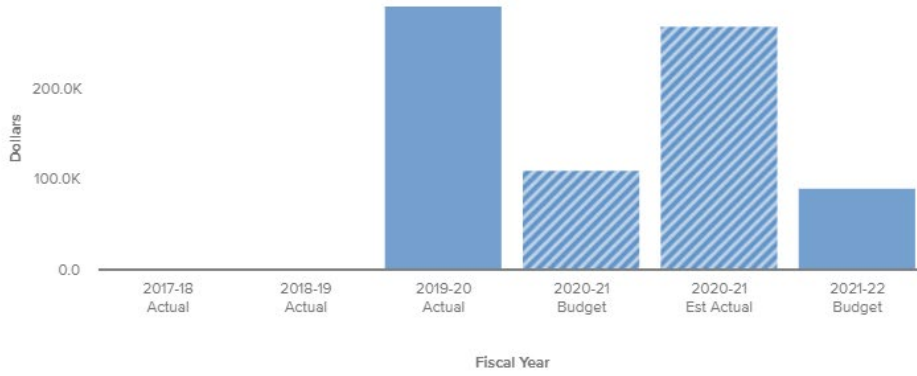
Departments ... Expenses



Sort Large to Small ▾

● Emergency Operation Fund

## Visualization



# Public Safety

FY 2021-22 Budget

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The Public Safety Function consists of the following departments:

- [Police Administration](#),
- [Patrol](#),
- [Communication](#) (Dispatch), and
- [Community Services](#).

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.

## Revenues Summary

The Police Department is projected to receive \$265,157 in departmental revenues in FY 2021-22. Included in the \$265,157 is \$100,000 of annual Supplemental Law Enforcement Services Fund, also known as COPS Grant funding. The COPS grant fund is recorded in Fund 29 and supports activities charged to Fund 29.

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Broken down by

Revenues\* ▾ Funds \*\*\* ▾ Departments \*\*\*

### Data

Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
▼ Intergovernmental - Police	\$ 160,552	\$ 187,162	\$ 188,144	\$ 111,168	\$ 161,418	\$ 123,020
35111 - State Police Programs	139,431	148,778	155,948	100,019	153,314	100,020
35113 - Inner Perspectives Revenues	11,700	11,250	9,900	990	1,000	11,000
35121 - County Grants - Police	1,854	10,597	13,292	2,900	5,760	5,000
35112 - POST Reimbursements	7,568	7,277	8,444	7,260	1,344	7,000
35114 - Reimb For Police Services	0	9,261	560	0	0	0
▼ Fines	65,128	89,509	95,293	80,139	67,862	86,000
33003 - Vehicle Penalties	44,897	63,611	69,103	61,884	60,723	60,000
33001 - Vehicle Code Fines	20,230	25,898	26,190	18,255	7,139	26,000
▼ Charges - Police	60,472	65,794	48,911	46,130	38,176	56,137
36211 - Cal Water	14,137	14,137	14,137	14,137	14,137	14,137
36002 - Cardroom Renewal Fees	13,615	12,230	7,133	12,238	14,200	12,000
36321 - Release Impound Vehicles	8,720	14,000	10,094	6,741	5,864	8,000
36001 - Cardroom Registration Fees	10,500	10,750	5,800	5,270	2,000	9,000
36323 - Fingerprinting	7,350	7,320	5,427	3,710	920	7,000
36331 - Special Police Services	4,780	6,317	5,015	3,117	80	5,000
36324 - Police Reports	1,310	1,030	1,305	910	975	1,000
36322 - Citation Sign Off	60	10	0	8	0	0
<b>Total</b>	<b>\$ 286,152</b>	<b>\$ 342,466</b>	<b>\$ 332,347</b>	<b>\$ 237,437</b>	<b>\$ 267,457</b>	<b>\$ 265,157</b>

With a total department budget of \$9.27 million dollars, the department depends largely on non-specified General Fund revenues.

## Expenditure Summary

The overall Police Departments budget is \$9.27 million and is largely due to the restoration of pre-Covid 19 pandemic service levels. The FY 2021-22 budget assumes all vacant positions (2) will be filled, unfunded liabilities will return to 100% contribution, and other operating spending and equipment purchases will return to pre-COVID levels.

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Broken down by

Departments\* ▾ Funds \*\*\* ▾ Expenses

Data

	2021-22 Budget
Police Patrol Division	\$ 6,056,568
Police Administration Division	1,880,603
Police Dispatch Division	1,091,097
Police Community Services Division	238,941
<b>Total</b>	<b>\$ 9,267,209</b>

## Police Photo Gallery



## Accomplishments

Although an extremely difficult year under COVID 19 restrictions, the Colma Police Department still made community engagement a priority by participating in National Night Out, Coffee with a Cop, Drive by Birthdays, Elderly Food Distribution, Youth Super Bowl Party, Blood Drive, Veterans Christmas Eve Food and Gift distribution and Youth Programs.

The biggest case of the year was the Town's first homicide in over twenty-five years. This made for an enormous amount of work, consisting of approximately 10 search warrants, 42 supplemental reports and 51 interviews.

The Colma Police Department also supported the wildfires at both the Half Moon Bay CZU Complex Fire and Monterey County River Fires by sending personnel to work both the command post and assist with evacuations.

Special accommodations were given to the following individuals for outstanding performance and services in FY 2020-21.

- Police Officers Trask and Moreno received a commendation for their life saving efforts while de-escalating a suicidal subject.
- Sgt. Jordan, Detective Rosset, Detective McKenna, Officer Berkovatz, and Officer Mendoza received Police Officer of the Year awards for their combined efforts on the homicide investigation.
- Police Officers Berkovatz, Mendoza, and McKenna each received 10851 Pins for their efforts in vehicle theft recovery and arrests.

- Dispatcher Thelma Coffey was awarded the Dispatcher of the Year for both her work during the homicide investigation and outstanding efforts throughout the year.

The Colma Police Department did a complete evaluation of our Use of Force Policy and made changes to reflect current law and best practices.

The Colma Police Department was awarded the Gold Award by Lexipol LLC, for Excellence In Law Enforcement Policy Management. Lexipol LLC is the Colma Police Departments policy and risk management consultant.

## **COVID Response**

The Colma Police Department worked with all agencies in the county to ensure the safest procedures possible. Colma Police Officers were faced with fulfilling their duties while wearing protective gear and social distancing.

The Colma Police Department worked closely with the San Mateo County Business Compliance unit to ensure all our businesses were following all policies associated with the current COVID 19 Tier. The Colma Police Department also worked closely with our residents to ensure Covid 19 compliance based on current policies, and are proud to report that we received cooperation with both our residential and business community.

The Colma Police Department hosted two Youth Mask Give-A-Way events.

## **Future Objectives**

The Colma Police Department's objective for the next year is to expand on current technology bringing the safest environment possible to the Town of Colma. By adding body and in-car camera systems as well as Automated License Plate Readers to our patrol officers brings not only transparency and accountability, but also assists in our ability to provide the best possible evidence in our criminal cases.

The Colma Police Department will continue to make community engagement our priority by not only hosting many of our own events, but being more involved in Town and Recreation events.

The Colma Police Department is working with the California State Office of Emergency Services 911 Department on obtaining 24/7 9-1-1 compliance.



# Police Administration

Public Safety

FY 2021-22 Budget

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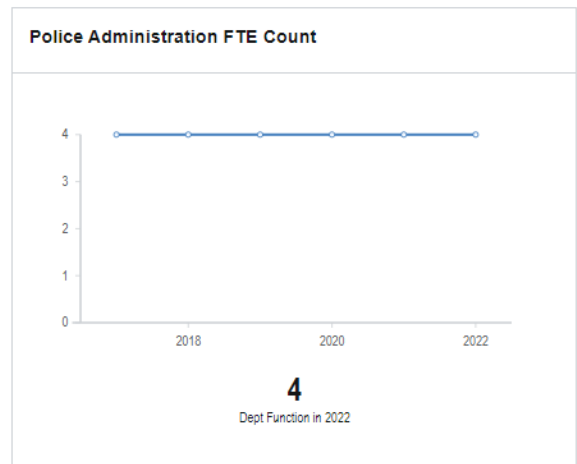
[Next](#)

## Department 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 Executive Assistant.



# Expenditure Summary

The FY 2021-22 Police Administration operating budget is \$1.68 million, or \$525,000 more than the FY 2020-21 Estimated Actual. Due to the Covid-19 pandemic, budget was cut dramatically. The \$1.68 million budget is a return to pre-Covid service levels.

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Broken down by

**Expenses** Police Administration Division

## Data

Expand All	2021-22 Budget
▶ Salaries, Wages & Benefits	\$ 1,602,354
▶ Professional & Contractual Services	133,476
▶ Supplies & Services	96,322
▶ Capital Purchases & Improvements	46,951
▶ Purchases (CIP)	1,500
<b>Total</b>	<b>\$ 1,880,603</b>

# Expenditure by Categories

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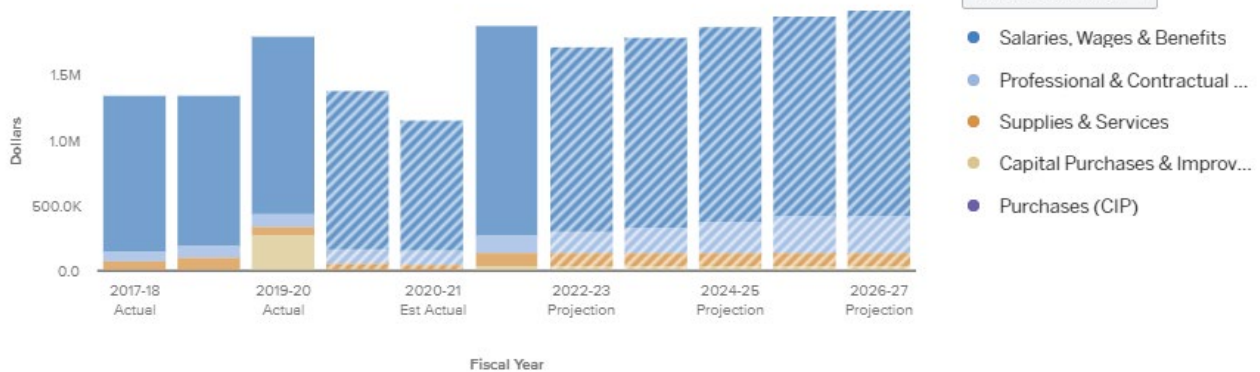
Broken down by

**Expenses** Police Administration Division



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## Visualization



# Expenditure by Funds

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Broken down by

Funds\*

Police Administration Division

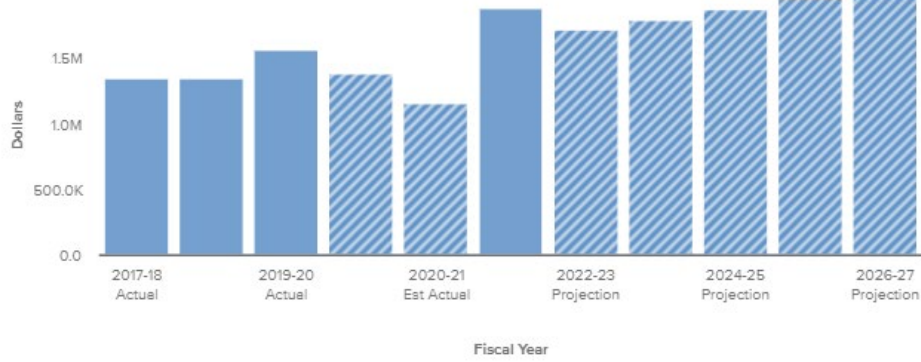
Expenses



Sort Large to Small ▾

● General Fund

## Visualization



# Police Patrol

Public Safety

FY 2021-22 Budget

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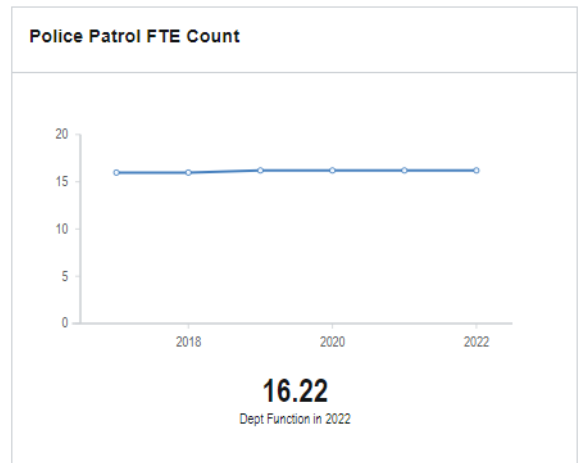
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## Department Description

Police Patrol provides a 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).



## Revenue Summary

The Police Patrol Division is primarily funded by the General Fund and does not have a specific revenue resource. The Police Patrol Division's related grants are recorded in Federal/State/County Grants revenue accounts and these accounts are grouped and presented under Public Safety.

# Expenditure Summary

The FY 2021-22 Police Patrol Budget is \$6.05 million and is \$1.02 million more than the FY 2020-21 Estimated Actual. Total personnel cost of \$5.77 million is \$850,000 more than the FY 2020-21 Estimated Actual because of two main elements:

1. Unfreeze police office vacancy. This was frozen during the Covid-19 pandemic.
2. Restore contribution 115 Trusts for future OPEB and pension liabilities.

Additionally, the Police Patrol budget includes the vehicle replacement fund transfer of \$116,000 as part of the internal service fund (ISF) allocation. The Town did not make ISF contribution in FY 2020-21 as part of the Covid-19 Deficit Strategy.

## Expenditure by Categories

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Broken down by

Expenses Police Patrol Division

### Data

Expand All	2021-22 Budget
▸ Salaries, Wages & Benefits	\$ 5,772,083
▸ Supplies & Services	146,412
▸ Capital Purchases & Improvements	116,073
▸ Purchases (CIP)	22,000
<b>Total</b>	<b>\$ 6,056,568</b>

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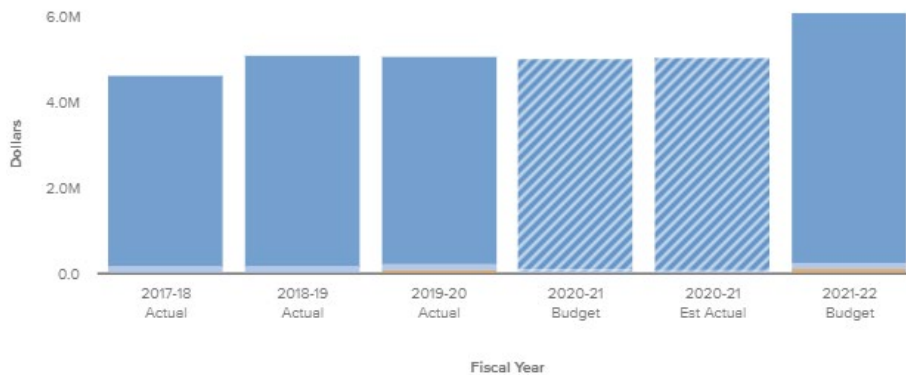
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Broken down by

Expenses Police Patrol Division

### Visualization



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- Salaries, Wages & Benefits
- Supplies & Services
- Capital Purchases & Improv...
- Purchases (CIP)
- Professional & Contractual ...

# Expenditure by Funds

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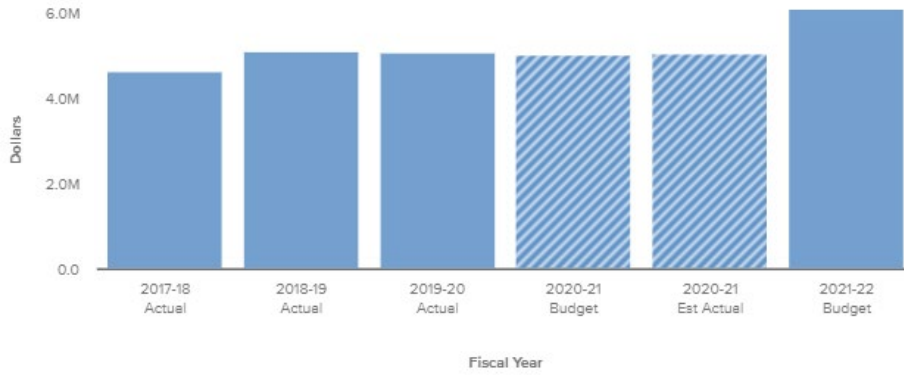
Funds

Police Patrol Division Expenses



Visualization

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- General Fund
- Special Revenue Funds



# Police Communications

Public Safety

FY 2021-22 Budget

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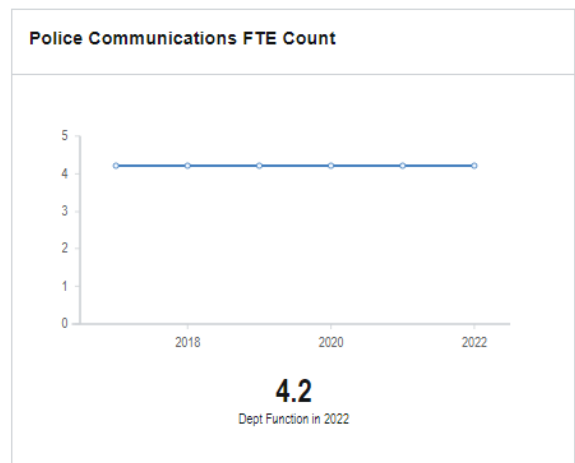
Next ▶

## Department Description

Police Communications handles the clerical and record-keeping duties of the Department and citizen-initiated calls for service, including 9-1-1.

## Staffing

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



## Revenue Summary

The Police Communications Division is primarily funded by the General Fund and does not have a specific revenue resource. Dispatch center related grants are recorded in Federal/State/County Grants revenue accounts and these accounts are grouped and presented under Public Safety.

# Expenditure Summary

The FY 2021-22 Police Communication Budget is \$1.09 million, which is \$117,000 more than the FY 2020-21 Estimated Actual. The increase is primarily due to the restoration of the 115 trust contributions to 100% of actuarially determined contribution for OPEB and 6% discount rate for pension (\$72,000). Operating supplies and services, and budget have been restored to pre-Covid 19 pandemic capacity as well (\$11,000).

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Broken down by

Expenses Police Dispatch Division

### Data

Expand All	2021-22 Budget
▸ Salaries, Wages & Benefits	\$ 903,526
▸ Supplies & Services	138,707
▸ Professional & Contractual Services	48,864
<b>Total</b>	<b>\$ 1,091,097</b>

# Expenditure by Categories

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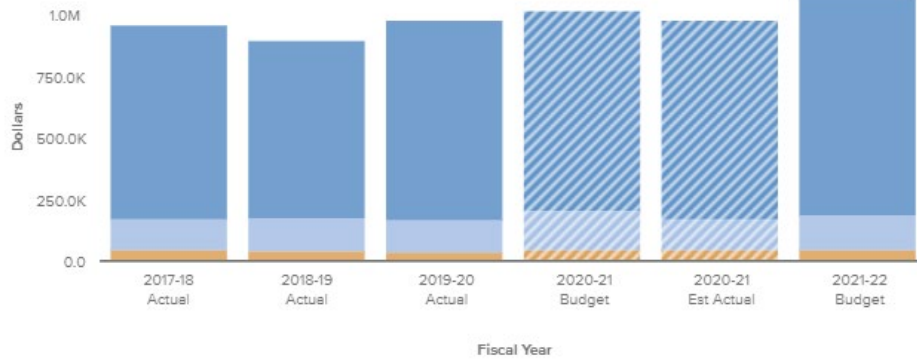
Broken down by

Expenses Police Dispatch Division



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### Visualization



# Expenditure by Funds

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Funds

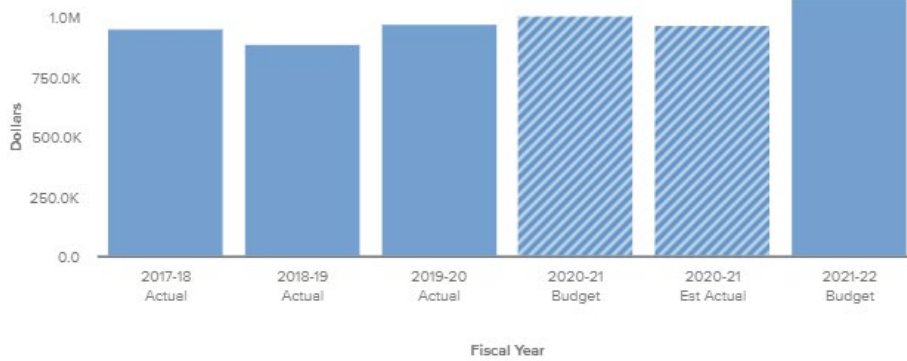
Police Dispatch Division Expenses



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● General Fund

Visualization



# Police Community Services

Public Safety

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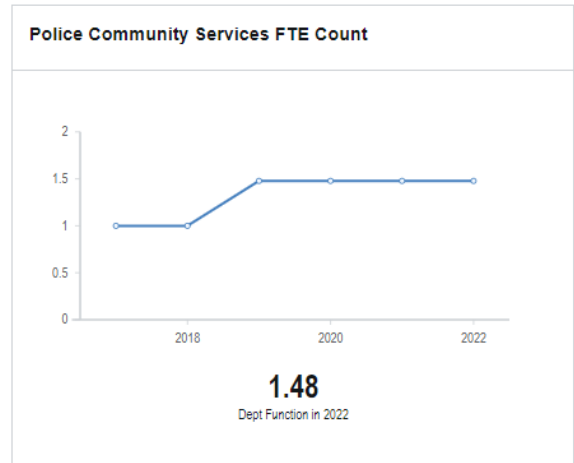
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## Department Description

The Police Community Services Division was referred to in previous budgets as Police Grants, which reflected the primary funding source since 2001-02. The state grant fund is the Supplemental Law Enforcement Services Fund (SLESF), which is for front-line personnel services. This division funds a Community Service Officer (CSO) and specific training costs.

## Staffing

The Division consists of 1.48 FTE Community Services Officer (CSO).



## Revenue Summary

Annually, the Town receives \$100,000 of Supplemental Law Enforcement Services Funds (SLESF). Per Government Cost Section 30062, monies allocated for SLESF is to be expended exclusively to provide front line law enforcement services. The Town classified parking enforcement as front-line law enforcement services.

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Broken down by

Revenues\* Police Grant (CA-COPS) Departments ...

### Data

Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
▼ Intergovernmental - Police	\$ 139,416	\$ 148,747	\$ 155,948	\$ 100,000	\$ 153,274	\$ 100,000
35111 - State Police Programs	139,416	148,747	155,948	100,000	153,274	100,000
<b>Total</b>	\$ 139,416	\$ 148,747	\$ 155,948	\$ 100,000	\$ 153,274	\$ 100,000

## Expenditure Summary

The total Police Community Services budget is \$239,000 for FY 2021-22. It is \$19,000 more than FY 2020-21. The main change is in contribution to the Town's 115 Trust to address future OPEB cost.

Contributions to the 115 Trust is paid for by General Fund and not SLESF.

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Broken down by

Expenses Funds ... Departments ...

### Data

Expand All	2021-22 Budget
► Salaries, Wages & Benefits	\$ 235,641
► Supplies & Services	3,300
<b>Total</b>	\$ 238,941

## Expenditure by Categories

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Expenses

Funds \*\*\*

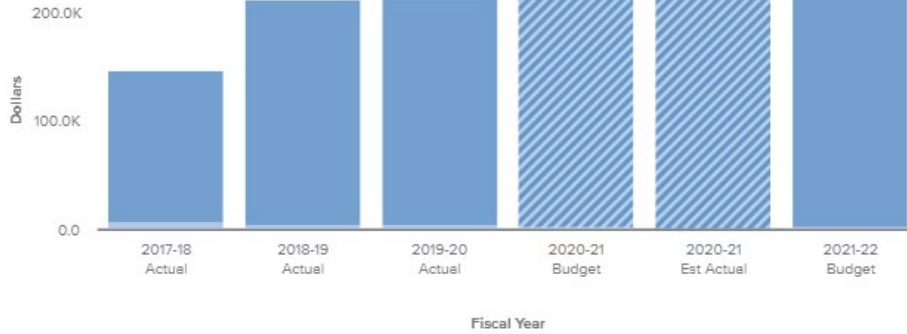
Departments \*\*\*



Sort Large to Small ▾

- Salaries, Wages & Benefits
- Supplies & Services

Visualization



## Expenditure by Funds

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Broken down by

Funds\*

Departments \*\*\*

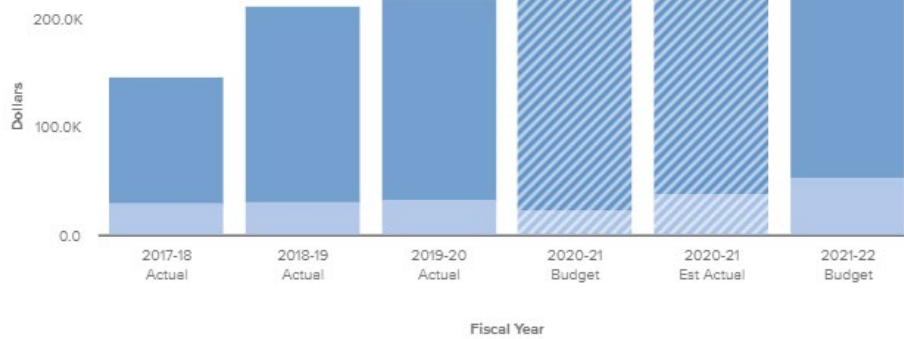
Expenses



Sort Large to Small ▾

- Police Grant (CA-COPS)
- General Fund

Visualization





# Public Works & Planning

FY 2021-22 Budget

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The Public Works & Planning Department consists of the following Divisions:

- Engineering and Building,
- Public Works Maintenance (which includes Sewer operations),
- Planning, and
- Facility Operations.

Contract technical professionals and three Town employees provide Public Works and Planning services. Department responsibilities include the 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.

## Public Works & Planning Revenues

The main revenues source for Public Works & Planning operations is the General Fund. The department generates some revenues to offset certain expenditures, as indicated below.

Sewer charges (or fees) is one of the revenue sources generated by the Public Works & Planning operation - \$942,000. Revenues received from sewer charges are recorded in a separate fund (Enterprise Fund) from the General Fund to pay for sewer conveyance and treatment costs charged by the City of Daly City and South San Francisco. Sewer maintenance and capital improvements are funded by the General Fund through annual transfers.

The department also collects permit fees and service charges for planning, building and engineering activities - \$281,000. These fees and charges are set based on the City Council approved 2019 Cost of Service Study and offsets up to 90% of actual cost of providing such services.

Grant funding, such as Gas Tax (\$74,000) and Measure A, are used for specific activities. A portion of Gas Tax supports streetlight and traffic light repairs and the remaining funds are reserved for streets, sidewalk, and bikeway related capital programs.

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Broken down by

Revenues\*

Funds \*\*\*

Departments \*\*\*

Data

Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
▼ Charges - Sewer	\$ 741,035	\$ 824,239	\$ 850,366	\$ 892,885	\$ 897,299	\$ 942,163
36221 - Sewer Fees	741,035	824,239	850,366	892,885	897,299	942,163
▼ Licenses - Engineering & Building	203,800	86,655	157,924	109,049	157,256	229,256
32001 - Building Permits	115,616	34,324	67,873	40,699	98,000	128,000
32002 - Building Plan Checking	23,697	28,051	47,272	62,994	58,000	83,000
32004 - Engineering Permits Inspections	37,184	7,286	29,695	5,356	1,256	6,256
32011 - Grading Permits	12,829	15,572	3,134	0	0	10,000
32003 - Engineering Plan & MAP Checking	14,474	1,422	9,950	0	0	2,000
▼ Licenses - Planning	271,422	99,676	117,567	47,308	49,920	51,920
37038 - Park In Lieu Fees	197,176	62,705	250	0	0	0
32014 - Use Permits	56,722	22,324	41,248	27,334	38,972	40,972
32018 - CEQA Fees	2,105	767	51,548	924	801	801
31114 - Business License Fee	7,000	6,325	6,575	6,500	4,975	4,975
32016 - Sign Permits	2,650	6,106	8,239	8,302	5,172	5,172
32017 - Tree Removal Permits	2,844	474	9,707	4,249	0	0
32019 - Design Reviews	2,925	975	0	0	0	0
▼ Other Revenues - PWs	59,698	49,033	9,362	30,101	0	20,000
35141 - Reimb For Public Works Maintenance Svcs	28,500	20,122	0	20,000	0	20,000
37034 - Other Reimb - Electric Car Charger	0	28,911	9,362	10,101	0	0
37033 - Recycle Rebate	31,198	0	0	0	0	0
<b>Total</b>	<b>\$ 1,275,955</b>	<b>\$ 1,059,603</b>	<b>\$ 1,135,219</b>	<b>\$ 1,079,343</b>	<b>\$ 1,104,475</b>	<b>\$ 1,243,339</b>

## Expenditure Summary

The total Public Works & Planning expenditure budget for FY 2021-22 is \$4.7 million, or \$1.1 million more than the FY 2020-21 Estimated Actual. To address the financial crisis from the Covid-19 pandemic, this department limited its use of essential contract services and deferred a number of its projects. This included reducing landscape maintenance and engineering, and advanced planning services. The goal for this department during the Covid-19 pandemic was to shift all available resources to urgent and essential services and projects, and away from essential but non-urgent projects. This will require some catch up in the new fiscal year to bring the quality of maintenance back to pre-Covid levels.

It is also important to note that the Public Works & Planning Budget includes roughly \$250,000 of contingency built into the budget to address unpredictable events. Such events include changes in commercial landscape, urgent right-of-way repairs, important feasibility studies or need assessment needed due to the changing legal landscape, and facilities improvement. For example, unanticipated costs were incurred for interior repairs and improvements at Creekside Villas in FY 2020-21, roadway repair on the public right-of-way in FY 2019-20, and grant administration and applications in FY 2018-19 and FY 2019-20.

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Broken down by

**Departments\*** [Funds](#) [Expenses](#)

Data

Expand All	2021-22 Budget
▶ Public Works Maintenance	\$ 2,454,408
▶ Engineering & Building	939,000
▶ Facilities	832,482
▶ Planning	451,000
<b>Total</b>	<b>\$ 4,676,890</b>

## Expenditure by Categories



## Accomplishments

The following accomplishments are broken down by Division:

### Planning Division (410):

- Prepared policy documents and reports for City Council consideration including General Plan Study Sessions and an update to the Accessory Dwelling Unit (ADU) ordinance.
- Continued work on sections of the General Plan and the General Plan EIR.
- Continued participation in regional meetings (County and Bicycle and Pedestrian Plan, Grand Boulevard Initiative, RICAPS, County Stormwater Committees, County Flood and Sea Level Rise District, Bay Area Planning Directors Association, 21 Elements Housing, etc.).
- Processed staff level and development applications including the Cadillac dealership, Tesla dealership, car storage at the landfill and tenant improvements at Serra Center.
- Completed the update of the Climate Action Plan.
- Completed the adoption of Reach Codes.
- Prepared letters regarding legislation affecting Colma.
- Continued work with property owners to resolve property maintenance issues.
- Coordinated and participated in the El Camino Real Pedestrian plan preparation.
- Participated in auto dealer's working group meetings and cemetery manager's work group meetings.
- Participated in Census 2020 activities.

### Engineering and Building Division (310):

- Completed the El Camino Real Bicycle and Pedestrian Plan.
- Continued work on the Mission Road Bicycle and Pedestrian Project.
- Continued work on the Municipal Regional Permit Green Infrastructure program.
- Represented the Town at County and Regional meetings: County wide NPDES meetings, C/CAG TAC, Colma Creek Flood Control Advisory and TAC meetings, San Mateo Sea Level Rise committee and board meetings, Cal Building Official Association, CALBO, City and County Engineers Group, League of Ca. Cities.
- Continued work on expanding the Town's Sanitary Sewer Enterprise Fund.
- Continued work with SFPUC and NSMCSD on the potential of a reclaim water system for the Cemeteries and Town.
- Worked with Property managers to open several new businesses, to highlight a few, DaVita, Philz, Coffee, Panda Express, Wing Stop, Noah's Bagels.
- Help sponsor reach code amendments to the Town's Building Code.
- Participated in Facility safety walk throughs.
- Finalized a Street Light replacement program for Sterling Park.

### Public Works Maintenance Division (320):

- Installed courtesy sign for dog walkers in Sterling Park Neighborhood.
- Installed dog mitt dispensers and waste receptacles on Lawndale Blvd.
- Installed park benches in the Mission Road and Lawndale Blvd. area.
- Installed signage and parking markers on El Camino Real.
- Maintained street sweeping paving stone cleaning schedules throughout Town with "shelter in place orders" in effect.
- Responsible for the cleaning and recording of 300+ storm drains throughout the Town.
- Inspected commercial facilities regarding FOG compliance (Fats, Oil and Grease) along with stormwater compliance.
- Certified all Town owned domestic and irrigation backflow devices.
- Managed landscape maintenance contract adherence.
- Minor facility repairs and maintenance & oversight of the Landscape and janitorial contracts.
- Attended Integrated Pest Management Countywide meetings.

## COVID Response

Though an adjustment at the beginning, the Engineering, Planning and Building Divisions successfully shifted to remote operations as a result of the Covid-19 shelter in place order. The Planning and Engineering Divisions were able to assist the public remotely by phone, email and virtual conferencing conducting administrative hearings, preconstruction meetings, bid openings, committee meetings and other. Planning and Permit applications along with plan reviews were taken in and processed electronically. Town staff from the Planning and Building Departments assisted various businesses with temporary use permits or plan reviews for their temporary outdoor structures. Many within our departments were obligated to perform work that involved day to day work within the Right of Way, facility operations, and project inspections. Obligations where one had to encounter the public, staff adhered to strict Covid-19 best management practices to continue the duties that their department were obligated to perform. The Planning Division was also very active in sending out regular eblasts and community memorandums to the business community offering information about assistance loans, operating restrictions, along with a weekly (now biweekly) update meetings with cemeteries.

## Future Objectives

### Planning Division (410):

- Continue the General Plan Update
- Continue preparation of the General Plan Environmental Impact Report (EIR).
- Continue work with San Mateo County on the Local Hazard Mitigation Plan update.
- Continue to process development and administrative applications.
- Conduct work related to the update of the Housing Element.
- Implement policies from the Climate Action Plan.
- Continue to monitor legislation and propose ordinance amendments, if required.
- Continue to participate in activities and meetings related to economic development.
- Continue to represent Colma in regional meetings.
- 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.
- Work with Town's Franchise Waste Hauler and Businesses to comply with the SB 1383, Organic Waste Reduction Requirements.

### Engineering and Building Division (310):

- As part of the Annual Road Rehabilitation and Preventive Roadway Maintenance Program, the 300 block of F Street Mill and Fill.
- Complete the design and start the construct to rebuild the F Street Retaining wall.
- Start the design and construction documents for El Camino Real and Lawndale landscape projects.
- Continued work in securing grant packages for future Town and infrastructure capital projects.
- Complete the study regarding annexing in Colma's portion in the Colma Street Light District and the potential of creating the Town's own Street Light and Landscape District, (Study only).
- Develop a cost recovery system for storm water Business inspections.
- Complete the study and fee assessment for expanding the Town's sanitary Sewer Enterprise Fund.
- Establish an equipment replacement fund.
- Represent Town at Local, County wide, Regional and State required meeting and conferences.
- Continued work with SFPUC, NCSMSD, Cal-water and Cemeteries regarding a reclaim water system.

### Public Works Maintenance Division (320):

- Perform minor construction and painting as needed.
- Establish programs and training to further develop maintenance staff.
- Monitor and manage minor encroachment work.
- Work with Sustainability group to meet our Climate Action Plan and Goals.
- Meet or exceed the SF Regional Boards goals of reducing trash in the Town's waterways and assisting the business community in trash management.

- Work with local businesses to be compliant with stormwater discharge adherence and their FOG Program.
- Work on a Request for proposal for tree maintenance services and tree safety program.
- Continued work on the Towns Sidewalk safety program.
- Establish a roadway striping and signage program.
- Join the Maintenance Superintendents Association.
- Continue to certify all Town owned backflow devices.



# Engineering & Building

Public Works & Planning

FY 2021-22 Budget

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## Department Description

The Division consists of the following functions: Public Works Administration, Engineering and Building. Contract professionals provide the staffing for the day-to-day duties; the five-year Capital Improvement Program (CIP); the County wide Storm Water NPDES permitting and maintenance program; annual sewer service maintenance and charges; solid waste, recycling and sustainability programs; sanitary sewer system maintenance and reporting requirements; right of way infrastructure, Geographical Information System (GIS) upkeep and other daily and annual service activities. The Division assists the Public Works Maintenance and Planning Divisions and the Town's Police and Recreation Departments in their current and future infrastructure and facility needs. The Division provides comprehensive engineering, building inspection and CASp (Certified Access Specialist) inspection and consulting services; processes building, grading and encroachment permits; and provides plan review and inspection services for land development projects. These activities are partially supported by fees.

## Staffing

Public Works Administration, Engineering and Building Division services are provided under contract with CSG Consultants. The Division coordinates with the Public Works Maintenance Division but does not oversee operations.

## Revenues Summary

The Engineering and Building departments generate revenues from permit activities. The fees and charges collected offsets the services provided for encroachment review, inspection, and other development activities. The fees and charges assessed are based on the City Council approved cost of service fee study and has a target recovery of 90%. The total FY 2021-22 Engineering & Building revenue budget is \$229,000 and the expenditures budget is \$939,000. The difference of \$710,000 is supported by non-departmental General Fund revenues.

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Broken down by

Types

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Data

Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
▾ Revenues	\$ 203,800	\$ 86,655	\$ 157,924	\$ 109,049	\$ 157,256	\$ 229,256
▸ Licenses - Engineering & Building	203,800	86,655	157,924	109,049	157,256	229,256
▸ Expenses	851,235	740,296	767,214	753,289	731,454	939,000
Revenues Less Expenses	\$ -647,435	\$ -653,641	\$ -609,291	\$ -644,240	\$ -574,198	\$ -709,744

## Expenditure Summary

The Engineering and Building Budget for FY 2021-22 is \$939,000 or \$207,000 more than the FY 2020-21 Estimated Actual. The main reason for the increase is the restoration of the Engineering and Building budget to pre-Covid levels. A majority of the department's budget is in contract services for general building and engineering support, and permitting for engineering and building.

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Expenses\*

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Data

Expand All	2021-22 Budget
▸ Professional & Contractual Services	\$ 930,000
▸ Supplies & Services	9,000
Total	\$ 939,000

## Expenditure by Categories

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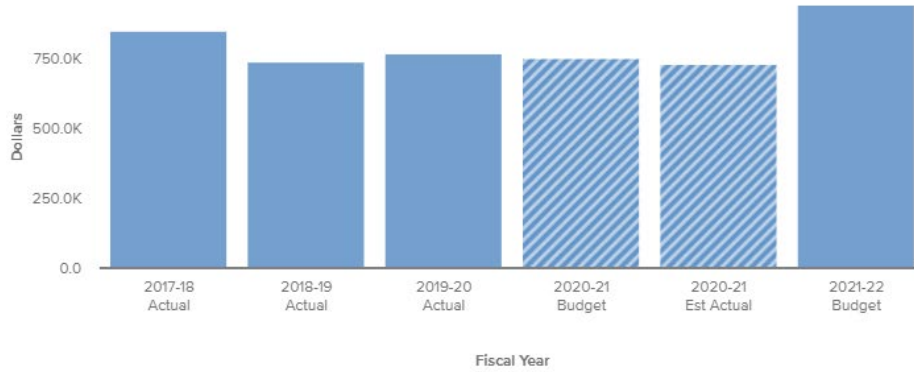
Departments ▾



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- Professional & Contractual ...
- Supplies & Services

Visualization



## Expenditure by Funds

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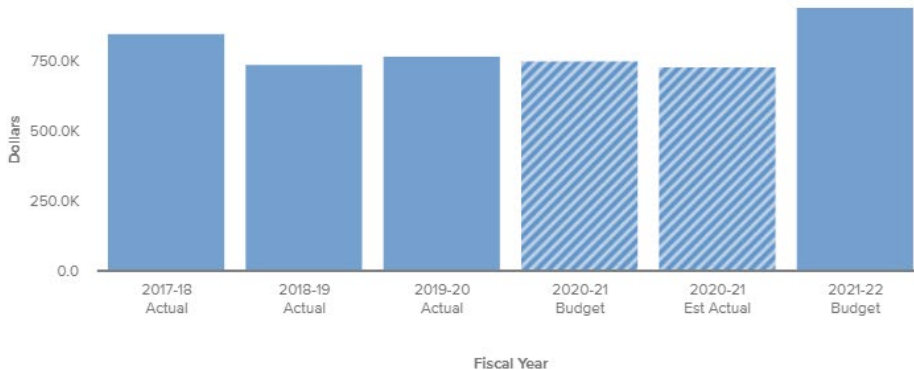
Expenses ▾



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- General Fund

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# Public Works Maintenance

Public Works & Planning

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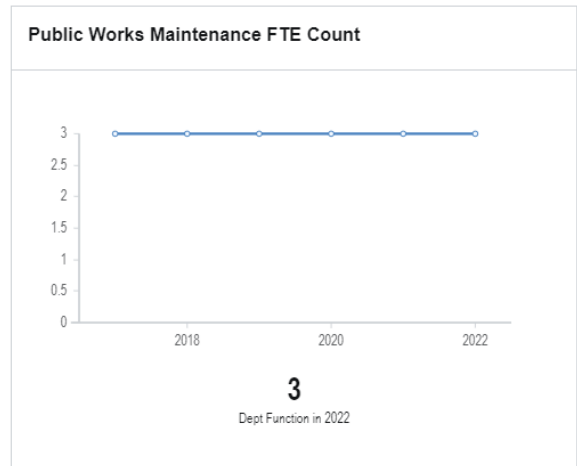
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## Department Description

The Public Works Maintenance/Sewer Division is responsible for the upkeep and maintenance of public streets, sidewalks, traffic signals, street lights, storm water systems and public facilities. The Division also manages roadway weed and litter control and graffiti abatement; participates in the National Pollutant Discharge Elimination System (NPDES) Storm Water Program; and are the first responders to sanitary sewer overflows. The Division also manages the landscape, facility janitorial and HVAC maintenance contracts.

## Staffing

The Division is composed of one Maintenance Supervisor and two Maintenance Technicians, overseen by the City Manager.



## Revenue Summary

The FY 2021-22 Public Works Maintenance revenues budget is \$962,000 with \$942,000 in sewer operations (Fund 81) and \$20,000 in General Fund (Fund 11) reimbursement. The sewer fees collected offsets the sanitary sewer operating cost of \$1.13 million. The "Sanitary Sewers" operating budget can be found within Expenses > Professional & Contractual Services in the table below.

The total "Revenues Less Expenses" for FY 2021-22 Budget is \$1.49 million and is supported by non-departmental General Fund revenues.

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**Types** Funds ... Departments ...

**Data**

Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
▾ Revenues	\$ 800,733	\$ 873,273	\$ 859,728	\$ 922,986	\$ 897,299	\$ 962,163
▸ Charges - Sewer	741,035	824,239	850,366	892,885	897,299	942,163
▸ Other Revenues - PWs	59,698	49,033	9,362	30,101	0	20,000
▾ Expenses	1,809,917	1,893,601	2,056,132	2,044,941	1,955,794	2,454,408
▸ Professional & Contractual Services	1,219,428	1,253,782	1,354,057	1,427,446	1,338,520	1,667,770
▸ Salaries, Wages & Benefits	562,161	599,743	612,929	604,877	597,524	700,632
▾ Capital Purchases & Improvements	0	19,920	61,856	0	0	61,856
▸ Other: Internal Svc Fund Charges	0	19,920	61,856	0	0	61,856
▸ Supplies & Services	13,935	11,402	20,060	12,077	17,500	14,150
▸ Purchases (CIP)	14,393	8,753	7,229	542	2,250	10,000
Revenues Less Expenses	\$ -1,009,185	\$ -1,020,328	\$ -1,196,403	\$ -1,121,955	\$ -1,058,495	\$ -1,492,245

## Expenditure Summary

The FY 2021-22 Public Works Maintenance budget is \$2.48 million, or \$523,000 more than FY 2020-21 Estimated Actuals. The main reason for the increase is related to the restoration to pre-Covid pandemic service levels. As part of the Covid-19 pandemic deficit reduction strategy, the Public Works Maintenance operation reduced contributions to the 115 trust to reduce OPEB and pension liabilities (\$68,000), reduced the use of contract services (\$242,000), and halted the vehicle replacement contribution (\$62,000).

The FY 2021-22 budget includes \$50,000 allocated for a sewer fees consultant. The consultant will assist the Town is developing funding strategies in preparation for future major sewer infrastructure repairs and rehabilitation.

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**Data**

Expand All	2021-22 Budget
▸ Professional & Contractual Services	\$ 1,667,770
▸ Salaries, Wages & Benefits	700,632
▸ Capital Purchases & Improvements	61,856
▸ Supplies & Services	14,150
▸ Purchases (CIP)	10,000
<b>Total</b>	<b>\$ 2,454,408</b>



## Expenditure by Categories

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Expenses\*

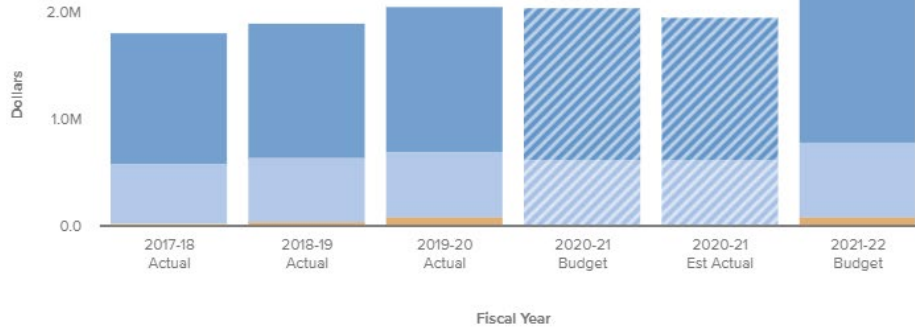
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## Expenditure by Funds

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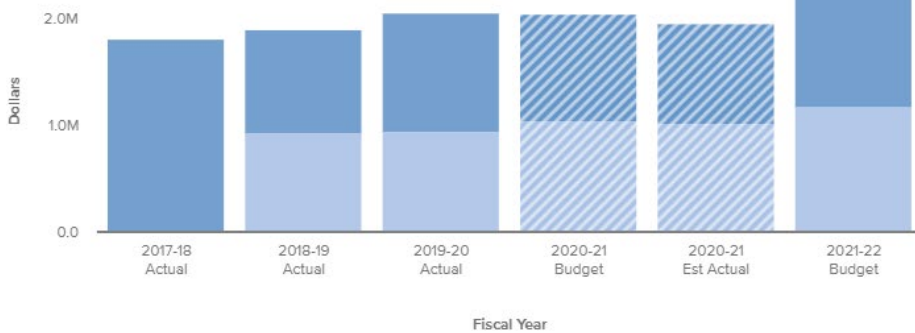
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# Planning

## Public Works & Planning

FY 2021-22 Budget

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## 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

The Town contracts with CSG Consultants for planning services – partially offset by fees. Professional contract staff, including the City Planner, an Assistant Planner, an Associate Planner, a Sustainability Manager, a Code Enforcement Officer and additional planning staff are available to assist the Town on an as-needed basis. Administrative support is provided by the Town's Administrative Technician, who is under the supervision of the City Clerk.

## Revenue Summary

The FY 2021-22 Planning revenues budget is \$51,920 and the operating budget is \$451,000. Fees collected for planning activities are based on the 2018 cost of service fee study with a recovery target of 90%. Non permit related activities are supported by General Fund revenues.

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### Data

Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
▾ Revenues	\$ 271,422	\$ 99,676	\$ 117,567	\$ 47,308	\$ 49,920	\$ 51,920
▸ Licenses - Planning	271,422	99,676	117,567	47,308	49,920	51,920
▾ Expenses	443,698	315,743	414,972	349,831	349,889	451,000
▸ Professional & Contractual Services	443,698	315,743	414,972	349,831	349,889	451,000
Revenues Less Expenses	\$ -172,275	\$ -216,067	\$ -297,405	\$ -302,522	\$ -299,969	\$ -399,080

## Expenditure Summary

The FY 2021-22 Planning budget is \$451,000 and is \$101,000 more than the FY 2020-21 Estimated Actual. The increase is the result of restoring planning operations to pre-Covid service levels.

Part of the Planning budget includes pass-through consultant and legal fees as well as contingency budget for permit reviews.

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### Data

Expand All	2021-22 Budget
▸ Professional & Contractual Services	\$ 451,000
Total	\$ 451,000

## Expenditure by Categories

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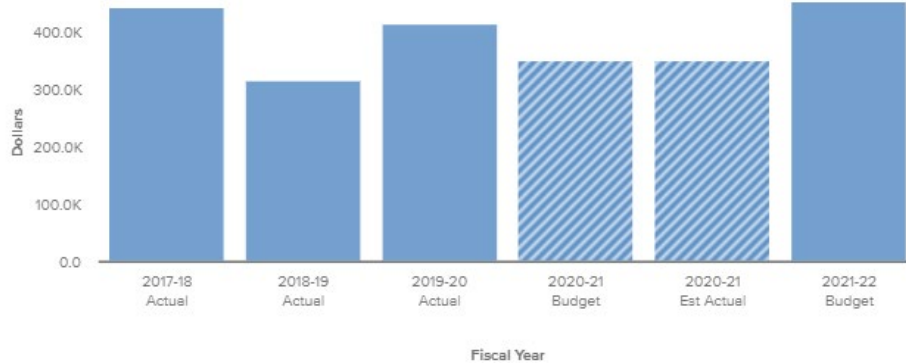
Departments ▾



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● Professional & Contractual ...

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## Expenditure by Funds

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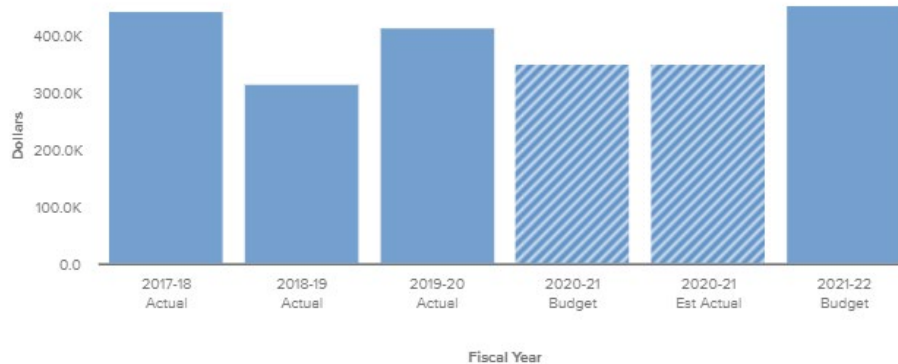
Expenses ▾



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● General Fund

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# Facility Operations

Public Works & Planning

FY 2021-22 Budget

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## Department Description

The Facility Operations Activity includes non-personnel operating expenses for all Town facilities, such as janitorial and landscape contract services for facilities, water, electricity and pest control.

## Staffing

The Public Works Maintenance Supervisor oversees facility maintenance operations and the staffing cost is fully charged to Public Works Maintenance Division.

## Revenue Summary

The FY 2021-22 Facility Operations revenue budget is \$186,000 and it is rental income from Creekside Villas and Verano. Creekside Villas and Verano rental incomes are recorded in Fund 83, City Properties fund - an Enterprise Fund and are used to offset facility operation costs in Fund 83. All other Town facilities are supported by General Fund revenues, with a small portion of the Town Hall's electricity cost reimbursed by EVgo.

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**Types**

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▾ Departments \*\*\*

Data

Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
▾ Revenues	\$ 194,099	\$ 222,219	\$ 200,293	\$ 195,906	\$ 185,805	\$ 5,508
▾ Use of Property / Interest - General	194,099	193,308	190,931	185,805	185,805	5,508
34021 - Senior Housing Rents	189,823	189,494	185,423	180,297	180,297	0
34026 - 1365 Mission Rd. Rent	4,276	3,814	5,508	5,508	5,508	5,508
▾ Other Revenues - PWs	0	28,911	9,362	10,101	0	0
37034 - Other Reimb - Electric Car Charger	0	28,911	9,362	10,101	0	0
▶ Expenses	485,177	659,072	562,481	547,008	552,229	832,482
Revenues Less Expenses	\$ -291,078	\$ -436,852	\$ -362,188	\$ -351,102	\$ -366,424	\$ -826,974

# Expenditure Summary

The Facility Operations Maintenance budget for FY 2021-22 is \$832,000, or \$279,000 more than FY 2020-21 Estimated Actual. The largest category is in building interior (90012) and building exterior (90013) maintenance repair at \$206,000. Facility improvements include the cupola (roof) repair at Sterling Park (\$20,000), new elevator and generator maintenance agreement at Town Hall (\$6,500), new fabric for operable wall (\$10,000) and new drapes (\$23,000) at the Community Center, second entry in dispatch area at Police Station (\$18,000), interior repair at Creekside Villas as needed (\$30,000), and minor repairs and replacement at all ten Town facilities (\$98,500).

Additionally, budgets for janitorial service, landscaping maintenance, facilities supplies, and gas & electricity were restored to pre-Covid 19 operations, as the Town prepares for the Statewide reopening.

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**Facilities** ▾ Funds ... ▾ Expenses

Data

	2021-22 Budget
City Hall	\$ 184,232
Police Station	175,200
Community Center	157,125
Senior Housing	110,925
Sterling Park	101,150
Museum	53,800
Corportation Yard	30,100
Bark Park	8,600
Verano	6,100
Gun Range	5,250
<b>Total</b>	<b>\$ 832,482</b>

# Expenditure by Facilities

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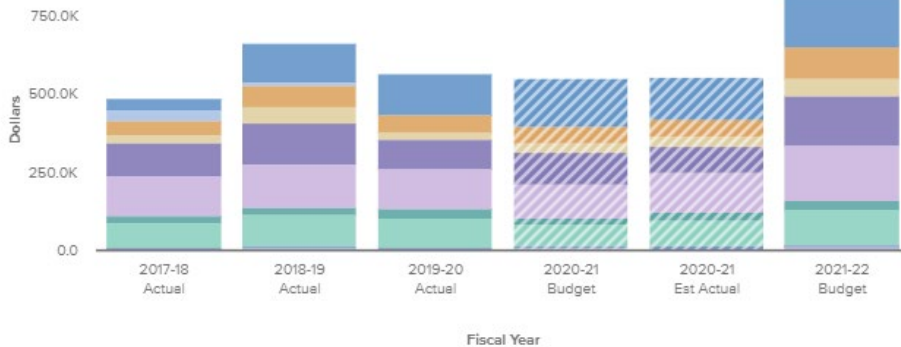
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**Departments\*** ▾ Funds ... ▾ Expenses

Visualization



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Sort By Chart of Accounts ▾

- City Hall
- City Annex
- Sterling Park
- Museum
- Community Center
- Police Station
- Corportation Yard



## Expenditure by Categories

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Expenses Funds ... Departments ...

### Data

Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
▼ Supplies & Services	\$ 485,177	\$ 659,072	\$ 562,481	\$ 547,008	\$ 552,229	\$ 832,482
▼ Facilities Operation	485,177	659,072	562,481	547,008	552,229	832,482
Telephone/Internet Services	24,625	22,664	21,247	23,980	26,290	27,707
Gas and Electricity	78,501	118,122	108,566	116,472	104,994	118,300
Water	45,178	47,516	45,753	50,187	53,643	58,650
Supplies	33,566	27,480	24,401	16,859	12,709	53,550
Janitorial Services	102,587	129,245	117,144	135,263	102,238	140,525
Landscaping	51,929	44,032	37,613	43,018	69,065	105,000
Pest Control	10,520	8,165	9,265	11,821	12,551	15,350
Security System	8,555	16,378	18,430	19,143	22,793	26,750
Heat, Ventilation, & Air Conditioning	22,929	32,451	36,056	47,430	47,368	49,950
Bldg. Interior Maintenance & Repair	63,808	145,126	100,453	38,221	54,493	137,400
Bldg. Exterior Maintenance & Repair	18,616	35,290	19,097	16,650	17,025	69,000
Miscellaneous Maintenance	1,841	7,639	1,758	3,500	2,600	4,600
Property Management HOA Dues	22,522	24,963	22,700	24,465	26,459	25,700
<b>Total</b>	<b>\$ 485,177</b>	<b>\$ 659,072</b>	<b>\$ 562,481</b>	<b>\$ 547,008</b>	<b>\$ 552,229</b>	<b>\$ 832,482</b>



## Expenditure by Funds

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Funds\*

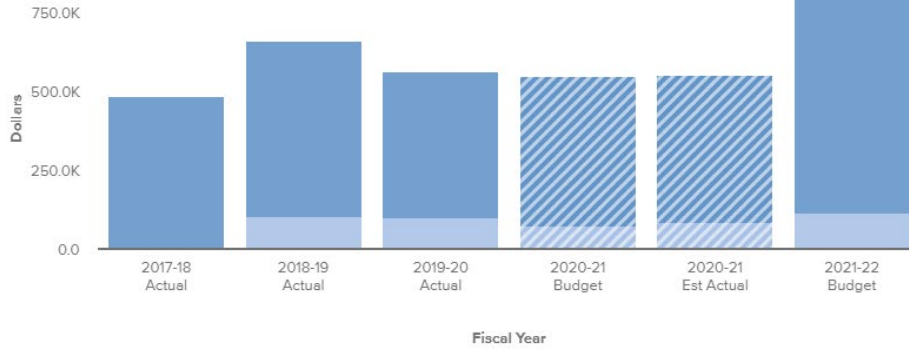
Departments ... Expenses



Sort By Chart of Accounts ▾

- General Fund
- City Facilities

### Visualization



## Expenditures by Facilities and Categories

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# Recreation

FY 2021-22 Budget

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The Recreation Services Department provides programs, activities and events for Colma residents of all age groups ranging from youths 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.

Recreation program fees are subsidized using a system that provides a greater discount for programs that serve the community versus programs that serve the individual. The policy-based system was approved by the City Council in 2011 and the Department has typically recovered 12%-14% of department costs, including the recreation facilities maintenance budgets. In FY 2020-21, the Department is projected to recover 8% of department costs, including the recreation facilities maintenance budgets. The lower cost recovery rate is due to the Covid-19 pandemic and reduced revenues.

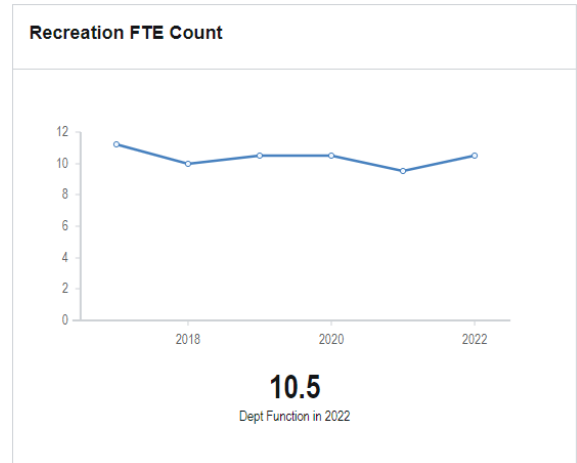
The Department has experienced an increase in program participation every year beginning in FY 2012-13. The increase is attributed to more in-house activities and community-based programming, ensuring opportunities for all populations. In FY 2020-21, staff had to alter traditional recreation programming and moved to an online and virtual platform with a few drive-through special events. Traditional recreation program participation suffered but online and virtual program participation did much better than expected.

The 2017-2019 and 2020-2022 Strategic Plans call for the coordination and implementation of more community-based programming and additional recreation opportunities for the Teen population. Over the last few years, the Department has developed the following community-based programs and Teen activities: Halloween House Decorating Contest, Holiday House Decorating Contest, Super Bowl Party, Summer Concert Series, Friday Night Lights, Teen Center hours at Sterling Park, Teen L.E.Y.P program, Colma Community Fair and Bike Rodeo, Cinema at the Cemetery, Parol Lantern Workshop, Annual Holiday Tree Lighting, and Día De Los Muertos Festival. During the Covid-19 pandemic a lot of the above mentioned programs were cancelled and new online programming was developed.

## Key Events in Recreation



## Staffing



The staffing for this Department includes one Recreation Manager, two Recreation Coordinators, 3.5 FTE in part-time Facility Attendants and 4.0 FTE in part-time Recreation Leaders. In FY 2020-21, the Recreation Manager position was frozen due to Covid-19, however FY 2021-22 supports the hiring of the Recreation Manager position.

## Accomplishments

During FY 2020-21, the Recreation Services Department:

- Received Age Friendly City Status in September 2020;
- Hosted modified and Covid-19 safe Tree Lighting event, Dia De Los Muertos Altar event, and Drive through Halloween and Holiday events'
- Converted day camp program to take home day camp program activity kits;
- Provided online events for senior population and community;
- Hosted multiple Blood Drives with the Red Cross and Stanford Blood Center;
- Partnered with Second Harvest Food Bank of San Mateo County delivering food to populations in need;
- Provided take-home Parol Lantern Kits; and,
- Hosted Colma Wonderland.

## COVID Response

Due to the Covid-19 pandemic and Shelter in Place Orders, the Recreation Services Department had to transition from providing in person services to a virtual, online, take home and drive thru recreation service provider. For a period of time picnic areas, outdoor workout equipment, and the basketball court were closed and the recreation facilities were closed for rentals since April 2020. Facility rentals for indoor, in-person gatherings may not be available until late Fall or Winter of 2021, pending updated Shelter in Place Orders for gatherings.

During FY 2020-21, the Recreation Services Department began offering an array of online programs and remote activities for the community, some of those programs were:

- Community online Bingo and Trivia,
- Remote Armchair Travel,
- Take Home Parents Night Out,
- Senior Breakfast Bingo,

- Delivered Senior Lunches,
- Take Home afterschool and day camp craft kits, and
- Online homework assistance

The Recreation Department also partnered with the Second Harvest Food Bank of San Mateo County delivering to over 100 households once to twice a month throughout the year.


## Future Objectives

For FY 2021-22, the Recreation Services Department will:

- Continue working on Age Friendly Cities initiatives;
- Coordinate the annual Town Picnic and Adult Holiday Event, if permitted;
- Attempt to provide the same service level (offer the same number of programs and meet participation levels) as FY 2019-20;
- Continue to develop and offer more community based and teen programming including;
  - Cinema in the Cemetery Movie Series;
  - Dia De Los Muertos festival in collaboration with a local cemetery;
  - Continue collaboration with Colma Police Department L.E.Y.P.;
- Covid-19 permitting, open recreation facilities for facility rentals and indoor programming
- Offer modified in-person Day Camp and Afterschool programs; and,
- Increase overall customer service rating of 9.5 out of 10 from FY 2019-20.

## Revenue Summary

The FY 2021-22 Recreation revenues budget is \$84,000. As shown in the table below, Recreation revenues from charges and rental Recreation operation are insufficient to fund total operating expenditure of \$1.02 million. General Fund revenues supports the remaining \$932,000 of operating expenditure.

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**Types**
▼ Funds ...
▼ Departments ...

**Data**

Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
▼ Revenues	\$ 142,077	\$ 159,374	\$ 96,981	\$ 93,070	\$ 15,705	\$ 83,595
▶ Charges - Recreation	78,530	83,662	58,396	61,792	21,135	55,500
▶ Use of Property - Recreation	63,548	75,712	38,585	31,279	-5,430	28,095
▶ Expenses	981,429	994,060	901,866	664,354	488,444	1,015,635
<b>Revenues Less Expenses</b>	<b>\$ -839,352</b>	<b>\$ -834,686</b>	<b>\$ -804,885</b>	<b>\$ -571,284</b>	<b>\$ -472,739</b>	<b>\$ -932,040</b>

# Expenditure Summary

The Recreation Program budget for FY 2021-22 is \$1.02 million, or \$528,000 more than the FY 2020-21 Estimated Actual. The main reason for the increase is related to the restoration to pre-Covid pandemic service levels. To address the Covid-19 pandemic financial crisis in FY 2020-21, the Town froze the vacant Recreation Manager position (\$131,000), limited use of part-time staff (\$69,000), reduced contributions to the Town's 115 Trust to reduce OPEB and pension cost (\$54,000), canceled community events (\$83,000), halted the vehicle replacement contribution (\$13,000), and reduced other recreation services (\$170,000).

The FY 2021-22 Recreation budget restored all the programs and services cut as part of the Covid-19 pandemic response and it also includes increases to benefit cost and accrued leave payout contribution (\$21,000).

## Expenditure by Categories

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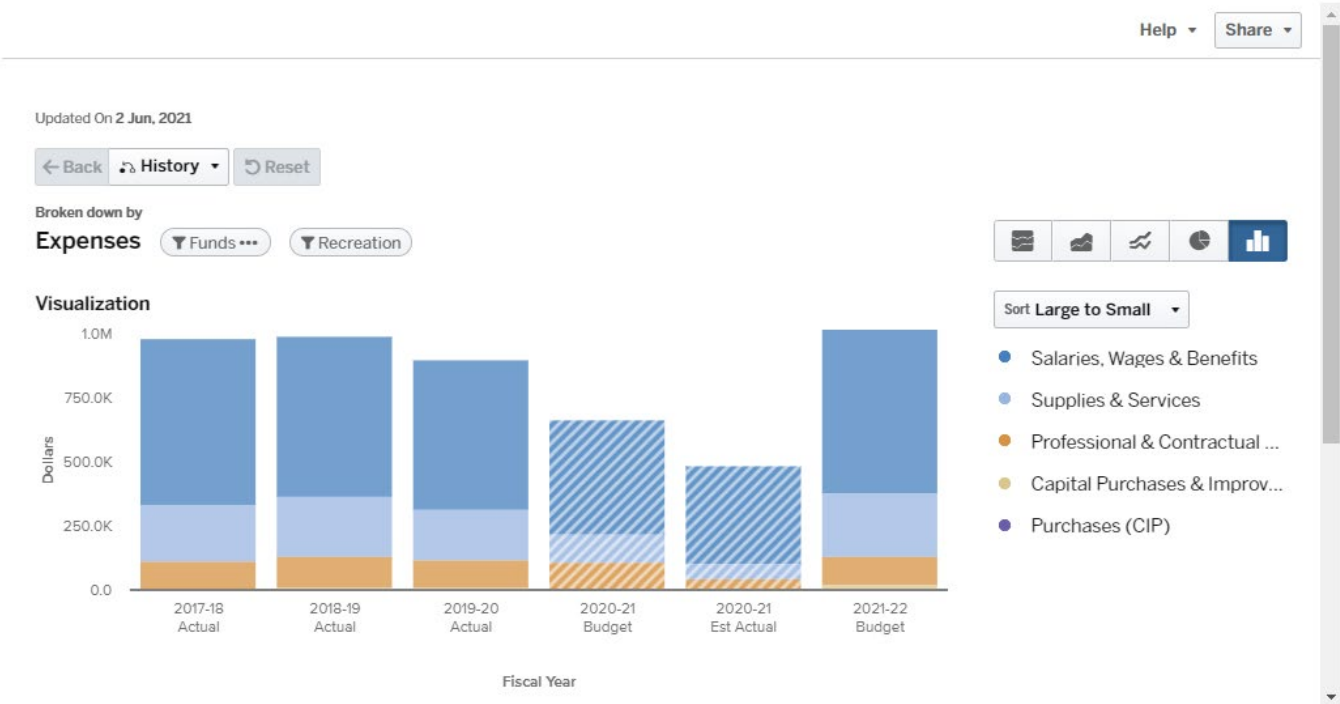
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Broken down by

**Expenses**
[Funds](#)
[Departments](#)

Data

Expand All	2021-22 Budget
Salaries, Wages & Benefits	\$ 633,760
Supplies & Services	248,400
Professional & Contractual Services	110,000
Capital Purchases & Improvements	13,475
Purchases (CIP)	10,000
<b>Total</b>	<b>\$ 1,015,635</b>



## Expenditure by Fund

The Recreation operating expenditures is part of the General Fund operation.

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Broken down by

Funds\*

Recreation

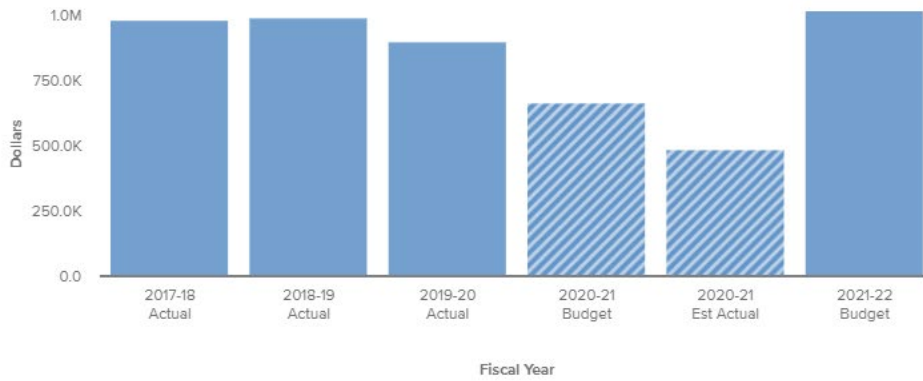
Expenses



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● General Fund

### Visualization





# Capital Improvement Plan

FY 2021-22 Budget

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The Capital Improvement Plan (CIP) is a planning document that covers the construction and maintenance of major projects and facilities as well as major studies. The CIP also serves as a budget that provides the means to pay for these projects.

This section includes the Town's Five-Year Capital Improvement Plan for FY 2021-22 through FY 2026-27.

Overall, the FY 2021-22 Capital Improvement Budget is \$1.08 million, with \$195,000 in projected carryover project budget from FY2020-21, \$40,000 in carryover project budget from reinstating a deferred project, and \$846,000 in new funding requests. The program also includes a carryover of \$80,000 from FY 2020-21 to FY 2022-23.

## CIP Project Categories

Colma's Capital Improvement Plan (CIP) lists projects in four distinct categories, below. Click on the images below to get to the project description, FY 2020-21 status, FY 2021-22 work plan, and funding needs for FY 2021-22 through FY 2026-27.

### Category 1

Streets, Sidewalks & Bikeways



### Category 2

Sewer & Storm Drain



### Category 3

City Facilities & Long-Range Plan



### Category 4

Major Equipment, Technology, & Fleet



## Project Status

The project status is shown on each capital project. The statuses are Active, Closed, Future or Unfunded.

- **Active** - existing or new CIP projects that have available funding and activities (spending) in FY 2021-22.
- **Closed** - CIP projects that have been completed or have been closed out. These projects will only appear in future CIP budgets if they have project expenditures during the prior three years.
- **Future** - CIP projects that are programmed for FY 2022-23 through FY 2026-27. Project budget and funding are identified, but are not earmarked.
- **Unfunded** - CIP projects that are Town priorities but are currently without budgeted funds. Unfunded projects will be reviewed annually during the Town Budget process to see if funds are available for construction and if the proposed projects are ready to move from the Unfunded to the Budgeted projects list.

This will provide more clarity in the Capital Improvement Budget. It will also identify projects that are budgeted, projects that are ready to be closed (and dropped from future CIP budgets) and future projects that are currently unfunded today but are in the developmental stage awaiting conceptual design approval, plans and specifications, and additional funding from the Town and/or outside sources.

## FY 2020-21 Capital Improvement Program Overview

During to the Covid 19 pandemic, the Town focused on projects that met the Town's Covid 19 pandemic goals. These goals include ensuring public safety, preserving reserves, and utilizing all available grant funding. FY 2019-20 Active Projects that met these goals were El Camion Real Bicycle & Pedestrian Plan (914), Mission Road Bicycle & Pedestrian Improvement (903), General Plan Update (991) and Climate Action Plan (994). The Town continued to fund the IT Infrastructure Upgrades (986) as online and virtual office support increased during the Covid 19 pandemic. By March 10, 2021, the City Council approved the addition of three capital programs:

1. F-Street Retaining Wall (902) - ensuring public safety
2. Housing Element Update (996) - utilizing grant funding
3. Zoning Code Update (997) - subset of General Plan Update (991)

Of all the projects listed above, Climate Action Plan (994) and El Camino Real Bicycle & Pedestrian Plan (914) are completed and will close as of June 30, 2021. All other projects will continue into FY 2021-22, with the IT Infrastructure Upgrades (986) continuing as an ongoing program. The projected total carryover, as of April 30, 2021, is \$235,000, with \$80,000 programmed for FY 2022-23. Actual carryover will depend on actual project spending through June 30, 2021 and will be part of the year-end process.

**NOTE:** Ongoing programs typically do not have carryover. The unspent portion is released back to the reserve and new funding is allocated in the new fiscal year. Ongoing programs are used as a tool to separate purchases and improvements from the operating budget and is used for capitalization.

## FY 2021-22 Capital Improvement Plan Highlight

In addition to the six projects listed above that will continue into FY 2021-22, the Town has added five additional projects, continues two ongoing projects, and re-establishes one deferred project.

### Additional Projects:

1. Annual Roadway Rehabilitation and Preventative Maintenance (906) - \$150,000
2. Colma Museum Facility Repair and Painting (951) - \$75,000
3. Facility Parking Lot Upgrades (953) - \$99,025
4. Financial Software Replacement (965) - \$100,000
5. Police Body Worn and In-Car Cameras [part of the Equipment Purchase and Replacement Project (984)] - \$201,000

### Ongoing Projects:

1. IT Infrastructure Upgrades (986) - \$50,000
2. Vehicle Replacement (987) - \$164,000

### Deferred Projects:

1. Creekside Villas Repair (952) - \$40,000 - included in the carryover budget discussed above.

The FY 2021-22 Capital Improvement Budget also includes a budget increase of \$7,000 for the design phase of the F-Street Retaining Wall (902) project.

## Project Funding and Spending Plan for FY 2021-22 through FY 2026-27

The Funding Plan table below summarizes the revenue sources that the Town plans to use to support the capital program.

The Capital Program bar chart below summarizes the projects by categories. The corresponding table is below the bar chart. To get to the table, use the scroll bar on the right of the bar chart. At first glance, the table shows the total program by fiscal year and by categories. The project list is also available in the table by clicking on the triangles on the left of the categories.

Colma Capital Program Funding Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
General Fund (11)	1,319,458	532,025	2,467,000	758,000	884,925	50,000	50,000	0	6,061,408
Measure A (22)	320,000	72,600	51,000	51,000	51,000	0	0	0	545,600
Measure W (26)	0	31,950	32,000	32,000	32,000	0	0	0	127,950
Gas Tax & RMRA (21)	87,000	45,450	44,000	44,000	44,000	0	0	0	264,450
Capital Reserve (31)	143,085	0	0	0	0	0	0	0	143,085
SB2 Grant (31)	160,000	0	0	0	0	0	0	0	160,000
LEAP Grant (31) - Reimb	65,000	0	0	0	0	0	0	0	65,000
REAP Grant (31) - Reimb	0	20,000	0	0	0	0	0	0	20,000
Development Impact Fee (32)	0	0	26,000	0	0	0	0	0	26,000
SB1 Grant (32)	199,192	0	0	0	0	0	0	0	199,192
OBAG-TLC (32) - Reimb	525,000	0	0	0	0	0	0	0	525,000
OBAG-LSR (32) - Reimb	100,000	0	0	0	0	0	0	0	100,000
Measure M (32) - Reimb	330,000	0	0	0	0	0	0	0	330,000
Safe Route to School (32) - Reimb	200,000	0	0	0	0	0	0	0	200,000
PLAN JPA (32)	10,000	0	0	0	0	0	0	0	10,000
Project Reallocation (31 & 32)	724,265	0	0	0	0	0	0	0	724,265
Fleet Replcmnt (61)	20,000	164,000	190,000	130,000	130,000	130,000	130,000	0	894,000
City Facility (83)	95,000	0	0	0	0	0	0	0	95,000
<b>Total Funding</b>	<b>4,298,000</b>	<b>866,025</b>	<b>2,810,000</b>	<b>1,015,000</b>	<b>1,141,925</b>	<b>180,000</b>	<b>180,000</b>	<b>0</b>	<b>10,490,950</b>



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Broken down by

Capital Program

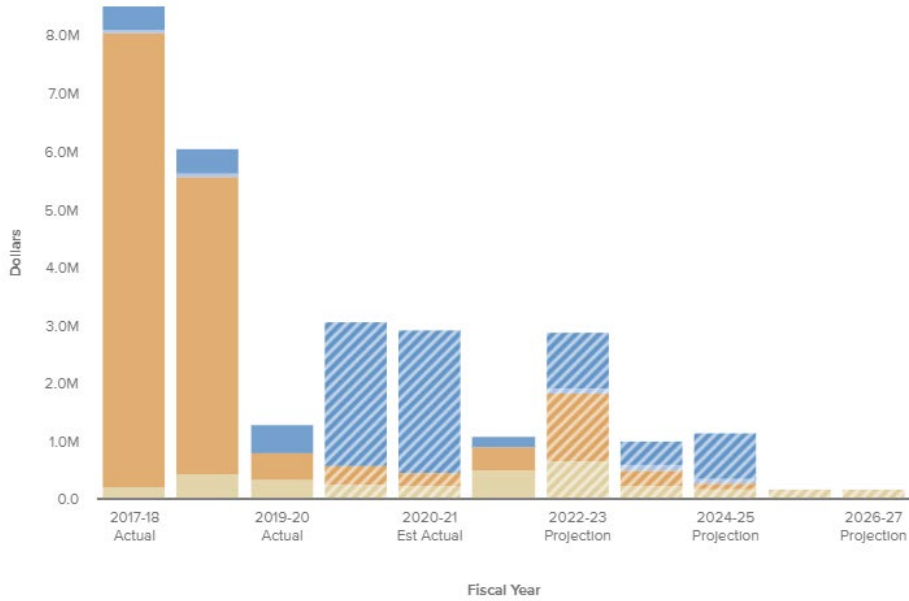
Expenses



Sort A to Z

- CIP - Cate 1 - Street
- CIP - Cate 2 - Storm & Sewer
- CIP - Cate 3 - City Fac & Lon...
- CIP - Cate 4 - Major Eqpt, Te...

Visualization





# Streets, Sidewalks & Bikeways Projects

Capital Improvement Plan

FY 2021-22 Budget

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## Active Projects

### Annual Roadway Rehabilitation and Preventative Maintenance (906)

#### Project Scope

The Annual Roadway Rehabilitation and Preventative Maintenance Program includes minor repairs, such as crack sealing, and major rehabilitation, such as slurry seal and mill and fill. The goal of the program is to maintain the Town's Pavement Condition Index (PCI) at 80 or above, the current PCI Townwide has been rated at 79. The multiyear project budget includes design, construction management and construction costs. The Annual Roadway Rehabilitation Preventive Maintenance Project is broken into design and construction phases for the 300 Block of F Street, which is scheduled for 2021/22; Colma Boulevard and 400 Block of Serramonte Boulevard are scheduled for 2022/23; Collins Avenue and Junipero Serra Boulevard are scheduled for 2023/24; and, Hillside Boulevard is scheduled for 2024/25. The total project cost for 2021-2025 is estimated at \$917,900.

#### Status as of June 30, 2021

Project was deferred in FY 2019-20 and the funding was reallocated to the Mission Road Project in FY 2019-20.

#### Schedule for FY 2021-22 and Thereafter

For FY 2021-22, the Public Works Department identified the 300 Block of F Street is in need of a mill and fill, (minor roadway reconstruction). Construction documents are estimated to be completed in the Fall/Winter of 2021 and the construction is to take place in the Spring of 2022.

#### Impact on Operation

An effective roadway maintenance program includes minor repairs as part of the operating budget and major rehabilitation as part of the Annual Roadway Rehabilitation and Preventative Program. By rehabilitating the roadway when needed, the Town is able to maintain the annual roadway repairs budget to \$95,900.

## Project Funding and Spending Plan

The Annual Roadway Rehabilitation project is an eligible project to utilize the State and County allocated Gas Tax and RMRA (21), Measure A (22), Measure W (26), and Measure M grant funding.

Annual Roadway Rehab (906) Funding Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Measure A (22)	0	72,600	51,000	51,000	51,000	0	0	0	225,600
Measure W (26)	0	31,950	32,000	32,000	32,000	0	0	0	127,950
Gas Tax & RMRA (21)	0	45,450	44,000	44,000	44,000	0	0	0	177,450
General Fund (11)	0	0	98,000	123,000	165,900	0	0	0	386,900
<b>Total Funding</b>	<b>0</b>	<b>150,000</b>	<b>225,000</b>	<b>250,000</b>	<b>292,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>917,900</b>

Annual Roadway Rehab (906) Spending Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Construction	0	150,000	225,000	250,000	292,900	0	0	0	917,900
<b>Total Project Budget</b>	<b>0</b>	<b>150,000</b>	<b>225,000</b>	<b>250,000</b>	<b>292,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>917,900</b>

## F-Street Retaining Wall (902)

### Project Scope

In 2019 the Colma Engineering Department surveyed the retaining wall on F Street. It was determined that the failure we are experiencing in the structure is most likely due to poor drainage, thus causing the wall to deteriorate. The first phase of the project is design, specifications, plans and construction estimates. The second phase includes soliciting bids for construction and construction management services.

### Status as of June 30, 2021

This project is a priority project. The design phase and Plan, Specifications & Estimates (PS&E) will be completed by early Summer of 2021. The construction phase is slated for the Fall of 2021.

### Schedule for FY 2021-22 and Thereafter

Construction documents will be assembled and ready to bid by August or September 2021. It is anticipated that the start of construction will commence in the September time frame and be completed by the November/December time frame. It is estimated that the project will take approximately 60 calendar days.

### Impact on Operation

The project will decrease maintenance on and around the wall. The one item that will have to be continually watched and maintained is the drainage system.



## Project Funding and Spending Plan

F-Street Retaining Wall (902) Funding Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Capital Reserve (31)	25,000	0	0	0	0	0	0	0	25,000
General Fund (11)	0	7,000	0	0	0	0	0	0	7,000
Total Funding	25,000	7,000	0	0	0	0	0	0	32,000

F-Street Retaining Wall (902) Spending Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Design	25,000	7,000	0	0	0	0	0	0	32,000
Construction	0	TBD	0	0	0	0	0	0	0
Total Project Budget	25,000	7,000	0	0	0	0	0	0	32,000

## Mission Road Bicycle and Pedestrian Improvement Project (903)

Close by December 31, 2021

### Project Scope:

The Mission Road Bicycle and Pedestrian Improvements Project includes the implementation of several safety-related improvements for pedestrians, bicyclists, and vehicles along Mission Road between El Camino Real and Lawndale Boulevard.

### Status as of June 30, 2021:

The design phase is complete and the construction phase is nearly completed or will be completed by June 30, 2021.

### Schedule for FY 2021-22 and Thereafter

The final phase of the project is the slurry seal and striping. This will be completed by June 30, 2021. Thereafter, the project manager will begin the closeout phase, which includes final grant submissions.

### Impact on Operation

The project will provide a safer bicycle and pedestrian path and will mitigate the risk of accidents and control the Town's cost in annual insurance premiums and claims.

## Project Funding and Spending Plan

Mission Road Improvement (903) Funding Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
General Fund (11)	590,000	0	0	0	0	0	0	0	590,000
OBAG-TLC (32) - Reimb	525,000	0	0	0	0	0	0	0	525,000
OBAG-LSR (32) - Reimb	100,000	0	0	0	0	0	0	0	100,000
Measure A (22)	320,000	0	0	0	0	0	0	0	320,000
Measure M	330,000	0	0	0	0	0	0	0	330,000
Safe Route to School (32) - Reimb	200,000	0	0	0	0	0	0	0	200,000
Gas Tax (21)	87,000	0	0	0	0	0	0	0	87,000
PLAN JPA (32)	10,000	0	0	0	0	0	0	0	10,000
Project Reallocation (31 & 32)	638,000	0	0	0	0	0	0	0	638,000
<b>Total Funding</b>	<b>2,800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,800,000</b>

Mission Road Improvement (903) Spending Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Design	401,834	0	0	0	0	0	0	0	401,834
Project Management	226,925	40,000	0	0	0	0	0	0	266,925
Construction	2,131,241	0	0	0	0	0	0	0	2,131,241
<b>Total Project Budget</b>	<b>2,760,000</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,800,000</b>

## Future Projects

### Projects Funding & Spending Schedule for FY 2022-23 through FY 2026-27

Future Project Funding Plan	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Development Impact Fee (32)	26,000	0	0	0	0	0	26,000
General Fund (11)	724,000	150,000	500,000	0	0	0	1,374,000
<b>Total Funding</b>	<b>750,000</b>	<b>150,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,400,000</b>

The future unfunded portions of the projects shown above and below are not connected to a fiscal year and therefore cannot be included in the charts above. The future unfunded portions are as followed:

- El Camino Real Bicycle & Pedestrian Improvement (923) - \$29.50 million
- Hillside Boulevard Beautification (901) - \$9.10 million
- Lawndale & El Camino Real Landscape & Median (956) - \$2.60 million
- Serramonte/Collins Roadway Improvement (905) - \$19.25 million

The future unfunded projects will be programed depending on the availability of funding and may be phased in over time or programmed as a separate project similar to the Serramonte/Serra Center Signalization (911) project.

## **El Camino Real Bicycle & Pedestrian Improvements (923)**

Scheduled for FY 2024-25

Estimated Project Cost: \$30.0 million (\$500,000 projected for FY 2024-25)

### **Project Scope**

The project includes a re-design of El Camino Real with separated bicycle facilities, continuous sidewalks, additional bicycle and pedestrian safety features, new traffic signals, landscaping, and a reconfiguration of the Mission Road (“the Y”) intersection. The project presents a vision for residents and visitors to travel safely, comfortably, and with ease.

### **Status as of June 30, 2021**

None. New future project.

### **Schedule for FY 2021-22 and Thereafter**

Design phase scheduled to start in FY 2024-25, pending grant funding availability. Total project cost per the final EL Camino Real Bicycle & Pedestrian Plan (914) is \$30.0 million.

### **Impact on Operation**

There will be an increase in landscaping maintenance and irrigation costs. The proposed improvements and beautification enhancements will assist in making the shopping experience and visiting the various cemeteries a safer, and memorable experience.

## **Hillside Boulevard Beautification (901)**

Scheduled for future (unknown)

Estimated Project Cost: \$9.1 million (Future Unfunded)

### **Project Scope:**

Phase 1 of the three-phase Hillside Beautification Project (Hoffman Street to 600 feet south of Serramonte Boulevard) was completed in the 2014-15 fiscal year. The remaining work in this project will be evaluated to determine phasing and potential opportunities for grant funding. The costs and estimates will also need to be updated to incorporate green infrastructure mandates. A reserve of \$930,889 is being held in the Capital Improvement Fund towards the cost of this \$9,100,000 project.

### **Status as of June 30, 2021:**

On hold. Future Unfunded.

### **Schedule for FY 2021-22 and Thereafter**

Pending availability of funds.

### **Impact on Operation**

There will be an increase in landscaping maintenance and irrigation costs.

## **Lawndale and El Camino Real Landscape and Median (956)**

Scheduled for FY 2022-23

Estimated Project Cost: \$2.75 million (\$150,000 projected for FY 2022-23)

### **Project Scope:**

Median landscapes along Lawndale Boulevard and El Camino Real are in need of rehabilitation. As a result of the severe drought in recent years, the State of California has levied irrigation restrictions that prevent cities from irrigating its street medians with turf. This resulted in many of the vegetation in the Town's medians along Lawndale Boulevard and El Camino Real will need significant maintenance efforts in order to avoid the area being overtaken by intrusive vegetation. Additionally, the landscape along the backside of the sidewalk along the Northside of Lawndale Boulevard will also need to be addressed in all phases of this project.

- Phase 1 is the conceptual review of the landscaping and public use and enhancement on Lawndale Boulevard and El Camino Real - completed in FY 2019-20.
- Phase 2 will provide "Shovel Ready" project plans, specifications and estimates (PS&E) and preparing a bid package - tentative scheduled for FY 2023-24.
- Phase 3 is the construction phase, which includes awarding the contract, and building and inspection services, and construction - future unfunded \$2.6 million.
- The study will also focus on green infrastructure possibilities, stormwater enhancements, and recreational features. Grant opportunities may be available for Phase 3 of this project.

### **Status as of June 30, 2021:**

The conceptual design (Phase 1) was completed and approved in FY 2019-20. The design phase was deferred due to the COVID-19 pandemic.

### **Schedule for FY 2021-22 and Thereafter**

This project is a restoration of the existing Lawndale Boulevard Landscape Improvement Project (956). The construction phase of the project (Phase 3) is currently unfunded. Staff will be looking for funding opportunities to help assist with the construction costs. The feasibility/conceptual study (Phase 1) was completed and approved in FY 2019/20. The development of the PS&E (Phase 2) will begin in 2023/2024. The construction Phase will be evaluated after the completion of PS&E and will depend on available funding and Town's priorities.

### **Impact on Operation**

The rehabilitation of the landscape and median along Lawndale Boulevard and El Camino Real with drought-resistant vegetation will increase the aesthetic of the roadway, provide safe crossing, and reduce the cost of landscape maintenance.

## **Serramonte/Serra Center Signalization (911)**

Scheduled for FY 2022-23

Estimated Project Cost: \$600,000. This project is part of the Serramonte Blvd/Collins Ave Roadway Improvement Project (905) - see below

### **Project Scope**

Install traffic signal on Serramonte Blvd at the Serra Center entrance (Target). The project will be partially funded by a development impact fee (\$26,000). The project may be eligible for Transportation and Infrastructure grant (T&I) of \$420k with a local match of \$80k. Total project cost \$500k for the signalization plus design and project management cost.

The signalization of the Serramonte/Serra Center intersection is part of the Serramonte Blvd/Collins Ave Master Plan and has been separated for project management purposes.

### **Status as of June 30, 2021**

New Project. Project is scheduled to begin design and if required land acquisition in FY 2021-22, construction would be in FY 2022-23.

### **Schedule for FY 2021-22 and Thereafter**

The required work is contingent on the T&I Grant, if awarded, the project would start in the fall of FY 2021-22. If the grant is not awarded to the Town, the start of this project would be postponed until funds were made available.

### **Impact on Operation**

Annual operation and maintenance costs as they relate to the streetlight signal.

## **Serramonte Blvd/Collins Ave Roadway Improvement (905)**

Scheduled for FY 2022-23  
Estimated Project Cost: \$600,000.

### **Project Scope**

The primary purpose of the Serramonte Boulevard and Collins Avenue Master Plan (Master Plan) is to improve the overall design, function and identity of the corridors with a view to supporting the Town of Colma's main economic engine and one of the premier auto rows in the Bay Area. The Master Plan thus addresses the design of the right of way, connections and accessibility, safety and operational challenges, identity and character, sustainability, and green infrastructure. Please refer to <https://www.colma.ca.gov/documents/serramonte-boulevard-collins-avenue-master-plan/> for the Serramonte Boulevard and Collins Avenue Master Plan.

### **Status as of June 30, 2021**

New Project. This project is scheduled to begin in FY 2023-24.

### **Schedule for FY 2021-22 and Thereafter**

It is anticipated that this project will be broken into phases, scheduling of the various phases of design and construction are to be determined.

- Phase 1a: Traffic light at Serra Center (separate project)- see project 911 above.
- Phase 1b the island (Collins Ave): Phase 1B- Close down the slip lane at Serramonte and Collins in the east bound direction, also restripe Serramonte Boulevard simulating the proposed road diet, (lane reduction) from the Serramonte/Serra Center entrance to El Camino Real.
- Phase 2: Reconstruct Collins Avenue, continuous sidewalks, High visible cross walks, streetlights, landscaping, underground of overhead utilities, car carrier off-loading zones for local car dealerships.
- Phase 3: Continue improvements to Serramonte West.: Lane reduction, sidewalks, landscaping, sustainability enhancements, street lighting, and accessibility improvements,
- Phase 4: landscaping, accessibility enhancements, street lighting, bike paths, streetlights.

### **Impact on Operation**

The project will improve safety and mobility along Serramonte Blvd and Collins Avenue, reduces enforcement costs, and enhance economic viability going into the future.

# Closed Projects

## El Camino Real Bicycle and Pedestrian Improvement Plan (914)

Close by July 1, 2021

### Project Scope

The El Camino Real Bicycle and Pedestrian Improvement Plan will provide guidelines and directives for a comprehensive bicycle and pedestrian safety program along a portion of the El Camino Real corridor, (State Route 82) in the Town of Colma, from Daly City to South San Francisco. The project will strive to improve community mobility along this portion of the roadway by creating a vision to increase and enhance various modes of transportation, including walking and bicycling, while providing opportunities to increase ridership on public transportation. The study will review and implement the standards and goals that are stated in the California Transportation Plan 2040, California State Bicycle and Pedestrian Plan, Caltrans District 4 Bicycle Plan, San Mateo County Comprehensive Bicycle and Pedestrian Master Plan, and Grand Boulevard Initiatives' Goals. Community outreach is included in the study from residents and businesses.

### Status as of June 30, 2021

Since this project is completed, the next step in this process will be to take a construction phasing approach to this project, thus creating several future projects through a phasing approach. By doing so, this will also allow staff to apply for grants specifically as they may apply to that phase.

### Schedule for FY 2021-22 and Thereafter

None.

### Impact on Operation

The completed plan will assist the Town in the design and construction of a safer bicycle and pedestrian path, which will mitigate the risk of accident and control the Town's costs in annual insurance premiums and claims.

### Project Funding and Spending Plan

El Camino Real Bike & Ped Plan (914) Funding Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
SB1 Grant (32)	199,192	0	0	0	0	0	0	0	199,192
General Fund (11)	25,808	0	0	0	0	0	0	0	25,808
Total Funding	225,000	0	0	0	0	0	0	0	225,000

El Camino Real Bike & Ped Plan (914) Spending Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Design	239,064	0	0	0	0	0	0	0	239,064
Total Project Budget	239,064	0	0	0	0	0	0	0	239,064



# Sewer and Storm Drains Projects

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## Active Projects

No active projects in FY 2021-22.

## Future Projects

### Projects Funding & Spending Schedule for FY 2022-23 through FY 2026-27

Funding Plan	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
General Fund (11)	70,000	95,000	70,000	0	0	0	235,000
Total Funding	70,000	95,000	70,000	0	0	0	235,000

There is no future unfunded portion estimated for either of the projects listed above.

### Colma Creek Channel Repairs (934)

Scheduled to Start in FY 2022-23

#### Project Scope

Sections of the Colma Creek concrete channel have deteriorated over the years. Because there are different levels of deterioration, a study will need to be performed as **Phase 1** of this project. This study will identify, categorize and map the deteriorated areas, estimate costs to repair those areas and identify what outside permits will be required to enter and repair the creek walls and floor. **Phase 2** of the project will be to prepare plans and specifications for the project along with applying for and obtaining all necessary permits to perform the work. **Phase 3** will be the preparation of the bid documents, project and construction management, and the repair work.

### **Status as of June 30, 2021**

The project has been deferred due to the COVID-19 pandemic and continued negotiations with San Mateo County Flood and Sea Level Rise Resiliency District for shared maintenance costs.

### **Schedule for FY 2021-22 and Thereafter**

The Colma Creek Channel Repair Phase 1 is programmed to take place in FY 2022/23. Phase 2 & 3 will depend on the results of Phase 1 and the availability of funds. Staff will pursue outside funding to assist within offsetting the repair costs.

### **Impact on Operation**

The study will unveil a more precise annual maintenance cost. After repairs are complete, the annual creek maintenance is estimated to cost \$12,000-\$15,000.

## **Storm Drain System Assessment and Mapping (972)**

Scheduled to Start in FY 2022-23

### **Project Scope**

The project will review and analyze the Town's 11 miles of the Storm Drain System. The process will be to start assessing the current Storm Drainage system by way of internally videotaping the system in its current state. The video will provide several insights; it will unveil any needed repairs and unrecorded blind or illegal connections. The videotaping equipment used to view the interior of the storm drain lines will also have the capabilities of recording the data and allowing the data to be mapped in the Town's Geographical Information System (GIS). The findings that come through the videotaping process will allow staff to budget for repairs or enhancements to the storm drain system. Only portions of the system will be addressed each year. The project is expected to be a 3-year effort; funding will be requested on an annual basis for the specific scope of work for each year.

### **Status as of June 30, 2021**

The project was deferred due to Covid 19 pandemic and has been rescheduled to begin in FY 2022-23.

### **Schedule for FY 2021-22 and Thereafter**

The Storm Water Drainage Assessment Project will need to be funded through the Capital Reserves on an annual basis. This project is anticipated to start FY 2022-23. Budget \$70,000/per year for 3 years starting FY 2022-23.

### **Impact on Operation**

Future costs for repairs or enhancements will be evaluated as part of the assessment and will be budgeted in future operating or capital projects.

## **Closed Projects**

No active projects are scheduled to close by June 30, 2021.

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## Active Projects

### **Colma Museum Facility Repair & Painting (951)**

#### **Project Scope**

The Historical Museum Facility is currently in need of painting. The work includes minor building repairs such as plaster touch up, dry rot repairs, and window and trim repairs or replacement.

#### **Status as of June 30, 2021**

This project is scheduled to begin in FY 2021-22 as part of the City Council adopted 2019-2024 Five-Year Capital Improvement Plan.

#### **Schedule for FY 2021-22 and Thereafter**

Will begin this project in FY 2021-22.

#### **Impact on Operation**

No additional annual maintenance costs are anticipated at this time, outside of normal day to day wear and tear on the facility.

## Project Funding and Spending Plan

Colma Museum Facility Repair (951) Funding Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
General Fund (11)	0	75,000	0	0	0	0	0	0	75,000
Total Funding	0	75,000	0	0	0	0	0	0	75,000

Colma Museum Facility Repair (951) Spending Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Construction	0	75,000	0	0	0	0	0	0	75,000
Total Project Budget	0	75,000	0	0	0	0	0	0	75,000

## Creekside Villas Repair and Painting (952)

### Project Scope

The Creekside Villas Facility is currently in need of painting and minor trim repair. The work will include:

- minor exterior repairs.
- window and exterior wood trim repair and/or replacement.
- stair and deck resurfacing.
- exterior preparation and painting of main building & axillary structures.
- replacement of awnings.

### Status as of June 30, 2021

Exterior painting was completed 2019. Other exterior repairs were deferred. Remaining \$40,000 in the budget is for various miscellaneous repairs to the facility.

### Schedule for FY 2021-22 and Thereafter

Work is anticipated to be completed in the Fall of 2021.

### Impact on Operation

Exterior painting is part of the ongoing preventative maintenance effort. Routine painting and resurfacing extend the life of the property and prevents more costly repairs. It also prevents an increase in operating maintenance cost.

## Project Funding and Spending Plan

Creekside Villas Repair (952) Funding Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
City Facility (83)	95,000	0	0	0	0	0	0	0	95,000
Total Funding	95,000	0	0	0	0	0	0	0	95,000

Creekside Villas Repair (952) Spending Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Construction	55,000	40,000	0	0	0	0	0	0	95,000
Total Project Budget	55,000	40,000	0	0	0	0	0	0	95,000

## Facility Parking Lot Upgrades and Repairs (953)

### Project Scope

Several of the Town owned facility parking lots are in need of reconstruction and/or resurfacing along with stripping and Americans with Disabilities Act (ADA) upgrades. This project will address long term parking lot maintenance and reconstruction needs at: Creekside Villas, the Colma Community Center and Historical Museum, the Colma Police Station and the Public Works Maintenance Corporation Yard. The work will vary from facility to facility ranging from reconstruction, (Mill and fill) to minor surface treatments, such as crack sealing and slurry coats. All facilities will be restriped. Installation of additional ADA stalls will be considered if feasible for the Colma Community Center parking lot.

### Status as of June 30, 2021

This project was deferred due to the COVID-19 pandemic.

### Schedule for FY 2021-22 and Thereafter

The Police Station and Creekside Villas parking lots are scheduled for FY 2021-22 at an estimated cost of \$99,025 and the Colma Community Center, Museum and Corporation Yard parking lots are scheduled for FY 2024-25 at an estimated cost of \$99,025.

### Impact on Operation

No additional annual maintenance costs (Within the 5-year CIP Plan) are anticipated at this time.

## Project Funding and Spending Plan

Facility Parking Lot Upgrades (953) Funding Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
General Fund (11)	0	99,025	0	0	99,025	0	0	0	198,050
Total Funding	0	99,025	0	0	99,025	0	0	0	198,050

Facility Parking Lot Upgrades (953) Spending Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Creekside & PD Station	0	99,025	0	0	0	0	0	0	99,025
Recreation, Museum, & Corp Yard	0	0	0	0	99,025	0	0	0	99,025
Total Project Budget	0	99,025	0	0	99,025	0	0	0	198,050

## General Plan Update (991)

Closed by December 31, 2021.

### Project Scope

Update General Plan to comply with State Law. The General Plan governs development within Town limits.

### Status as of June 30, 2021

The Town applied and received a \$160,000 grant for the update of the General Plan. Currently, staff is working on an Existing Conditions report and drafting of the plan. Existing Condition report will be released in January/February 2020. Next step is the drafting of the General Plan, Environmental Impact Review (EIR), and the adoption of the full plan. Additional funding of \$249,350 was allocated in FY 2020-21 to complete this project. The \$160,000 grant will offset a portion of the increase.

### Schedule for FY 2021-22 and Thereafter

The final draft of the General Plan is scheduled for public release in May 2021, the EIR will be released in late summer of 2021, and City Council adoption of the EIR and General Plan by the end of December 2021.

### Impact on Operation

The General Plan guides the Town's residential and commercial developments. It also ensures compliance with State and Federal housing regulations.



## Project Funding and Spending Plan

General Plan Update (991) Funding Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Capital Reserve (31)	3,085	0	0	0	0	0	0	0	3,085
Project Reallocation (31 & 32)	86,265	0	0	0	0	0	0	0	86,265
SB2 Grant (31)	160,000	0	0	0	0	0	0	0	160,000
General Fund (11)	403,650	0	0	0	0	0	0	0	403,650
Total Funding	653,000	0	0	0	0	0	0	0	653,000

General Plan Update (991) Spending Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Planning & Design	578,000	75,000	0	0	0	0	0	0	653,000
Total Project Budget	578,000	75,000	0	0	0	0	0	0	653,000

## Housing Element Update (996)

### Project Scope

Pursuant to state law, the Town of Colma is required to update its General Plan Housing Element on a predetermined schedule. The 6th Cycle Housing Element is required to be completed and certified by the state by January of 2023. Staff is working with 21 Elements consultants and other San Mateo County jurisdictions on tasks related to the preparation of the element, including a housing site inventory and feasibility study. The updated housing element will need to include a map and inventory of sites which will show where 202 units (determined through the RHNA process) can feasibly be built within the 8 year term of the Housing Element. In addition, the Housing Element will include policies and implementation items to remove barriers to the production of housing. Additional required activities may include site re-zonings, policy development, and zoning text amendments. An environmental document will be required to be prepared to satisfy CEQA requirements.

### Status as of June 30, 2021

Preliminary work on the housing site inventory is currently underway. Regular coordination with 21 Elements consultants will continue.

### Schedule for FY 2021-22 and Thereafter

In FY 2020-21, activities were focused on the housing element site inventory. In the FY 2021-22, the Housing Element document will be assembled and written. A majority of the work will occur between January 2022 and November 2022. Work is anticipated to conclude by June 30, 2023.

### Impact on Operation

Completion and certification of the Housing Element will allow the Town to be in full compliance with state law. Failure to have a certified Housing Element may cause the Town to incur financial or legal penalties and may make the Town ineligible for certain grant and funding opportunities.

## Project Funding and Spending Plan

Housing Element Update (996) Funding Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
LEAP Grant (31) - Reimb	65,000	0	0	0	0	0	0	0	65,000
REAP Grant (31) - Reimb	0	20,000	0	0	0	0	0	0	20,000
Capital Reserve (31)	15,000	0	0	0	0	0	0	0	15,000
Total Funding	80,000	20,000	0	0	0	0	0	0	100,000

Housing Element Update (996) Spending Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Planning & Design	20,000	40,000	40,000	0	0	0	0	0	100,000
Total Project Budget	20,000	40,000	40,000	0	0	0	0	0	100,000

## Zoning Code Update (997)

### Project Scope

Pursuant to state law, the Town of Colma is required to amend its zoning code and zoning map after the adoption of the General Plan, anticipated by the end of calendar year 2021. The General Plan and zoning must be consistent with one another. The Town of Colma zoning code has been added to over the years, and information is very hard to find, with land uses and development standards for each zone in two separate places. The code requires reformatting and updating to be more user friendly. In addition, in anticipation of the Municipal Code being converted to a searchable document by sections, the update will align with the goal of creating an easily searchable document. Sections will also be updated to comply with current state law. A minor environmental document will be required to be prepared to satisfy CEQA requirements.

### Status as of June 30, 2021

This is a new project that was added in as part of the mid-year financial update and budget amendment for FY 2020-21.

### Schedule for FY 2021-22 and Thereafter

This project is scheduled to begin in the first quarter of 2022 and end in the last quarter of 2022.

### Impact on Operation

The Zoning Code Update will improve usability of zoning code by the public and developers. Staff will ensure that the zoning code complies with current legal requirements and that it is consistent with the General Plan.

## Project Funding and Spending Plan

Zoning Code Update (997) Funding Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Capital Reserve (31)	100,000	0	0	0	0	0	0	0	100,000
Total Funding	100,000	0	0	0	0	0	0	0	100,000

Zoning Code Update (997) Spending Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Planning & Design	20,000	40,000	40,000	0	0	0	0	0	100,000
Total Project Budget	20,000	40,000	40,000	0	0	0	0	0	100,000

## Future Projects

## Projects Funding & Spending Schedule for FY 2022- 23 through FY 2026-27

Future Project Funding Funding Plan	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
General Fund (11)	1,095,000	270,000	99,025	0	0	0	1,464,025
Total Funding	1,095,000	270,000	99,025	0	0	0	1,464,025

There is no future unfunded portion estimated for either of the projects listed above.

### Bark Park Upgrade (958)

Scheduled for FY 2022-23

Estimated Project Cost: \$95,000

#### Project Scope:

The Bark Park located on lower D Street provides dog owners a site where they can allow their pets to play, run and socialize with other dogs. Though the park caters to dogs, it is also a place where residents can meet while their pets play and be contained within a safe and confined area. Currently the Bark Park is an underutilized park space, due to the fact that much of the facility has grown old, and is need of repair and upgrades. The proposed project and upgrades include:

- Additional Picnic and seating spaces
- Resurface and expand grass area
- Install concrete curbing around lawn and decomposed granite walkways
- Provide play features for pets, including obstacle course and add additional pet amenities
- Add permanent shade structure over benches and picnic table area
- Add outdoor message board

- Replace fencing as needed

**Status as of June 30, 2021:**

This project was deferred due to the COVID-19 pandemic.

**Schedule for FY 2021-22 and Thereafter**

The project is scheduled to start in the fall of 2022 and is estimated to be completed by early 2023.

**Impact on Operation**

Annual repairs should decrease, operation and maintenance of the Bark Park facility will continue.

**Colma Community Center Painting and Repair (960)**

Schedule for FY 2022-23  
Estimated Project Cost: \$100,000

**Project Scope**

The Colma Community Center Facility is currently in need of painting. The work will include minor trim and building repairs, re-staining of the back deck. The Project is projected to take place in FY 2022-23.

**Status as of June 30, 2021**

New Project.

**Schedule for FY 2021-22 and Thereafter**

The project is scheduled to start and be completed in the Summer of 2022.

**Impact on Operation**

The improvement will not change the current annual maintenance cost.

**Corporation Yard Car Wash Upgrade (954)**

Scheduled for FY 2023-24  
Estimated Project Cost: \$170,000

**Project Scope**

Under the Town of Colma's Municipal Regional Permit (a State permit to discharge Storm Water), it is required that municipalities provide washdown facilities for various pieces of equipment. Currently, the Public Works department follows the State Stormwater mandates but the effort to stay in compliance is a tedious and time-consuming effort. A washdown station will be constructed on site in the Corporation yard, the drive-in wash area would have a roof over the washdown area and floor drains that are connected to a clarifier (prevents oil and grease to flow into the sanitary system), allowing the gray water from the washdown area to enter the sanitary sewer system.

**Status as of June 30, 2021**

This Project is scheduled to begin in FY 2023-24.

### **Schedule for FY 2021-22 and Thereafter**

This Project is scheduled to begin in FY 2023-24 with a budget \$170k.

### **Impact on Operation**

This project will decrease Maintenance workers time in the washdown of equipment and cleanup.

## **HVAC System Replacement at Police Station (943)**

Schedule for FY 2022-23

Estimated Project Cost: \$750,000

### **Project Scope**

The HVAC system at the Colma Police Station is showing signs of failure due to exposure from the weather, quality of the equipment and everyday normal use, (because the Department is open 24 hours, some of the units are used continuously). The other issue that will face the Department is the current HVAC system uses R-22 refrigerant. Production of R-22 refrigerant will not be manufactured after 2020 due to its harmful effects to the environment. After 2020 the only R-22 that will be available will be from recycled stock, as the stock becomes depleted the cost of R-22 will increase to the point where it is cost prohibited to service the current HVAC equipment.

This project is slated to be in the CIP long range plans, consideration for replacing the HVAC equipment is estimated to be 5 years out (approximately 2024), funding for replacement will be pursued through State and Local grant programs that assist in energy equipment upgrades.

### **Status as of June 30, 2021**

None.

### **Schedule for FY 2021-22 and Thereafter**

Depending on the condition of the HVAC system and the Town's HVAC maintenance contractor's assessment, the project is temporarily scheduled for improvement and rehabilitation in FY 2022-23. The project cost is estimated to be \$750,000 to \$900,000.

### **Impact on Operation**

Costs for both Maintenance and operation should decrease due to the efficiencies of a new system and annual maintenance should be limited to general maintenance and not having to make needed repairs.

## **Recreation Operation and Facility Master Plan (995)**

Schedule for FY 2022-23

Estimated Project Cost: \$50,000

### **Project Scope**

The Recreation Department has grown over the last several years. The department has added additional community events, in-house programs and contract programs. The department plans to continue to grow in all areas of service; more specifically in teen and senior programming. The department seeks to develop solutions to facilities' needs that will better serve our current and future residents. The department is requesting that the facility master plan study provides:

- Options for areas of possible future expansion.

- Help to identify a designated space for teens (Teen Center).
- Clarify design information to make a more informed decision on future facility additions or remodels.
- Evaluation of present facility conditions and future requirements to identify needs.
- Feasibility study and program plan to identify all viable options and their costs.

### **Status as of June 30, 2021**

This Project was deferred due to the Covid 19 pandemic.

### **Schedule for FY 2021-22 and Thereafter**

To be determined

### **Impact on Operation**

To be determined

## **Townwide Branding (959)**

Schedule for FY 2022-23

Estimated Project Cost: \$200,000

### **Project Scope**

The 2012 Economic Development Plan identified several strategies within the framework of the study. One of the strategies was to create Branding and Promotional Materials emphasizing Colma's commercial activities. Phase 1 of this project will be to prepare an RFP and hire a firm to develop a community branding campaign. The process will involve local outreach, surveys, interviews with business leaders, and other research, and utilizing this information to establish creative options for the community's brand. Phase 2 will be to launch an expanded image and branding campaign highlighting Colma's brand through logo, marketing brochures, letterhead, streetlight banners, promotional campaigns, advertisements and tag lines. Staff will look to partner with local businesses and shopping centers for funding opportunities.

### **Status as of June 30, 2021**

This Project was deferred due to the Covid 19 pandemic.

### **Schedule for FY 2021-22 and Thereafter**

This Project is scheduled to begin in 2022-23.

### **Impact on Operation**

There may additional annual costs to maintain the branding campaign which may include updated streetlight banners and marketing materials.



# Closed Projects

## **Climate Action Plan (994)**

### **Project Scope**

The Climate Action Plan (CAP) guides the Town's actions for greenhouse gas (GHG) reduction targets established under State Law (Assembly Bill 32, signed into law in 2006). Colma has completed an updated Community-wide Greenhouse Gas Inventory Report which confirmed that the Town should meet reduction targets.

The Town completed its first 2013 Community Greenhouse Gas (GHG) Inventory Report that detailed GHG reductions of 18.2% from the 2005 baseline to 2013. This significant reduction takes the Town close to its goal, which is 20% by 2020. Due to changes in the California Public Utilities Commission reporting rules, it has been more difficult to obtain energy use data after 2013.

The updating of the CAP is not only critical in meeting the Town's mandated 2020 goals, but it is also critical in the updating of the Town's General Plan. In addition, Senate Bill 32 was signed by the Governor in 2016 that requires a higher GHG reduction target reduction of 40% below 1990 levels by 2030. In order to meet this target, it is necessary to update the CAP to meet this more aggressive reduction target since current CAP programs will likely not bring about the target reductions.

### **Status as of June 30, 2021**

On October 28, 2020, the City Council accepted the Climate Action Plan 2030 Update.

### **Schedule for FY 2021-22 and Thereafter**

None.

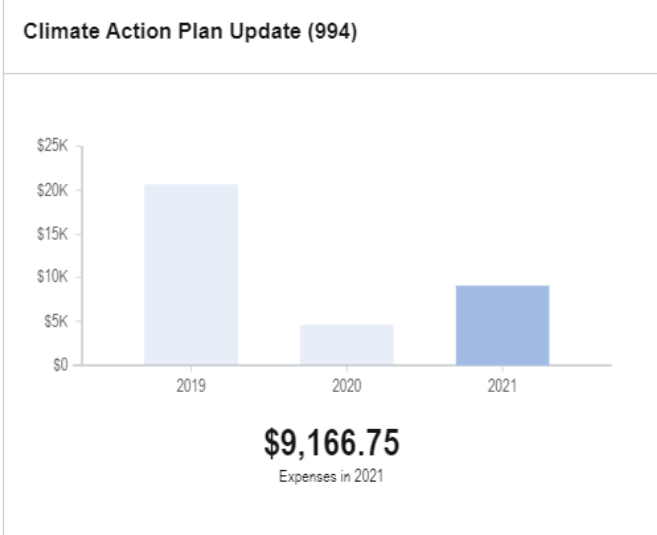
### **Impact on Operation**

This is a planning document that provide guidelines to the Town reducing energy consumption, along with greenhouse gas emission. The implementation of the CAP program will be integrated into the Town's operations.

**Project Funding by Fiscal Year**

for Climate Action Plan (994)		
	Funding	Purpose
FY 2018-19		
General Fund	<u>35,000</u>	
<b>Total Project Budget</b>	<b><u>35,000</u></b>	

**Project Spending by Fiscal Year**



# Major Equipment, Technology & Fleet

## Capital Improvement Plan

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## Active Projects

### Equipment Purchase and Replacement (984)

#### Project Scope

This Capital Improvement Project covers the purchase of major equipment Town-wide.

- **In the FY 2019-20**, the Police Department updated the dispatch center radio and equipment. The Police base station radio and dispatch console equipment was nearing its useful life. The dispatch center was upgraded to digital in preparation for future radio updates. The radio itself will remain an analog system to be consistent with other Police Departments in San Mateo County and to communicate with Town Officers. The minimum life expectancy is 10 years. The project funding of \$250,000 is required in FY 2019-20. This purchase was completed in FY 2020-21.
- **For FY 2021-22**, the Town will be purchasing body worn cameras and replacing the police in-car cameras. The purchase will include new tasers, automatic license plate reader (ALPR) units, and new computers for the police cars to support the new in-car camera systems. Projected cost is \$191,000.
- **Future Project**, encryption of the dispatch center, portable radio, and vehicle radio transmission. On October 12, 2020, the California Department of Justice issued a bulletin requiring all law enforcement and criminal justice agencies to limit access of certain Criminal Justice Information (CJI) and Personally Identifiable Information (PII) to authorized personnel and to encrypt the transmission of such information. The process and cost of encrypting radio transmission is unknown at this time. The Town has until 2024 to encrypt its radio transmissions. In the meantime, the Town will use a temporary work around provided by the County Chief's Association.

#### Status as of June 30, 2021

The Town purchased and updated the dispatch center radio and equipment in FY 2019-20 and the project was completed in FY 2020-21.

#### Schedule for FY 2021-22 and Thereafter

This is an ongoing CIP program. The Body Worn Camera Project is projected to start in FY 2021-22 and be completed in FY 2022-23.

## Impact on Operation

The goal of this ongoing program is to keep operating maintenance costs low. The annual maintenance costs total \$75,000 for body worn cameras, ALPR, and in-car cameras.

## Project Funding and Spending Plan

Equipment Purchase and Repl (984)		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Funding Plan		and Prior								
General Fund (11)	PD Radio	250,000	0	0	0	0	0	0	0	250,000
General Fund (11)	PD Cameras	0	201,000	0	0	0	0	0	0	201,000
Total Funding		250,000	201,000	0	0	0	0	0	0	451,000

Equipment Purchase and Repl (984)		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Spending Plan		and Prior								
	PD Radio Update	217,661	0	0	0	0	0	0	0	217,661
	PD Camera (In-Car & Body Worn)	0	201,000	0	0	0	0	0	0	201,000
Total Project Budget		217,661	201,000	0	0	0	0	0	0	418,661

## Financial Software Replacement (965)

### Project Scope

The Town of Colma currently uses Eden Software provided by Tyler Technologies to record, manage and track all of the City's revenues, expenditures and financial transactions. The Eden Software product is being phased out by the vendor. It will need to be replaced with another Financial Software System prior to the end of life of the Eden Software product.

The proposed project will include the use of an Enterprise Resource Planning (ERP) Consultant (\$50,000) to assist with software needs assessment, preparation of the Request for Proposal (RFP) for the software system, conducting the RFP process and the software evaluation process. The balance of the project budget will cover the cost of the new ERP Financial System Software (\$500,000).

Features to be requested from the software vendors include the full range of City Financial System capabilities including General Ledger (GL), Accounts Receivable, Accounts Payable, Budget, Payroll, Purchasing, Accounting and Cash Management. Optional features may include Point of Sale, Cash Receipts and Business License Tax management. As part of the RFP and selection process, software vendors will be asked to provide a response to the RFP that offers both an on-site server-based system and a hosted/cloud-based system.

During the software implementation phase of the project, training will be provided to Town Staff on the operation of the software. Additional training will be provided during the first year at key milestones including fiscal year close, year end close, 1099 production, budget preparation and budget roll over to GL to ensure the success of the implementation of the new ERP Financial Software System.

### Status as of June 30, 2021

This project was deferred due to the COVID-19 pandemic.

**Schedule for FY 2021-22 and Thereafter**

The Town will begin a needs assessment in the Summer of 2022. Key project milestones will include; 1. Software System Needs Assessment and RFP Development, 2. Issue RFP to Software Vendors, 3. Respond to Questions from Vendors, 4. Feature Demonstrations From Most Qualified Vendors, 5. Award of Contract by City Council, 6. Installation of Software, 7. Running New Software In Parallel With Existing Eden Software System, 8. Training Staff on Use of New Software, 9. Follow Up Training, Consulting and Software Modifications to Implement New Software System.

**Impact on Operation**

During the software implementation, the workload will increase for the Finance Department. The Department may consider the use of an intern to assist in the process. Once the system is in, there may be cost-saving measures available.

**Project Funding and Spending Plan**

Financial Software Rplc (965) Funding Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
General Fund (11)	0	100,000	430,000	20,000	0	0	0	0	550,000
Total Funding	0	100,000	430,000	20,000	0	0	0	0	550,000

Financial Software Rplc (965) Spending Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Consult/Contr Srvcs	0	15,000	15,000	15,000	5,000	0	0	0	50,000
Software & Network	0	85,000	415,000	0	0	0	0	0	500,000
Total Project Budget	0	100,000	430,000	15,000	5,000	0	0	0	550,000

**IT Infrastructure Upgrades (986)**

**Project Scope**

The ongoing maintenance of computers, as well as the Town's backbone network, requires periodic upgrades to ensure that operations continue. The project includes:

- Replacement of desktop computers and other equipment.
- Technology needs in the Town Hall facility and other Town-owned facilities.
- Update software.
- Update and upgrade to servers, switches and routers.
- New switch to interconnect the Police Department and Town Hall sites.

**Status as of June 30, 2021**

This Project is ongoing.

**Schedule for FY 2021-22 and Thereafter**

IT and Infrastructure upgrades is an ongoing capital investment.

## Impact on Operation

This ongoing program provides timely replacement of essential technology hardware to ensure minimal impact on Town daily operation.

## Project Funding and Spending Plan

IT Infrastructure Upgrades (986) Funding Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
General Fund (11)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	350,000
Total Funding	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	350,000

IT Infrastructure Upgrades (986) Spending Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Software & Network	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	350,000
Total Project Budget	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	350,000

## Vehicle Replacement (987)

### Project Scope

This Capital Improvement Project covers the purchase of vehicles and major fleet items Town-wide. In the FY 2021-22, the Police Department will replace the patrol supervisor vehicle (Flex Fuel Tahoe, \$64k), a patrol (Hybrid Explorer, \$60k) and one detective vehicle (Honda, \$40k). The cost of these three vehicles is estimated at \$164,000, including outfitting with public safety equipment.

The Town plans to replace the Public Works Maintenance Truck in FY 2022-23 and roughly two police vehicles a year. A full assessment of the fleet replacement schedule will be completed in FY 2021-22.

### Status as of June 30, 2021

The Vehicle Replacement Project was deferred in FY 2020-21 due to the Covid 19 pandemic. The \$20,000 budget below is the carryover budget to equip the Public Works vehicle purchased near the end of FY 2019-20.

### Schedule for FY 2021-22 and Thereafter

This is an ongoing CIP project.

### Impact on Operation

The goal of this ongoing program is to keep operating maintenance costs low.



## Project Funding and Spending Plan

Vehicle Replacement (987) Funding Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Fleet Replcmnt (61)	20,000	164,000	190,000	130,000	130,000	130,000	130,000	0	894,000
Total Funding	20,000	164,000	190,000	130,000	130,000	130,000	130,000	0	894,000

Vehicle Replacement (987) Spending Plan	2020/21 and Prior	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
Police Patrol (7)	0	124,000	130,000	130,000	130,000	130,000	130,000	0	774,000
Police Non-Patrol (8)	0	40,000	0	0	0	0	0	0	40,000
Public Works (3 + heavy equipment)	19,973	0	60,000	0	0	0	0	0	79,973
Town Hall & Recreation (2)	0	0	0	0	0	0	0	0	0
Total Project Budget	19,973	164,000	190,000	130,000	130,000	130,000	130,000	0	893,973

## Future Projects

### Projects Funding & Spending Schedule for FY 2022- 23 through FY 2026-27

Future Project Funding Funding Plan	2022/23	2023/24	2024/25	2025/26	2026/27	Unfunded	Total
General Fund (11)	0	50,000	0	0	0	0	50,000
Total Funding	0	50,000	0	0	0	0	50,000

There is no future unfunded portion estimated for either of the projects listed above.

## Parking Permit Software (981)

### Project Scope:

This project will include the hiring of a consultant and deployment of a software solution that will manage the Town's parking permit program. Features will include:

- Parking permit database management system.
- Parking permit record keeping.
- Online user capabilities.
- Online distribution of guest parking permits.
- Mobile parking enforcement solutions.

### Status as of June 30, 2021:

This Project was deferred due to the Covid 19 pandemic.

**Schedule for FY 2021-22 and Thereafter**

To be determined.

**Impact on Operation**

The project will reduce labor hours in maintaining and issuing parking permits and will add an annual licensing cost to the Police Department budget.

## Closed Projects

No active projects scheduled to close by June 30, 2021.

# Financial Summaries & Forecast

FY 2021-22 Budget

◀ Previous

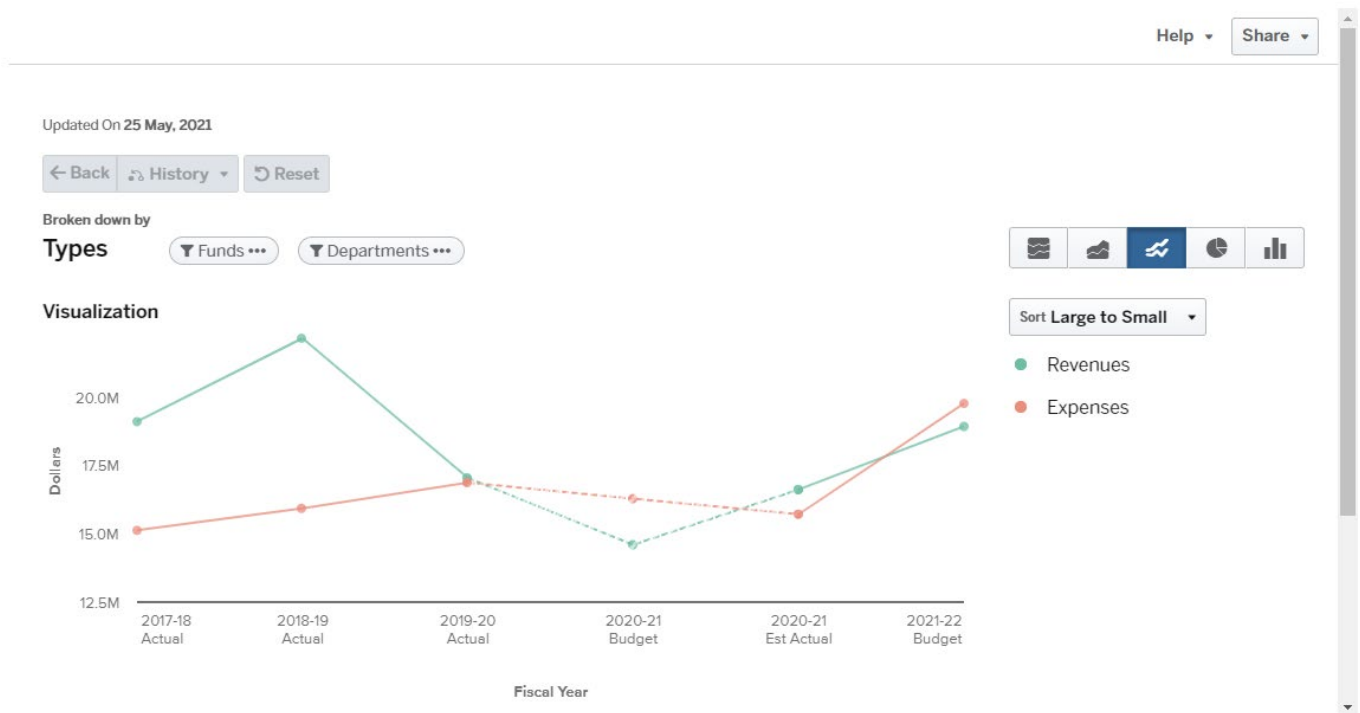
( Table of Contents )

Next ▶

This section of the Budget provides additional analysis based on historical trends and a projection of future revenues and expenditures. Included are schedules showing five years of actual revenues and expenditures data for all funds. The General Fund comprises the most significant component of the Town's financial base. A five-year General Fund projection was prepared. The projection is a high-level forecast that can be used as a financial planning tool.

## Historical Revenue and Expenditures (All Funds)

The expenditures (expenses) shown below consists of only operating expenditures, including debt service. Overall, the Town has successfully maintained its operating expenditures, plus debt service, below the annual revenues. Even in the midst of the Covid-19 pandemic, the Town managed to come below the operating budget of \$16.3 million by \$570,000, projecting to end the year at \$15.7 million. In addition to not filling key vacant positions and deferring spending during the year, the Town also received \$2.0 million more in revenues than expected because of the Wayfair decision as discussed in the [Budget Overview](#) section.



Data

Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
▶ Revenues	\$ 19,127,607	\$ 22,190,350	\$ 17,059,299	\$ 14,606,059	\$ 16,632,136	\$ 18,777,690
▶ Expenses	15,135,730	15,943,621	16,890,226	16,297,975	15,727,857	19,903,793
Revenues Less Expenses	\$ 3,991,876	\$ 6,246,729	\$ 169,073	\$ -1,691,915	\$ 904,278	\$ -1,126,104

General Fund Revenue & Expenditure Trend (including transfers)

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Broken down by

Types

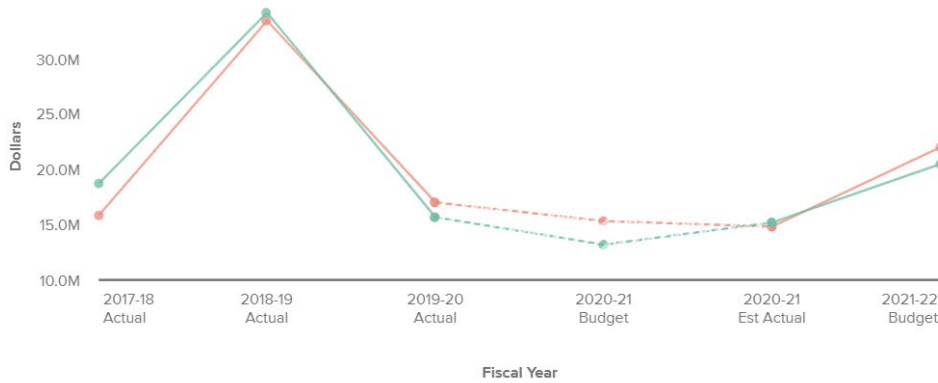
General Fund



Sort Large to Small

- Expenses
- Revenues

Visualization



Data

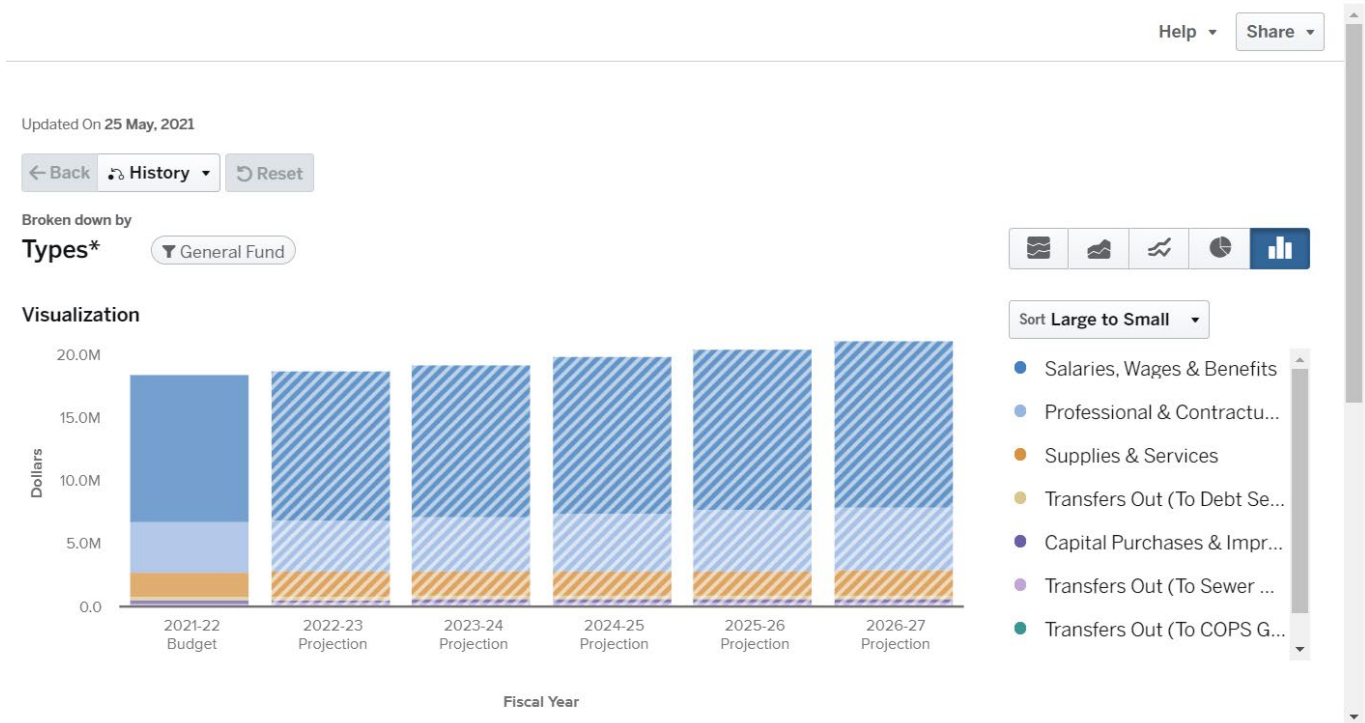
Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Est Actual	2021-22 Budget
▶ Revenues	\$ 18,745,552	\$ 18,394,614	\$ 15,638,109	\$ 13,208,374	\$ 15,216,314	\$ 17,531,264
▶ Transfers In	29,499	15,900,000	65,000	0	0	6,000,000
▶ Expenses	14,682,852	14,336,497	15,275,872	14,657,726	14,120,599	18,088,721
▶ Transfers Out	1,183,819	19,232,053	1,776,084	698,670	723,381	7,599,806
Revenues Less Expenses	\$ 2,908,380	\$ 726,063	\$ -1,348,847	\$ -2,148,022	\$ 372,334	\$ -2,157,263

# General Fund Forecast and Assumptions

To understand the potential financial challenges to the Town in the next five years, this section of the budget will focus on the General Fund. General Fund represents 85 percent of total Town operations and subsidizes the Sewer Funds and Capital Improvement Funds. Additionally, this section is organized to show the financial impact of status quo and potential solutions. These solutions will require further analysis and City Council authorization.

## General Fund Expenditure Forecast

- **Salaries, wages & benefits** is the largest expenditure category for the General Fund. This expenditure category includes contributions to address future unfunded liabilities as they are related to OPEB, pension, and accrued leave payout at separation (retirement and voluntary separation). The five-year projection builds in a 3% escalation for salaries and wages and 5% escalation for other benefits. The 3% escalation for salaries and wages does not include COLA adjustment but rather reflects step increase resulted from positive performance evaluation.
- **Professional & Contractual Service** and **Supplies & Services** categories are the next largest categories in the General Fund. The projection applies a 3% or 5% escalation depending on the nature of the services.



## General Fund Revenue & Expenditure Forecast (including operating transfers)

Adding revenues to the discussion, the projection below shows the gap between the expenditure and revenue lines widen over time. Note, this is assuming no changes to revenue streams or operating structure.

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Broken down by

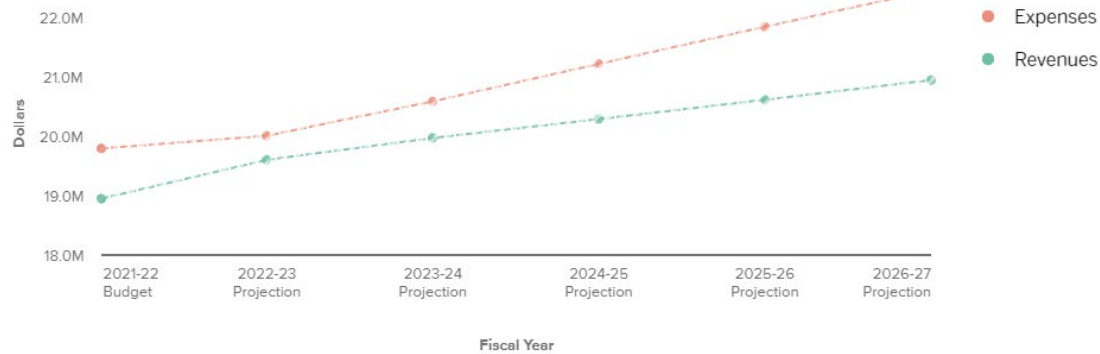
Types

Funds ▾ Departments ▾



Visualization

Sort Large to Small ▾



Data

Expand All	2021-22 Budget	2022-23 Projection	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection
► Revenues	\$ 18,951,385	\$ 19,607,251	\$ 19,977,165	\$ 20,294,762	\$ 20,620,808	\$ 20,952,765
► Expenses	19,797,793	20,013,749	20,594,467	21,227,246	21,853,459	22,470,066
Revenues Less Expenses	\$ -846,409	\$ -406,499	\$ -617,303	\$ -932,484	\$ -1,232,651	\$ -1,517,301

## Potential Options to Mitigate Insolvency

The Town has been vigilant in the last few years in preparing for the next economic downturn. Changes made include funding of OPEB and pension trust above the pay-as-you-go level, setting aside funds for capital improvements to avoid rising construction costs from deferred maintenance and improvements, working closely with local businesses to promote economic development, completing a user fee study which raised permit fees, and successfully passed a voter-approved Transient Occupancy Tax (TOT). Contributions to the 115 Trust funds and capital improvement funds can be used as part of the budget stabilization strategy to free up General Fund revenues for other essential Town services and operations. The new permit fees are accounted for in the projections, above. The TOT was established in preparation for when a hotel/motel is developed in Town.

Additionally, the 2020-22 Strategic Plan (adopted prior to the start of the Covid-19 pandemic) includes a plan to diversify revenue sources and promote economic development. The FY 2021-22 Budget included appropriation to engage consultants in these matters.



## COST CONTAINMENT AND REDUCTION

In addition to revenue measures, cost containment and reduction measures are considered. Below is a list of potential cost reduction measures:

- **Salary & Wages.** The Town is currently at the final year of the 3 year labor contract, which included a "reopener" clause in the event the Town faces a operating deficit in FY 2021-22. The FY 2021-22 budget shows a Town-wide operating deficit and assumes the last two COLA adjustment are not implemented. However, it is still very challenging to attract and retain qualified employees in the greater Bay Area/Silicon Valley. The Town will need to balance pay increases to attract and retain qualified individuals and the related operating cost. A potential solution is restructuring the organizational chart.
- **Pension & OPEB.** The Town may decide to "pay as you go" for both Pension and OPEB. However, this measure will handicap the Town in meeting its future unfunded liabilities.
- **Supplies and Contractual Services.** Colma contracts out permit processing services, facilities and landscape maintenance, and insurance. For the most part, there is a minimal contingency budget in this category. The Town may reduce the annual budget to be \$100,000 less than the projection but it may impact processing time and facility maintenance and minor repairs may be deferred.
- **Capital Improvement Fund Contribution.** The Town may limit the maximum General Fund transfer of \$500,000 per year to Capital Improvement Fund (31) through FY 2026-27 and zero transfers thereafter.
- **Parking Enforcement Program.** Once the Grant Reserve fund is depleted, projected for FY 2022-23, the Town's parking enforcement program may need to be altered to avoid General Fund Subsidy.
- **Sewer Operation and Capital Funds.** The above projections assume a General Fund subsidy of \$150,000 to \$200,000 per year to subsidize the sewer operation, plus capital improvements. To eliminate the General Fund subsidy, the Sewer Funds can be fully self-funded and an increase in sewer fees will be required. The fees will have to be established as part of a Sewer Fee Study and complete the Proposition 218 process.
- **Vehicle Purchase (Capital Outlay).** The FY 2021-22 Budget includes an annual Departmental Budget transfer of \$250,000 to the Fleet Replacement Fund (61) to meet vehicle the replacement schedule. In future years, we may have to delay vehicle replacement and reduce the annual contribution.
- **Budget Stabilization Reserve.** To keep Unassigned General Fund in the black, Budget Stabilization may need to remain at \$12.0 million, despite the Town's reserve policy to set aside 100 percent of the prior year's operating budget as Budget Stabilization.

## Next Step

Closely monitoring revenues and expenditures and completing the revenue initiative and economic development projects in the 2020-2022 Strategic Plan will be an important part of the strategy to bridge the revenue and expenditure gap.

Other measures to consider include making supplemental contributions to CalPERS directly during the next economic downturn to reduce the overall pension liability, looking at the benefit of leasing the Town fleet, rather than purchase, negotiating shared medical premium cost with employees, considering new revenue measures, increasing rental income, changing the Town's investment portfolio, and investing in the Town's business community and business corridors to enhance or prolong economic viability within Town.

## Financial Summaries

The tables and charts below include financial summaries for all Town funds by Fund Categories: General Funds, Special Revenues and Debt Service Funds, Capital Improvement Funds, Internal Service Fund, and Enterprise Funds.

# General Fund (11, 12, 19)

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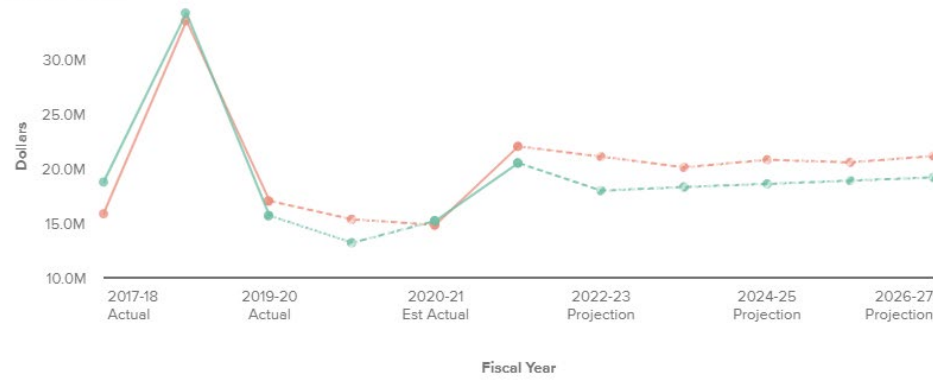
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Broken down by

**Types** ▾ General Fund ▾ Departments ...



Visualization



Sort Large to Small ▾

- Expenses
- Revenues

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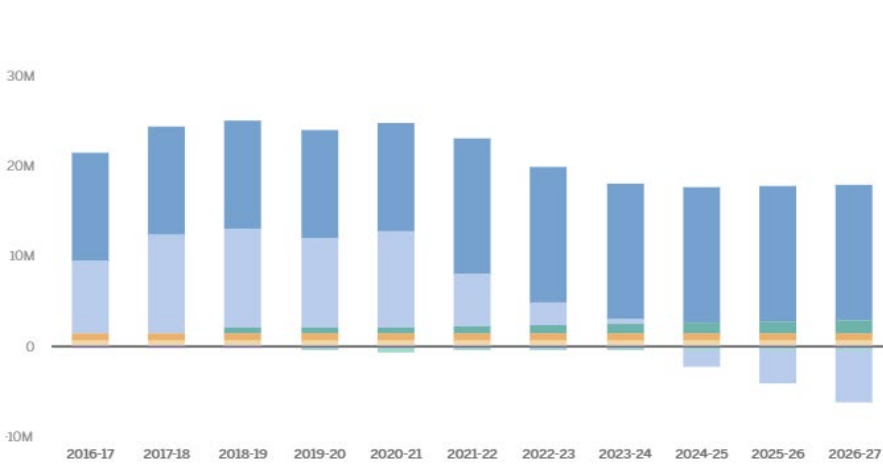
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← Back Reset

Broken down by

**Reserves** = General Fund x

Visualization

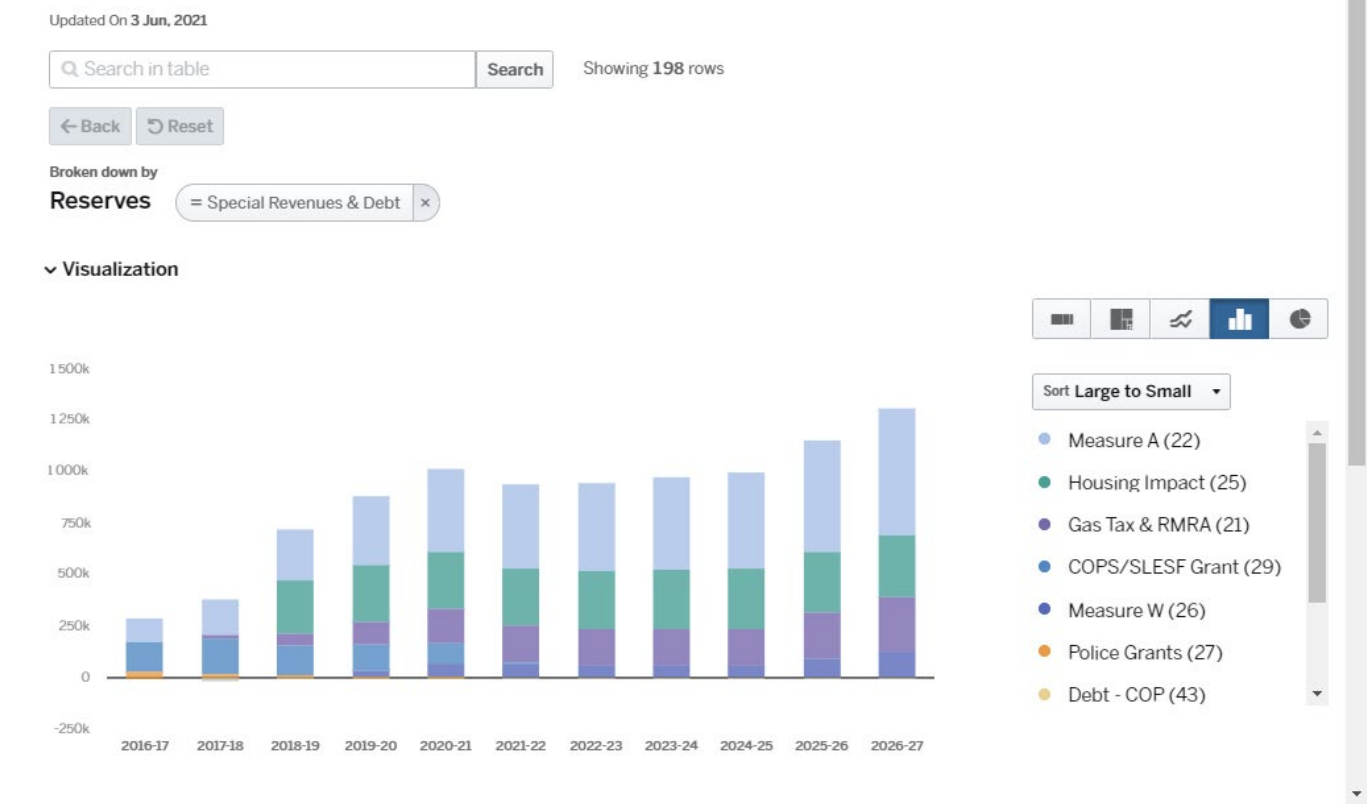


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- GF Committed for Budge...
- GF Unassigned (11)
- GF Committed for Accrue...
- GF Assigned for Disaster ...
- GF Committed for Debt R...
- GF Committed for Covid ...
- GF Assigned for Litigation...

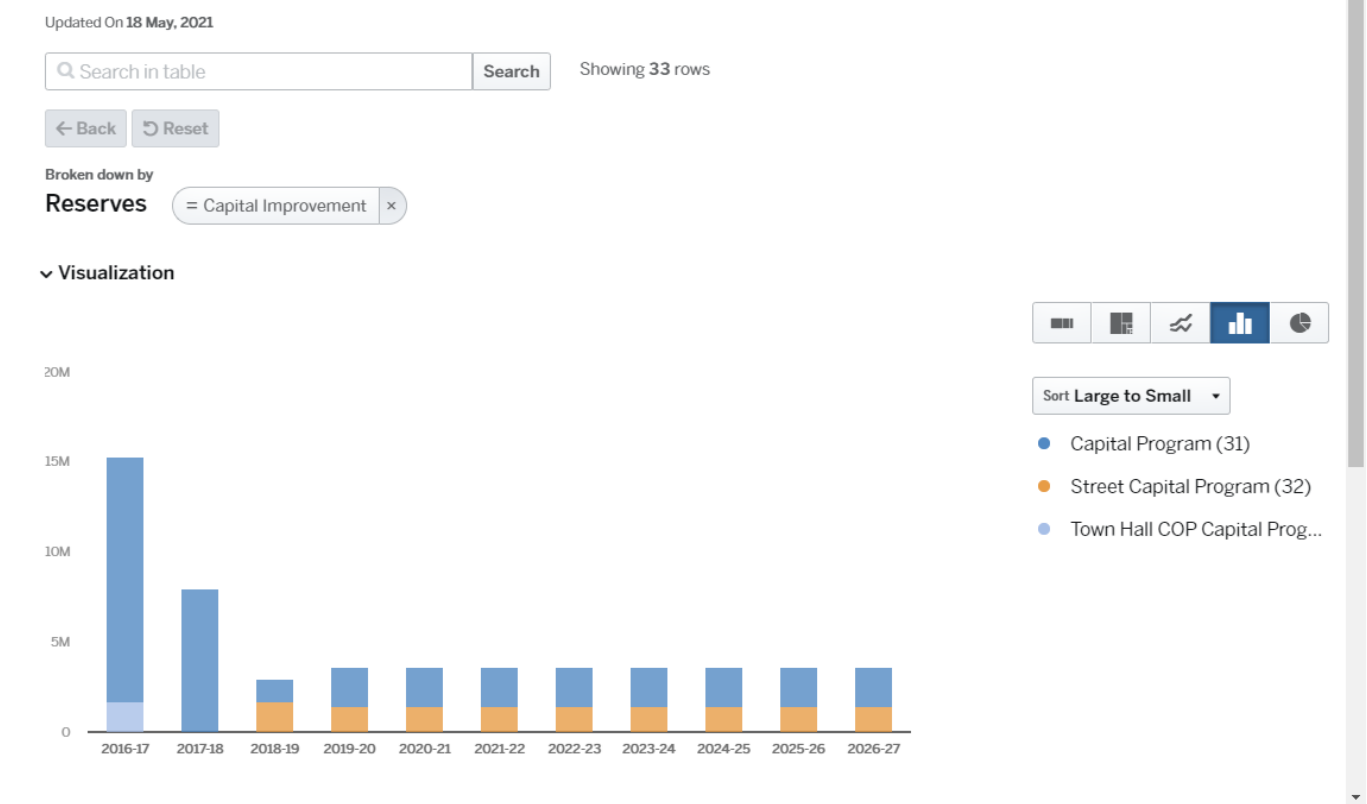
## Special Revenue and Debt Funds

Funds include Gas Tax (21), Measure A (22), Transportation Grant (23), Park in-Lieu (24), Housing Impact (25), Measure W (26), Police Grants (27), Citizens' Option for Public Safety (29), and Certificate of Participation – Debt (43).



# Capital Improvement Funds

Funds include Capital Improvement Fund (31), Street Capital Fund (32). Fund 31 also reserves as the general Capital Reserve fund. Capital program in Vehicle Replacement Fund (61), Sewer Capital Fund (82) and City Property Fund (83) funds are not included in the tables and charts below.



# Internal Service Fund

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Broken down by

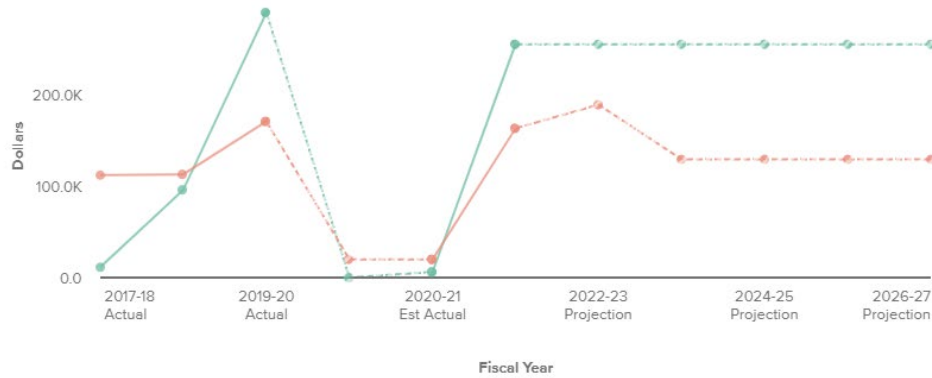
Types

▼ 61 - Fleet Replacement ISF



Visualization

Sort Large to Small ▾



- Revenues
- Expenses

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Updated On 3 Jun, 2021

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Broken down by

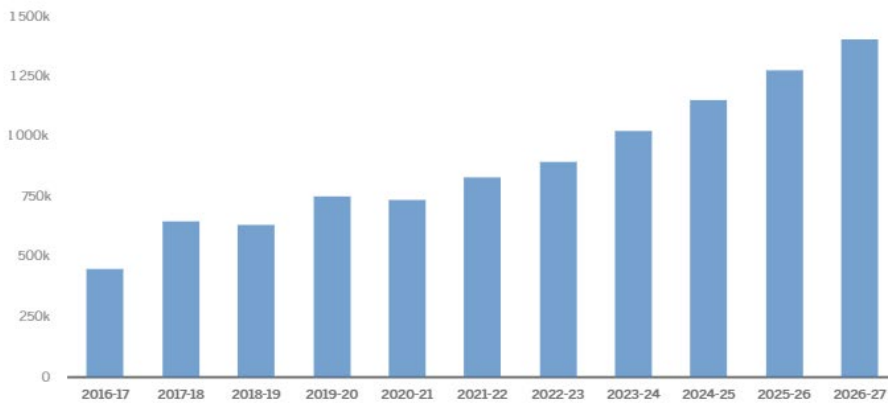
Reserves

= Internal Service x

Visualization



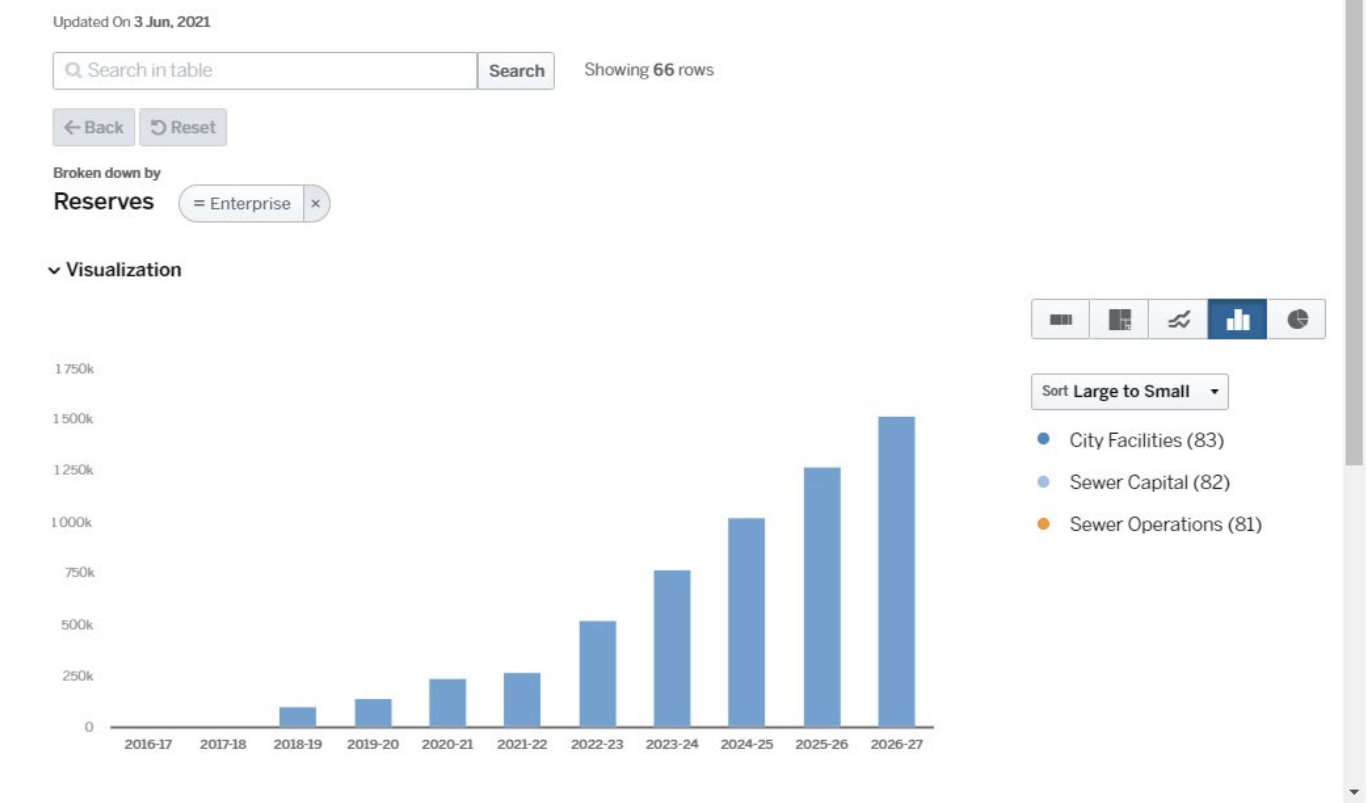
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- Fleet Replacement (61)

# Enterprise Funds

Funds include Sewer Operation (81) and Capital (82) and City Property (83).





# Appendix

FY 2021-22 Budget

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Town Website ▶

## Appropriation Limit

California voters approved propositions, amending the State Constitution, which requires that the annual Town budget include a calculation of the Appropriations Limit, sometimes referred to as the Gann Limit. This requirement was imposed by Proposition 4 (1979) and later amended by Proposition 111 (1990).

The requirement imposes a restriction on the amount of governmental revenue, which may be appropriated in any fiscal year. The Appropriations Limit was first based on actual appropriations during the base year (1986-87), and it can be increased each year based on a specific formula and specified growth factors. The Appropriations Limit does not apply to all funds. It only applies to funds that are “proceeds of taxes.”

Each year, the adjustment to the Appropriations Limit takes into consideration two factors: 1) the change in the cost of living, and 2) the change in population. For each of these factors, the Town may select between two optional factors.

### Selection of Optional Factors

1. Change in Population (Town of Colma vs. San Mateo County)
  1. Town of Colma had a population of 1,678 on 1/1/2020 and 1,659 on 1/1/2021, a decrease of 1.13%
  2. County of San Mateo had a population of 770,925 on 1/1/2020 and 765,113 on 1/1/2021, a decrease of 0.75%
2. Change in State per capita Personal Income vs. Colma Non-Residential Building Construction
  1. Change in State Per Capital Personal Income was 5.73%
  2. Change in Colma Non-Residential Assessed Valuation was not available.

For the Fiscal Year 2021-22 calculation, the Town selected the County’s population growth rate of 0.75% and the change in the State Per Capita Income of 5.73%.

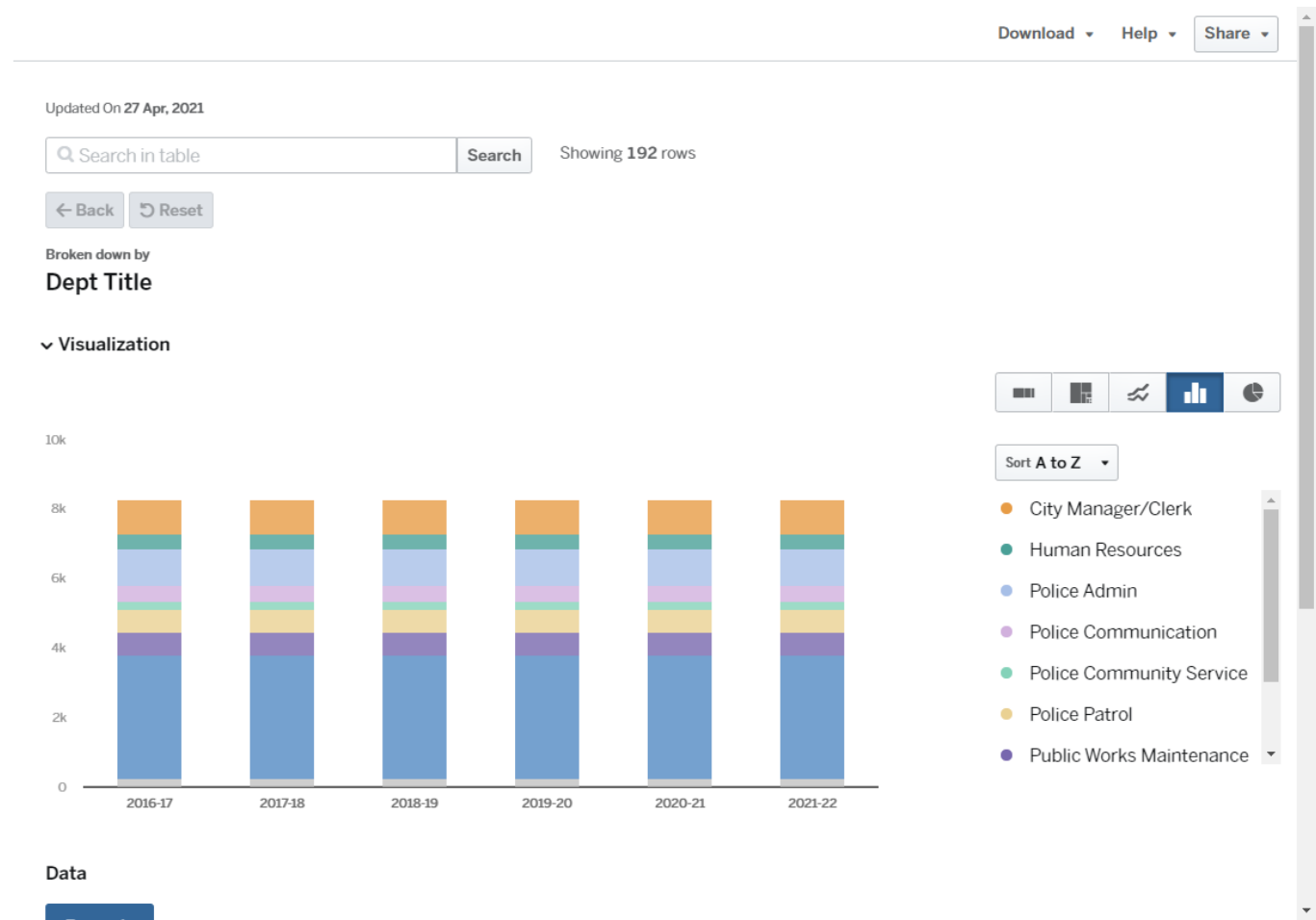
### Appropriation Limit Calculation 2021-22

Population Change (San Mateo Co.)	0.992	$((-0.75+100)/100 = 0.9925)$
State Per Capita Personal Income	1.057	$((5.73+100)/100 = 1.0573)$
Calculation of Factor for 2021-22	1.049	$1.0573 \times 0.9925 = 1.049$
Prior Year Appropriation Limit (2020-21)	\$ 54,582,281	
Appropriation Limit 2021-22	\$ 57,274,771	$54,582,281 \times 1.049 = 57,274,771$

The 2021-22 Appropriations subject to the limit (“Proceeds of Taxes”) total \$16,367,042, which means the Town is \$40,907,730 below the authorized limit.

# Staffing List

The data is available beneath the bar charts. Use the scroll bar to the right to move to the table.



## Description of Funds

### Fund Type: General Fund

#### General Fund (11)

For the purpose of tracking funding and cost of ongoing operation and unrestricted revenues. The expenditure and use of General Funds are discretionary after appropriation by the City Council to the extent there are no local policies or laws that impose any special conditions.

#### General Fund Reserves (12)

For the purpose of segregating committed reserve funds approved by the City Council in the Town Budget.

#### Emergency Operation (19)

For the purpose of tracking emergency operation.

### Fund Type: Special Revenues

**Gas Tax (21)**

For the purpose of receiving gas tax collected and distributed by the State of California. Gas Tax Fund is designated for ongoing traffic signal and street lighting contract services as well as street capital projects as authorized by the gas tax requirement.

**Measure A (22)**

For the purpose of receiving Measure A collected and distributed by the San Mateo County Transportation Authority. This is a county-wide voter-approved sales tax measure designed to improve transit and relieve traffic congestion. A portion of the Measure A funds are distributed directly to cities on a per-capita basis and the use is limited to eligible street capital improvements.

**Transportation Grant (23)**

For the purpose of recording various Federal, State and county grants for major bikeway, pedestrian, and roadway capital improvement projects. Grants are generally reimbursable in nature and require the Town to pay the contract cost, first.

**Parks in Lieu (24)**

For the purpose of receiving Parks in Lieu fees and disbursing funds for Town parks and recreational facilities.

**Housing Impact Fees (25)**

For the purpose of receiving Housing Impact fees paid by developers and disbursing funds for affordable housing purposes.

**Measure W (26)**

For the purpose of receiving Measure W collected and distributed by the San Mateo County Transportation Authority. This is a county-wide voter-approved sales tax measure designed to improve transit and relieve traffic congestion. A portion of the Measure W funds are distributed directly to cities on a per-capita basis and the use is limited to eligible street capital improvements.

**Public Safety Grants (27)**

For the purpose of revenue associated with one-time or limited-term Police grants that have restricted uses. This includes a distribution associated with State criminal justice realignment funds. Other one-time Police-related grants are also accounted for in this fund. The Public Safety Grants Fund is designated by the Town as Fund #27. Expenditures from this fund will finance the majority of costs associated with specialized Police training and homeless outreach services.

**COPS Grant (29)**

For the purpose of revenue associated with Police grants that have restricted uses and may be on-going. This includes an annual State distribution from the Supplemental Law Enforcement Services Fund (SLESF), which must be used for front-line law enforcement activities. Expenditures from this fund will finance the majority of costs associated with the Police - Community Services Division including a Community Services Officer (CSO) position.

**Fund Type: Capital****Capital Improvement (31)**

For the purpose of tracking the funding and cost of capital improvement projects that are not related to improvements to streets (Fund 32), sewer (Fund 82), Verano property (Fund 83), and Creekside Villas property (Fund 83).

## **Street Capital (32)**

For the purpose of tracking the funding and cost of Street Capital Improvement Projects

## **Fund Type: Debt**

### **COPS Debt Services (43)**

For the purpose of tracking the payment of interest and principal associated with the 2015 Town Hall Campus Renovation COP and related administrative expenses. This is the only debt the Town currently has outstanding.

## **Fund Type: Internal Services**

### **Vehicle/Fleet Replacement (61)**

For the purpose of accumulated funds over time to provide for the replacement of the Town fleet used by Police, Public Works, Recreation and Administration. Annual charges based on the usable life and cost of vehicles and the public works fleet are recorded as expenses within the operating departments. The future replacement of these vehicles and the fleet is financed from reserves accumulated in this fund.

## **Fund Type: Trust**

### **OPEB Trust (71)**

For the purpose of tracking funding designated to pay retiree medical and dental cost and related investment returns.

### **Pension Trust (72)**

For the purpose of tracking funding designated to pay retiree pension cost and related investment returns.

## **Fund Type: Enterprise**

### **Sewer Operating (81)**

For the purpose of tracking the operating and maintenance cost of the Town's Sewer System and to streamline quarterly and annual compliance reporting

### **Sewer Capital (82)**

For the purpose of tracking the funding and cost of Sewer Capital Improvement project, and to establish the sewer system needs of the Town.

### **City Properties (83)**

For the purpose of tracking the lease and rental of City properties, expenses for the maintenance of City properties, and depreciation.

## **Financial Policies**

The Town of Colma's Policies are online and adopted as part of the Colma Administrative Code. Below is a list of policies that pertains to finance, directly.

Colma Administrative Code 4.01: Budget Procedures and Reserve Policies

<https://www.colma.ca.gov/documents/cac-4-01-budget-procedures-reserve-policy/>

Colma Administrative Code 4.02: Investment Policy

<https://www.colma.ca.gov/documents/cac-4-02-investment-policy/>

Colma Administrative Code 4.03: Grants & Donations

<https://www.colma.ca.gov/documents/cac-4-03-grants-donations/>

Colma Administrative Code 4.04: Banking Authority

<https://www.colma.ca.gov/documents/chapter-4-04-banking-authority/>

## Glossary of Terms

### A

**AB** - Assembly Bill.

**ABAG** - Association of Bay Area Governments.

**ABC** - Alcoholic Beverage Control.

**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.

**ADA** - See Americans with Disabilities Act.

**ADC** - Actuarially Determined Contribution. Minimum annual contribution, as determined based on actuarial assumptions, to pay off OPEB or Pension liabilities.

**Adopted Budget** - The budget document formally approved by the City Council, often referred to as the original budget.

**Ad-valorem** - According to value.

**Amended Budget** - An adopted budget, after it has been changed (or adjusted) by the City Council. An example of an amended budget is when the City Council adopts changes in expenses and revenues of a specific item or project or a series of items and projects during the Mid-Year Budget process. (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.

**APWA** - American Public Works Association.

**ARC** - Actuarial Required Contribution. The term changed to Actuarially Determined Contribution, per GASB 75.

**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.

## **B**

**BAAQMD** - Bay Area Air Quality Management District.

**Balanced Budget** - A balanced budget exists when the total projected inflow of resources is equal to, or greater than, the total projected outflow of resources. The inflow of resources includes current year revenues, future grant receivable, and use of reserves as approved by City Council.

**BART** - Bay Area Rapid Transit.

**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).

**BCDC** - Bay Conservation and Development Commission.

**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 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.

**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.

**Budgeted Capital Project** - Existing or new Capital Projects that have funding available in the current fiscal year. Work on these projects will continue during this year's budget.

**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).



## C

**C/CAG** - City/County Association of Governments of San Mateo County.

**CAD/RMS** - Computer Aided Dispatch and Records Management System.

**CAFR** - Comprehensive Annual Financial Report.

**Cal BIG** - California Building Inspection Group.

**CALBO** - California Building Officials.

**CalPERS** - See PERS.

**CAP** - Climate Action Plan.

**CAPE (General Government)** – Community Action Plan for Emergencies (Colma’s CERT Program).

**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.

**Capital Project Fund** - Resources transferred from the General Fund to complete a capital 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.

**CASp** - Certified Access Specialist.

**CAT** - Community Action Teams.

**CEQA** - California Environmental Quality Act.

**CERT** - Community Emergency Response Team.

**Certificates of Participation (COPs)** - A method of raising funds collateralized by leases between a lessor and a government agency. Payments are funded with annual appropriations made by the government agency (in this case the Town) to the lessor. COPs are typically used for capital leases for large projects where the financing amount exceeds several million dollars.

**Charges for Service** - See Fees.

**CIP** - See Capital Improvement Program.

**Climate Action Plan** - A Climate Action Plan or a CAP is a detailed and strategic framework for measuring, planning, and reducing Greenhouse Gas (GHG) emissions and related climatic impacts. Climate Action Plans include an inventory of existing GHG emissions, reduction goals or targets, and prioritized measures and programs to reduce GHG emissions and climate impacts to target levels set by the City Council.

**Closed Capital Project** - Capital Projects that have been completed or closed out. These projects will only appear in future Capital Improvement Budgets if they have project expenditures during the prior three years.

**COLA** - See Cost of Living Adjustment.

**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.

**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.

**COP Town Hall Fund** - Project expenses which were financed by Certificate of Participation (COP) debt financing.

**COPs** - (debt) Certificates of Participation.

**COPS** - (grant) Citizens Option for Public Safety. See Supplemental Law Enforcement Services Fund.

**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)** - A scheduled percentage adjustment to wages, which is based upon the terms of labor agreements as approved by an action of the City Council.

**Cost of Services** - Payments made by customers for publicly provided services that benefit specific individuals and exhibit "public good" characteristics. They include fees such as recreation fees, building permit fees and planning fees.

**CPI** - Consumer Price Index.

**CPOA** - California Peace Officers' Association.

**CPR** - Cardiopulmonary Resuscitation.

**CPRS** - California Park and Recreation Society.

**CPUC** - California Public Utilities Commission.

**CSMFO** - California Society of Municipal Financial Officers.

**CSO** - Community Service Officer.

## D

**Debt Service** - Actual cost of interest and principal on debt.

**Debt Service Fund** - A fund established for the payment of principal and interest on debt other than payable exclusively from special assessments.

**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)

**DUI** - Driving Under the Influence.

## E

**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.

**EOC** - Emergency Operations Center.

**ERAF** - Educational Revenue Augmentation Fund. A shift of property tax revenue from local agencies (cities, counties, special districts) to the State.

**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.

## F

**FBI** - Federal Bureau of Investigation.

**Fees** - A charge to cover the cost of services (e.g. building inspection fee, zoning fee, etc.) sometimes referred to as Charges for Service.

**FEMA** - Federal Emergency Management Agency.

**FF&E** - Furniture, Fixtures and Equipment.

**FHA** - Fair Housing Act.

**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)

**Fleet Replacement Fund** - An internal service fund used to accumulate funds over time to provide for the replacement of the Town fleet.

**FLSA** - Fair Labor Standards Act.

**FMLA** - Family Medical Leave Act.

**FPPC** - Fair Political Practices Commission.

**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.

**FTE** - See Full-Time Equivalent.

**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.

**FY** - See Fiscal Year.

## G

**GAAP** - See Generally Accepted Accounting Principles.

**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.

**GASB** - See Governmental Accounting Standards Board.

**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.

**GASB Statement No. 68** - Improves accounting and financial reporting by state and local governments for pensions. It establishes standards for measuring and recognizing liabilities and expenditures and identifies the methods and assumptions that should be used to calculate those liabilities and expenditures.

**GASB Statement No. 75** - Improves accounting and financial reporting by state and local governments for post-employment benefits other than pensions (other post-employment benefits or OPEB) such as retiree medical and retiree dental benefits. It also improves information provided by state and local governmental employers about financial support for OPEB.

**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.

**GF** - See General Fund.

**GFOA** - Government Finance Officers Association.

**GHG** - Greenhouse Gas emissions.

**GIS** - Geographic Information System. A Geographic Information System (GIS) is designed to capture, store, manipulate, analyze, manage, and present all types of geographical data. It analyzes the spatial location and organizes layers of information into visualizations using maps. With this unique capability, GIS reveals deeper insights into data, such as patterns, relationships, and situations — helping city departments make better decisions and more effective use of resources.

**Goal** - An observable and measurable end result having one or more objectives to be achieved within a more or less fixed time frame.

**Governmental Accounting Standards Board (GASB)** - The body that sets accounting standards specifically for governmental entities at the state and local levels.

**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)

**GP** - General Plan.

**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.

## H

**HEART** - Housing Endowment and Regional Trust.

**HOA** - Homeowners Association.

**HR** - Human Resources.

**HRA** - Human Resources Administration.

**HVAC** - Heating, Ventilation and Air Conditioning.

## I

**ICMA** - International City/County Management Association.

**Infrastructure** - All Town-owned facilities supporting the operation of the government agency. It includes streets, roads, bridges, curbs and gutters, parks, water and sewer lines, storm drains, water pump stations and reservoirs, water wells, sewer lift stations, all government buildings and related facilities.

**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.

**IPM** - Integrated Pest Management.

**Irrevocable Trust** - A type of trust that by its design can't be modified, amended, changed or revoked.

**IT** - Information Technology.

## J

**JPA** - Joint Powers Agreement.

## L

**LAFCO** - Local Agency Formation Commission.

**LAIF** - Local Agency Investment Fund.

**LAO** - Legislative Analyst's Office.

**LCW** - Liebert Cassidy Whitmore.

**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.

**Long Term Debt** - Debt with a maturity of more than one year after the date of the issue.

**LTD** - Long Term Disability.

## M

**MADD** - Mothers Against Drunk Driving.

**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.

**Maturities** - The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**Measure A Fund** - Fund used to account for the Town's per-capita portion of a countywide, voter-approved sales tax increase for improving transit and relieving congestion.

**Measure M** - Countywide, voter-approved vehicle registration fee, half of which goes to the cities in the county using a pro-rata formula based on population and road miles. The money can be used for pavement resurfacing, pothole repair, signs and striping, traffic signals, street sweeping, storm-inlet cleaning and local shuttles.

**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.

**MMANC** - Municipal Management Association of Northern California.

**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.

**MOU** - Memorandum of Understanding.

**MRP** - Municipal Regional Stormwater Permit.

**MTC** - Metropolitan Transportation Commission.

**Municipal Code** - A book that contains City Council approved ordinances presently in effect. The Code defines Town law in various categories. (See Ordinance)

## N

**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 undertaken.

**Non-spendable Fund Balance** - The amounts associated with inventories, prepaid expenses and other items legally or contractually required to be maintained intact.

**NorCalHR** - Northern California Municipal Human Resources Managers Group.

**NPDES** - See National Pollution Discharge Elimination System.

**NSMCD** - North San Mateo County Sanitation District.

## O

**OBF** - On-Bill Financing.

**Objectives** - Desired results of the activities of a program.

**OES** - Office of Emergency Services.

**OPEB** - Other Post-Employment Benefits.

**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 higher legal standing than a resolution. Adopted ordinances form the Municipal Code. (See Municipal Code)

## P

**PCI** - Pavement Condition Index.

**PCJPB** - Peninsula Corridor Joint Powers Board (Also known as Caltrain Board)

**PELRA** - Public Employers Labor Relations Association.

**PEMHCA** - Public Employees Medical and Hospital Care Act.

**PERS** - Public Employees Retirement System. A pension plan administered by the State of California for government agencies. (Also known as CalPERS).

**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.

**PMP** - Pavement Management Plan.

**Police Grants Fund** - Revenue associated with Police grants that have restricted uses and may be ongoing, for example, SLESF.

**POST** - Police Officer Standards and Training.

**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.

**PTAF** - Property Tax Assessment Fee.

**Public Employee Retirement System** - See PERS.

**Public Safety Grants Fund** - Revenue associated with one-time or limited term Police Grants that have restricted uses.

**PW** - Public Works.

## R

**Real Estate Transfer Tax** - A tax on the value of property transferred, currently levied at a rate of \$0.275 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.

**Records Management System (RMS)** - A system that automates the storage of current documents and important records of the Town (documents, agendas, minutes, reports, maps and vital records) to facilitate quick and easy access to these records using software and other technologies.

**Request for Proposal (RFP)** - Part of a procurement process which is frequently associated with obtaining professional or specialized services or goods. Vendors are invited to respond with a description of services and associated costs. The agency evaluates responses to determine the response which most closely meets the stated needs in a cost-effective manner.

**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.

**RFP** - See Request for Proposal.

**RHNA** - Regional Housing Needs Assessment.

**Risk Management** - An organized attempt to protect a government's assets against accidental loss in the most economical method.

**RMS** - See Records Management System.

**ROW** - Right-Of-Way.

**RWQCB** - Regional Water Quality Control Board.

## S

**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.

**SAMCAT** - San Mateo County Telecommunications Authority.

**SamTrans** - San Mateo County Transit District.

**SB** - Senate Bill.

**Secured Taxes** - Taxes levied on real properties in the Town which are "secured" by liens on the properties.

**SFPUC** - San Francisco Public Utilities Commission.

**SLESF** - See Supplemental Law Enforcement Services Fund.

**SLPP** - State-Local Partnership Program.

**SMC** - San Mateo County.

**SMIP** - San Mateo County Investment Pool.

**Special Revenue Fund** - A fund that accounts for the use of revenues that are legally restricted to expenditures for specific purposes.

**SSAR** - Systemic Safety Analysis Report Program. A grant program established by the State Department of Transportation (Caltrans) in 2016. The purpose of this grant is to study deficiencies in a government agency's roadway network including sidewalks, bike paths, crosswalks, accessibility barriers and streetlights and recommend corrective measures to correct the problems.

**SSF** - City of South San Francisco.

**SSO** - Sanitary Sewer Overflow.

**STEP** - Saturation Traffic Enforcement Program.

**STOPP** - Stormwater Pollution Prevention Program.

**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.

**SWAT** - Special Weapons And Tactics.

## T

**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.

**TDM** - Transportation Demand Management.

**TEA** - Tax Equity Allocation.

**TLC** - Transportation for Livable Communities.

**TMA** - Training Managers Association.

**Transportation Grants Fund** - Fund used to account for one-time transportation grants awarded by Federal, State and Regional agencies, and the associated expenditures.

## U

**UBC** - Uniform Building Code.

**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 Capital Project** - Capital Projects that are Town priorities but are currently without budgeted funds. Unfunded Capital Projects will be reviewed annually during the Town Budget process to see if funds are available for their design and construction and if these projects are ready to move from the Unfunded Capital Projects list to the Budgeted Capital Projects list.

**Unfunded Position** - 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.

## W

**Way-finding** - Information systems and signage that guide people through a physical environment and enhance their understanding and experience of the area or space.

## Y

**Year-End** - As of June 30th (end of fiscal year).

# Resolutions

## Budget Adoption

Will be updated after June 9, 2021

## GANN Limit

Will be updated after June 23, 2021

### Reasonable Accommodation

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