



**AGENDA
REGULAR MEETING
CITY COUNCIL OF THE TOWN OF COLMA**

**Wednesday, February 24, 2021
7:00 PM**

On March 17, 2020, the Governor issued Executive Order N-29-20 suspending certain provisions of the Ralph M. Brown Act in order to allow for local legislative bodies to conduct their meetings completely telephonically or by other electronic means. Pursuant to the Shelter-in-Place Orders issued by the San Mateo County Health Officer on March 16, 2020 and March 31, 2020, the statewide Shelter-in-Place Order issued by the Governor in Executive Order N-33-20 on March 19, 2020, and the CDC's social distancing guidelines which discourage large public gatherings, the Council Chamber will not be open to the public for this Town of Colma City Council Meeting. The purpose of these orders was to provide the safest environment for Council Members, staff and the public while allowing for public participation.

Members of the public may view the meeting by attending, via telephone or computer, the Zoom Meeting listed below:

Join Zoom Meeting: <https://us02web.zoom.us/j/81289976261>
Passcode: 074407

Meeting ID: 812 8997 6261
Passcode: 074407

One tap mobile

+16699006833,,81289976261#,,,,,0#,,074407# US (San Jose)
+13462487799,,81289976261#,,,,,0#,,074407# US (Houston)

Dial by your location

+1 669 900 6833 US (San Jose)
+1 346 248 7799 US (Houston)
+1 253 215 8782 US (Tacoma)
+1 312 626 6799 US (Chicago)
+1 929 205 6099 US (New York)
+1 301 715 8592 US (Germantown)

Meeting ID: 812 8997 6261
Passcode: 074407

Find your local number: <https://us02web.zoom.us/u/kco5bgxkcc>

Members of the public may provide written comments by email to the City Clerk at ccorley@colma.ca.gov before or during the meeting. Emailed comments should include the specific agenda item on which you are commenting or note that your comment concerns an item that is not on the agenda. The length of the emailed comment should be commensurate with the three minutes customarily allowed for verbal comments, which is approximately 250-300 words.

PLEDGE OF ALLEGIANCE AND ROLL CALL

ADOPTION OF AGENDA

PRESENTATION

- Proclamation in Recognition of Black History Month

PUBLIC COMMENTS

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

CONSENT CALENDAR

1. Motion to Accept the Minutes from the January 27, 2021 Regular Meeting.
2. Motion to Accept the Minutes from the February 10, 2021 Special Meeting.
3. Motion to Approve the Report of Checks Paid for January 2021.
4. Motion Accepting the Fiscal Year 2020-21 Annual Investment Report Through December 31, 2020.

NEW BUSINESS

5. FY 2019-20 AUDITED FINANCIAL STATEMENTS AND REPORTS

Consider: Motion to Adopt a Resolution Accepting Auditor's Reports and Financial Statements for the Fiscal Year Ending June 30, 2020.

PUBLIC HEARING

6. ADOPTION OF REACH CODE ORDINANCE

Consider: Motion to Waive the Second Reading of, and Adopt an Ordinance Amending Colma Municipal Code Subchapter 5.04 to Exceed the Minimum Building Code Standards for Building Electrification and EV Charging Infrastructure.

STUDY SESSION

7. GENERAL PLAN

This item is for discussion only; no action will be taken at this meeting.

REPORTS

Mayor/City Council

City Manager

ADJOURNMENT

The City Council Meeting Agenda Packet and supporting documents are available for review on the Town's website www.colma.ca.gov or at Colma Town Hall, 1198 El Camino Real, Colma, CA. Persons interested in obtaining an agenda via e-mail should call Caitlin Corley, City Clerk at 650-997-8300 or email a request to ccorley@colma.ca.gov.

Reasonable Accommodation

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

**MINUTES
REGULAR MEETING**

City Council of the Town of Colma
Meeting Held Remotely via Zoom.us

Wednesday, January 27, 2021

State of the City – 6:30 PM

Regular Session – 7:00 PM

PLEDGE OF ALLEGIANCE – 6:00PM

Mayor Diana Colvin called the meeting to order at 6:30 p.m.

STATE OF THE CITY ADDRESS

Mayor Colvin gave the State of the City Address.

ROLL CALL – 7:00PM

Council Present – Mayor Diana Colvin, Vice Mayor Helen Fisicaro, Council Members Raquel Gonzalez, Joanne F. del Rosario, and John Irish Goodwin were all present.

Staff Present – City Manager Brian Dossey, City Attorney Christopher Diaz, Chief of Police John Munsey, Administrative Services Director Pak Lin, Police Commander Sherwin Lum, Director of Public Works Brad Donohue, City Planner Michael Laughlin and City Clerk Caitlin Corley, were in attendance.

The Mayor announced, "A few notes about tonight's meeting: We are accepting public comments through email—please email ccorley@colma.ca.gov to submit a public comment. You can also use the chat function to chat directly to our city clerk and she will be able to let us know that you would like to make a comment when your item comes up in the agenda. Thank you."

ADOPTION OF THE AGENDA

Mayor Colvin asked if there were any changes to the agenda; none were requested. She asked for a motion to adopt the agenda.

Action: Council Member del Rosario moved to adopt the agenda; the motion was seconded by Council Member Gonzalez and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Diana Colvin, Mayor	✓				
Helen Fisicaro	✓				
Raquel Gonzalez	✓				
Joanne F. del Rosario	✓				
John Irish Goodwin	✓				
	5	0			

PRESENTATION

- Laura Walsh, Board of Trustees of the San Mateo County Mosquito and Vector Control

District gave an update on the District's recent work.

- Council presented a Proclamation Against Human Trafficking. Pamela Estes, Human Trafficking Advocacy Coordinator for San Mateo County said a few words about the importance of advocacy and education on this issue.
- Council recognized Yoshie Hill, two-day Jeopardy champion, for representing Colma in such a positive way on national television. Yoshie will receive a giftbag with some Colma mementos in honor of her accomplishment.
- Council recognized the 75th Birthday of longtime resident Maureen O'Connor. Maureen received flowers to her home in honor of her milestone birthday.

PUBLIC COMMENTS

Mayor Colvin opened the public comment period at 7:22 p.m. and seeing no one request to speak, she closed the public comment period.

CONSENT CALENDAR

1. Motion to Accept the Minutes from the January 13, 2021 Regular Meeting.
2. Motion to Introduce by Title Only and Waive a Further Reading of an Ordinance Amending Colma Municipal Code Subchapter 5.04 to Exceed the Minimum Building Code Standards for Building Electrification and EV Charging Infrastructure; and Set the Public Hearing Date for February 24, 2021.

Action: Council Member del Rosario moved to approve the Consent Calendar item #1 - 2; the motion was seconded by Council Member Goodwin and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Diana Colvin, Mayor	✓				
Helen Fisicaro	✓				
Raquel Gonzalez	✓				
Joanne F. del Rosario	✓				
John Irish Goodwin	✓				
	5	0			

NEW BUSINESS

3. EL CAMINO REAL BICYCLE & PEDESTRIAN IMPROVEMENT PLAN

City Planner Michael Laughlin introduced Ingrid Ballus Armet and Dana Weissman from Fehr and Peers who presented to staff report. Mayor Colvin opened the public comment period at 7:44 p.m. The City Clerk read a comment submitted by business owner Steve Doukas. The Mayor closed the public comment period. Council discussion followed.

Action: Council Member Goodwin moved to Accept the El Camino Real Bicycle and Pedestrian Improvement Plan; the motion was seconded by Council Member del Rosario and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Diana Colvin, Mayor	✓				
Helen Fisicaro	✓				
Raquel Gonzalez	✓				
Joanne F. del Rosario	✓				
John Irish Goodwin	✓				
	5	0			

STUDY SESSION

4. GENERAL PLAN MOBILITY ELEMENT

City Planner Michael Laughlin presented the staff report. Mayor Colvin opened the public comment period at 8:21 p.m. and seeing no one request to speak, she closed the public comment period. Council discussion followed.

This item was for discussion only; no action was taken at this meeting.

Resident Thom Taylor messaged the City Clerk to inform her that he had intended to speak on Item #3. At 8:24 p.m. the Mayor acknowledged him, and he made a comment on bike lanes.

COUNCIL CALENDARING

The next Meeting will be a Strategic Plan Workshop on Wednesday, February 10 at 5:30pm and it will be held remotely.

REPORTS

City Manager Brian Dossey gave an update on the following topics:

- The Governor's Stay at Home Order has officially been lifted, allowing additional businesses to open up and store capacities to increase.
- The number of new COVID-19 cases is declining slowly, but we must still be vigilant due to new virus variants being found in the Bay Area.
- The vaccine roll out has been slow and confusing. The county hopes to increase its vaccinations when it is able to secure more product.

ADJOURNMENT AND CLOSE IN MEMORY

The Mayor asked that the meeting be closed with a moment of silence in recognition of International Holocaust Remembrance Day. She closed the meeting at 8:30 p.m.

Respectfully submitted,

Caitlin Corley
City Clerk



**MINUTES
SPECIAL MEETING**

City Council of the Town of Colma
Meeting Held Remotely via Zoom.us
Wednesday, February 10, 2021
5:30 PM

CALL TO ORDER

Mayor Diana Colvin called the meeting to order at 5:30 p.m.

Council Present – Mayor Diana Colvin, Vice Mayor Helen Fisicaro, Council Members Raquel Gonzalez, Joanne F. del Rosario, and John Irish Goodwin were all present.

Staff Present – City Manager Brian Dossey, City Attorney Christopher Diaz, Chief of Police John Munsey, Administrative Services Director Pak Lin, Police Commander Sherwin Lum, Director of Public Works Brad Donohue, City Planner Michael Laughlin and City Clerk Caitlin Corley, were in attendance.

The Mayor announced, “A few notes about tonight’s meeting: We are accepting public comments through email—please email ccorley@colma.ca.gov to submit a public comment. You can also use the chat function to chat directly to our city clerk and she will be able to let us know that you would like to make a comment when your item comes up in the agenda. Thank you.”

ADOPTION OF THE AGENDA

Mayor Colvin asked if there were any changes to the agenda; none were requested. She asked for a motion to adopt the agenda.

Action: Vice Mayor Fisicaro moved to adopt the agenda; the motion was seconded by Council Member del Rosario and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Diana Colvin, Mayor	✓				
Helen Fisicaro	✓				
Raquel Gonzalez	✓				
Joanne F. del Rosario	✓				
John Irish Goodwin	✓				
	5	0			

PUBLIC HEARING

1. STATUS UPDATE TO 2020-2022 STRATEGIC PLAN

City Manager Brian Dossey presented the staff report. Mayor Colvin opened the public comment period after each of the five sections to allow members of the public to speak or ask questions. No members of the public requested to speak. Council discussion followed each public comment period.

Action: Vice Mayor Fiscaro moved to Accept Update to the 2020-2022 Town of Colma Strategic Plan; the motion was seconded by Council Member Goodwin and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Diana Colvin, Mayor	✓				
Helen Fiscaro	✓				
Raquel Gonzalez	✓				
Joanne F. del Rosario	✓				
John Irish Goodwin	✓				
	5	0			

ADJOURNMENT AND CLOSE IN MEMORY

Mayor Colvin adjourned the meeting at 7:36 p.m. in memory of Rosalyn “Roz” Koo, longtime community member and hugely influential leader in the Chinese community in the Bay Area; Jenny Zirelli, mother of John Zirelli, General Manager of Recology who worked closely with the Town for many years; Toni Dale, longtime Colma resident; and Michael Cully, longtime CSG employee who was the Town’s Building Official and served as Colma’s beloved Santa for many years. He is greatly missed by all in Town who had the pleasure of working with him.

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01/05/2021 11:04:04AM

Final Check List
Town of Colma

Page: 1

Bank : first TRI COUNTIES BANK

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
52693	1/5/2021	00077	SMC HEALTH SYSTEMS	12/4/2020	ANIMAL CONTROL COSTS	35,420.00	35,420.00
52694	1/5/2021	00236	LAURETTA PRINTING COMPA	12/21/2020	3,000 ENVELOPES REG #10'S	499.10	499.10
52695	1/5/2021	00254	METRO MOBILE COMMUNICA	1/1/2021	MAINTENANCE CONTRACT	602.00	602.00
52696	1/5/2021	00307	PACIFIC GAS & ELECTRIC	12/23/2020	PG&E	1,948.66	1,948.66
52697	1/5/2021	00394	TENNANT	12/11/2020	SWEEPER/SCRUBBER, RIDEI	713.44	713.44
52698	1/5/2021	00623	ARAMARK	12/31/2020	UNIFORM SERVICE	431.68	431.68
52699	1/5/2021	00631	P.E.R.S.	12/22/2020	REPLACEMENT BENEFIT COI	467.40	467.40
52700	1/5/2021	01030	STEPFORD, INC.	12/20/2020	MONTHLY SERVICE CONTRA	5,893.80	5,893.80
52701	1/5/2021	01037	COMCAST CABLE	12/17/2020	ADMIN HP ZBOOK 15 G6 MOE	2,648.32	8,542.12
52702	1/5/2021	01340	NAVIA BENEFIT SOLUTIONS	12/25/20-01/24/2	12/20/2020 8155 20 022 0097051 Internet -	240.06	240.06
52703	1/5/2021	01565	BAY CONTRACT MAINTENAN	12/25/20-01/24/2	12/20/2020 8155 20 022 0097028 427 F ST	240.06	480.12
52704	1/5/2021	01919	COLLICUTT ENERGY SERVIC	12/31/2021	SECTION 125 PARTICIPANT 8	97.10	97.10
52705	1/5/2021	01995	CELESTE, MIKE L.	12/10/2020	COVID-19 BASE LINE DECON	14,277.68	20,673.97
52706	1/5/2021	02182	DAILY CITY KUMON CENTER	12/10/2020	JANITORIAL SERVICES	6,396.29	6,396.29
52707	1/5/2021	02605	GUERRERO, SAUL	12/21/2020	ANNUAL SERVICE WITH 2 HC	1,799.78	1,799.78
52708	1/5/2021	02793	DITO'S MOTORS	12/22/2020	ANNUAL SERVICE WITH 2 HC	1,697.59	3,497.37
52709	1/5/2021	02849	U.S. BANK PARS ACCOUNT, 6	12/21/2020	CARDROOM BACKGROUND	880.00	880.00
52710	1/5/2021	03262	FEHR & PEERS	12/27/2020	TUTORING	3,935.00	3,935.00
52711	1/5/2021	03301	NINYO & MOORE GEOTECHN	12/29/2020	COVID-19 TEST REIN	145.00	145.00
52712	1/5/2021	03318	DILLINGHAM ASSOCIATES	12/21/2020	#1 REPLACE REAR BRAKE P/	410.85	410.85
1042021	1/4/2021	00282	CALIFORNIA PUBLIC EMPLOY	12/23/2020	OIL & FILTER CHANGE	45.50	456.35
6257032	1/5/2021	00631	P.E.R.S.	12/23/2020	OPEB CONTRIBUTION	61,496.92	61,496.92
				1/5/2021	BIKE PEDESTRIAN IMPROVEI	8,772.81	8,772.81
				12/15/2020	NOV 2020 GEOTECHNICAL O	833.00	833.00
				12/29/2020	NOVEMBER 2020 MISSION RI	120.00	120.00
				12/17/2020	MEDICAL INSURANCE	5,625.33	5,625.33
				12/14/2020	SSA 218 ANNUAL FEE	500.00	500.00
				12/17/2020			
					Sub total for TRI COUNTIES BANK:	156,137.37	

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22 checks in this report.

Grand Total All Checks: 156,137.37

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01/12/2021 11:01:36AM

Final Check List

Town of Colma

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Bank : first TRI COUNTIES BANK

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
52713	1/12/2021	00003	A. S. F. ELECTRIC	12/23/2020	REPLACE PHOTO CELL AT C	871.75	871.75
52714	1/12/2021	00051	CALIFORNIA WATER SERVICE	12/28/2020	WATER BILL	4,872.95	4,872.95
52715	1/12/2021	00181	IEDA	11/1/2021	LABOR RELATIONS CONSULT	1,520.00	1,520.00
52716	1/12/2021	00280	OFFICE DEPOT, INC.	12/21/2020	OFFICE SUPPLIES	278.12	
				12/19/2020	OFFICE SUPPLIES	25.77	
				12/31/2020	OFFICE SUPPLIES	12.44	
52717	1/12/2021	00307	PACIFIC GAS & ELECTRIC	12/30/2020	PG&E	209.00	316.33
52718	1/12/2021	00311	PITNEY BOWES INC.	12/22/2020	POSTAGE METER RENTAL	898.83	209.00
52719	1/12/2021	00411	TURBO DATA SYSTEMS	12/31/2020	CITATION PROCESSING	522.06	898.83
52720	1/12/2021	00500	SMC CONTROLLERS OFFICE	15/2021	ALLOCATION OF PARKING PE	2,663.80	522.06
52721	1/12/2021	00623	ARAMARK	12/31/2020	761103554 12/21/20 BALANCE	135.39	2,663.80
52722	1/12/2021	00830	STAPLES BUSINESS CREDIT	1632314737	OFFICE SUPPLIES	485.96	135.39
52723	1/12/2021	01037	COMCAST CABLE	Jan 2021	8155 20 022 0094769 TOWN C	15,230.55	485.96
				01/02-02/01/21	12/27/2020 8155 20 022 0097069 INTERNI	245.06	15,475.61
52724	1/12/2021	01138	SAN MATEO COUNTY ELECTRIC	Candidate Stater	12/17/2020 NOV. 3, 2020 CANDIDATE STA	637.64	637.64
52725	1/12/2021	01629	R. J. RICCIARDI INC., CPAS	12290	AUDIT SERVICES	9,337.50	9,337.50
52726	1/12/2021	02216	RAMOS OIL CO. INC.	728843	12/31/2020 PD GASOLINE PURCHASES 2	1,484.43	
				727466	12/20/2020 PD GASOLINE PURCHASES 1	1,453.88	
				726073	12/10/2020 PD GASOLINE PURCHASES 1	1,232.03	
				727854	12/20/2020 RECREATION GASOLINE PUF	54.46	
52727	1/12/2021	02499	GE CAPITAL INFORMATION	104494277	12/25/2020 A11 TOWN HALL COPY MACH	512.58	4,224.80
				104500116	12/26/2020 A10 CCC COPY MACHINE	274.44	
				104494280	12/25/2020 A9 PD COPY MACHINE RENT,	274.44	
				1426	15/2021 TELEVISION MEDIA BUY NOV	10,000.00	1,061.46
52728	1/12/2021	02674	KINGSTON MEDIA	23236	12/29/2020 OIL & FILTER CHANGE	42.50	10,000.00
52729	1/12/2021	02793	DITO'S MOTORS	103745301-0008	12/31/2020 RIMS INTERNET W/SSF	400.00	42.50
52730	1/12/2021	02799	WAVE	COVID-19 Test F	16/2121 12/22/20 COVID-19 TEST REIM	175.00	400.00
52731	1/12/2021	02938	TRASK, KIM				175.00

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Bank : first TRI COUNTIES BANK (Continued)

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
52732	1/12/2021	03015	U.S. BANK CORPORATE PMT	12/22/2020	Gogoi 12/22/2020 CREDIT CARD PURCHASE	2,724.47	
				12/22/2020	Abell 12/22/2020 CREDIT CARD PURCHASE	2,218.80	
				12/22/2020	Wolli 12/22/2020 CREDIT CARD PURCHASE	515.25	
				12/22/2020	Lin 12/22/2020 CREDIT CARD PURCHASE	400.32	
				12/22/2020	Nave 12/22/2020 CREDIT CARD PURCHASE	367.95	
				12/22/2020	De L 12/22/2020 CREDIT CARD PURCHASE	258.83	
				12/22/2020	Doss 12/22/2020 CREDIT CARD PURCHASE	200.00	
				12/22/2020	Corle 12/22/2020 CREDIT CARD PURCHASE	130.58	
				12/22/2020	Velas 12/22/2020 CREDIT CARD PURCHASE	27.30	
52733	1/12/2021	03034	FLEX ADVANTAGE	12/30/2020	FLEX PROCESSING FEES	185.00	6,843.50
				12/28/2020	CREDIT MEMO ANNUAL RENI	-100.00	
52734	1/12/2021	03224	DECORATIVE PLANT SERVICE	11/1/2021	MAINTENANCE GUARANTEE	157.31	85.00
52735	1/12/2021	03267	ACC BUSINESS	12/27/2020	ETHERNET ACCESS	674.58	157.31
52736	1/12/2021	03289	MORENO, JOSHUA	12/22/2020	COVID-19 TEST REIM	175.00	674.58
							175.00
Sub total for TRI COUNTIES BANK:						61,785.97	

24 checks in this report.

Grand Total All Checks: 61,785.97

Bank : first TRI COUNTIES BANK

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
52737	1/15/2021	01340	NAVIA BENEFIT SOLUTIONS 01152021 B	1/15/2021	FLEX 125 PLAN: PAYMENT	739.87	
52738	1/15/2021	01375	NATIONWIDE RETIREMENT S 01152021 B	1/15/2021	DEPENDENT CARE: PAYMENT	484.62	1,224.49
			01152021 M	1/15/2021	NATIONWIDE: PAYMENT	22,625.00	
52739	1/15/2021	02377	CALIFORNIA STATE DISBURS Ben68215	1/15/2021	NATIONWIDE: PAYMENT	950.00	23,575.00
94320	1/15/2021	00521	UNITED STATES TREASURY Ben68177	1/15/2021	WAGE GARNISHMENT: PAYM	547.84	547.84
94321	1/15/2021	01360	VANTAGE TRANSFER AGENT: 01152021 M	1/15/2021	FEDERAL TAX: PAYMENT	908.55	908.55
94322	1/15/2021	00631	P.E.R.S. 01152021 M	1/15/2021	ICMA CONTRIBUTION: PAYME	464.42	464.42
94323	1/15/2021	00282	CALIFORNIA PUBLIC EMPLOY 01152021 M	1/15/2021	PERS MISC NON-TAX: PAYME	694.17	694.17
94324	1/15/2021	00130	EMPLOYMENT DEVELOPMEN 01152021 B	1/15/2021	ANTHEM TRADITIONAL: PAYM	8,141.33	8,141.33
94325	1/15/2021	00521	UNITED STATES TREASURY 01152021 B	1/15/2021	CALIFORNIA STATE TAX: PAY	29,963.69	29,963.69
94326	1/15/2021	00282	CALIFORNIA PUBLIC EMPLOY 01152021 B	1/15/2021	FEDERAL TAX: PAYMENT	120,940.34	120,940.34
94327	1/15/2021	00631	P.E.R.S. 01152021 B	1/15/2021	ANTHEM TRADITIONAL: PAYM	69,190.74	69,190.74
94328	1/15/2021	01360	VANTAGE TRANSFER AGENT: 01152021 B	1/15/2021	PERS - BUYBACK: PAYMENT	45,024.95	45,024.95
94329	1/15/2021	00068	COLMA PEACE OFFICER'S 01152021 B	1/15/2021	ICMA CONTRIBUTION: PAYME	13,864.68	13,864.68
				1/15/2021	COLMA PEACE OFFICERS: P/	652.14	652.14
Sub total for TRI COUNTIES BANK:							315,192.34

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01/14/2021 8:19:25AM

Final Check List
Town of Colma

Page: 2

13 checks in this report.

Grand Total All Checks: 315,192.34

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01/14/2021 10:30:01AM

Final Check List
Town of Colma

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Page: 1

Bank : first TRI COUNTIES BANK

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
94330	1/15/2021	00130	EMPLOYMENT DEVELOPMENT	1/15/2021	CALIFORNIA STATE TAX: PAY	38.60	38.60
94331	1/15/2021	00521	UNITED STATES TREASURY	1/15/2021	FEDERAL TAX: PAYMENT	124.79	124.79
94332	1/15/2021	00631	P.E.R.S.	1/15/2021	PERS MISC NON-TAX - PEPR	46.00	46.00
94333	1/15/2021	01360	VANTAGE TRANSFER AGENT	1/15/2021	RETIREMENT HEALTH SAVIN	4.76	4.76
Sub total for TRI COUNTIES BANK:							214.15

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01/14/2021 10:30:01AM

Final Check List
Town of Colma

age: 2

4 checks in this report.

Grand Total All Checks:

214.15

Bank : first TRI COUNTIES BANK

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
52740	1/19/2021	00020	ASSOCIATED SERVICES INC 121010034	1/1/2021	WATERLOGIC RENTAL	40.00	
			121010033	1/1/2021	MTN H/C BWC	9.00	49.00
52741	1/19/2021	00111	DEPARTMENT OF CONSERVATION Oct - Dec 2020	1/13/2021	SMIP FEES	266.32	266.32
52742	1/19/2021	00174	HOME DEPOT CREDIT SERVICE December 1-15,	12/30/2020	PW SUPPLY PURCHASES	106.05	106.05
52743	1/19/2021	00307	PACIFIC GAS & ELECTRIC 3007220528-6	1/8/2021	PG&E	3,181.31	3,181.31
52744	1/19/2021	00388	SONITROL 1359689	1/5/2021	MONTHLY MONITORING	1,109.81	1,109.81
52745	1/19/2021	00412	TELECOMMUNICATIONS ENG46928	1/10/2021	Facilities Mgmt & Maintenance	1,515.00	1,515.00
52746	1/19/2021	00414	TERMINEX INTERNATIONAL L403681984	1/15/2021	PEST CONTROL	244.00	
			403681985	1/15/2021	601 F St.	79.00	323.00
52747	1/19/2021	00534	SMC INFORMATION SERVICE 1YCL12012	1/13/2021	MICRO CHANNEL & LINES	801.25	801.25
52748	1/19/2021	00955	DIVISION OF THE STATE Oct - Dec 2020	1/13/2021	DISABILITY ACCES & EDUCAT	22.00	22.00
52749	1/19/2021	01414	VERANO OWNERS ASSOCIAT2	2/1/2021	VERANO OWNERS ASSOCIAT	350.00	350.00
52750	1/19/2021	02244	CALIFORNIA BUILDING STAND Oct - Dec 2020	1/13/2021	BSASRF	46.00	46.00
52751	1/19/2021	02637	Z.A.P. MANUFACTURING INC. 4294	1/12/2021	35 CUSTOM SIGNS 12X18 "OI	857.99	857.99
52752	1/19/2021	02787	AECO SYSTEMS, INC. 21394	1/7/2021	POLICE STATION FIRE ALARM	45.00	45.00
52753	1/19/2021	02793	DITO'S MOTORS 23287	1/12/2021	OIL & FILTER CHANGE, FRON	562.40	562.40
52754	1/19/2021	02863	PLACEWORKS, INC. 74061	12/31/2020	GENERAL PLAN UPDATE SUF	4,910.03	4,910.03
52755	1/19/2021	03034	FLEX ADVANTAGE February 2021	2/1/2021	HEALTH REIMBURSEMENT A	56,390.32	56,390.32
52756	1/19/2021	03061	NORTH BAY PETROLEUM 2216657	12/31/2020	PW GAS PURCHASES	223.03	223.03
52757	1/19/2021	03170	ACTION TOWING AND ROAD 154959	1/11/2021	01.11.21 FLATBED TOW 2011	300.00	300.00
52758	1/19/2021	03392	ROMEO PACKING COMPANY 149232	1/5/2021	RANGER PRO, LI-700, BIATHI	1,720.69	1,720.69
52759	1/19/2021	03393	MCKENNA, ANTHONY COVID-19 Reiml	1/14/2021	12.21.20 COVID-19 TEST REIM	175.00	175.00
Sub total for TRI COUNTIES BANK:						72,954.20	

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Final Check List
Town of Colma

Page: 2

20 checks in this report.

Grand Total All Checks:

72,954.20

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Final Check List

Town of Colma

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Bank : first TRI COUNTIES BANK

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
52760	1/26/2021	00004	AT&T	1/13/2021	C3-A/B-12-10-TS-01	1,522.36	1,522.36
52761	1/26/2021	00050	CA POLICE CHIEFS ASSN	1/15/2021	JUNE 2021 TEAM BUILDING F	890.00	890.00
52762	1/26/2021	00051	CALIFORNIA WATER SERVICE	1/12/2021	CA WATER	76.60	76.60
52763	1/26/2021	00093	CITY OF SOUTH SAN FRANCISCO	1/15/2021	DISPATCH SERVICES	24,354.50	24,354.50
52764	1/26/2021	00112	DEPARTMENT OF JUSTICE	1/10/2021	PD ACCOUNT #140503	826.00	826.00
52765	1/26/2021	00117	DELTA DENTAL OF CALIFORNIA	2/1/2021	DENTAL INSURANCE	12,797.60	12,797.60
52766	1/26/2021	00280	OFFICE DEPOT, INC.	1/13/2021	OFFICE SUPPLIES	40.56	
				1/4/2021	OFFICE SUPPLIES	18.30	58.86
52767	1/26/2021	00307	PACIFIC GAS & ELECTRIC	1/11/2021	PG&E	1,765.63	1,765.63
52768	1/26/2021	00323	JORDAN, ROGER	1/25/2021	REFUND JAN 2021 SUPPLEM	27.00	27.00
52769	1/26/2021	00364	SMC SHERIFF'S OFFICE	12/31/2020	LAB FEES	1,520.00	1,520.00
52770	1/26/2021	00432	VISION SERVICE PLAN	1/19/2021	VISION SERVICE PLAN	1,029.20	
				1/19/2021	VSP COBRA	51.46	1,080.66
52771	1/26/2021	01036	MANAGED HEALTH NETWORK	1/17/2021	EMPLOYEE ASSISTANCE PRG	99.20	99.20
52772	1/26/2021	01037	COMCAST CABLE	1/7/2021	8155 20 022 0096715 601 F ST	110.06	
				1/12/2021	8155 20 022 0188769 HD TECI	55.14	165.20
52773	1/26/2021	01183	BEST BEST & KRIEGER LLP	1/18/2021	CITY ATTORNEY SERVICES	19,527.00	
				1/18/2021	DECEMBER 2020 CADILLAC I	1,263.12	
				1/18/2021	CITY ATTORNEY SPECIAL SE	1,092.00	
				1/18/2021	EMPLOYEE BENEFITS/TAX	811.20	22,693.32
52774	1/26/2021	01565	BAY CONTRACT MAINTENANCE	1/10/2021	JAN 2021 OUTSIDE RESTROC	1,400.78	1,400.78
52775	1/26/2021	01653	KAISER PERMANENTE MEDIC	1/9/2021	HEALTH & SAFETY SERVICES	244.00	244.00
52776	1/26/2021	02224	STANDARD INSURANCE COM	1/15/2021	LIFE INSURANCE	200.00	200.00
52777	1/26/2021	02392	MIG	1/20/2021	OCT - DEC 2020 MISSION RO	299.11	299.11
52778	1/26/2021	02793	DITO'S MOTORS	1/18/2021	OIL & FILTER CHANGE & SER	1,212.68	
				1/20/2021	REPLACE ALL SPARK PLUGS	636.59	
				1/18/2021	OIL & FILTER CHANGE	156.51	
				1/21/2021	OIL & FILTER CHANGE	87.91	
				1/9/2021	OIL & FILTER CHANGE	60.00	
				1/18/2021	REPLACE RIGHT FRONT HEA	55.33	
52779	1/26/2021	02827	CORODATA SHREDDING, INC.	12/31/2020	SHREDDING SERVICE	22.00	2,231.02
52780	1/26/2021	02874	NATIONAL ASSOCIATION OF	1/14/2021	12 MO. MEMBERSHIP JOHN M	105.74	105.74
52781	1/26/2021	02935	EMCOR SERVICES-MESA	1/11/2021	1520 HILLSIDE BLVD. SERVIC	60.00	60.00
						2,496.00	2,496.00

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Final Check List
Town of Colma

Page: 2

Bank : first TRI COUNTIES BANK (Continued)

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
52782	1/26/2021	03262	FEHR & PEERS	141917-19	11/16/2020 BIKE PEDESTRIAN IMPROVE	7,904.99	7,904.99
52783	1/26/2021	03334	AT&T MOBILITY NATIONAL	AC287296200335X	1/2/2021 WIRELESS	1,349.96	1,349.96

Sub total for TRI COUNTIES BANK:

84,168.53

Page: 2

24 checks in this report.

Grand Total All Checks: 84,168.53

Bank : first TRI COUNTIES BANK

Check #	Date	Vendor	Invoice	Inv Date	Description	Amount Paid	Check Total
52784	1/29/2021	00047	C.L.E.A.	1/29/2021	CLEA: PAYMENT	220.50	220.50
52785	1/29/2021	01340	NAVIA BENEFIT SOLUTIONS	1/29/2021	FLEX 125 PLAN: PAYMENT	667.32	
52786	1/29/2021	01375	NATIONWIDE RETIREMENT	1/29/2021	DEPENDENT CARE: PAYMENT	100.00	767.32
52787	1/29/2021	02224	STANDARD INSURANCE COM	1/29/2021	NATIONWIDE: PAYMENT	3,125.00	3,125.00
52788	1/29/2021	02377	CALIFORNIA STATE DISBURS	1/29/2021	LIFE INSURANCE: PAYMENT	464.50	464.50
94335	1/29/2021	00130	EMPLOYMENT DEVELOPMEN	1/29/2021	WAGE GARNISHMENT: PAYM	547.84	547.84
94336	1/29/2021	00521	UNITED STATES TREASURY	1/29/2021	CALIFORNIA STATE TAX: PAY	12,791.28	12,791.28
94337	1/29/2021	00631	P.E.R.S.	1/29/2021	FEDERAL TAX: PAYMENT	57,544.87	57,544.87
94338	1/29/2021	01360	VANTAGE TRANSFER AGENT	1/29/2021	PERS - BUYBACK: PAYMENT	43,725.08	43,725.08
94339	1/29/2021	00068	COLMA PEACE OFFICER'S	1/29/2021	ICMA CONTRIBUTION: PAYME	5,130.53	5,130.53
					COLMA PEACE OFFICERS: P/	606.83	606.83
Sub total for TRI COUNTIES BANK:							124,923.75

10 checks in this report.

Grand Total All Checks:

124,923.75



STAFF REPORT

TO: Mayor and Members of the City Council
 FROM: Pak Lin, Admin. Services Director
 VIA: Brian Dossey, City Manager
 MEETING DATE: February 24, 2021
 SUBJECT: FY 2020-21 Mid-Year Investment Report

RECOMMENDATION

Staff recommends that the City Council make the following motion:

MOTION ACCEPTING THE FISCAL YEAR 2020-21 ANNUAL INVESTMENT REPORT
 THROUGH DECEMBER 31, 2020

EXECUTIVE SUMMARY

The Town's unrestricted cash and investment totals \$27.22 million as of December 31, 2020. On December 31, 2020, the Town has \$5.91 million in Cash-in-Bank, \$2.13 million in the State's investment pool Local Agency Investment Fund (LAIF), \$14.05 million in the San Mateo County Investment Pool (SMCIF), and \$5.13 million in brokered CDs. Through December 31, 2020, the total portfolio earnings are \$133,558, or 40% of the FY 2020-21 amended budget.

In August 2020, the Town transferred \$1.5 million from the SMCIF to the general bank to cover the \$2.8 million Mission Road capital improvement project costs. Without this transfer, the average Cash-in-Bank balance would be \$2.1 million, uncomfortably low for the Town.

The Town has three restricted funds, with \$4.81 million in OPEB trust, \$1.45 million in pension trust, and \$1.14 in the debt custody account. Both OPEB and pension trusts are managed by Public Agency Retirement Services (PARS) and are classified as IRC Section 115 irrevocable trusts. The debt custody account is held in the Bank of New York Mellon and is designated for the COP debt repayment.

FISCAL IMPACT

There is no fiscal impact in accepting this investment report.

BACKGROUND

Periodically, the City Council reviews and approves the Town's investment policy for compliance with State statute (California Government Code Section §53600, et seq.) and sets investment guidelines for the safekeeping of public funds. For day-to-day operations, the City Council designated the City Manager, or his designee, to maintain cash balances to meet daily operational needs and to keep the Town's purchasing power through safe and secure investments. Most of

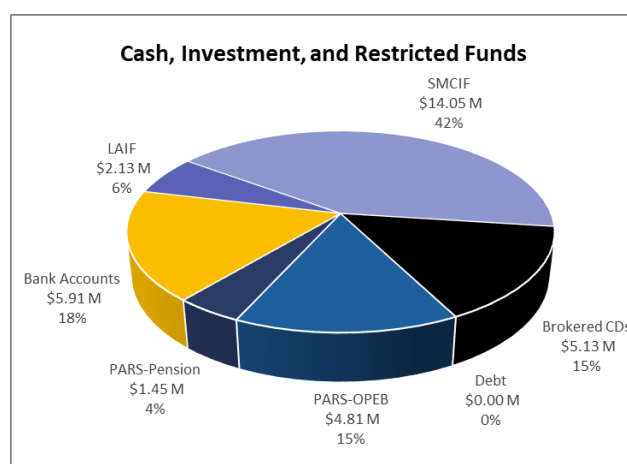
the Town investments are placed in the State and the San Mateo County investment pools, which invest funds for more than one public agency. Both pools comply with the State statute and allocate most of their funds in agency and treasury bonds.

The City Manager or his designee is required to review the Town's investment policy annually and to provide semi-annual investment updates. The Investment Policy was last reviewed and approved by the City Council on July 24, 2019 and no change is proposed at this time.

This report summarizes the investment activities for the first half of the Fiscal Year 2020-21. It includes the beginning and ending balances by quarter; net Deposits and Withdrawals by quarter; total interest earned by quarter; the effective annual interest rates earned by quarter; and the cumulative weighted average. This report provides the required information, including additional narrative explanations.

ANALYSIS

On December 31, 2020, the Town has a balance of \$33,478,006 in various cash and investment accounts. Unrestricted cash and investment has an aggregate balance of \$27,215,965 and restricted investments total \$6,262,041. The restricted funds consist of \$4,811,567 in PARS OPEB Trust to fund future retiree medical and dental costs, \$1,450,473 in PARS Pension trust to fund future pension costs, and \$1.14 in Bank of New York Mellon to offset debt payments.



The unrestricted funds of \$27,215,965 include \$5,909,567 in Cash-in-Bank, \$16,171,963 in the State (LAIF) and county (SMCIF) pools, and \$5,134,435 in brokered CDs. The pooled accounts focus on liquidity and safekeeping of the assets. The investment strategy for both pools invests 50% or more in agency and treasury bonds and the rest in high-quality low-risk investments. The brokered CDs are limited to \$250,000 per issuer and are fully insured by FDIC or NCUSIF.

Transaction Activity

	Balance @ 12/31/2019	Balance @ 12/31/2020	Increase/ (Decrease)
Town of Colma Cash & Investment			
Cash In Bank	\$ 5,343,979	\$ 5,909,567	\$ 565,588
Public Agency Investment Pools			
Local Agency Investment Fund (LAIF)	2,079,500	2,126,605	47,105
San Mateo County Investment Fund (SMCIF)	15,276,729	14,045,358	(1,231,371)
Other Investment			
Brokered CDs	4,959,582	5,134,435	174,853
Total Cash & Investment	\$ 27,659,790	\$ 27,215,965	\$ (443,826)

Overall, the Town's unrestricted cash & investments decreased by \$443,826.

- The increase of \$565,588 in Cash-in-Bank results from Town operation.
- The increase of \$47,105 in LAIF represents interest earnings distributed in July 2020 and October 2020 for the prior quarter's earnings.
- The decrease of \$1,231,371 in SMCIF includes interest earnings of \$268,629 and a one-time transfer of \$1.5 million to Cash-in-Bank to offset the impact of the COVID-19 recession and to prepare for the upcoming capital spending. The construction phase of the \$2.8 million Mission Road project began in the Summer of 2020. The corresponding grants totaling \$835,000 are reimbursed after payments have occurred.
- The increase of \$174,853 in brokered CDs comprises \$79,957 in interest earnings, \$160,041 in Net Change in Portfolio, and \$65,145 transfer of interest earnings to Cash-in-Bank. Net Change in Portfolio represents the difference between market price and the beginning balance. The Net Change in Portfolio will be transferred to the Town's Cash-in-Bank when the CDs mature or when called. The purchase price of the CDs totals \$4,960,000.

FY 2020-21 Investment Summary by Quarter

	2020Q3 @ 9/30/2020	2020Q4 @ 12/31/2020	Total Sep '20 - Dec '20
Local Agency Investment Fund (LAIF)			
Beginning Balance	\$ 2,114,383.69	\$ 2,122,098.67	\$ 2,114,383.69
Purchases / Deposits	-	-	-
Withdrawals	-	-	-
Interest Posted	7,714.98	4,506.23	12,221.21
Ending Balance	\$ 2,122,098.67	\$ 2,126,604.90	\$ 2,126,604.90
San Mateo County Investment Fund (SMCIF)			
Beginning Balance	\$ 15,426,170.66	\$ 13,988,084.50	\$ 15,426,170.66
Purchases / Deposits	-	-	-
Withdrawals	(1,500,000.00)	-	(1,500,000.00)
Interest Posted	61,913.84	57,273.63	119,187.47
Ending Balance	\$ 13,988,084.50	\$ 14,045,358.13	\$ 14,045,358.13
Brokered CDs			
Beginning Balance	\$ 5,131,181.47	\$ 5,136,881.22	\$ 5,131,181.47
Purchases / Deposits	-	-	-
Withdrawals	(29,399.81)	(14,098.57)	(43,498.38)
Dividend/Interest Posted ^[1]	10,686.46	24,786.27	35,472.73
Net Change in Portfolio ^[2]	24,413.10	(13,134.03)	11,279.07
Ending Balance	\$ 5,136,881.22	\$ 5,134,434.89	\$ 5,134,434.89
Total Investment Portfolio			
Beginning Balance	\$ 22,671,735.82	\$ 21,247,064.39	\$ 22,671,735.82
Purchases / Deposits	-	-	-
Withdrawals	(1,529,399.81)	(14,098.57)	(1,543,498.38)
Interest Posted	80,315.28	86,566.13	166,881.41
Net Change in Portfolio	24,413.10	(13,134.03)	11,279.07
Ending Balance	\$ 21,247,064.39	\$ 21,306,397.92	\$ 21,306,397.92

NOTES on Brokered CD:

^[1] Withdrawals represent the amount of interest/dividend transferred back to the Town's general bank account. This is a monthly transfer and the sole purpose is to keep the brokered CD purchase value at \$5.0 million or less.

^[2] Net Change in Portfolio represents the difference in closing market value of the investment and the beginning value.

Earnings / Distribution of Portfolio

The Town's investment portfolio performed as expected, with a weighted average of 1.124% in 2020Q3 and 0.916% in 2020Q4. The reduction in weighted average is typical of the bond market during economic uncertainties. When the market behaves unpredictably, debt/bond investments become more attractive, allowing companies to refinance the debt/bond at a lower interest rate. Due to the COVID-19 recession, eight issuers recalled their bonds. The average estimated yield for the eight original CDs was 1.956%. The replacement CDs averages 0.850%. The replacement CDs were the highest yielding CDs at the time of the replacement. The full list of brokered CDs is available in Attachment A.

FY 2020-21 Portfolio Earnings by Quarter

	2020Q3		2020Q4		Interest	
	@ 9/30/2020	% of Portfolio	@ 12/31/2020	% of Portfolio	2020Q3	2020Q4
Balance(s)						
BANK BALANCE	\$ 4,114,172	16.2%	\$ 5,909,599	21.7%	1,629.15	519.79
LAIF	2,122,099	8.4%	2,126,605	7.8%	7,714.98	4,506.23
SMCIF	13,988,085	55.2%	14,045,358	51.6%	61,913.84	57,273.63
Brokered CDs	5,136,881	20.3%	5,134,435	18.9%	24,413.10	(13,134.03)
TOTAL	\$ 25,361,236		\$ 27,215,997		\$ 71,257.97	\$ 62,299.65
Effective Annual Interest Rates						
BANK BALANCE	0.158%		0.035%			
LAIF	1.454%		0.848%			
SMCIF	1.770%		1.631%			
Brokered CDs	1.901%		-1.023%			
Weighted Average	1.124%		0.916%			

REASONS FOR THE RECOMMENDED ACTION

The receipt of this report complies with the adopted Town Investment Policy.

COUNCIL ADOPTED VALUES

A periodic review of the Town's investment performance aligns with the City Council adopted responsibility value. It exemplifies financial accountabilities and ensures the safekeeping of public funds.

CONCLUSION

Staff recommends the City Council receive and accept the report.

ATTACHMENT

- A. Brokered CD Investment Summary

Town of Colma
Brokered CDs Investment Summary
From December 1, 2019 through Maturity

Attachment A

											Estimated Earning by Fiscal Year						
Maturity						Purchase			Purchase	Earnings							
Year	Description	Rate	Settlement	Maturity	Redemption	Price	Settlement	Trade Price	Price	Thru	Jan-Jun	2021-22	2022-23	2023-24	2024-25	Total	
			Date	Date	Date	@12/31/19	Price		@12/31/20	12/31/20	2021					Earnings	
2021	METRO CR UN CHELSEA	1.700	12/18/2019	12/10/2021		\$ 249,000			\$ 249,000	\$ 4,245	\$ 2,111	\$ 2,122	\$ -	\$ -	\$ -	\$ 8,478	
2021	KERN SCHS FED CR UN	1.800	12/18/2019	12/10/2021		\$ 249,000			\$ 249,000	\$ 4,494	\$ 2,235	\$ 2,235	\$ -	\$ -	\$ -	\$ 8,964	
2021	STATE BK INDIA NEW YORK	1.750	12/19/2019	12/13/2021		\$ 247,000			\$ 247,000	\$ 4,334	\$ 2,155	\$ 2,167	\$ -	\$ -	\$ -	\$ 8,657	
2021	SB ONE BK FRANKLIN	1.750	12/23/2019	12/23/2021	6/23/2020	\$ 247,000	\$ (247,000)		\$ -	\$ 2,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,167	
2022	STEARNS BK NA ST	1.700	12/19/2019	8/16/2022		\$ 247,000			\$ 247,000	\$ 4,211	\$ 2,094	\$ 4,199	\$ 702	\$ -	\$ -	\$ 11,205	
2022	BMW BK NORTH AMER	1.800	12/17/2019	12/13/2022		\$ 247,000			\$ 247,000	\$ 4,458	\$ 2,217	\$ 4,446	\$ 2,229	\$ -	\$ -	\$ 13,350	
2022	MERRICK BK SOUTH	1.700	12/18/2019	12/19/2022		\$ 249,000			\$ 249,000	\$ 4,245	\$ 2,111	\$ 4,233	\$ 2,134	\$ -	\$ -	\$ 12,722	
2022	FRANKLIN SYNERGY BK	1.800	12/20/2019	12/20/2022	4/20/2020	\$ 249,000	\$ (249,000)		\$ -	\$ 1,498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,498	
2023	TEXAS EXCHANGE BK	1.900	12/11/2019	12/11/2023	6/11/2020	\$ 249,000	\$ (249,000)		\$ -	\$ 2,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,372	
2023	TEXAS SEC BK DALLAS	1.850	12/20/2019	12/20/2023	3/20/2020	\$ 249,000	\$ (249,000)		\$ -	\$ 1,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,148	
2023	MEDALLION BK SALT	1.700	12/23/2019	12/22/2023		\$ 249,000			\$ 249,000	\$ 4,245	\$ 2,111	\$ 4,233	\$ 4,233	\$ 2,111	\$ -	\$ 16,932	
2023	CELTIC BK SALT LAKE	1.800	12/27/2019	12/27/2023		\$ 249,000			\$ 249,000	\$ 4,494	\$ 2,235	\$ 4,482	\$ 4,482	\$ 2,247	\$ -	\$ 17,940	
2024	LIVE OAK BKG CO	1.800	12/17/2019	6/13/2024		\$ 249,000			\$ 249,000	\$ 4,347	\$ 2,235	\$ 4,482	\$ 4,482	\$ 4,642	\$ -	\$ 20,187	
2024	SALLIE MAE BK SALT	1.950	12/16/2019	11/27/2024		\$ 247,000			\$ 247,000	\$ 4,830	\$ 2,388	\$ 4,817	\$ 4,817	\$ 4,830	\$ 2,428	\$ 24,109	
2024	GOLDMAN SACHS BK USA	2.100	12/17/2019	12/11/2024	6/11/2020	\$ 247,000	\$ (247,000)		\$ -	\$ 2,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,601	
2024	MORGAN STANLEY BK N	1.950	12/16/2019	12/12/2024		\$ 247,000			\$ 247,000	\$ 4,830	\$ 2,402	\$ 4,817	\$ 4,817	\$ 4,830	\$ 2,415	\$ 24,109	
2024	MORGAN STANLEY PRIVATE BK	1.950	12/16/2019	12/12/2024		\$ 247,000			\$ 247,000	\$ 4,830	\$ 2,402	\$ 4,817	\$ 4,817	\$ 4,830	\$ 2,415	\$ 24,109	
2024	BMO HARRIS BK NATL	2.050	12/16/2019	12/12/2024	6/12/2020	\$ 248,000	\$ (248,000)		\$ -	\$ 2,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,549	
2024	JPMORGAN CHASE BK NA	2.100	12/17/2019	12/17/2024	6/17/2020	\$ 247,000	\$ (247,000)		\$ -	\$ 2,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,601	
2024	SILVERGATE BK LA	2.100	12/27/2019	12/27/2024	3/27/2020	\$ 249,000	\$ (249,000)		\$ -	\$ 1,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,304	
2025	SAN FRANCISCO FED CR UN	1.100	3/27/2020	3/27/2025				\$ 249,000	\$ 249,000	\$ 2,064	\$ 1,366	\$ 2,739	\$ 2,739	\$ 2,747	\$ 2,049	\$ 13,703	
2025	PACIFIC ENTERPRISE BK	1.050	3/31/2020	3/31/2025				\$ 249,000	\$ 249,000	\$ 2,157	\$ 1,420	\$ 2,864	\$ 2,864	\$ 2,871	\$ 2,150	\$ 14,325	
2025	AMERICAN EXPRESS NATL BK	1.100	4/20/2020	3/24/2025				\$ 248,000	\$ 248,000	\$ 1,375	\$ 1,353	\$ 2,728	\$ 2,728	\$ 2,735	\$ 2,728	\$ 13,647	
2025	FLAGSTART BK FSB	0.800	6/12/2020	5/29/2025				\$ 249,000	\$ 249,000	\$ 1,004	\$ 988	\$ 1,992	\$ 1,992	\$ 1,997	\$ 1,992	\$ 9,965	
2025	FIDELITY CO-OPERATIVE BK	0.700	6/12/2020	6/12/2025				\$ 248,000	\$ 248,000	\$ 870	\$ 866	\$ 1,736	\$ 1,736	\$ 1,741	\$ 1,736	\$ 8,685	
2025	SUMMIT ST BK SANTA ROSA	0.650	6/12/2020	6/12/2025				\$ 247,000	\$ 247,000	\$ 805	\$ 801	\$ 1,606	\$ 1,606	\$ 1,610	\$ 1,606	\$ 8,032	
2025	MALAGA BK FSB	0.700	6/23/2020	5/29/2025				\$ 247,000	\$ 247,000	\$ 1,014	\$ 862	\$ 1,729	\$ 1,729	\$ 1,734	\$ 1,582	\$ 8,650	
2025	BANK WIS DELLS WIS CTF	0.700	6/26/2020	6/26/2025				\$ 247,000	\$ 247,000	\$ 867	\$ 862	\$ 1,729	\$ 1,729	\$ 1,734	\$ 1,729	\$ 8,650	
						\$ 4,961,000	\$ (1,985,000)	\$ 1,984,000	\$ 4,960,000	\$ 79,957	\$ 35,211	\$ 64,171	\$ 49,833	\$ 40,657	\$ 22,829	\$ 292,659	

Summary by Fiscal Year

Maturity Year	Total Principal	Average Weighted Rate
2021	\$ 745,000	1.750
2022	\$ 743,000	1.750
2023	\$ 498,000	1.813
2024	\$ 990,000	2.000
2025	\$ 1,984,000	0.850
Total	\$ 4,960,000	1.573





STAFF REPORT

TO: Mayor and Members of the City Council
 FROM: Pak Lin, Administrative Services Director
 VIA: Brian Dossey, City Manager
 MEETING DATE: February 24, 2021
 SUBJECT: FY 2019-20 Audited Financial Statements and Reports

STAFF RECOMMENDATION

Staff recommends that the Council adopt:

RESOLUTION ACCEPTING AUDITOR'S REPORTS AND FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2020

EXECUTIVE SUMMARY

The Town engages R.J. Ricciardi, Certified Public Accountants to conduct an audit and review of the Town's basic financial statements and compliance reports for Measure A and Measure W Transportation Funds for the Fiscal Year Ending, June 30, 2020. Additionally, the Auditor has conducted an agreed-upon procedure review of the Town's Appropriation Limit (Gann Limit) for FY 2020-21. In the audit and review, the Auditor found that:

1. The Basic Financial Statements present the Town's financial position in a fair and accurate manner in all material aspect and the auditors did not find any notable deficiencies in the Town's Internal Control.
2. The Auditor has issued separate compliance reports regarding the receipt and use of Measure A and Measure W Transportation funds, per request of the County of San Mateo.
3. The Auditor reviewed the Appropriations Limit (Gann Limit) calculation and issued a report which had found no exceptions in the calculations.

As part of the audit, the Auditor provided a Management Report documenting their assessment of the Town's internal control over financial reporting. As stated on Page 4 of Attachment C, the auditors found no observations.

FISCAL IMPACT

This is for reporting purposes. No fiscal impact.

BACKGROUND

The Town's financial statements are prepared in accordance with the generally accepted accounting principles (GAAP) and reporting requirements of the Governmental Accounting Standard Board (GASB).

For Fiscal Year ending June 30, 2020, the Town engaged R.J. Ricciardi, CPA to conduct an independent audit and review of the Town's financial statement for the fiscal year ending June 30, 2020. The audit includes the agreed-upon procedures, review, and audit of various reports. The Auditor's opinion on the following reports are attached as B through F.

- The Basic Financial Statements for FY 2019-20,
- Management Report for FY 2019-20,
- Measure A Fund Component Unit Financial Statements for FY 2019-20,
- Measure W Fund Component Unit Financial Statements for FY 2019-20, and
- Appropriations Limit Calculation for FY 2020-21.

A representative from the firm will be at the Council meeting to present the audit and answer any questions the Council may have.

ANALYSIS

Overall, the Town received a "clean" audit for FY 2019-20 with no adverse findings or recommendations. As part of the audit, R.J. Ricciardi also assessed the Town's internal control and noted in Attachment C FY 2019-20 Management Reports that they did not find any observations.

Report Organization

1. Basic Financial Statements (Attachment B).

The Basic Financial Statements for Fiscal Year Ending June 30, 2020 is organized into three major sections

- INTRODUCTORY SECTION** has the Table of Contents, Town Officials, and Town Organization Chart. The transmittal letter is embedded in the MD&A.
- FINANCIAL SECTION** contains the Independent Auditors' Report, Management's Discussion & Analysis (MD&A), Basic Financial Statements, Notes to Basic Financial Statements, Required Supplemental Information, and Supplementary Information.

Independent Auditors' Report summarizes the auditors' responsibility regarding the financial statements, their audit opinion, and other matters and information in the Financial Report.

Management Discussion & Analysis (MD&A) for FY 2019-20 (Pg. 3-12), provides highlights on the Town's financial condition, overall economic conditions, and a FY 2020-21 Budget overview.

The Financial Section presents the Town's activities in two formats - Governmental-wide financial statements (Pg. 13-14) and Fund Financial Statements (Pg. 15-20).

- **Governmental-wide Financial Statements** presents both governmental and business-type activities on full-accrued basis. The reconciliations for governmental funds to change from modified accrued basis to full accrued can be found on page 15 and 17 of the report.
- **Fund Financial Statements** presents major government funds on modified accrued basis and proprietary funds on full-accrued basis.

Reporting the activities in different accounting basis are required by GASB pronouncements. The definition of full-accrued vs modified accrued basis of accounting can be found under Note C on Page 21.

Required Supplemental Information (Pg. 45-51) includes a Budget to Actual comparison schedule for the General Fund and historical information on pension and OPEB liabilities.

Supplemental Information (Pg. 52-53) presents the combined Balance Sheet and Schedules of Revenues, Expenditures, and Changes in Fund Balance for all non-major governmental funds.

- c. **STATISTICAL SECTION** included in pages 54-69 which include multi-year comparisons for key financial data.

Key Notes and Changes

PRIOR PERIOD ADJUSTMENT (NOTE 8)

In accordance with GASB rules, the Town's pension and OPEB trusts funds are consolidated with the General Fund and corresponding fund balances are reported as "Restricted" Fund balance, as seen on Page 15 of the audited Financial Reports.

2. Management Report (Attachment C)

As part of the Audit process the Auditors also review procedures and make recommendations on improvements as part of a Management Report (See Attachment C). The Auditors did not make any reportable findings with the current year work.

3. Measure A Transportation Funds (Attachment D)

The Town receives \$70,055 in Measure A Transportation Funds from San Mateo County. The Measure A Program requires the Town to complete a separate audit of these funds (See Attachment D). In addition to financial testing of transactions the Auditors do additional review to provide a reasonable assurance that the Town of Colma has complied with certain provisions of Measure A.

No Measure A expenditures were made by the Town in FY 2017-18, FY 2018-19, and FY 2019-20. The balance available in the Measure A Fund as of June 30, 2019 was \$331,659. A total of \$320,000 of Measure A funds was designated for the Mission Road Improvements project (Project 903) in the 2020-21 Capital Improvement Plan.

4. Measure W Transportation Funds (Attachment E)

The Town receives \$29,140 per year in Measure W Transportation Funds from San Mateo County. The Measure W Program requires the Town to complete a separate audit of these funds (See Attachment E). In addition to financial testing of transactions the Auditors do additional review to provide a reasonable assurance that the Town of Colma has complied with certain provisions of Measure W.

FY 2019-20 was the first year of Measure W allocation. No Measure W expenditures were made by the Town in FY 2019-20. Staff will allow the fund to accumulate until it is sufficient to be used for a capital project.

5. Appropriations Limit (Attachment F)

Annually the Town is required to calculate an Appropriations Limit which is presented in the Budget and adopted by the Council. State Law does not require an "Audit" of the proceeds of taxes but does require a review completing specific procedures. This review was completed by the Auditors with no exceptions being noted (See Attachment F).

Reasons for the Recommended Action/Findings

Acceptance of the FY 2019-20 audited/reviewed financial statements and reports will authorize Staff to publish and distribute them to various interested parties and ensure compliance with the Town's debt issuance requirements.

Council Adopted Values

Approval of the attached resolution is consistent with the Council's core value of responsibility because the annual audit process provides an objective, expert assessment of the Town's financial condition and financial reporting process.

Alternatives

None. In addition to supporting good governance, the completion of Audited Financial Statements is a requirement of the Certificate of Participation (COP) debt issuance and rules imposed by the SEC.

CONCLUSION

Staff recommends the City Council receive the presentation from the Town's auditor, then adopt a resolution accepting the Auditor's reports for Fiscal Year 2019-20.

ATTACHMENTS

- A. Resolution - Accepting Auditor Reports for FY 2019-20
- B. FY 2019-20 Basic Financial Statements
- C. FY 2019-20 Management Report
- D. FY 2019-20 Measure A Fund Component Unit Financial Statements
- E. FY 2019-20 Measure W Fund Component Unit Financial Statements
- F. Independent Accountants' Report on Agreed-Upon Procedures Applied to Appropriations Limit Worksheet



**RESOLUTION NO. 2021-##
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION ACCEPTING AUDITOR'S REPORTS AND FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020**

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

1. Background

(a) R.J. Ricciardi, Certified Public Accountants (Auditor) undertook, pursuant to contract with the Town of Colma, to perform an independent audit of the Town's FY 2019-20 Financial Statements and the Town's FY 2019-20 Measure A and Measure W Fund Component Unit Financial Statement, and to prepare an Independent Accountants' Report on Agreed-Upon Procedures Applied to Appropriations Limit Worksheets.

(b) The Auditor reported that it has completed said audit and has found that the financial statements present fairly in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Colma as of June 30, 2020, and the respective changes in the financial position for the year then ended. The Auditor further reported that all the financial statements were in conformity with U.S. generally accepted accounting principles.

(c) The Auditor made no supplemental recommendations on the Town's financial procedures.

(d) The Auditor reviewed the calculation of the Fiscal Year 2019-20 appropriations limit in the amount of \$54,582,281. No exceptions were identified in the calculations made by the Town.

2. Findings

The City Council finds that the balances as presented in the Financial Statements for the fiscal year ending June 30, 2020 are accepted and shall be reflected in the Town accounting records.

3. Reports and Audited Statements Accepted

The reports of the Auditor, the Town's FY 2019-20 Audited Financial Statements, the Town's FY 2019-20 Audited Measure A and Measure W Fund Component Unit Financial Statement, and the Independent Accountants' Report on Agreed-Upon Procedures Applied to Appropriations Limit Worksheets are hereby accepted. The City Manager shall take all necessary steps to file and distribute the reports as required by external agencies.

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Certification of Adoption

I certify that the foregoing Resolution No. 2021-## was duly adopted at a regular meeting of the City Council of the Town of Colma held on February 24, 2021, by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Diana Colvin, Mayor					
Helen Fisicaro					
Raquel Gonzalez					
Joanne F. del Rosario					
John Irish Goodwin					
<i>Voting Tally</i>					

Dated _____

Diana Colvin, Mayor

Attest: _____
Caitlin Corley, City Clerk

TOWN OF COLMA
COLMA, CALIFORNIA
BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

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Town of Colma
List of Elected Officials, Appointed Officials & Contract Service Providers
as of June 30, 2020

Elected City Officials

Mayor	John Goodwin
Vice Major	Diana Colvin
Council Member	Helen Fisicaro
Council Member	Raquel “Rae” Gonzales
Council Member	Joanne F. del Rosario

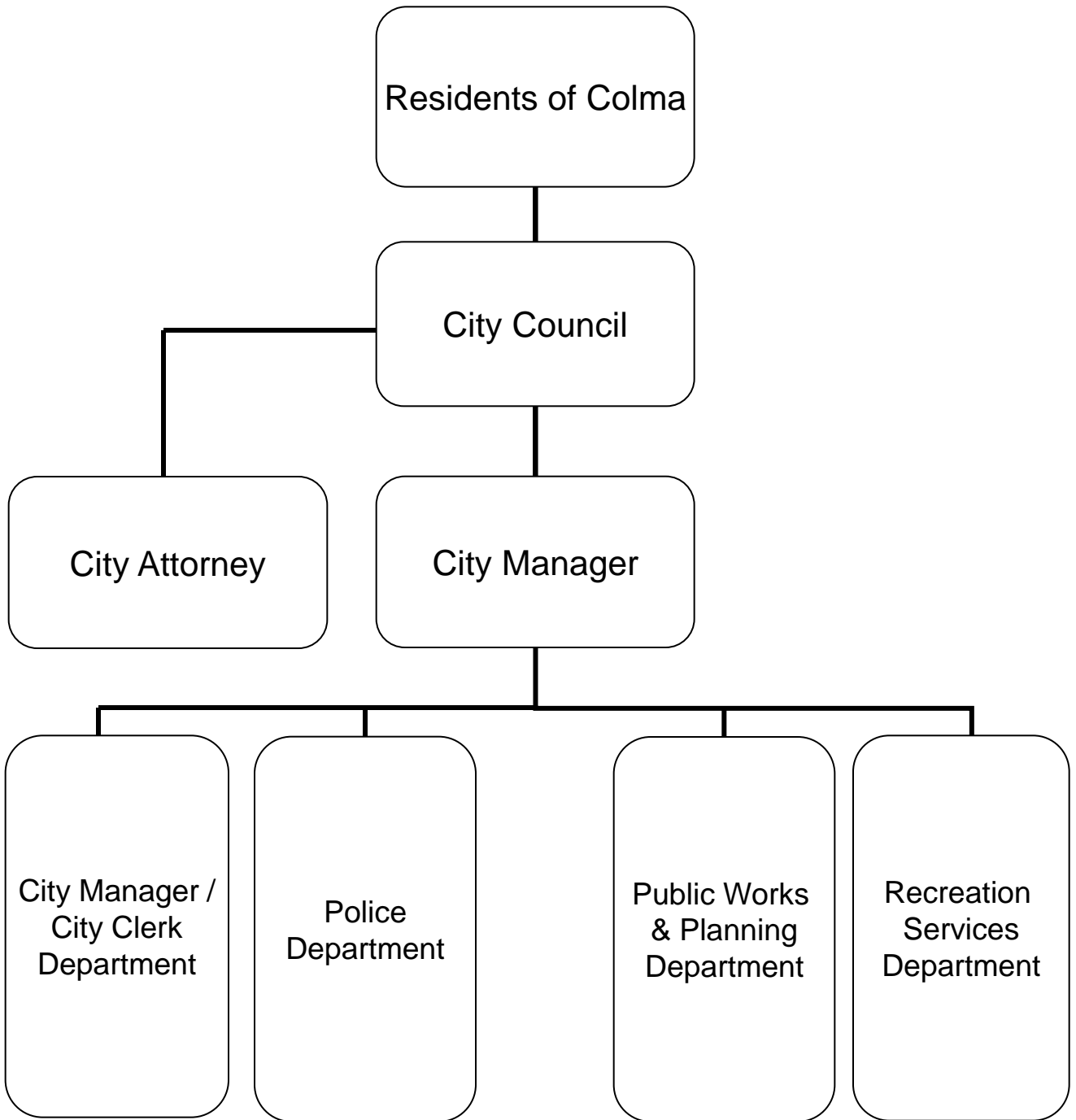
Appointed City Officials

City Manager	Brian Dossey
Chief of Police	Kirk Stratton
Administrative Services Director	Pak Lin

Other Key City Services Under Contract

Legal Services	Best, Best & Krieger
Planning Services	CSG Consultants
Engineering Services	CSG Consultants
Building Official Services	CSG Consultants

Town of Colma



INDEPENDENT AUDITORS' REPORT

Town Council
Town of Colma
Colma, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Colma, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Town of Colma's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to Town of Colma's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Colma's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Colma, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and the Budgetary Comparison Schedule for the General Fund, Local Government's Proportionate Share of Net Pension Liability, and Schedules of Contributions (page 45-51) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise of the Town of Colma's basic financial statements. The Supplementary Information as identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information, listed as Combining and Individual Fund Schedules, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects in relation to the financial statements as a whole.

The Introductory Section and Statistical Section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

R.J. Ricciardi, Inc.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
January 29, 2021

Town of Colma
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

The following discussion provides readers of Town of Colma's basic financial statements a narrative overview and analysis of the financial activities of Town of Colma (the Town) for the fiscal year ended June 30, 2020. Please read this document in conjunction with the accompanying basic financial statements.

FISCAL YEAR 2020 FINANCIAL HIGHLIGHTS

Financial highlights of fiscal year 2020 include the following:

Entity-wide:

- The Town's total net position was \$71,536,573 as of June 30, 2020, \$68,971,745 in Governmental Activities and \$2,564,828 in Business-Type Activities.
- Entity-wide revenues for Business-Type Activities was \$1,146,333 and for Governmental Activities was \$16,586,716, which includes program revenues of \$966,454 and general revenues of \$15,620,262.
- Entity-wide expenses for Governmental and Business-Type Activities were \$15,636,724 and \$1,107,135, respectively.

Fund Level:

- Governmental Fund balances increased \$5,970,087 in fiscal year 2020 due to the Town's 115 Pension Trust Assets being reported in the Town's General Fund.
- Governmental Fund revenues decreased \$2,388,330 in fiscal year 2020 due to reduction in tax revenues resulted from the Shelter-in-Place orders to slow the spread of COVID-19.
- Governmental Fund expenditures decreased \$7,047,675 in fiscal year 2020 due to completion of the construction phase of the Town Hall Campus Renovation project in FY 2018-19.

General Fund:

- General Fund revenues were \$2,489,980 lower than the prior year due to reduction in sales tax and cardroom tax revenues resulted from the Shelter-in-Place orders to slow the spread of COVID-19. The first Shelter-in-Place order took effect on March 17, 2020 leading to the immediate shutdown of cardroom, auto, and restaurants in Town.
- General Fund expenditures represented a decrease of \$2,220,505 from the prior year to offset the reduction in tax revenues. When COVID-19 spread to San Mateo County, the Town immediately frozen the filling of vacant position, deferred maintenance, and reduced contribution to the Town's 115 Trust for unfunded OPEB Liabilities.
- General Fund's fund balance of \$30,374,400 as of June 30, 2020, was \$5,192,122 greater than fiscal year 2019's ending fund balance of \$25,182,278, due to the consolidation of the Town's 115 Trusts into General Fund.

OVERVIEW OF THE ANNUAL FINANCIAL REPORT

This Annual Financial Report is divided into two parts:

- 1) Management's Discussion and Analysis (MD&A);
- 2) The Basic Financial Statements, which include the Entity-wide and the Fund Financial Statements, along with the Notes to these financial statements.

Town of Colma
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

The Basic Financial Statements

The Basic Financial Statements comprise the Entity-wide Financial Statements and the Fund Financial Statements; these two sets of financial statements provide two different views of the Town's financial activities and financial position.

The Entity-wide Financial Statements provide a longer-term view of the Town's activities as a whole, and comprise the Statement of Net Position and the Statement of Activities.

The Statement of Net Position provides information about the financial position of the Town as a whole, including all of its capital assets and long-term liabilities on the full accrual basis, similar to that used by corporations.

The Statement of Activities provides information about all of the Town's revenues and all of its expenses, also on the full accrual basis, with the emphasis on measuring net revenues or expenses of each of the Town's programs. The Statement of Activities explains in detail the change in Net Position for the year.

The Fund Financial Statements report the Town's operations in more detail than the Entity-wide statements and focus primarily on the short-term activities of the Town's General Fund and other Major Funds. The Fund Financial Statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt and other long-term amounts.

Major Funds account for the major financial activities of the Town and are presented individually, while the activities of Non-major Funds are presented in summary. Major Funds are explained further in the following section below.

The Entity-wide Financial Statements

Entity-wide financial statements are prepared on the accrual basis, which means they measure the flow of all economic resources of the Town as a whole.

The Statement of Net Position and the Statement of Activities present information about the following:

- Governmental Activities – All of the Town's basic services are considered to be governmental activities. These services are supported by general Town revenues such as taxes, and by specific program revenues such as user fees and charges.
- Business-type Activities – The Town's enterprise activities of the Town Properties Fund and the Sewer Fund are reported in this area. Unlike governmental services, these services are supported by charges paid by users based on the amount of the service they use.

Fund Financial Statements

These statements provide additional detail for the Town's most significant Funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The funds used by the Town can be divided into two categories: Governmental funds and Proprietary funds.

Governmental funds: Governmental funds are used to account for the same functions reported as governmental activities on the Government-wide financial statements. However, this reporting has a focus on the near-term inflows and outflows of spendable resources, as well as the ending balances. The Town has a total of eleven governmental funds.

The Fund Financial Statements provide detailed information about each of the Town's most significant funds, called Major Funds. Major Funds present the major activities of the Town for the year, and may change from year-to-

Town of Colma
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

year as a result of changes in the pattern of the Town's activities. In accordance with government finance reporting standards, the General Fund is always reported as a Major Fund. Based on these standards the Town Hall COP Project Fund is also a Major Fund for the year ended June 30, 2020. Each Major Fund is presented individually, with all Non-major Funds summarized and presented only in a single column. Subordinate schedules present the detail of these Non-major Funds (Measure A Transportation Tax Fund; State Gas Tax Fund; Law Enforcement Grant Fund; Debt Service Fund and five others).

Proprietary funds: The Town maintains two types of Proprietary funds: enterprise and internal service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses an enterprise fund to account for its Sewer and Town Properties Funds. An Internal Services Fund (ISF) is an accounting device used to accumulate and allocate costs internally among the Town's various operating functions. In this case it is used to build up reserves for future replacement of vehicles and fleet equipment. These services solely benefit the government function. A separate Statement of Net Position and Statement of Cash Flow is included for the ISF.

The Town's two Enterprise Funds are reported as Major Funds.

Fund Financial Statements include governmental funds as discussed below.

Governmental Fund Financial Statements are prepared on the modified accrual basis, which means they measure only current financial resources and uses. Capital assets and other long-lived assets, along with long-term liabilities, are not presented in the Governmental Fund Financial Statements.

Comparisons of Budget and Actual financial information are presented only for the General Fund, as required by GASB Statement No. 34.

FINANCIAL ACTIVITIES OF THE TOWN AS A WHOLE

This analysis focuses on the net position and changes in net position of the Town as a whole. Tables 1 and 2 focus on the Town's Statement of Net Position and Statement of Activities.

As shown below, the net position for governmental activities:

Table 1

Statement of Net Position at June 30,
(Amounts in millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 36.68	\$ 30.87	\$ 0.14	\$ 0.12	\$ 36.82	\$ 30.99
Capital assets, net of accumulated depreciation	58.14	58.00	2.42	2.42	60.56	60.42
Total assets	94.82	88.87	2.56	2.54	97.38	91.41
Deferred outflows	6.30	6.84	—	—	6.35	6.84
Current liabilities	1.18	1.45	0.01	0.01	1.18	1.46
Long-term liabilities	28.53	29.35	—	—	28.53	29.35
Total liabilities	29.71	30.80	0.01	0.01	29.71	30.81
Deferred inflows	2.44	2.06	—	—	2.49	2.06
Net position:						
Invested in capital assets, net of debt	53.47	53.21	2.42	2.43	55.89	55.64
Restricted	6.54	—	—	—	6.54	—
Unrestricted	8.96	9.64	0.14	0.10	9.10	9.74
Total net position	\$ 68.97	\$ 62.85	\$ 2.56	\$ 2.53	\$ 71.53	\$ 65.38

Town of Colma
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

Table 2

Change in Net Position at June 30,
(Amounts in millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 0.47	\$ 0.39	\$ 1.04	\$ 1.02	\$ 1.51	\$ 1.41
Operating grants and contributions	0.24	0.24	—	—	0.24	0.24
Capital grants and contributions	0.26	0.44	—	—	0.26	0.44
Total program revenues	0.97	1.07	1.04	1.02	2.01	2.09
General revenues:						
Taxes	14.66	17.36	—	—	14.66	17.36
Other revenues	0.84	0.02	0.09	—	0.93	0.02
Use of money and property	0.11	0.68	—	—	0.11	0.68
Total general revenues	15.61	18.06	0.09	—	15.70	18.06
Total revenues	16.58	19.13	1.13	1.02	17.71	20.15
Expenses:						
General government	3.80	4.74	0.15	—	3.95	4.74
Public safety	7.17	7.71	0.95	—	8.12	7.71
Public works	3.04	5.67	—	1.09	3.04	6.76
Planning	0.42	0.32	—	—	0.42	0.32
Recreation	1.02	1.25	—	—	1.02	1.25
Interest	0.18	0.18	—	—	0.18	0.18
Total expenses	15.63	19.87	1.10	1.09	16.73	20.96
Other financing items:						
Net transfers in/(out)	—	(0.19)	—	0.19	—	—
Total other financing items	—	(0.19)	—	0.19	—	—
Change in net position	\$ 0.95	\$ (0.93)	\$ 0.03	\$ 0.12	\$ 0.98	\$ (0.81)

Town of Colma
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

ENTITY-WIDE GOVERNMENTAL ACTIVITIES

As of June 30, 2020, the Town's governmental net position amounted to \$68,971,745, an increase of \$6,114,555 from 2019. The main contributor of the increase is resulted from the consolidation of the Town's 115 Trust into the General Fund, in accordance with accounting standards.

Statement of Net Position (Table 1)

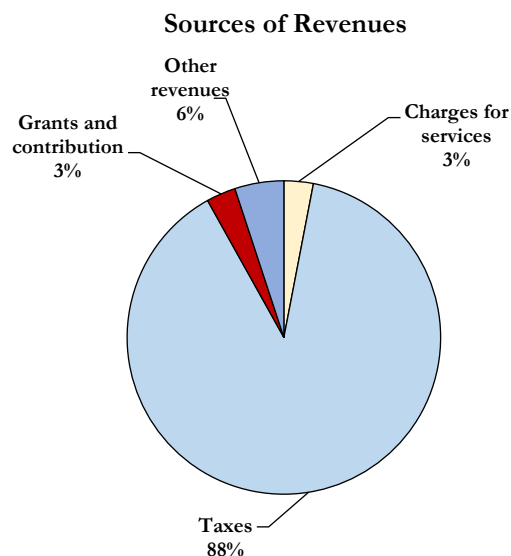
The Town's total net position as of June 30, 2020 for governmental activities are comprised the following:

- Cash and investments were \$28,416,160. The Town held all investments in the county (SMCIF) and state (LAIF) pools as detailed in Note 4A to the financial statements. Section 115 Trust assets were \$6,491,008.
- Other assets of \$1,777,441 comprise of \$1,727,481 in receivables, explained in Note 4B to the financial statements, and \$49,960 in prepaid items.
- Capital assets of \$58,135,830, net of depreciation charges, included all the Town's capital assets used in governmental activities as discussed in Note 4C.
- Current liabilities, including accounts payable, claims and other amounts due currently, totaling \$1,176,324.
- Long-term liabilities payable of \$28,553,118, as explained in Note 4E to the financial statements. The increase in long-term liabilities is due to the increase in the net pension liability and net OPEB liability.
- Net position invested in capital assets, net of related debt, of \$53,465,830, representing the Town's investment in capital assets used, net of amounts borrowed to finance those investments.
- Restricted net position represents the Town's restricted section 115 trust assets for unfunded pension and retiree health liabilities.
- Unrestricted net position is the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants or other legal requirements or restrictions. The Town had \$8,964,947 of unrestricted net position.

Town of Colma
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

Changes in Net Position (Table 2)

For fiscal year 2019-20, the Town's revenues for governmental activities totaled \$16,586,716 and expenditures totaled \$15,636,724. The Town also subsidized the sewer operations with a transfer of \$98,253.



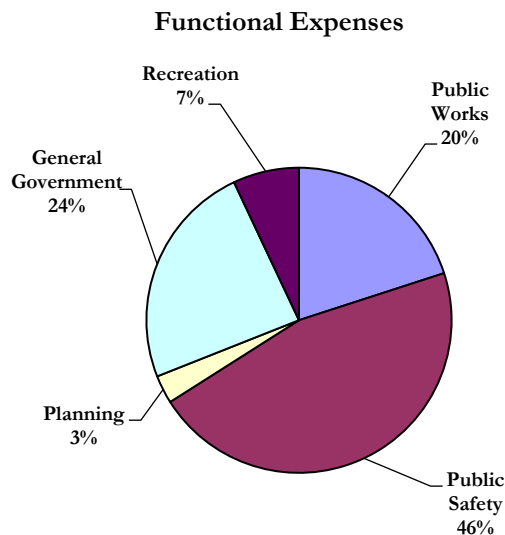
As the Sources of Revenues Chart shows, \$14,660,671, or 88%, of the Town's fiscal year 2020 governmental activities revenue came from taxes, while \$495,746, or 3%, came from grants and contributions, \$470,708, or 3%, came from charges for services, \$843,875, or 6%, came from other revenues and transfers, with the remaining 1% coming from the use of money/property.

Program revenues (see Table 2 above) totaled \$966,454, or 6%, of the Town's fiscal year ending 2020 governmental revenue and \$16,586,716, or 94%, came from general revenues such as taxes, interest and miscellaneous receipts. Program revenues were composed of charges for services of \$470,708 which include permit revenues, fees and charges used to fund expenses incurred in providing services; and grants and contributions of \$495,746, which consists mainly of revenue from other agencies.

The Functional Expenses Chart includes only current year expenses; it does not include capital outlays, which were added to the Town's capital assets. As the Chart shows, general government is \$3,803,188, or 24%, of total government expenses, planning is \$414,973, or 3%, public works is \$3,044,965, or 20%, public safety is \$7,173,372, or 46%, and recreation is \$1,021,257, or 7%.

The Statement of Activities presents program revenues and expenses, and general revenues in detail. All of these are elements in the Changes in Net Position summarized below.

General revenues are not allocable to programs. General revenues are used to pay for the net cost of governmental programs.



Town of Colma
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

ENTITY-WIDE BUSINESS-TYPE ACTIVITIES

The Statement of Net Position (table 1 above) and Change in Net Position (table 2 above) present a summary of the Town's Business-type Activities that are composed of the Town's enterprise funds. This is the first fiscal year business-type activities is reported.

Statement of Net Position (Table 1)

As of June 30, 2020, the net position for business-type activities was \$2,564,828 and were comprised of the following:

- Cash and investments were \$124,686. More information is provided in Note 4A to the financial statements.
- Other assets of \$20,524 are explained in Note 4B to the financial statements.
- Capital assets of \$2,421,545 included all the Town's capital assets used in business-type activities as discussed in Note 4C.
- Current liabilities totaled \$1,927.
- Unrestricted net position of \$143,283 are reserved for future enterprise operating and maintenance cost.

Change in Net Position (Table 2)

- Total program revenues of \$1,041,297 comprised of \$850,366 in sewer fees, which is passed through to the City of Daly City and South San Francisco for sewer treatment cost, and \$190,931 in rental revenues from Creekside Villas and 1365 Mission Road properties.
- Total expenses of \$1,107,135 comprised of \$948,619 in sewer operation and \$158,516 in town properties management. Of the \$948,619 in sewer expenses, \$919,590 is related to sewer treatment and the rest in infrastructure maintenance.

ANALYSES OF MAJOR FUNDS

Governmental Funds

The focus of the governmental funds is to provide information on current year revenues, expenditures, and balances of spendable resources. Such information is useful in assessing the Town's near-term financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. For fiscal year 2019-20, the Town's major funds included the general fund and capital improvement fund. Special revenues, debt, and street capital funds are reported as Other Governmental Funds.

GENERAL FUND:

At June 30, 2020, the Town's general funds reported combined ending balances of \$30,374,400, an increase of \$5,192,122 due to the change in reporting requirement as it is related to the Town's 115 Trusts. General Fund revenues of \$15,904,635 experienced a decrease of \$2,489,980 this fiscal year as it is related to the fiscal impact of COVID-19 Shelter-in-Place orders.

Overall, general fund expenditures of \$14,165,992 decreased by \$2,220,505 from the prior year reflects the Town's response to the COVID-19 pandemic and the resulted fiscal impact.

Town of Colma
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

CAPITAL IMPROVEMENT FUND:

As of June 30, 2020, the Fund had a balance of \$2,157,961. During the year, \$588,030 in expenditures were accounted for in the fund. The fund received transfers from the General Fund totaling \$1,272,000.

OTHER GOVERNMENTAL FUNDS:

These funds are not presented separately in the basic financial statements.

Proprietary Funds

Town Properties Fund: As of June 30, 2020, the Fund had a balance of \$2,334,555.

Sewer Fund: As of June 30, 2020, the Fund had a balance of \$230,273.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Town's budget process began after the mid-year financial update presentation to the Town Council. The Finance Department facilitates the development and consolidate inputs from all Town departments. The consolidated budget inputs are reviewed by the Town Manager and presented to the Town Council in two budget study session. A balanced budget is adopted by June 30 of each year. During the year, budget adjustments are brought before the Town Council for consideration and to amend the budget. Additionally, the Department monitors the budget during the year and the Finance Department prepares a quarterly financial update to the Town Council. As part of this mid-year financial update, budget amendments are proposed to address any significant economic concerns and to incorporate prior Town Council actions that had changed appropriation or for reallocation of budget items.

A comparison of General Fund Budget to Actual can be found in the Required Supplemental Information section after Notes to the Financial Statements. Below is a summary of the major changes in budget and major variance between budget and actual.

ORIGINAL BUDGET COMPARED TO FINAL BUDGET

The Town's original and final budget are the same. Due to the uncertainty of COVID-19 and the resulting fiscal impact, the Town completed quarterly projection without adjusting the budget.

FINAL BUDGET COMPARED TO ACTUAL

Overall, general fund revenues was \$1,896,197 under budget. The primary reason is linked to the COVID-19 pandemic and the County and State's response to slow the spread through curfews and Shelter-in-Place (SIP) orders. The SIP orders immediately closed the doors of local cardroom, auto dealerships, and restaurants. While auto dealerships and restaurants were able to open with modifications, the Town's cardroom remained closed through June 2020 and into fiscal year 2020-21. The result of the temporary closure of the cardroom equates to \$300,000 to \$350,000 of lost tax revenues per month. Sales tax was impacted as auto sales declined dramatically in the first two months of SIP order and many restaurants remained closed through June 2020.

In response to the lost revenues, the Town identified expenditure reduction strategy to limit the use of General Fund reserves. The expenditure reduction strategy included deferred hiring of two vacant positions, deferred maintenance and minor improvements, reduced OPEB contributions into PARS 115 Trust, and cancelled non-essential services such as recreation programs and finance consultant services. The expenditure reduction strategy resulted in a budget savings of \$2,805,524.

Town of Colma
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

CAPITAL ASSETS

GASB Statement No. 34 requires the Town to record all its capital assets including infrastructure, which was not recorded in prior years. Infrastructure includes roads, bridges, signals and similar assets used by the entire population.

In fiscal year 2020, the Town reported the cost of all its infrastructure assets and computed the amount of accumulated depreciation for these assets based on their original acquisition dates. At the end of fiscal year 2020 the cost of infrastructure and other capital assets recorded on the Town's financial statements is shown in Table 3 below:

Table 3
Capital Assets at Year-end

	<u>Balance at June 30, 2020</u>
<u>Governmental Activities</u>	
Land	\$ 6,589,376
Construction in progress	1,464,398
Infrastructure-street systems	26,364,634
Buildings	34,554,590
Improvements other than buildings	3,784,093
Machinery and equipment	3,116,867
Less: accumulated depreciation	<u>(17,738,128)</u>
Governmental activity capital assets, net	<u>\$ 58,135,830</u>
 <u>Business-type Activities</u>	
Land	\$ 1,006,095
Infrastructure	380,910
Buildings	2,615,156
Less: accumulated depreciation	<u>(1,580,616)</u>
Business-type activity capital assets, net	<u>\$ 2,421,545</u>

Detail on capital assets and current year additions can be found in Note 4C.

The Town depreciates all its capital assets over their estimated useful lives, as required by GASB Statement No. 34. The purpose of depreciation is to spread the cost of a capital asset over the years of its useful life so that an allocable portion of the cost of the asset is borne by all users. Additional information on depreciable lives may be found in Note 4C to the financial statements.

DEBT ADMINISTRATION

The Town issued certificates of participation (COP) in fiscal year 2016 in the amount of \$5,300,000. Additional information about the Town's long-term obligations can be found in Note 4E to the basic financial statements.

As of June 30, 2020, the Town's debt issues comprised:

Town of Colma
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

Table 4
Outstanding Debt

	<u>June 30, 2020</u>
<u>Governmental Activity Debt:</u>	
Certificates of Participation	\$ 4,670,000
Net Other Post-Employment Benefit Obligation	12,704,842
Net Pension Liability	10,094,682
Compensated absences	<u>1,359,277</u>
Total	<u>\$ 28,828,801</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Town of Colma is the smallest municipality in San Mateo County with 1,729 residents. The two most significant sources of annual revenue are retail sales tax and cardroom taxes. These two sources of revenue accounted for approximately 92% of the total revenue in government funds in the year ending June 30, 2020. The reliance on sales and cardroom taxes makes the Town of Colma vulnerable to changes in consumer spending. The Town is closely monitoring sales tax trends and rely on an audit firm to review cardroom receipts.

For the upcoming year, staying fiscally sound through the COVID-19 pandemic is the primary focus for the Town. Comparing fiscal year 2020-21 sales tax and cardroom tax revenues projections to actual receipts in fiscal year 2019-20, Colma is projecting sales tax revenues to be the same and cardroom tax revenues to reduce by \$2.2 million. To address the shortfall in revenues, the Town continued the deficit strategies proposed to address the deficit in fiscal year 2019-20, including deferring maintenance and major capital purchases, halting recruitment of vacant positions, and providing only bare minimum essential services. While deploying the deficit strategies, Town departments are closely monitoring the viability of the strategy. Deferring spending can lead to more costly repairs in the future, depending on the condition of the operation and the capital infrastructure. For example, prolong understaffing of a department can lead to excessive turnover in future years and deferred capital purchase can lead to more expensive future repair costs.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This Annual Financial Report is intended to provide citizens, taxpayers, and creditors with a general overview of Town of Colma's finances. Questions about this report should be directed to Town of Colma, at 1198 El Camino Real, Colma, CA 94014.

Town of Colma
STATEMENT OF NET POSITION
June 30, 2020

	Governmental Activities	Business Type Activities	Total
<u>ASSETS</u>			
Current assets:			
Cash and investments	\$ 28,416,160	\$ 124,686	\$ 28,540,846
Pension and OPEB trusts cash and investments	6,491,008	-	6,491,008
Receivables:			
Taxes	1,484,194	-	1,484,194
Accounts	175,126	20,524	195,650
Accrued interest	68,161	-	68,161
Prepaid items	49,960	-	49,960
Total current assets	<u>36,684,609</u>	<u>145,210</u>	<u>36,829,819</u>
Noncurrent assets:			
Capital assets:			
Non-depreciable	8,053,774	1,006,095	9,059,869
Depreciable, net of accumulated depreciation	<u>50,082,056</u>	<u>1,415,450</u>	<u>51,497,506</u>
Total noncurrent assets	<u>58,135,830</u>	<u>2,421,545</u>	<u>60,557,375</u>
Total assets	<u>94,820,439</u>	<u>2,566,755</u>	<u>97,387,194</u>
<u>DEFERRED OUTFLOWS</u>			
Deferred outflows related to OPEB	2,402,115	-	2,402,115
Deferred outflows related to pensions	<u>3,903,179</u>	<u>-</u>	<u>3,903,179</u>
Total deferred outflows	<u>6,305,294</u>	<u>-</u>	<u>6,305,294</u>
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable and accrued expenses	736,842	1,927	738,769
Deposits	143,799	-	143,799
Compensated absences	175,683	-	175,683
Certificates of participation due in one year	<u>120,000</u>	<u>-</u>	<u>120,000</u>
Total current liabilities	<u>1,176,324</u>	<u>1,927</u>	<u>1,178,251</u>
Noncurrent liabilities due in more than one year:			
Compensated absences	1,183,594	-	1,183,594
Certificates of participation	4,550,000	-	4,550,000
Net pension liability	10,094,682	-	10,094,682
Net other post-employment benefit obligation	<u>12,704,842</u>	<u>-</u>	<u>12,704,842</u>
Total noncurrent liabilities	<u>28,533,118</u>	<u>-</u>	<u>28,533,118</u>
Total liabilities	<u>29,709,442</u>	<u>1,927</u>	<u>29,711,369</u>
<u>DEFERRED INFLOWS</u>			
Deferred inflows related to OPEB	1,408,334	-	1,408,334
Deferred inflows related to pensions	<u>1,036,212</u>	<u>-</u>	<u>1,036,212</u>
Total deferred inflows	<u>2,444,546</u>	<u>-</u>	<u>2,444,546</u>
<u>NET POSITION</u>			
Invested in capital assets, net of related debt	53,465,830	2,421,545	55,887,375
Restricted	6,540,968	-	6,540,968
Unrestricted	<u>8,964,947</u>	<u>143,283</u>	<u>9,108,230</u>
Total net position	<u>\$ 68,971,745</u>	<u>\$ 2,564,828</u>	<u>\$ 71,536,573</u>

The accompanying notes are an integral part of these financial statements.

Town of Colma
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
<u>Town Government</u>							
Governmental activities:							
General government	\$ 3,803,188	\$ -	\$ -	\$ -	\$ (3,803,188)		\$ (3,803,188)
Public safety	7,173,372	122,934	174,853	-	(6,875,585)		(6,875,585)
Public works	3,044,965	172,061	45,844	256,757	(2,570,303)		(2,570,303)
Recreation	1,021,257	58,396	-	-	(962,861)		(962,861)
Planning	414,973	117,317	18,292	-	(279,364)		(279,364)
Interest on long-term debt	178,969	-	-	-	(178,969)		(178,969)
Total governmental activities	<u>15,636,724</u>	<u>470,708</u>	<u>238,989</u>	<u>256,757</u>	<u>(14,670,270)</u>		<u>\$ (14,670,270)</u>
Business-type activities:							
City properties	158,516	190,931	-	-		\$ 32,415	32,415
Sewer	<u>948,619</u>	<u>850,366</u>	<u>-</u>	<u>-</u>		<u>(98,252)</u>	<u>(98,252)</u>
Total business-type activities	<u>1,107,135</u>	<u>1,041,297</u>	<u>-</u>	<u>-</u>		<u>(65,837)</u>	<u>(65,837)</u>
Total	<u>\$ 16,743,859</u>	<u>\$ 1,512,005</u>	<u>\$ 238,989</u>	<u>\$ 256,757</u>		<u>(65,837)</u>	<u>(14,736,107)</u>
General revenues:							
Taxes:							
Property taxes					680,615	-	680,615
Sales taxes					10,520,000	-	10,520,000
Cardroom taxes					3,319,059	-	3,319,059
Other taxes					140,997	-	140,997
Use of money and property					942,128	6,782	948,910
Transfers					(98,253)	98,253	-
Other revenues					<u>115,716</u>	<u>-</u>	<u>115,716</u>
Total general revenues and special items					<u>15,620,262</u>	<u>105,035</u>	<u>15,725,297</u>
Change in net position					<u>949,992</u>	<u>39,198</u>	<u>989,190</u>
Net position beginning of period					62,857,191	2,525,630	65,382,821
Prior period adjustment					<u>5,164,562</u>	<u>-</u>	<u>5,164,562</u>
Net position, beginning of period restated					<u>68,021,753</u>	<u>2,525,630</u>	<u>70,547,383</u>
Net position ending of period					\$ 68,971,745	\$ 2,564,828	\$ 71,536,573

The accompanying notes are an integral part of these financial statements.

Town of Colma
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2020

	General Fund	Town Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<u>ASSETS</u>				
Cash and investments	\$ 23,105,609	\$ 2,221,832	\$ 2,334,031	\$ 27,661,472
Pension and OPEB trusts cash and investments	6,491,008	-	-	6,491,008
Taxes receivable	1,484,194	-	-	1,484,194
Accounts receivable	142,007	570	32,549	175,126
Accrued interest receivable	68,161	-	-	68,161
Prepaid items	49,960	-	-	49,960
Total assets	<u>\$ 31,340,939</u>	<u>\$ 2,222,402</u>	<u>\$ 2,366,580</u>	<u>\$ 35,929,921</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 251,775	\$ 64,441	\$ 25,344	\$ 341,560
Accrued expenditures	395,282	-	-	395,282
Compensated absences	175,683	-	-	175,683
Deposits	143,799	-	-	143,799
Total liabilities	<u>966,539</u>	<u>64,441</u>	<u>25,344</u>	<u>1,056,324</u>
<u>FUND BALANCES</u>				
Restricted Pension and OPEB trusts	6,540,968	-	-	6,540,968
Committed	13,315,000	-	-	13,315,000
Unassigned	9,568,432	-	-	9,568,432
Assigned	950,000	2,157,961	2,341,236	5,449,197
Total fund balances	<u>30,374,400</u>	<u>2,157,961</u>	<u>2,341,236</u>	<u>34,873,597</u>
Total liabilities and fund balances	<u>\$ 31,340,939</u>	<u>\$ 2,222,402</u>	<u>\$ 2,366,580</u>	<u>\$ 35,929,921</u>
Total governmental fund balances	-	-	-	\$ 34,873,597
Amounts reported for governmental activities in the statement of net position are different because:				
Capital assets used in governmental activities are not reported in the funds.				58,135,830
The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position.				754,688
Some liabilities, including bonds, notes, leases and long-term portion of compensated absences are not due and payable in the current period and are therefore not reported in the funds.				(24,792,370)
Net position of governmental activities				<u>\$ 68,971,745</u>

The accompanying notes are an integral part of these financial statements.

Town of Colma
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

	General Fund	Town Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<u>REVENUES</u>				
Property taxes	\$ 680,615	\$ -	\$ -	\$ 680,615
Sales taxes	10,520,000	-	-	10,520,000
Cardroom taxes	3,319,059	-	-	3,319,059
Other taxes	140,997	-	-	140,997
Licenses and permits	275,241	-	-	275,241
Fines and forfeits	105,387	-	-	105,387
Intergovernmental	61,871	-	433,874	495,745
Use of money and property	615,943	147,856	141,550	905,349
Other revenues	95,442	15,718	-	111,160
Charges for services	90,080	-	-	90,080
Total revenues	<u>15,904,635</u>	<u>163,574</u>	<u>575,424</u>	<u>16,643,633</u>
<u>EXPENDITURES</u>				
Current:				
General government	3,779,516	-	3,249	3,782,765
Public safety	6,975,205	-	188,832	7,164,037
Public works	1,962,633	588,030	499,783	3,050,446
Recreation	1,033,665	-	-	1,033,665
Planning	414,973	-	-	414,973
Debt service:				
Principal	-	-	115,000	115,000
Interest	-	-	178,969	178,969
Total expenditures	<u>14,165,992</u>	<u>588,030</u>	<u>985,833</u>	<u>15,739,855</u>
Excess (deficiency) of revenues over expenditures	<u>1,738,643</u>	<u>(424,456)</u>	<u>(410,409)</u>	<u>903,778</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	1,272,000	340,830	1,612,830
Transfers out	<u>(1,711,083)</u>	<u>-</u>	<u>-</u>	<u>(1,711,083)</u>
Total other financing sources (uses)	<u>(1,711,083)</u>	<u>1,272,000</u>	<u>340,830</u>	<u>(98,253)</u>
Net change in fund balances	<u>27,560</u>	<u>847,544</u>	<u>(69,579)</u>	<u>805,525</u>
Fund balances, beginning of period	25,182,278	1,310,417	2,410,815	28,903,510
Prior period adjustment	5,164,562	-	-	5,164,562
Fund balances, beginning of period restated	<u>30,346,840</u>	<u>1,310,417</u>	<u>2,410,815</u>	<u>34,068,072</u>
Fund balances, end of period	<u>\$ 30,374,400</u>	<u>\$ 2,157,961</u>	<u>\$ 2,341,236</u>	<u>\$ 34,873,597</u>

The accompanying notes are an integral part of these financial statements.

Town of Colma
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020

Net Change in Fund Balances - Total Governmental Funds	\$	805,525
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Amounts reported for governmental activities in the statement of activities
are different because:

CAPITAL ASSET TRANSACTIONS

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation (\$1,085,542) is under capital outlays and transfers \$1,222,051 in the current period.

136,509

LONG-TERM DEBT PROCEEDS AND PAYMENTS

Long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.

-

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

115,000

ALLOCATION OF INTERNAL SERVICE FUND ACTIVITY

Internal service funds are closed by charging additional amounts or reducing charges to participating governmental activities to completely cover the internal service funds costs for each year

119,758

ACCRUAL OF NON-CURRENT ITEMS

The amounts below included in the statement of activities do not require the use of or provide current financial resources and are therefore not reported as expenditures or revenues in the governmental funds.

Compensated Absences	128,200	
Pension expense	(556,078)	
OPEB expense	201,078	

Net difference	144,467	
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Change in Net Position of Governmental Activities	\$	949,992
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The accompanying notes are an integral part of these financial statements.

Town of Colma
 PROPRIETARY FUNDS
STATEMENT OF NET POSITION
 June 30, 2020

	Sewers	Town Properties	Totals	Governmental Activities Internal Service Fund
<u>ASSETS</u>				
Current assets:				
Cash and investments	\$ 1,666	\$ 123,020	\$ 124,686	\$ 754,688
Accounts receivable	9,158	11,366	20,524	-
Total current assets	<u>10,824</u>	<u>134,386</u>	<u>145,210</u>	<u>754,688</u>
Noncurrent assets:				
Capital assets:				
Buildings	-	2,615,156	2,615,156	-
Land	-	1,006,095	1,006,095	-
Infrastructure	380,910	-	380,910	-
Construction in progress	-	-	-	-
Accumulated depreciation	(161,075)	(1,419,541)	(1,580,616)	-
Total capital assets	<u>219,835</u>	<u>2,201,710</u>	<u>2,421,545</u>	<u>-</u>
Total assets	<u>230,659</u>	<u>2,336,096</u>	<u>2,566,755</u>	<u>754,688</u>
<u>LIABILITIES</u>				
Accounts payable	386	1,541	1,927	-
Total current liabilities	<u>386</u>	<u>1,541</u>	<u>1,927</u>	<u>-</u>
<u>NET POSITION</u>				
Investment in capital assets	219,835	2,201,710	2,421,545	-
Unrestricted	<u>10,438</u>	<u>132,845</u>	<u>143,283</u>	<u>754,688</u>
Total net position	<u>\$ 230,273</u>	<u>\$ 2,334,555</u>	<u>\$ 2,564,828</u>	<u>\$ 754,688</u>

The accompanying notes are an integral part of these financial statements.

Town of Colma
 PROPRIETARY FUNDS
STATEMENT OF REVENUES,
EXPENSES, AND CHANGES IN FUND NET POSITION
 For the Year Ended June 30, 2020

	Sewers	Town Properties	Totals	Governmental Activities Internal Service Fund
Operating revenues:				
Charges for services	\$ 850,366	\$ 190,931	\$ 1,041,297	\$ 250,000
Total operating revenues	<u>850,366</u>	<u>190,931</u>	<u>1,041,297</u>	<u>250,000</u>
Operating expenses:				
Materials, supplies, rent and services	948,619	100,351	1,048,970	171,578
Depreciation	-	58,165	58,165	-
Total operating expenses	<u>948,619</u>	<u>158,516</u>	<u>1,107,135</u>	<u>171,578</u>
Operating income (loss)	<u>(98,253)</u>	<u>32,415</u>	<u>(65,838)</u>	<u>78,422</u>
Non-operating revenues (expenses):				
Interest and other income	-	6,782	6,782	36,780
Sale of property	-	-	-	4,556
Total non-operating revenues (expenses)	<u>-</u>	<u>6,782</u>	<u>6,782</u>	<u>41,336</u>
Contributions and transfers				
Transfers in	98,253	-	98,253	-
Transfers out	-	-	-	-
Capital contributions	-	-	-	-
Net contributions and transfers	<u>98,253</u>	<u>-</u>	<u>98,253</u>	<u>-</u>
Change in net position	-	39,197	39,197	119,758
Net position, beginning of period	<u>230,273</u>	<u>2,295,358</u>	<u>2,525,631</u>	<u>634,930</u>
Net position, end of period	<u>\$ 230,273</u>	<u>\$ 2,334,555</u>	<u>\$ 2,564,828</u>	<u>\$ 754,688</u>

The accompanying notes are an integral part of these financial statements.

Town of Colma
 PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
 For the Year Ended June 30, 2020

	Sewers	Town Properties	Totals	Governmental Activities Internal Service Fund
Cash flows from operating activities:				
Receipts from other funds for services	\$ 841,208	\$ 207,155	\$ 1,048,363	\$ 250,000
Payments to suppliers	<u>(961,261)</u>	<u>(100,015)</u>	<u>(1,061,276)</u>	<u>(171,578)</u>
Net cash provided (used) by operating activities	<u>(120,053)</u>	<u>107,140</u>	<u>(12,913)</u>	<u>78,422</u>
Cash flows from investing activities:				
Interest and other income	<u>-</u>	<u>6,782</u>	<u>6,782</u>	<u>36,780</u>
Net cash provided by investing activities	<u>-</u>	<u>6,782</u>	<u>6,782</u>	<u>36,780</u>
Cash flows from capital and related financing activities				
Acquisition and construction of capital assets	(219,835)	(55,000)	(274,835)	-
Change in construction in progress	218,541	-	218,541	-
Transfers	98,253	-	98,253	-
Sale of property	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,556</u>
Net cash provided by capital and related financing activities	<u>96,959</u>	<u>(55,000)</u>	<u>41,959</u>	<u>4,556</u>
Net increase (decrease) in cash and cash equivalents	(23,094)	58,922	35,828	119,758
Cash and cash equivalents - beginning of period	<u>24,760</u>	<u>64,098</u>	<u>88,858</u>	<u>634,930</u>
Cash and cash equivalents - end of period	<u>\$ 1,666</u>	<u>\$ 123,020</u>	<u>\$ 124,686</u>	<u>\$ 754,688</u>
Reconciliation of operating income (loss) to net cash provided (used in) operating activities:				
Operating income (loss)	<u>\$ (98,253)</u>	<u>\$ 32,415</u>	<u>\$ (65,838)</u>	<u>\$ 78,422</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	-	58,165	58,165	-
Changes in certain assets and liabilities:				
Accounts receivable	(9,158)	16,224	7,066	-
Accounts payable	<u>(12,642)</u>	<u>336</u>	<u>(12,306)</u>	<u>-</u>
Net cash provided by (used for) operating activities	<u>\$ (120,053)</u>	<u>\$ 107,140</u>	<u>\$ (12,913)</u>	<u>\$ 78,422</u>

The accompanying notes are an integral part of these financial statements.

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Colma (the Town) is a municipal corporation governed by an elected five-member Town Council. The accompanying basic financial statements present the government and its component units, entities for which the government is considered to be financially accountable. The Town has no component units.

The Town provides customary municipal services including general governmental activities, police protection, streets, maintenance, parks and recreation activities, planning and zoning, and building and public works. The Town contracts for sanitary sewer services with local providers in Daly City and South San Francisco, for street lighting services with San Mateo County, and for water service from CalWater.

B. Entity-wide and Fund Financial Statements

The entity-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town with the effect of interfund activity removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type* activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for the Town's governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, & Financial Statement Presentation

The government-wide and proprietary fund financial statements are reported using the *economic resources measurement focus* and the full *accrual basis* of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are *incurred*, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds are reported using the *current financial resources* measurement focus and the *modified accrual* basis of accounting. Under this method, revenues are recognized when "measurable" and "available". Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus, Basis of Accounting, & Financial Statement Presentation (concluded)

Property taxes, sales taxes, card room taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Capital Improvement Fund accounts for resources transferred from the General Fund to complete capital improvement projects.

The Town reports the following major proprietary funds:

Town Properties Fund - accounts for the activities of the Town's housing program.

Sewer Fund - accounts for the activities of the Town's sewer service.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. This includes elimination of interfund payables and receivables and of interfund transfers.

The Town may fund programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The Town's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

Additionally, the Town reports the following fund type:

The Internal Service Fund is used to account for the replacement of the Town's fleet and associated equipment provided to other Town departments on a cost reimbursement basis.

Amounts reported as program revenues include 1) charges to customers and applicants, for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing goods and services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise and internal service funds are charges for sales and services.

Operating expenses for enterprise funds include salaries and employee benefits, maintenance and operation of systems and facilities, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities and Net Position or Equity

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Town to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, the State Treasurer's Investment Pool, and other permitted investments. Investments for the Town are reported at fair value. Investments in guaranteed investment contracts are reported at cost. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Fair Value Hierarchy

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs - other than quoted prices included within level 1 - that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

The Town has determined that an allowance for uncollectibles is not necessary as all receivables have been deemed collectible.

Property taxes are levied as of March 1 on property values assessed as of the same date. State statutes provide that the property tax rate be limited generally to one percent of market value, be levied by only the county, and be shared by applicable jurisdictions. The County of San Mateo (the County) collects the taxes and distributes them to taxing jurisdictions on the basis of assessed valuations subject to voter-approved debt. Property taxes are due on November 1 and March 1, and each installment becomes delinquent after December 10 and April 10, respectively. The Town receives property taxes pursuant to an arrangement with the County known as the "Teeter Plan". Under the plan, the County assumes responsibility for the collection of the delinquent taxes and pays the full allocation to the Town. The Town recognizes property tax revenues in the fiscal year in which they are levied for the Town.

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities and Net Position or Equity (continued)

Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure-type assets such as roads, bridges, sidewalks, and street lights, are reported in the accompanying basic financial statements. They are reported in the applicable governmental-type activities columns in the government-wide financial statements.

Capital assets are defined by the government as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost when available, or at estimated historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the Town is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Infrastructure – street system	40-50
Vehicles	8
Equipment	5-25
Improvements	20

Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. There is a liability for a portion of unpaid accumulated sick leave since the Town does have a policy to pay certain amounts when certain employees separate from service with the Town. All vacation and sick leave is accrued when incurred in the government-wide financial statements. The liability for vacation and sick leave is recorded in the fund financial statements only when immediately due and payable, such as amounts that arise from employee retirements.

Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the Town recognizes deferred outflows and inflows of resources.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period.

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities and Net Position or Equity (continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the Town that is applicable to a future reporting period.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Town of Colma's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable government-type activities statement of net position.

Net Position

Government-wide net position consists of the following:

Restricted Net Position – This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted Net Position – This amount includes all net position that does not meet the definition of "invested in capital assets, net of related debt" or "restricted net position".

Invested in Capital Assets, Net of Related Debt – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

Governmental fund balance consists of the following:

Fund Equity

The accompanying basic financial statements reflect certain changes that have been made with respect to the reporting components of fund balances for governmental funds. In previous years, fund balances for governmental funds were reported in accordance with previous standards that included components for reserved fund balance, unreserved fund balance, designated fund balance, and undesignated fund balance. Due to the implementation of GASB Statement No. 54, the components of the fund balances of governmental *funds* now reflect the component classifications described below.

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

D. Assets, Liabilities and Net Position or Equity (concluded)

In the fund financial statements, governmental fund balances are reported in the following classifications:

Nonspendable fund balance includes amounts that are not in a spendable form, such as prepaid items or supplies inventories, or that are legally or contractually required to remain intact, such as principal endowments.

Restricted fund balance includes amounts that are subject to externally enforceable legal restrictions imposed by outside parties (i.e., creditors, grantors, contributors) or that are imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts whose use is constrained by specific limitations that the government imposes upon itself, as determined by a formal action of the highest level decision-making authority. The Town Council serves as the Town's highest level decision-making authority and has the authority to establish, modify or rescind a fund balance commitment via minutes' action.

Assigned fund balance includes amounts intended to be used by the Town for specific purposes, subject to change, as established either directly by the Town Council or by management officials to whom the assignment authority has been delegated by the Town Council.

Unassigned fund balance is the residual classification that includes the spendable amounts in the General Fund that are available for any purpose.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the Town's policy specifies that restricted revenues will be applied first. When expenditures are incurred for the purposes for which committed, assigned, or unassigned fund balances are available, the Town's policy is to apply committed fund balances first, then apply assigned fund balances, and finally unassigned fund balances.

NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains, "capital assets are not financial resources and are not reported in the funds."

The details of this difference are as follows:

Capital assets	\$ 75,873,958
Less: accumulated depreciation	<u>(17,738,128)</u>
Net adjustment to increase <i>fund balance – total governmental funds</i> to arrive at <i>net position – governmental activities</i>	<u>\$ 58,135,830</u>

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS
(concluded)

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (concluded)

Another element of the reconciliation explains that “long-term liabilities” are not due and payable in the current period and are therefore not reported in the funds. The details are as follows:

Long-Term Debt Obligations:	
Deferred outflows – pension	\$ 3,903,179
Deferred outflows – OPEB	2,402,115
Deferred inflows – pension	(1,036,212)
Deferred inflows – OPEB	(1,408,334)
Compensated absences	(1,183,594)
Certificates of participation	(4,670,000)
Net other post-employment benefit obligation	(12,704,842)
Net pension liability	<u>(10,094,682)</u>
Net adjustment to decrease <i>fund balance - total governmental funds</i> to arrive at <i>net position – governmental activities</i>	<u>\$ (24,792,370)</u>

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances with the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains, “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this difference and other significant components of the difference are as follows:

Capital outlay	\$ 1,222,051
Capital transfers	-
Depreciation expense	(1,085,542)
Internal service fund	119,758
Compensated absences	128,200
Certificates of participation	115,000
Pension expense	(556,078)
Net other post-employment benefit obligation (OPEB)	<u>201,078</u>
Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 144,467</u>

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 3 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with U.S. generally accepted accounting principles for all funds. All annual appropriations lapse at fiscal year-end. Before the end of each fiscal year, all departments of the Town submit requests to the Town Manager so that a budget may be prepared. Before June 30, the proposed budget is presented to the Town Council for review. The Town Council holds public hearings and a final budget must be prepared and adopted no later than June 30.

The appropriated budget is prepared by fund, function, and department. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

Expenditures for capital projects or the creation of additional positions requires the specific authorization of the Town Council. Encumbrance accounting is not employed.

NOTE 4 - DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The Town maintains a cash and investment pool for all funds. Certain restricted funds that are held and invested by independent outside custodians through contractual agreements are not pooled. These restricted funds include cash and investment held by trustees.

The following is a summary of cash and investments at June 30, 2020:

	Maturity 12 Months or less	13-24 Months	25-60 Months	Total
Demand deposits	\$ 5,818,582	\$ -	\$ -	\$ 5,818,582
Cash and investments with fiscal agent	5	-	-	5
Local Agency Investment Fund (LAIF)	2,114,384	-	-	2,114,384
Public Agency Retirement Services	6,541,531	-	-	6,541,531
MBS Securities	-	745,000	4,386,181	5,131,181
San Mateo Co. Treasurer's Investment Pool	<u>12,104,191</u>	<u>2,604,446</u>	<u>717,534</u>	<u>15,426,171</u>
Total	<u>\$ 26,578,693</u>	<u>\$ 3,349,446</u>	<u>\$ 5,103,715</u>	<u>\$ 35,031,854</u>

The Town's total cash and investments consisted of:

Unrestricted \$ 28,540,846

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of the Town's investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the Town's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the above table that shows the distribution of the Town's investments by maturity or earliest call date.

California Law requires banks and savings and loan associations to pledge government securities with a market value of 110% of the Town's cash on deposit or first trust deed mortgage notes with a value of 150% of the deposit as collateral for these deposits. Under California Law, this collateral is held in the Town's name and places the Town ahead of general creditors of the institution.

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 4 - DETAILED NOTES ON ALL FUNDS (continued)

A. Cash and Investments (continued)

As of June 30, 2020, the Town holds \$1,291 in unexpended proceeds from the Certificates of Participation, which were included in Cash and Investments recorded in the Capital Projects Fund. These restricted funds are spent on project costs as defined in the underlying indenture.

The Town does not enter into reverse repurchase agreements. Trustees under bond indentures may also invest in guaranteed investment contracts.

The Town's investments are carried at fair value instead of cost, as required by U.S. generally accepted accounting principles. The Town adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

The Town is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The Town reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations.

The Town maintains specific cash deposits with the County and voluntarily participates in the external investment pool of the County. The County is restricted by state code in the types of investments it can make. Furthermore, the County Treasurer has a written investment policy, approved by the Board of Supervisors, which is more restrictive than state code as to terms of maturity and type of investment. Also, the County has an investment committee that performs regulatory oversight for its pool as required by California Government Code Section 27134.

The County's investment policy authorizes the County to invest in obligations of the U.S. Treasury, its agencies and instrumentalities, certificates of deposit, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements, and the State Treasurer's investment pool.

At June 30, 2020, the Town's cash with the County Treasurer is stated at fair value. However, the value of the pool shares in the County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the Town's position in the pool.

Fair Value Hierarchy

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 4 - DETAILED NOTES ON ALL FUNDS (continued)

A. Cash and Investments (concluded)

The following is a summary of the fair value hierarchy of the fair value of investments of the Town as of June 30, 2020:

<u>Investment Type</u>	<u>Level 2</u>	<u>Uncategorized</u>	<u>Total</u>
California Local Agency Investment Fund	\$ -	\$ 2,114,384	\$ 2,114,384
San Mateo Co. Treasurer's Investment Pool	-	15,426,171	15,426,171
MBS Securities	5,131,181	-	5,131,181
Public Agency Retirement Services	-	6,541,531	6,541,531
Held by Trustees:			
U.S. Treasury Notes	5	-	5
Total investments	<u>\$ 5,131,186</u>	<u>\$ 24,082,086</u>	29,213,272
Cash in banks and on hand			5,818,582
Total cash and investments			<u>\$ 35,031,854</u>

The California Local Agency Investment Fund (LAIF), the San Mateo County Investment Pool and the Public Agency Retirement System are not categorized in the fair value hierarchy, but are valued using net asset value which approximates fair value.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The actual ratings as of June 30, 2020 are provided by Standard and Poor's except as noted.

<u>Investment Type</u>	<u>Total</u>
Money Market Mutual Funds	\$ -
Not rated:	
California Local Agency Investment Fund	2,114,384
San Mateo County Treasurer's Investment Pool	15,426,171
Public Agency Retirement Services	6,541,531
Cash in banks and on hand	5,818,582
Exempt from rating requirement:	
U.S. Treasury Notes	5
Total cash and investments	<u>\$ 29,900,673</u>

B. Receivables

Receivables as of year-end for the government's individual major and nonmajor funds in the aggregate were as follows:

	<u>General</u>	<u>Nonmajor Funds</u>	<u>Business-type Funds</u>	<u>Total</u>
Receivables:				
Interest	\$ 68,161	\$ -	\$ -	\$ 68,161
Taxes	1,484,194	-	-	1,484,194
Accounts	142,007	33,119	20,524	195,650
Net total receivables	<u>\$ 1,694,362</u>	<u>\$ 33,119</u>	<u>\$ 20,524</u>	<u>\$ 1,748,005</u>

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 4 - DETAILED NOTES ON ALL FUNDS (continued)

C. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 6,589,376	\$ -	\$ -	\$ 6,589,376
Construction in progress	<u>19,202,604</u>	<u>1,141,203</u>	<u>18,879,409</u>	<u>1,464,398</u>
Total capital assets, not being depreciated	<u>25,791,980</u>	<u>1,141,203</u>	<u>18,879,409</u>	<u>8,053,774</u>
Capital assets, being depreciated				
Buildings	17,179,024	17,787,866	412,300	34,554,590
Improvements other than buildings	3,246,468	537,625	-	3,784,093
Machinery and equipment	2,563,550	679,617	126,300	3,116,867
Infrastructure - street systems	<u>26,364,634</u>	<u>-</u>	<u>-</u>	<u>26,364,634</u>
Total capital assets, being depreciated	<u>49,353,676</u>	<u>19,005,108</u>	<u>538,600</u>	<u>67,820,184</u>
Less accumulated depreciation for:				
Buildings	(4,318,671)	(323,581)	(193,405)	(4,448,847)
Improvements other than buildings	(2,368,226)	(151,024)	(174,045)	(2,345,205)
Machinery and equipment	(1,793,552)	(119,208)	(126,300)	(1,786,460)
Infrastructure - street systems	<u>(8,665,887)</u>	<u>(491,729)</u>	<u>-</u>	<u>(9,157,616)</u>
Total accumulated depreciation	<u>(17,146,336)</u>	<u>(1,085,542)</u>	<u>(493,750)</u>	<u>(17,738,128)</u>
Total capital assets, being depreciated, net	<u>32,207,340</u>	<u>17,919,566</u>	<u>44,850</u>	<u>50,082,056</u>
Governmental activities capital assets net	<u>\$ 57,999,320</u>	<u>\$19,060,769</u>	<u>\$18,924,259</u>	<u>\$58,135,830</u>

Depreciation expense was charged to functions/programs of the Town as follows:

Governmental activities:	
Public works	<u>\$ 1,085,542</u>
Total depreciation expense - governmental activities	<u>\$ 1,085,542</u>

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 4 - DETAILED NOTES ON ALL FUNDS (continued)

C. Capital Assets (concluded)

	Beginning Balances	Transfers & Additions	Retirements & Adjustments	Ending Balances
<u>Business-type activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 1,006,095	\$ -	\$ -	\$ 1,006,095
Construction in progress	<u>218,541</u>	<u>(218,541)</u>	<u>-</u>	<u>-</u>
Total capital assets, not being depreciated:	<u>1,224,636</u>	<u>(218,541)</u>	<u>-</u>	<u>1,006,095</u>
Capital assets being depreciated:				
Buildings	2,560,156	55,000	-	2,615,156
Improvements	-	-	-	-
Machinery & equipment	-	-	-	-
Infrastructure	<u>161,075</u>	<u>219,835</u>	<u>-</u>	<u>380,910</u>
Total capital assets, being depreciated	<u>2,721,231</u>	<u>274,835</u>	<u>-</u>	<u>2,996,066</u>
Less accumulated depreciation for:				
Buildings	(1,361,376)	(58,165)	-	(1,419,541)
Improvements	-	-	-	-
Machinery & equipment	-	-	-	-
Infrastructure	<u>(161,075)</u>	<u>-</u>	<u>-</u>	<u>(161,075)</u>
Total accumulated depreciation	<u>(1,522,451)</u>	<u>(58,165)</u>	<u>-</u>	<u>(1,580,616)</u>
Total capital assets, being depreciated, net	<u>1,198,780</u>	<u>216,670</u>	<u>-</u>	<u>1,415,450</u>
Business-type activities capital assets net	<u>\$ 2,423,416</u>	<u>\$ (1,871)</u>	<u>\$ -</u>	<u>\$ 2,421,545</u>

D

depreciation expense was charged to functions/programs of the Town as follows:

Business-type activities:	
Town properties	\$ 58,165
Total depreciation expense - business-type activities	<u>\$ 58,165</u>

D. Interfund Receivables, Payables and Transfers

Interfund transfers at June 30, 2020 were as follows:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 1,711,083
Debt service	295,830	-
Town Capital Project Fund	1,272,000	-
Housing Impact Fee	-	-
Street Capital	45,000	-
Sewers	<u>98,253</u>	<u>-</u>
Totals	<u>\$ 1,711,083</u>	<u>\$ 1,711,083</u>

The transfers out of the General Fund were made for the purpose of financing capital projects and debt service undertaken during the fiscal year.

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 4 - DETAILED NOTES ON ALL FUNDS (concluded)

E. Long-Term Debt

Changes in Long-Term Liabilities

Long-term debt activity for the 2020 fiscal year was as follows:

	Beginning Balances	Additions	Reductions	Ending Balances	Due Within One Year
Certificates of Participation	\$ 4,785,000	\$ -	\$ 115,000	\$ 4,670,000	\$ 120,000
Net OPEB	12,868,954	-	164,112	12,704,842	-
Net Pension Liability	10,498,331	-	403,649	10,094,682	-
Compensated absences	<u>1,478,088</u>	<u>-</u>	<u>118,811</u>	<u>1,359,277</u>	<u>175,683</u>
Totals	<u>\$29,630,373</u>	<u>\$ -</u>	<u>\$ 801,572</u>	<u>\$28,828,801</u>	<u>\$ 295,683</u>

Certificates of Participation

On September 24, 2015, the Town issued \$5.3 million in Certificates of Participation through Stifel, Nicolaus & Company, Incorporated. The funds and debt service payments are administered under a Trustee Agreement with Bank of New York Mellon. This financing will be used to fund a portion of the Town Hall renovation project.

The annual requirements to amortize the debt outstanding as of June 30, 2020, including interest payments, are as follows:

<u>Period Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 120,000	\$ 174,369	\$ 294,369
2022	125,000	169,569	294,569
2023	130,000	164,569	294,569
2024	135,000	160,669	295,669
2025	135,000	156,619	291,619
2026	140,000	151,219	291,219
2027	145,000	146,319	291,319
2028	150,000	141,969	291,969
2029	155,000	137,281	292,281
2030	160,000	132,244	292,244
2031-2045	<u>3,275,000</u>	<u>1,122,391</u>	<u>4,397,391</u>
Total	<u>\$ 4,670,000</u>	<u>\$ 2,657,218</u>	<u>\$ 7,327,218</u>

NOTE 5 - OTHER INFORMATION

A. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town obtains insurance coverage. The Town is a member of the ABAG PLAN Corporation (PLAN), which provides a pooled risk sharing insurance program. The PLAN provides the Town with insurance coverage of \$15 million per loss for liability claims. The Town has a \$50,000 self-insurance retention limit similar to a deductible. The PLAN insurance has two different layers of coverage. Layer 1 is a \$5 million self-insured layer shared by participants; Layer 2 is commercial excess insurance coverage for \$10 million beyond the \$5 million PLAN coverage. The PLAN also provides the Town with \$1 million pooled employee dishonesty coverage.

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 5 - OTHER INFORMATION (continued)

A. Risk Management (concluded)

Property coverage is also provided by the PLAN with the Town having a \$10,000 deductible. The PLAN provides the coverage using a self-insured pool to cover losses up to \$100,000. The PLAN purchases an insurance policy to cover losses above its \$100,000 self-insured retention with a per occurrence coverage for all members combined up to \$1 billion. Workers' compensation insurance is provided to the Town by EIA (Entity Insurance Authority) at statutory coverage limits, without a deductible. The Town had no significant changes in insurance coverage during the year. For the Fiscal Year ending June 30, 2020, the Town incurred liability claims expenses totaling \$73,362. There was one open claim as of June 30, 2020.

B. Contingencies and Commitments

Litigation

The Town is involved in litigation incurred in the normal course of conducting Town business. Town management believes, based upon consultation with its counsel, that these cases, in the aggregate, are not expected to result in a material adverse financial impact on the Town.

C. Public Employees Retirement System

Plan Description - Based on PERS eligibility criteria all qualified permanent and probationary employees are eligible to participate in the Town's following cost-sharing multiple employer defined benefit pension plans (Plans):

- Town Miscellaneous (Tier 1)
- Town Miscellaneous (Tier 2)
- Town Miscellaneous (Tier 3 - PEPRA)
- Town Safety (Tier 1)
- Town Safety (Tier 2)
- Town Safety (Tier 3 - PEPRA)

The Plans are administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Town resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits.

All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. The applicable PERS plan depends on the employee classification and hire date. In some situations hiring of an employee who was previously an active member in PERS results in the "Classic" Plan benefit regardless of the date of hiring.

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 5 - OTHER INFORMATION (continued)

C. Public Employees Retirement System (continued)

The Plan provisions and benefits in effect at June 30, 2020, are summarized as follows:

	Town Miscellaneous		
	Prior to August 1, 2012	8/1/2012 – 12/31/2012 (or “Classic”)	On or after January 1, 2013
Hire date			
Benefit formula	2.5% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 55	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensations	2.0% to 2.5%	1.091% to 2.418%	1.0% to 2.5%
Required employee contribution rates	8%	7%	6.25%
Required employer contribution rates	19.176%	8.005%	6.25%

	Town Safety		
	Prior to January 1, 2012	On or after January 1, 2012 (or “Classic”)	On or after January 1, 2013
Hire date			
Benefit formula	3% @ 50	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 55	50 - 55	50 - 57
Monthly benefits, as a % of eligible compensations	3%	2.4 to 3%	2.0% to 2.7%
Required employee contribution rates	9%	9%	11.5%
Required employer contribution rates	34.595%	20.774%	11.5%

The Town’s Miscellaneous and Safety Rate Plans are part of the public agency cost-sharing multiple-employer defined benefit pension plan (PERF C), which is administered by the California Public Employees’ Retirement System (CalPERS). PERF C consists of a miscellaneous pool and a safety pool (also referred to as “risk pools”), which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. The employer participates in one cost-sharing multiple-employer defined benefit pension plan regardless of the number of rate plans the employer sponsors. The Town sponsors six rate plans (three miscellaneous and three safety).

Contributions - Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Town is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

In fiscal year 2015, the Town established a Section 115 irrevocable trust with the Public Agency Retirement Systems (PARS). As of June 30, 2020 the Town reported the account balance of \$1,458,840 as restricted investments in the General Fund.

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 5 - OTHER INFORMATION (continued)

C. Public Employees Retirement System (continued)

For the year ended June 30, 2020, the contributions recognized as part of pension expense for each Plan were as follows. The Town made a \$1.0 million supplemental contribution to CalPERS in the 2018-19 fiscal year.

	<u>Total Miscellaneous</u>
Employer Contributions	\$572,633
	<u>Total Safety</u>
Employer Contributions	\$1,317,296

As of June 30, 2020, the Town reported net pension liabilities for its proportionate shares of the net pension liability of the Miscellaneous and Safety Plans as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 2,047,539
Safety	<u>8,047,143</u>
Total Net Pension Liability	<u>\$ 10,094,682</u>

The Town's net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2019, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The Town's proportionate share of the net pension liability for each Plan as of June 30, 2018 and 2019 was as follows:

<u>Town Miscellaneous Plan</u>	<u>Miscellaneous</u>
Proportion - June 30, 2018	.077%
Proportion - June 30, 2019	.051%
Change – Increase (Decrease)	(.026%)
<u>Town Safety Plan</u>	<u>Safety</u>
Proportion - June 30, 2018	.130%
Proportion - June 30, 2019	.129%
Change – Increase (Decrease)	(.001%)

For the year ended June 30, 2020, the Town recognized pension expense of \$556,078. At June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 5 - OTHER INFORMATION (continued)

C. Public Employees Retirement System (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 1,889,929	\$ -
Differences between actual and expected experience	667,616	11,018
Changes in assumptions	427,474	98,979
Net differences between projected and actual earnings on plan investments	816,749	146,499
Change in proportions and differences between actual Contributions and proportionate share of contributions	101,411	779,716
Total	<u>\$ 3,903,179</u>	<u>\$ 1,036,212</u>

\$1,889,959 reported as deferred outflows of resources related to contributions subsequent to measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	
2021	\$ 830,855
2022	(13,027)
2023	130,436
2024	28,773
Total	<u>\$ 977,037</u>

Actuarial Assumptions - For the measurement period ended June 30, 2019, the total pension liability was determined by rolling forward the June 30, 2018 total pension liability. The June 30, 2019 total pension liability was based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age and Service
Mortality	Derived using CalPERS Membership Data for all Funds (1)
Post Retirement Benefit Increase	Contract COLA up to 2.75% until purchasing power Protection allowance floor on power applies, 2.75% thereafter

(1) The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the CalPERS 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) available on CalPERS website.

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 5 - OTHER INFORMATION (continued)

C. Public Employees Retirement System (continued)

Discount Rate – The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees’ Retirement Fund (PERF). The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained from the CalPERS website under the GASB 68 section.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Using historical returns of all the Public Employees Retirement Funds’ asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits of cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class (1)</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10 (2)</u>	<u>Real Return Years 11+ (3)</u>
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	(0.92)%
Total	<u>100%</u>		

(1) In the System’s CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(2) An expected inflation of 2.0% used for this period.

(3) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate -

The following presents the Town’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 5 - OTHER INFORMATION (concluded)

C. Public Employees Retirement System (concluded)

	Miscellaneous	Safety
1% Decrease	6.15%	6.15%
Net Pension Liability	\$3,621,294	\$12,556,680
Current Discount Rate	7.15%	7.15%
Net Pension Liability	\$2,047,539	\$8,047,143
1% Increase	8.15%	8.15%
Net Pension Liability	\$748,516	\$4,350,029

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

D. Restricted Net Position and Fund Balances

Portions of the unassigned fund balance in the fund financial statements may be assigned to indicate tentative plans for financial resources being utilized in a future period, such as for general contingencies or capital projects. Such plans are subject to change, have not been legally authorized, and may not result in expenditures.

Purpose	General Fund	Other Funds	Total Governmental
Restricted Pension and OPEB trusts	\$ 6,540,968	\$ -	\$ 6,540,968
Committed fund balances were:			
Debt service costs	600,000	-	600,000
Compensated absences	715,000	-	715,000
General and economic reserve	12,000,000	-	12,000,000
Total	<u>13,315,000</u>	<u>-</u>	<u>13,315,000</u>
Assigned fund balances were:			
Litigation	100,000	-	100,000
Insurance	100,000	-	100,000
Disaster response	750,000	-	750,000
Measure A – Transportation Tax	-	331,659	331,659
Measure W	-	30,259	30,259
Gas Tax – Streets and Roads	-	111,001	111,001
Housing Impact Fee	-	276,242	276,242
Law Enforcement – State Grants	-	124,776	124,776
Public Safety Grant	-	6,865	6,865
Debt Service - Trustee	-	1,296	1,296
Capital Improvement Fund	-	2,157,961	2,157,961
Street Capital Fund	-	1,459,138	1,459,138
Total	<u>950,000</u>	<u>4,499,197</u>	<u>5,449,197</u>
Unassigned fund balances were:			
General Fund	<u>9,568,432</u>	<u>-</u>	<u>9,568,432</u>
Grand Total	<u>\$ 30,374,400</u>	<u>\$ 4,499,197</u>	<u>\$ 34,873,597</u>

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 6 - DEFERRED COMPENSATION PLAN

The Town employees may defer a portion of their compensation under a Town sponsored Deferred Compensation Plan (the Plan) created in accordance with Internal Revenue Code Section 457. Under this Plan, participants are not taxed on the deferred portion of the compensation until it is distributed to them; distributions may be made only at termination, retirement, death or in an emergency as defined by the Plan.

Separate from any amounts that employees voluntarily defer, regular employees are eligible to receive a \$100 monthly matching contribution made to the Plan as a benefit by the Town. A total of 34 employees received this benefit during the fiscal year ending June 30, 2020. The Town's contributions towards this benefit for the fiscal year ended June 30, 2020 were \$38,200.

The laws governing the Plan assets require Plan assets to be held by a Trust for the exclusive benefits of Plan participants and their beneficiaries. Since the assets held under this Plan are not the Town's property, are not managed by the Town and are not subject to claims by general creditors of the Town, they have been excluded from these financial statements.

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT

Other Post-employment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information about the fiduciary net position of the Town Retiree Benefits Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

Plan Description

The Town administers a single-employer defined-benefit post-employment healthcare plan. Benefits vary by hire date and employment status: General employees, Colma Peace Officers Association (POA) employees, and Police Communications/Records (PCR) employees. Benefits continue to dependents, including surviving spouses.

Benefits Provided

Benefit Tier A covers POA and PCR employees hired before May 31, 2008, and General employees hired before July 1, 2012. The Town pays 100% of medical premiums.

Benefit Tier B covers General employees hired between July 1, 2012 and March 31, 2017, and POA and PCR employees hired after June 1, 2008, but before June 30, 2012. The Town pays the medical premium multiplied by a vesting percentage, ranging from 50% for those with at least 10 years of service to 100% for those who have 20 or more years of service.

Benefit Tier C covers POA and PCR employees hired between July 1, 2012 and March 31, 2017. Benefits are the same as Tier B, but the maximum paid by the Town is capped at the highest of the second most costly plan.

Benefit Tier D for General, POA, and PCR employees hired after April 1, 2017, the Town pays the PEMHCA minimum for those enrolled in a CalPERS medical plan. As stated in the memorandums of understanding with the POA and PCR, the start date for this Tier was January 1, 2017. The implementation of the required plans delayed the implementation to April 1, 2017. No new employees were eligible between January 1, 2017 and March 31, 2017.

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (continued)

The Town pays 100% of the dental premiums for General employees and PCR employees hired before May 1, 2010, and for POA employees hired before June 1, 2008.

In fiscal year 2015, the Town established a Section 115 irrevocable trust with the Public Agency Retirement Systems (PARS). As of June 30, 2020 the Town reported the account balance of \$5,082,691 as restricted investments in the General Fund.

Employees Covered by Benefit Terms

At June 30, 2018 (the census date), the benefit terms covered the following employees:

<u>Category</u>	<u>Count</u>
Inactive employees, spouses, or beneficiaries currently receiving benefit payments:	19
Inactive employees entitled to but not yet receiving benefit payments:	0
Active employees:	<u>37</u>
Total	56

Contributions

The Town makes contributions based on an actuarially determined rate.

Contribution rate:	23.81% for 18 years, 10.23% thereafter
Reporting period contributions	\$1,841,003 (includes implicit subsidy credit.)

Financial Report

The Town issues a stand-alone financial report that is available to the public. The report is available at: <https://www.colma.ca.gov/departments/finance/>

Net OPEB Liability

The Town's total OPEB liability was valued as of June 30, 2018 and was used to calculate the net OPEB liability measured as of June 30, 2019.

Actuarial Assumptions

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<u>Measurement Date:</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	
Discount Rate	5.61%	5.47%	
Investment Rate of Return	5.61%	5.47%	
Inflation	2.50%	1.75%	
Healthcare Cost Trend Rates	N/A	6.00%	Trending down to 3.84% over 55 years. Applies to calendar years.
Salary Increases	2.75%	2.750%	Additional merit-based increases based on CalPERS merit salary increase tables.
Mortality Rates	Based on CalPERS tables		

Discount Rate

The discount rate used to measure the total OPEB liability was 5.47%. This is the expected long-term rate of return on Town assets using the Strategy Other asset allocation provided by Public Agency Retirement Services (PARS).

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (continued)

The projection of cash flows used to determine the discount rate assumed that the Town contribution will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to cover all future OPEB payments. Therefore, the discount rate was set equal to the long-term expected rate of return.

Long-Term Expected Real Rate of Return

The long-term expected rate of return is determined using the long-term rates of return developed by PARS.

<u>Asset Class</u>	<u>Weight</u>	<u>Asset Class Expected Return</u>
Equity		
Large-Cap Core	15.50%	7.50%
Mid-Cap Core	3.00%	7.80%
Small-Cap Core	4.50%	8.70%
Real Estate	1.00%	6.70%
International	4.00%	7.80%
Emerging Market	2.00%	7.80%
Fixed Income		
Short-Term Bond	14.00%	3.30%
Intermediate-Term Bond	49.25%	4.10%
High Yield	1.75%	6.90%
Cash	5.00%	2.40%
Expected Return	<u>100.00%</u>	<u>5.47%</u>
Expected Standard Deviation		5.07%

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(c) = (a) - (b)
Balance as of Report Date June 30, 2019	\$ 15,661,600	\$ 2,792,646	\$ 12,868,954
Changes for the year:			
Service Cost	780,902	-	780,902
Interest	901,033	-	901,033
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	175,759	-	175,759
Changes of Assumptions	56,399	-	56,399
Contributions			
Employer – Town's Contribution	-	1,698,720	(1,698,720)
Employer - Implicit Subsidy	-	142,283	(142,283)
Net Investment Income	-	245,743	(245,743)
Benefit Payments	(620,318)	(620,318)	-
Implicit Subsidy Credit	(142,283)	(142,283)	-
Administrative expenses	-	(8,541)	8,541
Other Miscellaneous Income/(Expense)	-	-	-
Net Changes	<u>1,151,492</u>	<u>1,315,604</u>	<u>(164,112)</u>
Balance as of Report Date June 30, 2020	<u>\$ 16,813,092</u>	<u>\$ 4,108,250</u>	<u>\$ 12,704,842</u>

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (concluded)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (4.47%) or one percentage point higher (6.47%) follows:

Plan's Net OPEB Liability/(Asset)		
1% Decrease (4.47%)	Current Discount Rate (5.47%)	1% Increase (6.47%)
\$ 15,294,889	\$ 12,704,842	\$ 10,623,825

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.00%) or one percentage point higher (7.00%) than current healthcare cost trend rates follows:

Plan's Net OPEB Liability/(Asset)		
1% Decrease 5.00% decreasing to 2.84%	Trend Rate 6.00% decreasing to 3.84%	1% Increase 7.00% decreasing to 4.84%
\$ 10,255,729	\$ 12,704,842	\$ 15,810,208

OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB

For the year ended June 30, 2020 the Town recognized an OPEB expense of \$1,416,470. The Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 852,699	\$ -
Changes of assumptions	48,565	(1,408,334)
Net difference between projected and actual earnings on OPEB plan investments	25,586	-
Contributions subsequent to measurement date	1,475,265	-
Total	<u>\$ 2,402,115</u>	<u>\$ (1,408,334)</u>

\$1,475,265 reported as deferred outflows of resources related to contributions subsequent to measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended

2021	\$ (91,988)
2022	(91,988)
2023	(91,991)
2024	(117,511)
2025	(104,766)
Remaining	16,760

Town of Colma
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 8 - PRIOR PERIOD ADJUSTMENT

The prior period adjustment represents the Pension and Retiree Health (OPEB) trust cash and investments of \$5,164,562 that were not reported as part of the General Fund in the June 30, 2019 basic financial statements.

NOTE 9 - SUBSEQUENT EVENTS

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) began to spread among various countries, including the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S., including California, have declared a state of emergency and issued shelter-in-place orders in response to the outbreak. The immediate impact to the Town's operations includes restrictions on employees' and volunteers' ability to work, and it is anticipated that the impacts from this pandemic will continue for some time. As of the report date, the financial impact of the coronavirus outbreak cannot be measured.

REQUIRED SUPPLEMENTARY INFORMATION

Town of Colma
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended June 30, 2020
(UNAUDITED)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES</u>				
Sales tax	\$ 11,400,000	\$ 11,400,000	\$ 10,520,000	\$ (880,000)
Cardroom tax	4,264,405	4,264,405	3,319,059	(945,346)
Property and other taxes	625,200	625,200	680,615	55,415
Other taxes	126,500	126,500	140,997	14,497
Licenses and permits	277,034	277,034	275,241	(1,793)
Fines and forfeits	103,166	103,166	105,387	2,221
Intergovernmental	67,010	67,010	61,871	(5,139)
Use of money and property	609,999	609,999	615,943	5,944
Other revenues	127,300	127,300	95,442	(31,858)
Charges for services	200,218	200,218	90,080	(110,138)
Total revenues	<u>17,800,832</u>	<u>17,800,832</u>	<u>15,904,635</u>	<u>(1,896,197)</u>
<u>EXPENDITURES</u>				
Current:				
General government	3,999,559	3,999,559	3,779,516	220,043
Public safety	8,610,671	8,610,671	6,975,205	1,635,466
Public works	2,439,008	2,439,008	1,962,633	476,375
Planning	497,420	497,420	414,973	82,447
Recreation	1,424,858	1,424,858	1,033,665	391,193
Total expenditures	<u>16,971,516</u>	<u>16,971,516</u>	<u>14,165,992</u>	<u>2,805,524</u>
Excess (deficiency) of revenues over expenditures	<u>829,316</u>	<u>829,316</u>	<u>1,738,643</u>	<u>909,327</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	(1,775,069)	(1,775,069)	(1,711,083)	(63,986)
Total other financing sources (uses)	<u>(1,775,069)</u>	<u>(1,775,069)</u>	<u>(1,711,083)</u>	<u>(63,986)</u>
Net change in fund balance	<u>\$ (945,753)</u>	<u>\$ (945,753)</u>	<u>27,560</u>	<u>\$ 845,341</u>
Fund balance, beginning of period			25,182,278	
Prior period adjustment			5,164,562	
Fund balances, beginning of period restated			<u>30,346,840</u>	
Fund balance, end of period			<u>\$ 30,374,400</u>	

Town of Colma
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY - MISCELLANEOUS
June 30, 2020

Measurement Date, June 30	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.05113%	0.07851%	0.07722%	0.07743%	0.08263%	0.07547%
Proportion share of the net pension liability	\$ 2,047,539	\$ 2,958,883	\$ 3,044,014	\$ 2,689,973	\$ 2,267,047	\$ 1,865,120
Covered - employee payroll	\$ 2,174,997	\$ 1,915,941	\$ 1,714,156	\$ 1,569,041	\$ 1,439,421	\$ 1,680,743
Proportionate share of the net pension liability as percentage of covered-employee payroll	94.14%	154.43%	177.58%	156.93%	144.49%	129.57%
Plan fiduciary net position as a percentage of the total pension liability	82.50%	71.95%	73.31%	74.06%	78.40%	79.82%

* Fiscal year 2014 was the 1st year of implementation.

Town of Colma
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY - SAFETY
June 30, 2020

Measurement Date, June 30	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.12891%	0.12783%	0.12783%	0.19457%	0.19974%	0.20336%
Proportion share of the net pension liability	\$ 8,047,143	\$ 7,539,448	\$ 7,638,175	\$ 6,759,099	\$ 5,479,917	\$ 5,026,111
Covered - employee payroll	\$ 2,672,295	\$ 2,666,824	\$ 2,316,450	\$ 2,180,395	\$ 2,164,223	\$ 1,881,631
Proportionate share of the net pension liability as percentage of covered-employee payroll	301.13%	282.71%	329.74%	309.99%	253.20%	267.11%
Plan fiduciary net position as a percentage of the total pension liability	75.54%	75.31%	73.31%	74.06%	78.40%	79.82%

* Fiscal year 2014 was the 1st year of implementation.

Town of Colma
SCHEDULE OF CONTRIBUTIONS - MISCELLANEOUS
June 30, 2020

<u>Fiscal Year Ending June 30</u>	Town Miscellaneous Plan					
	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 572,633	\$ 1,429,544	\$ 333,699	\$ 294,899	\$ 359,763	\$ 226,748
Contributions in relation to the actuarially determined contributions	<u>(572,633)</u>	<u>(1,429,544)</u>	<u>(333,699)</u>	<u>(290,520)</u>	<u>(249,024)</u>	<u>(226,748)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,379</u>	<u>\$ 110,739</u>	<u>\$ -</u>
Covered - employee payroll	\$ 1,915,941	\$ 1,915,941	\$ 1,714,156	\$ 1,569,041	\$ 1,439,421	\$ 1,680,743
Contributions as a percentage of covered-employee payroll	29.89%	74.61%	19.47%	18.79%	24.99%	13.49%

Notes to Schedule:

Benefit Changes: There were no changes to benefit terms that applied to all members of the Public Agency Pool.

Changes of Assumptions: There were no changes of assumptions.

* Fiscal year 2015 was the 1st year of implementation.

Town of Colma
SCHEDULE OF CONTRIBUTIONS - SAFETY
June 30, 2020

<u>Fiscal Year Ending June 30</u>	<u>Town Safety Plan</u>					
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution (actuarially determined)	\$ 1,317,296	\$ 1,050,947	\$ 930,366	\$ 788,713	\$ 820,095	\$ 712,647
Contributions in relation to the actuarially determined contributions	<u>(1,317,296)</u>	<u>(1,050,947)</u>	<u>(930,366)</u>	<u>(757,355)</u>	<u>(687,933)</u>	<u>(712,647)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,358</u>	<u>\$ 132,162</u>	<u>\$ -</u>
Covered - employee payroll	\$ 2,672,295	\$ 2,666,824	\$ 2,316,450	\$ 2,180,395	\$ 2,164,223	\$ 1,881,631
Contributions as a percentage of covered-employee payroll	49.29%	39.41%	40.16%	36.17%	37.89%	37.87%

Notes to Schedule:

Benefit Changes: There were no changes to benefit terms that applied to all members of the Public Agency Pool.

Changes of Assumptions: There were no changes of assumptions.

* Fiscal year 2015 was the 1st year of implementation.

Town of Colma
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGE IN THE NET OPEB LIABILITY AND RELATED RATIOS
For the Year Ended June 30, 2020

Fiscal year	2020	2019
Total OPEB Liability		
Service cost	\$ 780,902	\$ -
Interest	901,033	58,173
Benefit payments, included refunds of employee contributions	(620,318)	(57,557)
Change in assumptions	56,399	(1,954,200)
Difference between actual and expected experience	175,759	973,195
Implicit Subsidy Credit	(142,283)	-
Net change in total OPEB liability	1,151,492	(980,389)
Total OPEB liability - beginning of year	15,661,600	16,641,989
Total OPEB liability - end of year	<u>\$ 16,813,092</u>	<u>\$ 15,661,600</u>
Plan Fiduciary Net Position		
Net investment income	\$ 245,743	\$ 27,073
Contributions		
Employer - explicit subsidy	1,698,720	74,086
Employer - implicit subsidy	142,283	41,737
Benefit payments, included refunds of employee contributions	(620,318)	(57,557)
Implicit Subsidy Credit	(142,283)	(41,737)
Administrative expense	(8,541)	(17)
Net change in plan fiduciary net position	1,315,604	43,585
Plan fiduciary net position - beginning of year	2,792,646	2,749,061
Plan fiduciary net position - end of year	<u>4,108,250</u>	<u>2,792,646</u>
Town's net OPEB liability - end of year	<u>\$ 12,704,842</u>	<u>\$ 12,868,954</u>
Plan fiduciary net position as a percentage of the total OPEB liability	24.40%	17.83%
Covered-employee payroll	\$ 6,600,414	\$ 6,423,761
Net OPEB liability as a percentage of covered-employee payroll	192.49%	200.33%

The schedules present information to illustrate changes in the Town of Colma's changes in the net OPEB liability over a ten year period when the information is available.

Town of Colma
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF TOWN OF COLMA'S CONTRIBUTIONS - OPEB
For the Year Ended June 30, 2019

	2020	2019	2018
Actuarially determined contribution	\$ 1,869,678	\$ -	\$ 1,636,641
Contributions in relation to the actuarially determined contribution	(1,841,003)	(115,823)	(1,636,641)
Contribution deficiency (excess)	<u>\$ 28,675</u>	<u>\$ (115,823)</u>	<u>\$ -</u>
 Covered payroll	 \$ 6,600,414	 \$ 6,423,761	 \$ 4,068,515
 Contributions as a percentage of covered payroll	 27.89%	 1.80%	 40.23%

The schedules present information to illustrate changes in the Town of Colma's contributions over a ten year period when the information is available.

Notes to Schedule:

Assumptions and Methods

Actuarial cost method	Entry age normal, level percent of pay
Amortization method	Closed period, level percent of pay
Amortization period	20 years
Asset valuation method	Market value projected to fiscal year-end 2017 by the Town of Colma
Inflation	1.75%
Assumed Rate of Payroll Growth	2.75%
Healthcare trend rates	6.50%, trending down to 3.84%
Rate of return on assets	5.74%
Mortality rate	CalPERS rates
Retirement rates	CalPERS rates

SUPPLEMENTARY INFORMATION

Town of Colma
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2020

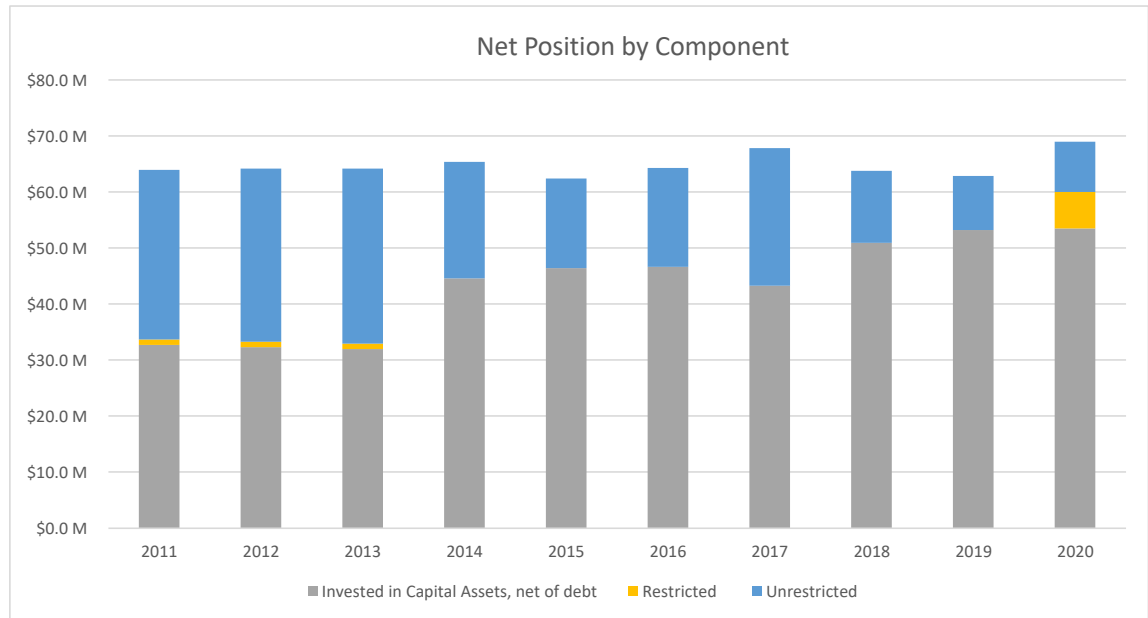
	Special Revenue Funds							Total Nonmajor Governmental Funds
	Gas Tax	Measure A	Housing Impact Fee	Measure W	Public Safety Grants	Local law Enforcement Grants	Street Capital	Debt Service
<u>ASSETS</u>								
Cash and investments	\$ 110,877	\$ 331,659	\$ 276,242	\$ 25,808	\$ 6,865	\$ 125,753	\$ 1,455,531	\$ 1,296
Receivables from other governments	3,999	-	-	4,451	-	-	24,099	-
Total assets	<u>\$ 114,876</u>	<u>\$ 331,659</u>	<u>\$ 276,242</u>	<u>\$ 30,259</u>	<u>\$ 6,865</u>	<u>\$ 125,753</u>	<u>\$ 1,479,630</u>	<u>\$ 1,296</u>
<u>LIABILITIES AND FUND BALANCES</u>								
Liabilities:								
Accounts payable	\$ 3,875	\$ -	\$ -	\$ -	\$ -	\$ 977	\$ 20,492	\$ -
Total Liabilities	<u>3,875</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>977</u>	<u>20,492</u>	<u>-</u>
Fund balances:								
Assigned	<u>111,001</u>	<u>331,659</u>	<u>276,242</u>	<u>30,259</u>	<u>6,865</u>	<u>124,776</u>	<u>1,459,138</u>	<u>1,296</u>
Total fund balances	<u>111,001</u>	<u>331,659</u>	<u>276,242</u>	<u>30,259</u>	<u>6,865</u>	<u>124,776</u>	<u>1,459,138</u>	<u>1,296</u>
Total liabilities and fund balances	<u>\$ 114,876</u>	<u>\$ 331,659</u>	<u>\$ 276,242</u>	<u>\$ 30,259</u>	<u>\$ 6,865</u>	<u>\$ 125,753</u>	<u>\$ 1,479,630</u>	<u>\$ 1,296</u>

Town of Colma
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2020

	Special Revenue Funds							Total	
	Gas tax	Measure A	Housing Impact Fee	Measure W	Public Safety Grants	Local Law Enforcement Grant Fund	Street Capital	Debt Service	Nonmajor Governmental Funds
Revenues:									
Intergovernmental	\$ 66,834	\$ 70,055	\$ -	\$ 29,140	\$ -	\$ 155,948	\$ 111,897	\$ -	\$ 433,874
Use of money and property	6,014	18,847	16,561	1,119	-	8,529	90,415	65	141,550
Total revenues	72,848	88,902	16,561	30,259	-	164,477	202,312	65	575,424
Expenditures:									
Current:									
General government	-	-	-	-	-	-	-	3,249	3,249
Public safety	-	-	-	-	3,667	185,165	-	-	188,832
Public works	21,169	-	-	-	-	-	478,614	-	499,783
Debt service:									
Principal	-	-	-	-	-	-	-	115,000	115,000
Interest	-	-	-	-	-	-	-	178,969	178,969
Total expenditures	21,169	-	-	-	3,667	185,165	478,614	297,218	985,833
Excess (deficiency) of revenues over expenditures	51,679	88,902	16,561	30,259	(3,667)	(20,688)	(276,302)	(297,153)	(410,409)
Other financing sources (uses):									
Debt proceeds	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	45,000	295,830	340,830
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	45,000	295,830	340,830
Net change in fund balances	51,679	88,902	16,561	30,259	(3,667)	(20,688)	(231,302)	(1,323)	(69,579)
Fund balances, July 1	59,322	242,757	259,681	-	10,532	145,464	1,690,440	2,619	2,410,815
Fund balances, June 30	\$ 111,001	\$ 331,659	\$ 276,242	\$ 30,259	\$ 6,865	\$ 124,776	\$ 1,459,138	\$ 1,296	\$ 2,341,236

STATISTICAL SECTION

Town of Colma
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)



Governmental
activities (in Million)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Invested in capital assets, net of related debt	\$ 32.7 M	\$ 32.3 M	\$ 31.9 M	\$ 44.6 M	\$ 46.4 M	\$ 46.7 M	\$ 43.3 M	\$ 50.9 M	\$ 53.2 M	\$ 53.5 M
Restricted	1.0 M	1.0 M	1.0 M	0.0 M	0.0 M	0.0 M	0.0 M	0.0 M	0.0 M	6.5 M
Unrestricted	30.3 M	30.9 M	31.3 M	20.8 M	16.0 M	17.7 M	24.5 M	12.9 M	9.6 M	9.0 M
Total	\$ 63.9 M	\$ 64.2 M	\$ 64.2 M	\$ 65.4 M	\$ 62.4 M	\$ 64.3 M	\$ 67.8 M	\$ 63.8 M	\$ 62.9 M	\$ 69.0 M

Town of Colma
Change in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year Ended June 30,			
Expenses	2011	2012	2013	2014
Governmental activities:				
General government	\$ 2,825,518	\$ 3,132,552	\$ 3,346,125	\$ 2,967,299
Public safety	5,988,451	5,944,039	6,913,654	6,257,453
Public works	3,118,437	2,990,162	3,047,313	3,915,614
Recreation & parks	1,066,492	1,061,289	1,058,521	908,687
Planning	584,957	464,616	573,399	417,626
Interest on long-term debts	598,294	587,357	575,585	483,814
Total governmental activities expenses	14,182,149	14,180,015	15,514,597	14,950,493
 Total primary government expenses	 \$ 14,182,149	 \$ 14,180,015	 \$ 15,514,597	 \$ 14,950,493
 Program revenues				
Governmental activities:				
Charges for services				
General government	\$ -	\$ -	\$ -	\$ 20,175
Public safety	98,673	83,732	67,536	102,641
Public works	362,472	385,942	421,062	709,810
Recreation & parks	51,440	61,940	82,825	71,176
Planning	362,471	385,942	421,063	100,113
Operating grants and contributions	0	0	0	0
Capital grants and contributions	2,252,336	2,037,958	2,314,303	479,793
Total government activities program revenues	3,127,392	2,955,514	3,306,789	1,483,708
 Total primary government program revenues	 \$ 3,127,392	 \$ 2,955,514	 \$ 3,306,789	 \$ 1,483,708
 Net (expense)/revenue				
Governmental activities	\$ (11,054,757)	\$ (11,224,501)	\$ (12,207,808)	\$ (13,466,785)
Total primary government net expense	\$ (11,054,757)	\$ (11,224,501)	\$ (12,207,808)	\$ (13,466,785)
 General revenues and other changes in net assets				
Governmental activities:				
Taxes				
Property taxes	\$ 366,266	\$ 334,320	\$ 354,574	\$ 617,618
Sales taxes	4,901,120	5,045,150	5,517,652	6,232,713
Cardroom taxes	4,938,532	5,091,032	4,957,234	4,703,462
Motor vehicle in-lieu, unrestricted	50,024	-	-	-
Other taxes and fees	513,254	56,455	74,736	105,257
Use of money/property and interest earnings	287,291	476,595	496,197	503,140
Other revenues	0	63,213	70,307	41,408
Extraordinary items:				
Special item - forgiveness of assessments	0	0	0	0
Total governmental activities	11,056,487	11,066,765	11,470,700	12,203,598
 Total primary government	 \$ 11,056,487	 \$ 11,066,765	 \$ 11,470,700	 \$ 12,203,598
 Change in net position				
Governmental activities	\$ 1,730	\$ (157,736)	\$ (737,108)	\$ (1,263,187)
Total primary government	\$ 1,730	\$ (157,736)	\$ (737,108)	\$ (1,263,187)

	2015		2016		2017		2018		2019		2020
\$	3,903,936	\$	3,187,043	\$	2,821,469	\$	3,158,045	\$	4,735,196	\$	3,803,188
	2,832,021		7,027,124		5,693,256		7,877,748		7,711,938		7,173,372
	4,285,679		4,216,784		4,519,003		4,256,204		5,673,752		3,044,965
	946,869		968,178		1,066,457		1,210,189		1,250,971		1,021,257
	410,942		512,090		470,802		443,700		315,743		414,973
	0		114,087		185,669		183,469		181,268		178,969
	12,379,447		16,025,306		14,756,656		17,129,355		19,868,868		15,636,724
\$	12,379,447	\$	16,025,306	\$	14,756,656	\$	17,129,355	\$	19,868,868	\$	15,636,724

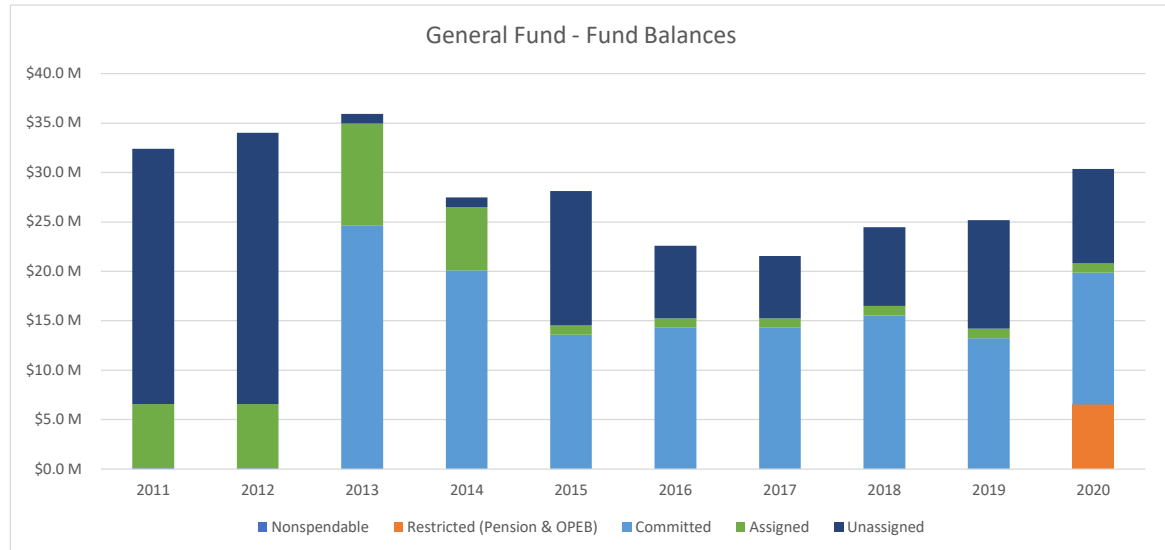
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	106,935		68,225		250,905		97,848		25,417		122,934
	826,619		500,000		290,067		1,194,533		167,165		172,061
	78,592		524,317		580,133		142,078		83,662		58,396
	109,561		281,687		476,222		264,422		115,036		117,317
	138,809		282,497		156,775		230,352		237,521		238,989
	0		0		169,204		283,634		442,309		256,757
	1,260,516		1,656,726		1,923,306		2,212,867		1,071,110		966,454
\$	1,260,516	\$	1,656,726	\$	1,923,306	\$	2,212,867	\$	1,071,110	\$	966,454

\$	(11,118,931)	\$	(14,368,580)	\$	(12,833,350)	\$	(14,916,488)	\$	(18,797,758)	\$	(14,670,270)
\$	(11,118,931)	\$	(14,368,580)	\$	(12,833,350)	\$	(14,916,488)	\$	(18,797,758)	\$	(14,670,270)

\$	472,157	\$	617,172	\$	578,560	\$	601,116	\$	640,080	\$	680,615
	6,843,923		10,851,063		11,202,349		11,397,118		12,066,527		10,520,000
	4,140,070		4,039,518		4,290,660		4,352,743		4,520,957		3,319,059
	-		-		-		-		-		-
	2,454,113		115,585		223,883		134,789		131,862		140,997
	615,754		473,432		247,803		416,023		679,643		942,128
	122,329		174,653		242,786		113,922		(167,224)		17,463
	0		0		0		0		0		0
	14,648,346		16,271,423		16,786,041		17,015,711		17,871,845		15,620,262
\$	14,648,346	\$	16,271,423	\$	16,786,041	\$	17,015,711	\$	17,871,845	\$	15,620,262

\$	3,529,415	\$	1,902,843	\$	3,952,691	\$	2,099,223	\$	(925,913)	\$	949,992
\$	3,529,415	\$	1,902,843	\$	3,952,691	\$	2,099,223	\$	(925,913)	\$	949,992

Town of Colma
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)



Governmental Fund Balance
For Fiscal Year Ending June 30,
(In Million)

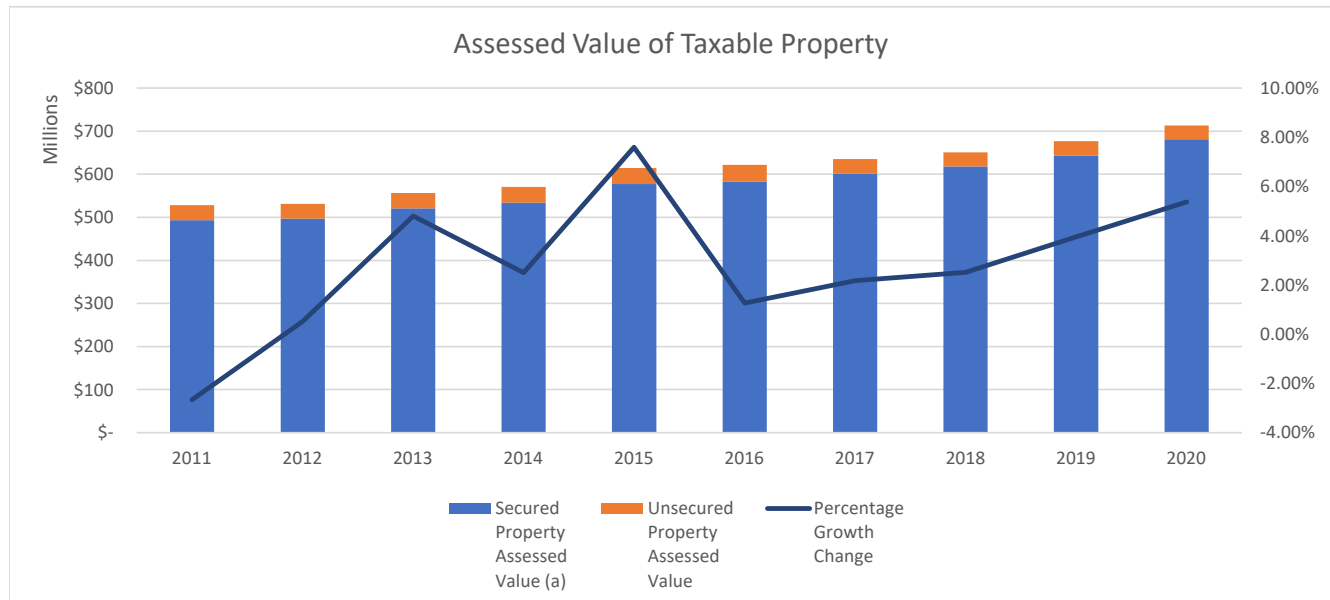
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Nonspendable	\$ 0.1 M	\$ 0.1 M	\$ 0.1 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M
Restricted (Pension & OPEB)	0.0 M	0.0 M	0.0 M	0.0 M	0.0 M	0.0 M	0.0 M	0.0 M	0.0 M	6.5 M
Committed	0.0 M	0.0 M	24.6 M	20.1 M	13.6 M	14.3 M	14.3 M	15.5 M	13.3 M	13.3 M
Assigned	6.5 M	6.5 M	10.3 M	6.4 M	1.0 M	1.0 M	1.0 M	1.0 M	1.0 M	1.0 M
Unassigned	25.8 M	27.5 M	1.0 M	1.0 M	13.6 M	7.4 M	6.3 M	8.0 M	11.0 M	9.6 M
Total General Fund	32.4 M	34.0 M	35.9 M	27.5 M	28.1 M	22.6 M	21.5 M	24.5 M	25.2 M	30.4 M
All Other Governmental Funds										
Reserved	\$ 1.0 M	\$ 1.0 M	\$ 1.0 M	\$ 0.0 M	\$ 0.0 M	\$ 4.3 M	\$ 1.7 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M
Assigned	0.1 M	0.1 M	0.2 M	0.1 M	0.1 M	9.0 M	13.8 M	8.4 M	3.7 M	4.5 M
Unassigned	0.0 M	0.0 M	0.0 M	0.0 M	(0.0 M)	0.0 M	0.0 M	(0.0 M)	0.0 M	0.0 M
Total Other Funds	1.0 M	1.1 M	1.2 M	0.1 M	0.0 M	13.3 M	15.6 M	8.4 M	3.7 M	4.5 M

Town of Colma
Change in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year Ended June 30,				
	2011	2012	2013	2014	2015
Revenues					
Property taxes	\$ 334,320	\$ 354,574	\$ 617,618	\$ 472,157	\$ 554,778
Sales taxes	5,045,150	5,517,652	6,232,713	6,843,923	10,327,853
Cardroom taxes	5,091,032	4,957,234	4,703,462	4,140,070	3,774,885
Other taxes	56,455	74,736	105,257	2,454,113	138,463
Licenses and permits	108,763	83,862	114,546	100,113	109,724
Fines and forfeits	98,673	83,732	67,536	66,611	65,785
Intergovernmental	2,252,336	2,037,958	2,314,303	479,793	407,960
Use of money and property	476,595	496,197	503,140	615,754	427,801
Other revenues	63,213	70,307	41,408	122,329	148,351
Charges for services	667,620	749,962	810,404	837,191	946,198
Total revenues	14,194,157	14,426,214	15,510,387	16,132,054	16,901,798
Expenditures					
Current:					
General government	2,620,539	2,936,363	2,921,076	2,967,299	3,903,936
Public safety	4,929,990	4,822,180	5,445,546	5,397,761	4,961,165
Public works	3,179,758	2,866,880	2,936,622	3,299,749	6,083,862
Recreation	888,871	883,961	880,931	908,687	946,869
Planning	407,336	287,288	395,809	417,626	410,942
Debt service:					
Principal repayment	360,000	375,000	385,000	12,100,000	0
Interest and fiscal charges	595,309	584,509	572,884	577,209	0
Total expenditures	12,981,803	12,756,181	13,537,868	25,668,331	16,306,774
Excess (deficiency) of revenues over (under) expenditures	1,212,354	1,670,033	1,972,519	(9,536,277)	595,024
Other financing sources (uses)					
Issuance of long-term debt					
Transfers in	1,274,755	1,140,692	1,230,450	12,246,681	0
Transfers (out)	(1,274,755)	(1,140,692)	(1,230,450)	(12,246,681)	0
Total other financing sources (uses)	0	0	0	0	0
Net change in fund balances	\$ 1,212,354	\$ 1,670,033	\$ 1,972,519	\$ (9,536,277)	\$ 595,024
Debt service as a percentage of noncapital expenditures	2.8%	2.9%	2.8%	47.1%	0.0%

	2016	2017	2018	2019	2020
\$	617,172	\$ 578,560	\$ 601,116	\$ 640,080	\$ 680,615
	10,851,063	11,202,349	11,397,118	12,066,527	10,520,000
	4,039,518	4,290,660	4,352,743	4,520,957	3,319,059
	115,585	136,895	127,789	131,862	140,997
	281,687	372,321	278,046	123,626	275,241
	68,225	64,740	73,907	103,519	105,387
	282,497	412,967	432,281	594,307	495,745
	473,432	247,803	416,023	668,061	905,349
	222,156	242,786	392,804	59,808	111,160
	1,024,317	1,160,266	1,156,751	123,216	90,080
	17,975,652	18,709,347	19,228,578	19,031,963	16,643,633
	3,194,543	2,821,469	3,158,045	4,735,196	3,782,765
	5,748,812	6,280,151	7,214,813	8,422,400	7,164,037
	4,730,141	6,575,487	11,312,133	7,766,952	3,050,446
	973,178	1,066,457	1,108,920	1,250,971	1,033,665
	512,090	470,802	443,700	315,743	414,973
	180,000	110,000	110,000	115,000	115,000
	114,087	185,669	183,469	181,268	178,969
	15,452,851	17,510,035	23,531,080	22,787,530	15,739,855
	2,522,801	1,199,312	(4,302,502)	(3,755,567)	903,778
	5,252,497				
	9,833,630	5,848,997	1,215,893	3,332,131	1,612,830
	(9,833,630)	(5,848,997)	(1,215,893)	(3,517,611)	(1,711,083)
	5,252,497	0	0	(185,480)	(98,253)
\$	7,775,298	\$ 1,199,312	\$ (4,302,502)	\$ (3,941,047)	\$ 805,525
	1.2%	0.6%	0.5%	0.5%	0.7%

Town of Colma
Assessed Value of Taxable Property
Last Ten Fiscal Years



Fiscal Year Ending June 30,	Secured Property Assessed Value (a)	Unsecured Property Assessed Value	SBE Nonunitary Value (a)	Total Assessed Value (a)	Total Direct Tax Rate (b)	Percentage Growth Change
2011	493,189,593	35,162,186	723,100	529,074,879	1.0%	-2.66%
2012	497,097,100	34,175,946	542,325	531,815,371	1.0%	0.52%
2013	520,782,477	36,007,528	542,325	557,332,330	1.0%	4.80%
2014	534,119,184	36,578,906	542,325	571,240,415	1.0%	2.50%
2015	577,284,551	36,807,516	542,325	614,634,392	1.0%	7.60%
2016	583,049,863	38,607,884	723,100	622,380,847	1.0%	1.26%
2017	600,830,262	34,339,922	723,100	635,893,284	1.0%	2.17%
2018	618,149,159	32,961,152	723,100	651,833,411	1.0%	2.51%
2019	643,021,845	33,927,523	723,100	677,672,468	1.0%	3.96%
2020	681,306,233	31,900,343	903,875	714,110,451	1.0%	5.38%

(a) Assessed values presented are net of exemptions.

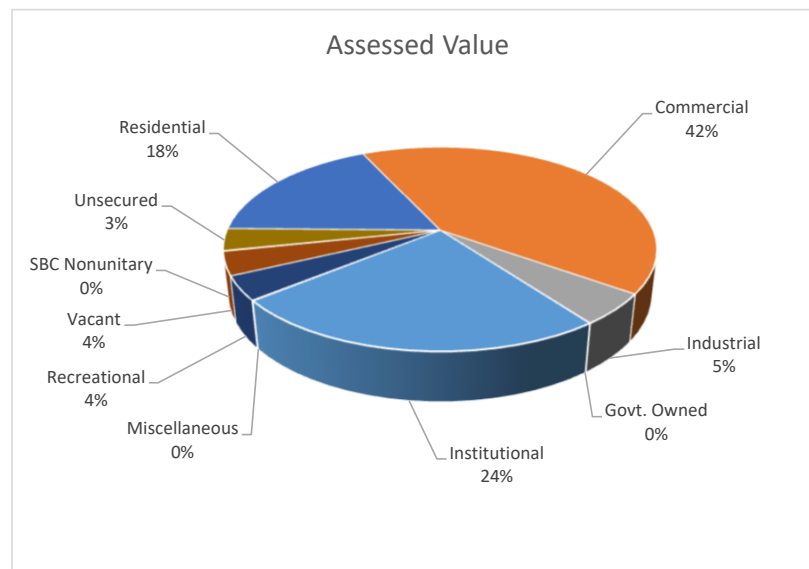
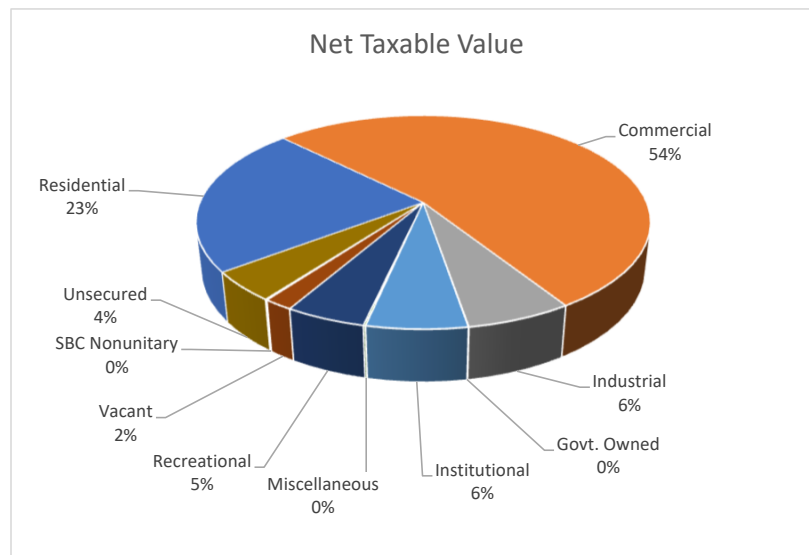
The State Constitution requires property to be assessed at one hundred percent of the most recent purchase price, plus an increment of non more than two percent annually, plus any local over-rides. These values are considered to be full market values.

(b) California cities do not set their own direct tax rate. The State Constitution establishes the rate at 1% and allocates a portion of that amount, by an annual calculation, to all the taxing entities within a tax rate area.

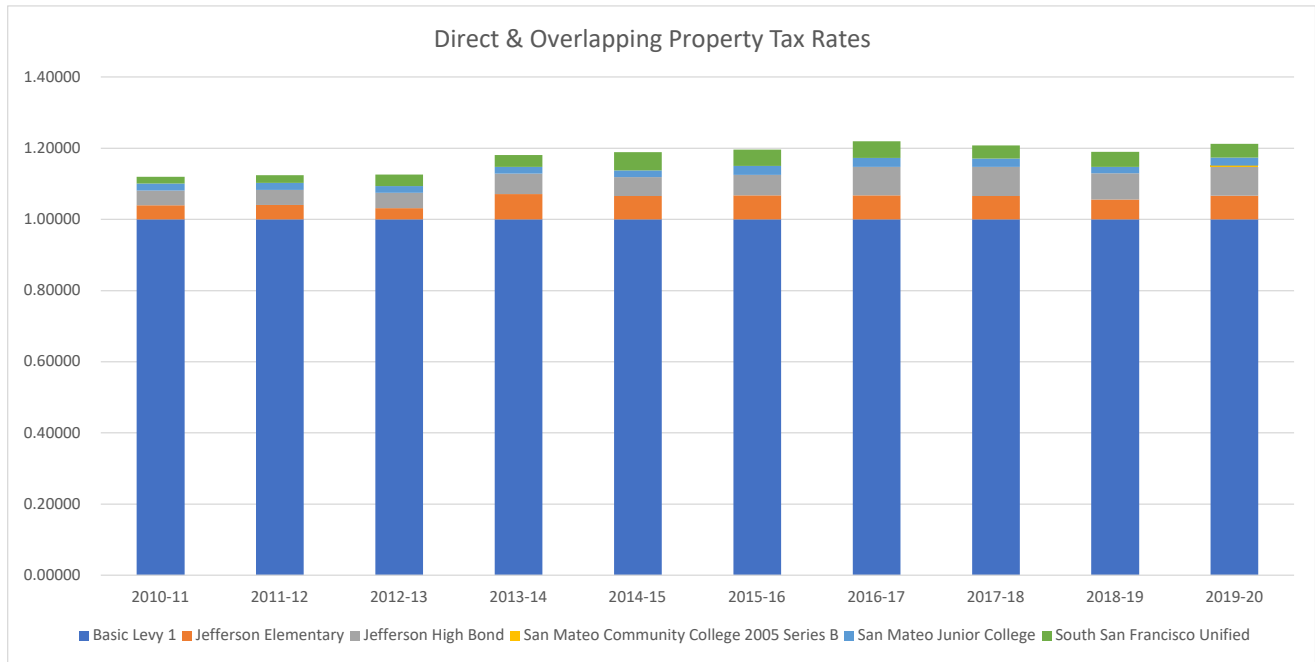
The Town of Colma has seven tax rate areas.

Town of Colma
Assessed Value of Taxable Property by Use
Fiscal year ending June 30, 2020

Category	Parcels	Assessed Value	% of Total	Net Taxable Value	% of Total
Residential	322	162,280,463	17.8%	162,280,463	17.8%
Commercial	75	382,121,144	41.8%	382,121,144	41.8%
Industrial	19	45,481,916	5.0%	45,481,916	5.0%
Govt. Owned	8	204,497	0.0%	204,497	0.0%
Institutional	48	221,741,365	24.3%	43,083,629	4.7%
Miscellaneous	8	938,073	0.1%	938,073	0.1%
Recreational	3	34,564,220	3.8%	34,564,220	3.8%
Vacant	81	34,039,101	3.7%	12,632,291	1.4%
SBC Nonunitary	[3]	903,875	0.1%	903,875	0.1%
Unsecured	[13]	31,900,343	3.5%	31,900,343	3.5%
Total	564	914,174,997		714,110,451	



Town of Colma
Direct & Overlapping Property Tax Rates
(Rate per \$100 of Taxable Value)
Last Ten Fiscal Years



Fiscal Year	Agency						Total Direct & Overlapping Tax Rates	City's Share of 1% Basic Levy
	Basic Levy 1	Jefferson Elementary	Jefferson High Bond	San Mateo Community College 2005 Series B	San Mateo Junior College	South San Francisco Unified		
2010-11	1.00000	0.03990	0.04160	0.00000	0.01930	0.01960	1.12040	0.10223
2011-12	1.00000	0.04070	0.04220	0.00000	0.01990	0.02210	1.12490	0.09297
2012-13	1.00000	0.03160	0.04300	0.00000	0.01940	0.03270	1.12670	0.09297
2013-14	1.00000	0.07130	0.05740	0.00000	0.01940	0.03280	1.18090	0.09297
2014-15	1.00000	0.06620	0.05300	0.00000	0.01900	0.05130	1.18950	0.09297
2015-16	1.00000	0.06740	0.05830	0.00000	0.02500	0.04570	1.19640	0.09297
2016-17	1.00000	0.06800	0.08000	0.00000	0.02470	0.04670	1.21940	0.09297
2017-18	1.00000	0.06630	0.08160	0.00000	0.02350	0.03660	1.20800	0.09297
2018-19	1.00000	0.05630	0.07390	0.00000	0.01750	0.04220	1.18990	0.09297
2019-20	1.00000	0.06670	0.08110	0.00350	0.02310	0.03810	1.21250	0.09297

Source: San Mateo County Assessor's 2009-10 Through 2018-19 Tax Rate Table

Town of Colma
Principal Sales Tax Producers
Last Fiscal Year and Nine Years Ago

FOR FISCAL YEAR 2019-20

Business Name	Business Category
Best Buy	Electronics/Appliance Stores
BevMo	Convenience Stores/Liquor
Carmax	Used Automotive Dealers
Cypress Lawn Cemetery	Morticians And Undertakers
Dollar Tree	Variety Stores
Golden Gate Acura	New Motor Vehicle Dealers
Home Depot	Building Materials
Honda Lease Trust	Auto Lease
Honda of Serramonte	New Motor Vehicle Dealers
Hyundai of Serramonte	New Motor Vehicle Dealers
Kohls	Department Stores
Lexus of Serramonte	New Motor Vehicle Dealers
Lucky Chances Casino	Leisure/Entertainment
Marshalls	Family Apparel
Michaels Arts & Crafts	Art/Gift/Novelty Stores
Nissan Serramonte	New Motor Vehicle Dealers
Pacific Coast Supply	Building Materials
Pacific Nurseries	Garden/Agricultural Supplies
Ross	Family Apparel
Serramonte Ford	New Motor Vehicle Dealers
Stewart Chevy Cadillac	New Motor Vehicle Dealers
Target	Discount Dept Stores
Team Volkswagen Subaru	New Motor Vehicle Dealers
Toyota Lease Trust	Auto Lease
Ulta Beauty	Specialty Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 89.30%

FOR FISCAL YEAR 2010-11

Business Name	Business Category
Bed Bath & Beyond	Home Furnishings
Best Buy	Electronics/Appliance Stores
BevMo	Convenience Stores/Liquor
Cypress Lawn Cemetery	Morticians And Undertakers
Golden Gate Acura	New Motor Vehicle Dealers
Home Depot	Building Materials
Honda Lease Trust	Auto Lease
Honda of Serramonte	New Motor Vehicle Dealers
Jo Ann Fabrics & Crafts	Specialty Stores
Kids R Us	Specialty Stores
Kohls	Department Stores
Lexus of Serramonte	New Motor Vehicle Dealers
Lucky Chances Casino & Dining	Leisure/Entertainment
Marshalls	Family Apparel
Michaels Arts & Crafts	Art/Gift/Novelty Stores
Nordstrom Rack	Department Stores
Old Navy	Family Apparel
Pacific Coast Supply	Building Materials
Pacific Nurseries	Garden/Agricultural Supplies
Serramonte Auto Plaza	New Motor Vehicle Dealers
Serramonte Ford	New Motor Vehicle Dealers
Stewart Chevy Cadillac	New Motor Vehicle Dealers
Target	Discount Dept Stores
Team Volkswagen Subaru	New Motor Vehicle Dealers
Toyota Motor Credit	Auto Lease

Percent of Fiscal Year Total Paid By Top 25 Accounts = 89.81%

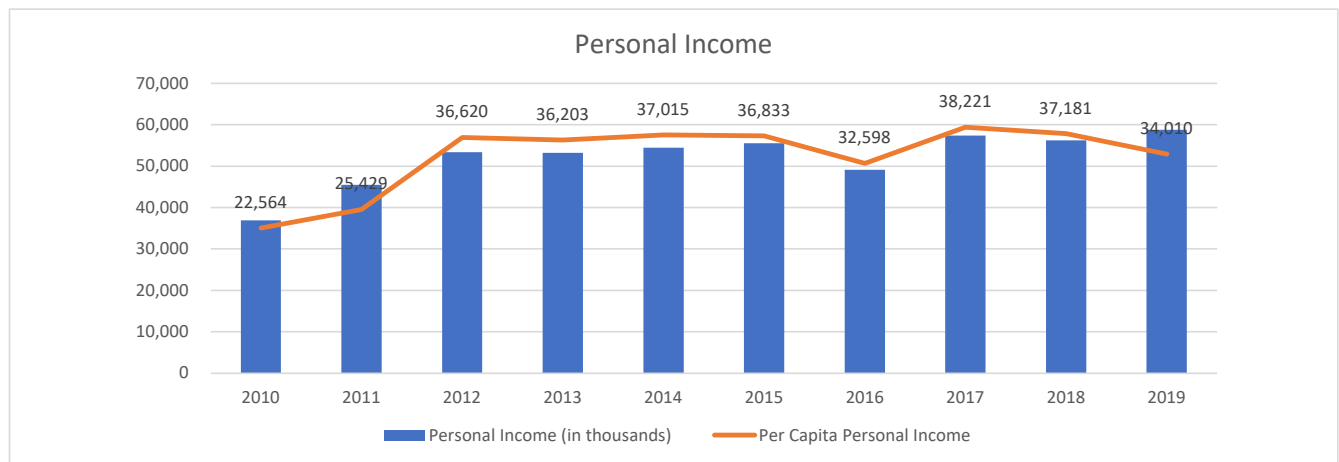
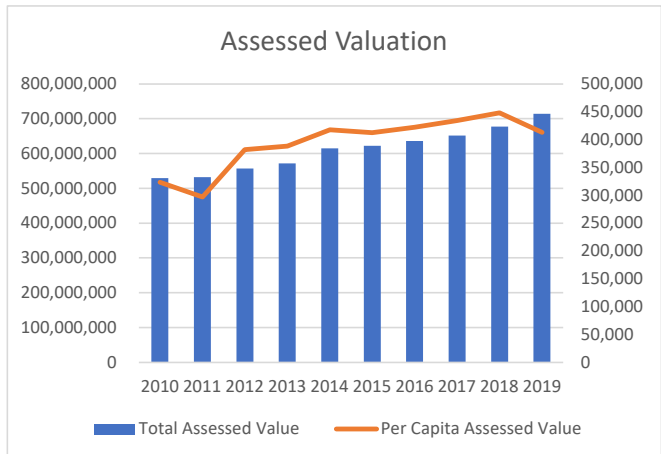
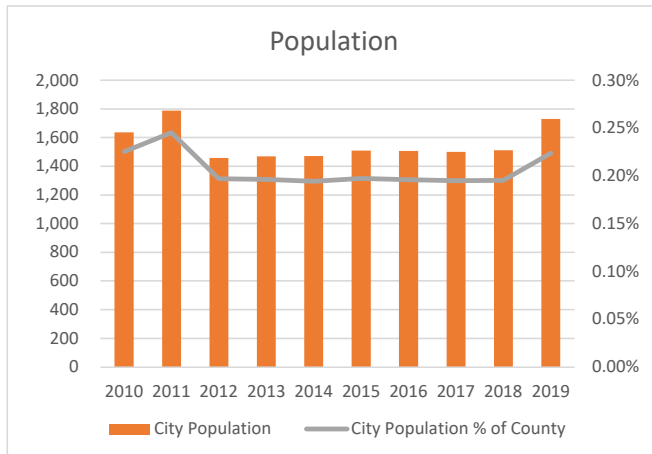
Town of Colma
Taxable Sales by Category
Last Ten Calendar Years
(in thousands of dollars)
Adjusted for Economic Data

Calendar Year	Autos & Transportation	Building & Construction	General Consumer Goods	State & County Pools	Other Industry Group	Other Fees, Transfers, & Adjustments	Total
2010	\$ 27,893	\$ 115,708	\$ 9,457	\$ 229,839	\$ 210,154	\$ 100,382	\$ 693,433
2011	\$ 28,580	\$ 124,342	\$ 13,039	\$ 265,893	\$ 203,645	\$ 107,316	\$ 742,815
2012	\$ 32,806	\$ 127,239	\$ 14,095	\$ 341,349	\$ 205,815	\$ 123,277	\$ 844,581
2013	\$ 31,538	\$ 125,931	\$ 13,994	\$ 412,579	\$ 222,168	\$ 146,419	\$ 952,629
2014	\$ 31,053	\$ 119,402	\$ 15,528	\$ 484,072	\$ 225,642	\$ 178,801	\$ 1,054,498
2015	\$ 30,707	\$ 117,401	\$ 16,383	\$ 509,063	\$ 228,579	\$ 188,861	\$ 1,090,994
2016	\$ 35,231	\$ 114,147	\$ 16,998	\$ 539,984	\$ 225,747	\$ 215,821	\$ 1,147,928
2017	\$ 40,328	\$ 114,566	\$ 20,466	\$ 551,644	\$ 237,458	\$ 224,061	\$ 1,188,523
2018	\$ 38,750	\$ 90,965	\$ 23,018	\$ 582,511	\$ 238,033	\$ 242,839	\$ 1,216,116
2019	\$ 38,147	\$ 87,577	\$ 24,676	\$ 575,008	\$ 242,355	\$ 272,731	\$ 1,240,494

Source: State of California Board of Equalization and the HdL Companies

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the source of the Town's revenue.

Town of Colma
Demographic and Economic Statistic
Last Ten Fiscal Years



Calendar Year	City Population	Total Assessed Value	Per Capita Assessed Value	Personal Income (in thousands)	Per Capita Personal Income	San Mateo County Population	City Population % of County
2010	1,637	529,074,879	323,198	36,937	22,564	726,305	0.23%
2011	1,789	531,815,371	297,270	45,492	25,429	729,429	0.25%
2012	1,458	557,332,330	382,258	53,392	36,620	740,850	0.20%
2013	1,470	571,240,415	388,599	53,218	36,203	749,165	0.20%
2014	1,471	614,634,392	417,834	54,449	37,015	756,866	0.19%
2015	1,509	622,380,847	412,446	55,581	36,833	764,711	0.20%
2016	1,506	635,893,284	422,240	49,093	32,598	768,507	0.20%
2017	1,501	651,833,411	434,266	57,369	38,221	770,116	0.19%
2018	1,512	677,672,468	448,196	56,218	37,181	773,994	0.20%
2019	1,729	714,110,451	413,019	58,803	34,010	773,244	0.22%

TOWN OF COLMA
TOWN COUNCIL
&
MANAGEMENT REPORT

For the Year Ended
JUNE 30, 2020

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Town Council
Town of Colma
Colma, California

In planning and performing our audit of the basic financial statements of Town of Colma for the fiscal year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Colma's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's basic financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the basic financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, as defined above. We did not identify any deficiencies in internal control that we consider material weaknesses, as defined above.

This report is intended solely for the information and use of management and Town Council of Town of Colma and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

We thank Town of Colma's staff for its cooperation during our audit.

R.J. Ricciardi, Inc.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
January 29, 2021

Town Council
Town of Colma
Colma, California

We have audited the basic financial statements of Town of Colma for the year ended June 30, 2020. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 11, 2020, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

As part of our audit, we considered the internal control of Town of Colma. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Town of Colma are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by Town of Colma during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that it is reasonable in relation to the financial statements taken as a whole. The most sensitive estimates affecting the financial statements were:

- Accrual and disclosure of compensated absences;
- Capital asset lives and depreciation expense;
- Actuarial assumptions for pension and post-employment benefits;
- Fair value of investments and financial instruments.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 29, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Town of Colma's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Town of Colma's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis and the Budgetary Comparison Schedule for the General Fund, Local Government's Proportionate Share of Net Pension Liability, and Schedules of Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining statements and individual fund statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Introductory Section and the Statistical Section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of management and Town Council of Town of Colma and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Town of Colma
MANAGEMENT REPORT
For the Year Ended June 30, 2020

Current Year Observations

There were no current year observations.

Prior Year Observations

There were no prior year observations.

**TOWN OF COLMA
MEASURE A FUND
(A nonmajor component unit fund)
FINANCIAL STATEMENTS
JUNE 30, 2020**

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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members
of the Town Council
Town of Colma
Colma, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure A Fund of Town of Colma, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Measure A Fund's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to Town of Colma Measure A Fund's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Colma Measure A Fund's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

As described in Note 1 to the financial statements, the accompanying financial statements present only the Measure A Fund and do not purport to, and do not, present fairly the financial position of Town of Colma, California, as of June 30, 2020, and the changes in its financial position for the year then ended in conformity with U.S. generally accepted accounting principles.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure A Fund of Town of Colma, California, as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

R. J. Ricciardi, Inc.

R. J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
December 14, 2020

Town of Colma
Measure A Fund
GOVERNMENTAL FUND TYPE
BALANCE SHEET
June 30, 2020

ASSETS

Cash	\$ 331,659
Accounts receivable	<u>-</u>
Total assets	<u><u>\$ 331,659</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Due to other fund	<u>\$ -</u>
Fund balance:	
Assigned	<u>331,659</u>
Total liabilities and fund balances	<u><u>\$ 331,659</u></u>

The accompanying notes are an integral part of these financial statements.

Town of Colma
Measure A Fund
GOVERNMENTAL FUND TYPE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2020

Revenues:		
20 percent of 1/2 cent sales tax	\$	70,055
Use of money and property		<u>18,847</u>
Total revenues		<u>88,902</u>
Expenditures:		
Capital outlay		<u>-</u>
Total expenditures		<u>-</u>
Excess of revenues over expenditures		<u>88,902</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers in		-
Transfers out		<u>-</u>
Total other financing sources (uses)		<u>-</u>
Net change in fund balance		88,902
Fund balance, beginning of period		<u>242,757</u>
Fund balance, end of period	\$	<u><u>331,659</u></u>

The accompanying notes are an integral part of these financial statements.

Town of Colma
Measure A Fund
NOTES TO FUND FINANCIAL STATEMENTS
June 30, 2020

NOTE 1 - REPORTING ENTITY

At the general election on June 7, 1988, the voters of San Mateo County approved Measure A, “An ordinance providing for the creation of the San Mateo County Transportation Authority, for the imposition of a one-half of one percent transactions and use tax, for the issuance of limited tax bonds, and for other purposes.” It also includes an annual allocation of 20 percent of the total revenue generated by the aforementioned ½ percent transactions and use tax to the cities of San Mateo County and to the County of San Mateo for the improvement of local transportation, including streets and roads.

The Measure A Fund (the Fund) is a blended component unit nonmajor fund of Town of Colma. The accounting policies of the Fund conform to U.S. generally accepted accounting principles as applicable to governments. The accompanying financial statements present financial information for only the Measure A Fund, and not for Town of Colma (the Town) as a whole.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The operating statement of the fund presents increases and decreases in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related liability is incurred by the Fund.

B. Budgets and Budgetary Accounting

The Town adopted an annual budget for the Fund for the fiscal year ending June 30, 2020. The Town’s budget is prepared on a basis consistent with U.S. generally accepted accounting principles. All annual appropriations lapse at year end.

The appropriated budget is prepared by fund, function, department and line item. The legal level of budgetary control is the fund level. Any changes to increase total appropriations in a fund require the approval of the Town Council.

NOTE 3 - CASH AND INVESTMENTS

The Town pools various funds’ cash for investment purposes. The Fund’s equity in such pooled assets is shown as “Cash and Investments.” Cash and investments in the accompanying financial statements are carried at fair value.

Town of Colma
Measure A Fund
NOTES TO FUND FINANCIAL STATEMENTS
June 30, 2020

NOTE 3 - CASH AND INVESTMENTS (concluded)

The Town is authorized by its most recent investment policy to invest in the State of California Local Agency Investment Fund, the San Mateo County Treasurer's Investment Pool and other permitted investments.

Interest earnings, if any, were allocated to the Fund in the 2020 fiscal year based upon the Fund's average cash balances and the proportionate interest earned by the Town on its pooled investments in the State of California Local Agency Investment Fund (LAIF) and the San Mateo County Treasurer Pool. See the Town's Basic Financial Statements for the disclosures related to cash and investments and the related custodial risk categorization.

NOTE 4 - CONTINGENCIES

Local Financial Assistance. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the San Mateo County Transportation Authority. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of costs which may be disallowed by the grantors cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

NOTE 5 - ASSIGNED FUND BALANCE

The accompanying financial statements reflect certain changes that have been made with respect to the reporting components of fund balances for governmental funds. In previous years, fund balances for governmental funds were reported in accordance with previous standards that included components for reserved fund balance, unreserved fund balance, designated fund balance, and undesignated fund balance. Due to the implementation of GASB Statement No. 54, the components of fund balances of governmental funds now reflect the component classification of assigned fund balance.

Assigned fund includes amounts intended to be used by the Town for specific purposes, subject to change, as established either directly by the Town Council or by management officials to whom the assigned authority has been delegated by the Town Council.

NOTE 6 - SUBSEQUENT EVENTS

The Town's management has evaluated events and transactions subsequent to June 30, 2020 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through the date the financial statements became available to be issued.

Coronavirus Pandemic

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) began to spread among various countries, including the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S., including California, have declared a state of emergency and issued shelter-in-place orders in response to the outbreak. The immediate impact to the Town's operations includes new restrictions on employees' work location and planning heightened sanitation awareness requirements on office staff. It is anticipated that the impacts from this pandemic will continue for some time. As of the report date, the financial impact of the coronavirus outbreak cannot be measured.

REPORT ON COMPLIANCE BASED
ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH AUDITING
STANDARDS GENERALLY ACCEPTED IN
THE UNITED STATES OF AMERICA

Honorable Mayor and Members
of the Town Council
Town of Colma
Colma, California

We have audited the Town of Colma's compliance with the agreement between the Town of Colma and San Mateo County Transportation Authority applicable to the Measure A Fund for the year ended June 30, 2020. Compliance with the requirements referred to above is the responsibility of Town of Colma's management. Our responsibility is to express an opinion on Town of Colma's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; and the agreement between the Town of Colma and San Mateo County Transportation Authority. Those standards and agreement require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above could have a material effect on the Measure A Fund. An audit includes examining, on test basis, evidence about Town of Colma's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Town of Colma's compliance with those requirements.

Compliance

As part of obtaining reasonable assurance about whether Town of Colma Measure A Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including tests of Town of Colma's compliance with certain provisions of Measure A, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under U.S. generally accepted auditing standards.

This report is intended solely for the information of and use of the Town Council and management of Town of Colma, and the County of San Mateo Transportation Authority, and is not intended to be and should not be used by anyone other than these specified parties.

R. J. Ricciardi, Inc.

R. J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
December 14, 2020



**TOWN OF COLMA
MEASURE W FUND
(A nonmajor component unit fund)**

FINANCIAL STATEMENTS

JUNE 30, 2020

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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members
of the Town Council
Town of Colma
Colma, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure W Fund of Town of Colma, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Measure W Fund's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to Town of Colma Measure W Fund's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Colma Measure W Fund's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

As described in Note 1 to the financial statements, the accompanying financial statements present only the Measure W Fund and do not purport to, and do not, present fairly the financial position of Town of Colma, California, as of June 30, 2020, and the changes in its financial position for the year then ended in conformity with U.S. generally accepted accounting principles.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure W Fund of Town of Colma, California, as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

R. J. Ricciardi, Inc.

R. J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
December 14, 2020

Town of Colma
Measure W Fund
GOVERNMENTAL FUND TYPE
BALANCE SHEET
June 30, 2020

ASSETS

Cash	\$ 25,808
Accounts receivable	<u>3,332</u>
 Total assets	 <u><u>\$ 29,140</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Due to other fund	\$ <u>-</u>
 Fund balance:	
Assigned	 <u>29,140</u>
 Total liabilities and fund balances	 <u><u>\$ 29,140</u></u>

The accompanying notes are an integral part of these financial statements.

Town of Colma
Measure W Fund
GOVERNMENTAL FUND TYPE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2020

Revenues:	
1/2 cent sales tax	\$ 29,140
Total revenues	<u>29,140</u>
Expenditures:	
Capital outlay	<u>-</u>
Total expenditures	<u>-</u>
Excess of revenues over expenditures	<u>29,140</u>
<u>OTHER FINANCING SOURCES (USES)</u>	
Transfers in	-
Transfers out	<u>-</u>
Total other financing sources (uses)	<u>-</u>
Net change in fund balance	29,140
Fund balance, beginning of period	<u>-</u>
Fund balance, end of period	<u><u>\$ 29,140</u></u>

The accompanying notes are an integral part of these financial statements.

Town of Colma
Measure W Fund
NOTES TO FUND FINANCIAL STATEMENTS
June 30, 2020

NOTE 1 - REPORTING ENTITY

At the general election on November 6, 2018, the voters of San Mateo County approved Measure W, “An ordinance providing for the imposition of a one-half of one percent sales tax on all retail transactions in the County of San Mateo for the improvement of local transportation, including transit, streets and roads.”

The Measure W Fund (the Fund) is a blended component unit nonmajor fund of Town of Colma. The accounting policies of the Fund conform to U.S. generally accepted accounting principles as applicable to governments. The accompanying financial statements present financial information for only the Measure W Fund, and not for Town of Colma (the Town) as a whole.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The operating statement of the fund presents increases and decreases in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related liability is incurred by the Fund.

B. Budgets and Budgetary Accounting

The Town adopted an annual budget for the Fund for the fiscal year ending June 30, 2020. The Town’s budget is prepared on a basis consistent with U.S. generally accepted accounting principles. All annual appropriations lapse at year end.

The appropriated budget is prepared by fund, function, department and line item. The legal level of budgetary control is the fund level. Any changes to increase total appropriations in a fund require the approval of the Town Council.

NOTE 3 - CASH AND INVESTMENTS

The Town pools various funds’ cash for investment purposes. The Fund’s equity in such pooled assets is shown as “Cash and Investments.” Cash and investments in the accompanying financial statements are carried at fair value.

The Town is authorized by its most recent investment policy to invest in the State of California Local Agency Investment Fund, the San Mateo County Treasurer’s Investment Pool and other permitted investments.

Town of Colma
Measure W Fund
NOTES TO FUND FINANCIAL STATEMENTS
June 30, 2020

NOTE 3 - CASH AND INVESTMENTS (concluded)

Interest earnings, if any, were allocated to the Fund in the 2020 fiscal year based upon the Fund's average cash balances and the proportionate interest earned by the Town on its pooled investments in the State of California Local Agency Investment Fund (LAIF) and the San Mateo County Treasurer Pool. See the Town's Basic Financial Statements for the disclosures related to cash and investments and the related custodial risk categorization.

NOTE 4 - CONTINGENCIES

Local Financial Assistance. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the San Mateo County Transportation Authority. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of costs which may be disallowed by the grantors cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

NOTE 5 - ASSIGNED FUND BALANCE

The accompanying financial statements reflect certain changes that have been made with respect to the reporting components of fund balances for governmental funds. In previous years, fund balances for governmental funds were reported in accordance with previous standards that included components for reserved fund balance, unreserved fund balance, designated fund balance, and undesignated fund balance. Due to the implementation of GASB Statement No. 54, the components of fund balances of governmental funds now reflect the component classification of assigned fund balance.

Assigned fund includes amounts intended to be used by the Town for specific purposes, subject to change, as established either directly by the Town Council or by management officials to whom the assigned authority has been delegated by the Town Council.

NOTE 6 - SUBSEQUENT EVENTS

The Town's management has evaluated events and transactions subsequent to June 30, 2020 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through the date the financial statements became available to be issued.

Coronavirus Pandemic

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) began to spread among various countries, including the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S., including California, have declared a state of emergency and issued shelter-in-place orders in response to the outbreak. The immediate impact to the Town's operations includes new restrictions on employees' work location and planning heightened sanitation awareness requirements on office staff. It is anticipated that the impacts from this pandemic will continue for some time. As of the report date, the financial impact of the coronavirus outbreak cannot be measured.

REPORT ON COMPLIANCE BASED
ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH AUDITING
STANDARDS GENERALLY ACCEPTED IN
THE UNITED STATES OF AMERICA

Honorable Mayor and Members
of the Town Council
Town of Colma
Colma, California

We have audited the Town of Colma's compliance with the agreement between the Town of Colma and San Mateo County Transportation Authority applicable to the Measure W Fund for the year ended June 30, 2020. Compliance with the requirements referred to above is the responsibility of Town of Colma's management. Our responsibility is to express an opinion on Town of Colma's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; and the agreement between the Town of Colma and San Mateo County Transportation Authority. Those standards and agreement require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above could have a material effect on the Measure W Fund. An audit includes examining, on test basis, evidence about Town of Colma's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Town of Colma's compliance with those requirements.

Compliance

As part of obtaining reasonable assurance about whether Town of Colma Measure W Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including tests of Town of Colma's compliance with certain provisions of Measure W, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under U.S. generally accepted auditing standards.

This report is intended solely for the information of and use of the Town Council and management of Town of Colma, and the County of San Mateo Transportation Authority, and is not intended to be and should not be used by anyone other than these specified parties.

R. J. Ricciardi, Inc.

R. J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
December 14, 2020



INDEPENDENT ACCOUNTANTS' REPORT
ON AGREED-UPON PROCEDURES APPLIED
TO APPROPRIATIONS LIMIT WORKSHEETS

Honorable Mayor and
Members of the Town Council
Town of Colma

We have applied the procedures enumerated below to the accompanying Appropriations Limit worksheet of the Town of Colma (the Town) for the year ended June 30, 2021. These procedures, which were agreed to by the Town (as presented in the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*) were performed solely to assist the Town in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution.

This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which the report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the completed appropriation limit worksheets and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the Town Council. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the Town Council.

Finding: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit worksheet, we added last year's limit and total adjustments, and compared the resulting amount to this year's limit.

Finding: No exceptions were noted as a result of our procedures.

3. We compared the current year information presented in the accompanying Appropriations Limit worksheet to the other worksheets described in No. 1 above.

Finding: No exceptions were noted as a result of our procedures.

4. We compared the prior year appropriations limit presented in the accompanying Appropriations Limit worksheet to the prior year appropriations limit adopted by the Town Council for the prior year.

Finding: No exceptions were noted as a result of our procedures.

Honorable Mayor and
Members of the Town Council
Town of Colma - Page 2

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not perform an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Appropriations Limit worksheet. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*.

This report is intended solely for the use of the Town of Colma and is not intended to be, and should not be, used by anyone other than the specified parties.

R.J. Ricciardi, Inc.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
February 17, 2021

Article XIII B Appropriation Limit Calculation

Prior Year Limit	\$ 46,137,229
Multiply by:	
Non-Residential Assessed Valuation Growth	1.0373
Change in population	1.1410 <u>1.183</u>
Total Appropriation Limit Fiscal Year 2020-2021	<u>\$ 54,582,281</u>





STAFF REPORT

TO: Mayor and Members of the City Council
FROM: Michael P. Laughlin, City Planner, CSG Consultants
Jonathan Kwan, Associate Planner, CSG Consultants
VIA: Brian Dossey, City Manager
MEETING DATE: February 24, 2021
SUBJECT: Adoption of Reach Code Ordinance

RECOMMENDATION

Staff recommends that the City Council conduct a public hearing on, waive the second reading of, and adopt:

AN ORDINANCE AMENDING COLMA MUNICIPAL CODE SUBCHAPTER 5.04 TO EXCEED THE MINIMUM BUILDING CODE STANDARDS FOR BUILDING ELECTRIFICATION AND EV CHARGING INFRASTRUCTURE

EXECUTIVE SUMMARY

At the direction of the City Council, staff has prepared an Ordinance which amends the Building Code to exceed State standards by requiring higher levels of building electrification and Electric Vehicle (EV) charging infrastructure for new construction to reduce greenhouse gas (GHG) emissions. The amendments affect commercial and non-commercial properties differently as noted in the staff report.

FISCAL IMPACT

None. The ordinance would only apply to the construction of new buildings and not remodels or tenant improvements. The Town does not benefit financially directly or indirectly from the codes applied to new construction.

BACKGROUND

The Town adopted the 2019 California building codes. Unless further amended, these codes will remain in effect for the next three years.

At the October 9, 2019 City Council meeting, the Council directed the City Manager to sign a letter of intent to Peninsula Clean Energy (PCE), agreeing to participate in a model Reach code development process to reduce GHG emissions and help the Town meet climate-related state mandates such as Senate Bill 32 (SB 32).

SB 32 is a state mandate that requires jurisdictions in California, including the Town, to reduce emissions by 40% below 1990 levels (or 51% below 2005 levels) by 2030. According to the 2016 GHG inventory, the majority of the Town's GHG emissions, over 95%, are accounted for in the energy usage and transportation sectors. In order to comply with SB 32, the Town must reduce GHG emissions significantly in those two sectors.

Residents and businesses in the Town receive electricity from Peninsula Clean Energy (PCE,) which procures 50 percent renewable energy and 90 percent greenhouse gas (carbon) free electricity at a cost slightly less than PG&E. This creates a significant Reach Code opportunity to reduce future GHG emissions in new buildings by discouraging or eliminating the use of natural gas. This can be accomplished by incentivizing and/or requiring new buildings to use more electric appliances to utilize the clean renewable electricity available rather than natural gas. PCE has a goal to be 100 percent greenhouse gas free in 2021, which would mean all new all-electric buildings and all EVs that are recharged with this electricity would be GHG free by 2021. This maximizes the use of clean and renewable energy currently available and would significantly reduce GHG emissions from the energy usage and transportation sectors.

It is also important to note that as the State and region quickly move toward renewable energy, future regulation will likely require electrification of buildings, particularly through retrofit requirements. Addressing electrification now for new buildings avoids hardships and costs for building owners in the future. The state is already requiring that power providers achieve 100 percent greenhouse gas (carbon) free electricity by 2045 (Senate Bill 100).

ANALYSIS

The proposed Reach codes were developed from PCE's model Reach codes. Staff considered the feasibility, cost-effectiveness, and significant greenhouse gas reductions (providing the greatest environmental benefit) of the Reach codes.

The proposed Reach codes only apply to new construction and do not affect additions and remodels. As the City Council is aware, Colma has very little available land for new developments. There are only two small sites by the BART station available for a few multi-family units, and only one single-family homesite. The proposed Reach codes would only affect the new construction or the complete redevelopment of existing buildings on commercial properties. The Reach codes may not apply to a significant number of new buildings.

Electrical Vehicle (EV) Charging Infrastructure

The proposed Reach code to be adopted by the Town will add new definitions for Electric Vehicle Charging Station, Level 1 EV Ready Space, and Level 2 EV Ready Space.

- Electric Vehicle Charging Station (EVCS) means a parking space that includes installation of electric vehicle supply equipment with a minimum capacity of 30 amperes connected to a circuit serving a Level 2 EV Ready Space. EVCS installation may be used to satisfy a Level 2 EV Ready Space requirement.
- A Level 1 EV Ready Space is parking space served by a complete electric circuit with a minimum of 110/120 volt, 20-ampere capacity including electrical panel capacity, overprotection device, a minimum 1" diameter raceway that may include multiple circuits as allowed by the California Electrical Code, wiring, and either a) a receptacle labelled "Electric Vehicle Outlet" with at least a ½" font adjacent to the parking space, or b) electric vehicle supply equipment.

- A Level 2 EV Ready Space is a parking space served by a complete electric circuit with 208/240 volt, 40-ampere capacity including electrical panel capacity, overprotection device, a minimum 1" diameter raceway that may include multiple circuits as allowed by the California Electrical Code, wiring, and either a) a receptacle labelled "Electric Vehicle Outlet" with at least a ½" font adjacent to the parking space, or b) electric vehicle supply equipment with a minimum output of 30 amperes.

The 2019 Building Code requirements and the proposed Reach codes regarding EV charging is summarized in the table below:

Use	2019 Building Code EV Charging Requirements	Proposed Colma EV Charging Requirements
Single Family	One Level 2 EV capable parking space.	Require one level 2 EV Ready Parking Space and one Level 1 EV Ready Parking Space.
Multi Family	10% of all units to have a Level 2 EV capable parking space.	Require 15% of all units shall have a level 2 EV Ready Parking Space.
Multi Family (if >50% of units are affordable)	10% of all units to have a Level 2 EV capable parking space. (No change between affordable and market rate.)	10% of all units to have a Level 2 EV capable parking space. (No additional requirement beyond the 2019 code.)
Non-residential	# of Level 2 EV Ready parking spaces based on total number of parking spaces as noted in Section 5.106.5.3 of the California Green Building Standards Code (as noted below).	Require # of Level 2 EV Ready parking spaces based on total number of parking spaces as noted in Section 5.106.5.3 of the California Green Building Standards Code (as noted below). If an EV Ready parking space is required, require a minimum of 1 Level 2 EV Charger to be installed.

Table 5.106.5.3.3:

Total Number of Actual Parking Spaces	Number of Required EV Charging Spaces
0-9	0
10-25	1
26-50	2
51-75	4
76-100	5
101-150	7
151-200	10
201 and over	6 percent of total

In certain cases, an insufficient electrical supply may drastically increase costs of meeting the EV Charging Reach Codes by developers. The proposed ordinance includes a provision to allow for certain projects to be exempt from the EV Charging Reach Codes if circumstances make it infeasible. The burden would be on the applicant to show infeasibility and the Building Official would grant the exemption.

Electrification Amendments

The proposed amendments will add new definitions for All-Electric Buildings.

The 2019 Building Code requires that a separate electrical circuit be located by water heaters to allow owners to switch over to an electric water heater easily. The proposed Reach code would

require the same for all large natural gas appliances in both residential and non-residential, new construction. A dedicated electrical circuit would be required for all large appliances such as water heaters, clothes dryers, cooktops, heat pumps, etc. This would disincentivize natural gas appliances in new construction by eliminating duplicate costs in running gas and electrical lines.

An additional provision to require solar panels on non-residential projects based on the size of the development is included in the ordinance.

A summary of the proposed Reach codes regarding building electrification is below.

Use	2019 Building Code Electrification Requirements	Proposed Amendment
Residential	<ul style="list-style-type: none"> Dedicated 120V, 20-amp circuit with receptacle next to water heaters with breaker space on the panel Solar Ready Zone – sized to offset annual kWh consumption Energy Design Rating (EDR) 	<ul style="list-style-type: none"> Require dedicated circuits for large appliances (water heater, clothes dryers, cooktops, heat pumps, etc.). Natural gas appliances are allowed but still require a dedicated circuit with a minimum 30 amperage requirement with an outlet. Solar Ready Zone – sized to offset annual kWh consumption. Energy Design Rating
Non-residential	<ul style="list-style-type: none"> Performance Pathway – Compliance Margin Solar ready zone if less than 3 habitable stories 	<ul style="list-style-type: none"> Require dedicated circuits for large appliances (water heater, clothes dryers, cooktops, heat pumps, etc.). Natural gas appliances are allowed but still require a dedicated circuit with a minimum 30 amperage requirement with an outlet. 3kW solar photovoltaic system on non-residential buildings with less than 10,000 square feet of gross floor area 5kW solar photovoltaic system for non-residential buildings with greater than 10,000 square feet of gross floor area <p>Exception: as an alternative to the solar photovoltaic system, require a solar thermal system with a minimum 40 square feet collector area</p>

Reach Code Introduction

On March 11, 2020 the City Council introduced an ordinance to amend subchapter 5.04 of the Colma Municipal Code to exceed minimum building code standards for building electrification and EV charging infrastructure. The proposed amendments were supported by the necessary findings with local conditions to enable the Town to amend the codes. The Town subsequently received a total of four letters regarding the proposed amendments (Attachment B). Two letters supported the proposed amendments and two supported the amendments and would support more stringent codes that would further disincentivize natural gas in new construction. The Town has considered the correspondence and is maintaining the proposed amendments because it is a balanced approach in the movement toward building electrification. Due to COVID-19, the item was tabled to a later date. On January 27, 2021, this item was introduced again at City Council. No additional correspondence was received.

CEQA

The adoption of the ordinance is not a project under the requirements of the California Environmental Quality Act, together with related State CEQA Guidelines (collectively, "CEQA") because it has no potential for resulting in a physical change to the environment. In the event that this Ordinance is found to be a project under CEQA, it is subject to the CEQA exemption contained in CEQA Guidelines section 15061(b)(3) because it can be seen with certainty to have no possibility that the action approved may have a significant effect on the environment. CEQA applies only to actions which have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA. In this circumstance, the proposed action would have no or only a de minimis effect on the environment. The Ordinance is also exempt from CEQA under CEQA Guidelines section 15308, because it is a regulatory action for the protection of the environment. The foregoing determination is made by the City Council in its independent judgment.

Council Adopted Values

The adoption of Reach codes to reduce GHG emissions is consistent with the Council value of *vision* and *responsibility*, because it considers public health and safety of the residents and businesses in Town.

Sustainability Impact

Amending the Municipal Code to exceed State standards for EV charging and building electrification is likely to have a positive impact on sustainability due to an overall reduction in GHG emissions if the production of electricity is cleaner than burning of natural gas. In addition, the amendments support California State mandate to reduce GHG emissions by 40% of 1990 levels by 2030.

Alternatives

The City Council has the option of not adopting the ordinance. If the ordinance is not adopted the Town will not adopt Reach codes. This not recommended since the Town is required to significantly reduce GHG emissions by 2030. In addition, the City Council accepted assistance and funding from PCE to prepare reach codes.

CONCLUSION

Staff recommends the City Council adopt the Reach Code ordinance.

ATTACHMENTS

- A. Ordinance
- B. Correspondence



ORDINANCE NO. _____**OF THE CITY COUNCIL OF THE TOWN OF COLMA****AN ORDINANCE AMENDING COLMA MUNICIPAL CODE SUBCHAPTER 5.04 TO EXCEED THE MINIMUM BUILDING CODE STANDARDS FOR BUILDING ELECTRIFICATION AND EV CHARGING INFRASTRUCTURE**

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

ARTICLE 1. FINDINGS, PURPOSE AND AUTHORITY

The City Council of the Town of Colma finds:

(a) Pursuant to Government Code Section 50022.1 *et seq.*, the Town may adopt by reference the California Building Standards Code, 2019 Edition as provided in Title 24 of the California Code of Regulations.

(b) The City Council adopted an ordinance amending Chapter 5, Subchapter 4 of the Town of Colma Municipal Code, adopting by reference the 2019 edition of the California Building Standards Code (California Code of Regulations, Title 24), consisting of the 2019 California Building Code, the 2019 California Residential Code, the 2019 California Electrical Code, the 2019 California Mechanical Code, the 2019 California Plumbing Code, the 2019 California Fire Code, the 2019 California Energy Code, the 2019 California Green Building Standards Code, the 2019 California Historical Building Code, the 2019 California Existing Building Code and the 2019 California Referenced Standards Code; the 1997 Edition of the Uniform Housing Code; and the 2018 International Property Maintenance Code, together with certain additions, amendments and deletions, on January 8, 2020.

(c) The City Council wishes to further amend portions of the 2019 California Energy Code and 2019 California Green Building Code to reduce greenhouse gas emissions.

(d) The following local climatic, geographic or topographical conditions make it necessary to amend the Codes for all amendments of the California Energy Code and California Green Building Standards Code set forth below:

(1) Energy efficient buildings promote public health and welfare by reducing carbon emissions and providing for more sustainable buildings.

(2) Sea level rise as a result of global warming poses a threat to regional transportation and wastewater infrastructure situated adjacent to the San Francisco Bay and building electrification combined with low carbon power generation will reduce greenhouse gas emissions, which contribute to global warming.

(3) The Town adopted a Climate Action Plan, which includes the goal of reducing carbon emissions from fossil fuels to help curb global warming. Methods include increasing building efficiency, conservation and substituting renewable energy for fossil fuel energy sources.

(e) The changes and modifications made to the Codes are reasonably necessary due to local climactic conditions as set forth in this Ordinance pursuant to California Health & Safety Code Section 17958, 17958.5, 17958.7 and 18941.5.

(f) Pursuant to Public Resources Code Section 25402.1(h)(2), Section 10-106 Locally Adopted Energy Standards of the California Administrative Code, Title 24 of the California Code of Regulations, Part I, and the California Energy Commission's submission and approval process, the City Council also finds that the amendments to the 2019 California Energy Code will save energy and are cost-effective within the Town.

(g) The City Council affirms that such modifications will result in designs that consume no more energy than that permitted under the 2019 California Energy Code.

(h) The Town published notice of a public hearing pursuant to California Government Code Section 6066.

(i) The Town held a public hearing on February 24, 2021, at which time all interested persons had the opportunity to appear and be heard on the matter of adopting the Codes as amended herein.

(j) At least one copy of each of the Codes adopted by reference by this ordinance were available for public inspection at the office of the City Clerk fifteen (15) days preceding the public hearing pursuant to Government Code Section 50022.6.

(k) Any and all other legal prerequisites relating to the adoption of this ordinance have occurred.

ARTICLE 2. SUBCHAPTER 5.04 AMENDED

Sections 5.04.120 and 5.04.160 of subchapter 5.04 of the Colma Municipal Code are hereby repealed and restated in their entirety to read as provided herein. All other sections remain unchanged.

ARTICLE 3. SUBCHAPTER 5.04, DIVISION 2 – COLMA BUILDING CODES

The following sections are added to subchapter 5.04 of the Colma Municipal Code as "Division 2 – Colma Building Codes."

Division 2: Colma Building Codes

5.04.120 Colma Energy Conservation Code

(a) The 2019 Edition of the California Energy Code, contained in Part 6 of Title 24 of the California Code of Regulations, with the following changes, additions, and deletions, is adopted by reference as the Colma Energy Conservation Code.

(b) Section 100.0(e)(2)(A) "Scope" of the California Energy Code is amended to state as follows:

Sections applicable to particular buildings. TABLE 100.0-A and this subsection list the provisions of Part 6 that are applicable to different types of buildings covered by Section 100.0(a)

2. Newly constructed buildings.

A. All newly constructed buildings. Sections 110.0 through 110.12 apply to all newly constructed buildings within the scope of Section 100.0(a). In addition, newly constructed buildings shall meet the requirements of Subsections B, C, D, or E, as applicable and shall be an All-Electric Building as defined in Section 100.1(b).

Exception: Natural gas appliances may be used if the natural gas appliance locations are also wired for future electric appliance installation. They shall include the following:

1. A dedicated circuit, phased appropriately for each appliance with a minimum 30 amperage requirement (see manufacturer's recommendations) with an electrical receptacle or junction box that is connected to the electric panel with conductors of adequate capacity, extending to within 3 feet of the appliance and accessible with no obstructions. Appropriately sized conduit may be installed in lieu of conductors.
2. Both ends of the unused conductor or conduit shall be labeled with the words "For Future Electric Appliance" and be electrically isolated.
3. A reserved circuit breaker space shall be installed in the electrical panel adjacent to the circuit breaker for the branch circuit and labeled for each circuit, an example is as follows (i.e. "For Future Electric Range").
4. All electrical components, including conductors, receptacles, junction boxes, or blank covers, related to this section shall be installed in accordance with the California Electrical Code.

(c) Section 100.1(b) "Definitions" of the California Energy Code is amended by adding the following definitions to read as follows:

All-Electric Building or All-Electric Design: A building or building design that has no natural gas or propane plumbing installed within the building, and that uses electricity as the source of energy for its space heating, water heating, cooking appliances, and clothes drying appliances. All Electric Buildings may include solar thermal pool heating.

(d) The first paragraph in Section 110.2 "Mandatory Requirements for Space-Conditioning Equipment" of the California Energy Code is amended to state as follows:

110.2 Certification by Manufacturers. Any space-conditioning equipment listed in this section, meeting the requirements of 100(e)(2)(A), may be installed

only if the manufacturer has certified to the Commission that the equipment complies with all the applicable requirements of this section.

(e) The first paragraph of subsection (a) in Section 110.3 "Mandatory Requirements for Service Water-Heating Systems and Equipment" of the California Energy Code is amended to state as follows:

110.3 Certification by Manufacturers. Any service water-heating system or equipment listed in this section, meeting the requirements of 100(e)(2)(A), may be installed only if the manufacturer has certified to the Commission that the system or equipment complies with all the applicable requirements of this subsection for that system or equipment.

(f) The first paragraph of subsection (a) in Section 110.4 "Mandatory Requirements for Pool and Spa Systems and Equipment" of the California Energy Code is amended to state as follows:

110.4 Certification by Manufacturers. Any pool or spa heating system or equipment, meeting the requirements of 100(e)(2)(A), may be installed only if the manufacturer has certified that the system or equipment has all of the following:

(g) The first paragraph in Section 110.5 "Natural Gas Central Furnaces, Cooking Equipment, Pool and Spa Heaters, and Fireplaces: Pilot Lights Prohibited" of the California Energy Code is amended to state as follows:

110.5 Any natural gas system or equipment, meeting the requirements of 100(e)(2)(A), listed below may be installed only if it does not have a continuously burning pilot light:

(h) The title of Section 110.10 "Mandatory Requirements for Solar Ready Buildings" of the California Energy Code is amended to Section 110.10 "Mandatory Requirements for Solar Ready Buildings and Solar Panel System Requirements for New Buildings."

(i) Item 4 of Section 110.10(a) "Covered occupancies" of the California Energy Code is amended to state as follows:

4. Nonresidential buildings with three habitable stories or fewer, other than healthcare facilities, shall comply with the requirements of Sections 110.10(b) through 110.10(d) and 110.10(f).

(j) Section 110.10(f) "Mandatory Solar Installations" is added to the California Energy Code to state as follows:

Section 110.10(f) Mandatory Solar Installations. Solar Photovoltaic Systems shall be installed as follows:

1. New non-residential buildings with less than 10,000 square feet of gross floor area shall provide a minimum of a 3-kilowatt photovoltaic system.

2. New Non-residential buildings greater than or equal to 10,000 square feet of gross floor area shall provide a minimum of a 5-kilowatt photovoltaic system.

Exception: As an alternative to a photovoltaic system, all non-residential buildings may provide a solar hot water system (solar thermal) with a minimum collector area of 40 square feet.

5.04.160 Colma Green Building Standards Code

(a) The 2019 Edition of the California Green Building Standards Code, contained in Part 11 of Title 24 of the California Code of Regulations, with the following changes, additions, and deletions, is adopted by reference as the Colma Green Building Standards Code.

(b) Section 202 "Definitions" of the California Green Building Standards Code is amended by adding the following definitions to read as follows:

Level 1 EV Ready Space: A parking space served by a complete electric circuit with a minimum of 110/120 volt, 20-ampere capacity including electrical panel capacity, overprotection device, a minimum 1" diameter raceway that may include multiple circuits as allowed by the California Electrical Code, wiring, and either a) a receptacle labelled "Electric Vehicle Outlet" with at least a ½" font adjacent to the parking space, or b) electric vehicle supply equipment (EVSE).

Level 2 EV Ready Space: A parking space served by a complete electric circuit with 208/240 volt, 40-ampere capacity including electrical panel capacity, overprotection device, a minimum 1" diameter raceway that may include multiple circuits as allowed by the California Electrical Code, wiring, and either a) a receptacle labelled "Electric Vehicle Outlet" with at least a ½" font adjacent to the parking space, or b) electric vehicle supply equipment (EVSE) with a minimum output of 30 amperes.

Electric Vehicle Charging Station (EVCS): A parking space that includes installation of electric vehicle supply equipment (EVSE) with a minimum capacity of 30 amperes connected to a circuit serving a Level 2 EV Ready Space. EVCS installation may be used to satisfy a Level 2 EV Ready Space requirement.

(c) Section 4.106.4.1 through Section 4.106.4.1.1 of the California Green Building Standards Code is amended to state as follows:

4.106.4.1 New one- and two-family dwellings and townhouses with attached private garages. For each dwelling unit, install a Level 2 EV Ready Space and Level 1 EV Ready Space.

Exception: For each dwelling unit with only one parking space, install a Level 2 EV Ready Space.

4.106.4.1.1 Identification. The raceway termination location shall be permanently and visibly marked as "Level 2-EV Ready."

(d) Section 4.106.4.2 "New Multifamily Dwellings" of the California Green Building Standards Code is amended to state as follows:

4.106.4.2 New multifamily dwellings. If residential parking is available, 15% of dwelling unit parking spaces shall be Level 2 EV Ready Spaces. Calculations for the required number of spaces shall be rounded up to the nearest whole number.

Exception: For multifamily housing projects with 50% or greater affordable housing units, 10% of dwelling unit parking spaces shall be Level 2 EV Ready Spaces.

Notes:

1. Load balancing systems may be installed to increase the number of EV chargers or the amperage or voltage beyond the minimum required. Load balancing does not allow installing less electrical panel capacity than would be required without load balancing.

2. Installation of Level 2 EV Ready Spaces above the minimum number required level may offset the minimum number Level 1 EV Ready Spaces required on a 1:1 basis.

3. The requirements apply to multifamily buildings with parking spaces including: a) assigned or leased to individual dwelling units, and b) unassigned residential parking.

4. In order to adhere to accessibility requirements in accordance with California Building Code Chapters 11A and/or 11B, it is recommended that all accessible parking spaces for covered newly constructed multifamily dwellings are provided with Level 1 or Level 2 EV Ready Spaces.

(e) The first paragraph in Section 5.106.5.3.1 "Single charging space requirements" of the California Green Building Standards Code is amended to state as follows:

5.106.5.3.1 Single charging space requirements. When only a single charging space is required per Table 5.106.5.3.3, a Level 2 EV Ready Space is required at the time of construction and be installed in accordance with the California Electrical Code. Construction plans and specifications shall include, but are not limited to the following:

(f) The first paragraph in Section 5.106.5.3.2 "Multiple charging space requirements" of the California Green Building Standards Code is amended to state as follows:

When multiple charging spaces are required per Table 5.106.5.3.3, a minimum of one a Level 2 EV Ready Space is required to be installed at the time of construction. Raceway(s) is/are required to be installed for all remaining parking spaces. A Level 2 EV Ready Space and raceway(s) shall be installed in accordance with the California Electrical Code. Construction plans and specifications shall include, but are not limited to the following:

(g) Section 5.106.5.3.4 "Identification" of the California Green Building Standards Code is amended as follows:

The raceway termination location shall be permanently and visibly marked as "EV Ready."

(h) Section 4.408 "Construction Waste Reduction, Disposal and Recycling" of the California Green Building Standards Code is amended by deleting Sections 4.408.1 through 4.408.5 and adding a new Section 4.408.1 to state as follows:

4.408.1 All construction and demolition work within the Town of Colma shall be in compliance with sections 5.04.260 through 5.04.350 of the Colma Municipal Code.

(i) Section 5.408 "Construction Waste Reduction, Disposal and Recycling" of the California Green Building Standards Code is amended by deleting Sections 5.408.1 through 5.408.1.4 and adding a new Section 5.408.1 to state as follows:

5.408.1 All construction and demolition work within the Town of Colma shall be in compliance with sections 5.04.260 through 5.04.350 of the Colma Municipal Code.

ARTICLE 4. FILING OF ORDINANCE

The City Clerk is hereby directed to file a copy of this Ordinance with the California Building Standards Commission and the California Energy Commission of the State of California.

ARTICLE 5. LIABILITY

The provisions of the Colma Building Codes shall not be construed as imposing upon the Town of Colma any liability or responsibility for damage to persons or property resulting from defective work, nor shall the Town of Colma, or any official, employee or agent thereof, be held as assuming any such liability or responsibility by reason of the review or inspection authorized by the provisions of the Colma Building Codes of any permits or certificates issued under the Codes.

ARTICLE 6. SEVERABILITY

If any section, subsection, subdivision, paragraph, sentence, clause or phrase added by this ordinance, or any part thereof, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this ordinance or any part thereof. The City Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof irrespective of the fact that any one or more subsections, subdivisions, paragraphs, sentences, clauses or phrases are declared unconstitutional, invalid or ineffective.

ARTICLE 7. CEQA COMPLIANCE

The adoption of the ordinance is not a project under the requirements of the California Environmental Quality Act, together with related State CEQA Guidelines (collectively, "CEQA") because it has no potential for resulting in a physical change to the environment. In the event that this Ordinance is found to be a project under CEQA, it is subject to the CEQA exemption contained in CEQA Guidelines section 15061(b)(3) because it can be seen with certainty to have

no possibility that the action approved may have a significant effect on the environment. CEQA applies only to actions which have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA. In this circumstance, the proposed action would have no or only a de minimis effect on the environment. The Ordinance is also exempt from CEQA under CEQA Guidelines section 15308, because it is a regulatory action for the protection of the environment. The foregoing determination is made by the City Council in its independent judgment.

ARTICLE 8. PUBLICATION

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

ARTICLE 9. EFFECTIVE DATE

This ordinance shall take effect thirty (30) days following its adoption by the City Council. Notwithstanding the foregoing, those provisions requiring approval by the California Energy Commission shall take effect upon the granting of such approval.

Certification of Adoption

I certify that the foregoing Ordinance No.____ was duly introduced at a regular meeting of the City Council of the Town of Colma held on February 24, 2021, and adopted at a regular meeting of the City Council of the Town of Colma held on February 24, 2021, by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Diana Colvin, Mayor					
Helen Fisicaro					
Raquel Gonzalez					
Joanne F. del Rosario					
John Irish Goodwin					
<i>Voting Tally</i>					

Dated: _____

John Irish Goodwin, Mayor

Attest: _____
Caitlin Corley, City Clerk



March 10, 2020

Colma City Council
1198 El Camino Real
Colma, CA 94104

**Re: Consent Calendar Item 4; Building Electrification Reach Code --
SUPPORT**

Dear Colma City Council Members:

The American Institute of Architects has formally adopted a policy supporting urgent climate action as a health, safety, and welfare issue, and an exponential acceleration of the 'decarbonization' of buildings. Aligned with this resolution, the 11,000 members of AIA California strongly support local "reach" codes that encourage immediate adoption of cost-effective electrification in new buildings. These reach codes will help reduce carbon emissions and other pollutants, improve health outcomes, lower energy costs, help mitigate fire risk, and aid California in meeting its legislated carbon reduction targets.

We encourage reach codes that require the electrification of heating and hot water systems for all new homes, as these systems are both feasible and available today, and retrofit later for full electrification makes it often infeasible. For building types and end uses that are not required to be electric, it is critical to make them electric-ready, with panel capacity necessary to facilitate later electrification. Making new buildings completely electric-ready costs just a fraction of retrofitting later, and avoids locking customers into high-cost, high-emissions buildings or committing them to expensive and unnecessary retrofits.

Allowing gas for cooking and other minor uses necessitates the installation of gas piping in streets and new buildings, costing more upfront, and requiring expensive retrofits later in order to meet California's 2045 climate goals.

AIA California understands that the normal pace of code upgrades is insufficient to address the climate emergency. We support the adoption of reach codes by local jurisdictions and stand ready to help in this critical endeavor.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Christian".

Mark Christian, Hon. AIA CA
Director of Government Relations

The American Institute of Architects

AIA California
1931 H Street
Sacramento, CA 95811

T (916) 448-9082
F (916) 442-5346

www.aiacalifornia.org

Jonathan Kwan (Colma Contractor)

From: Brian Dossey
Sent: Tuesday, March 10, 2020 3:03 PM
To: Brad Donohue (Colma Contractor); Jonathan Kwan (Colma Contractor); Michael Laughlin (Colma Contractor)
Subject: FW: Suggestion regarding Reach Codes
Attachments: Consumer Reports clip.jpg

FYI – see below.

Brian Dossey, City Manager

1198 El Camino Real
Colma, CA 94014
650.997.8318 – Direct
650.333.1768 – Cell
650.997.8308 – Fax
bdossey@colma.ca.gov
www.colma.ca.gov

From: Caitlin Corley <ccorley@colma.ca.gov>
Sent: Tuesday, March 10, 2020 2:57 PM
To: Brian Dossey <bdossey@colma.ca.gov>
Subject: FW: Suggestion regarding Reach Codes

FYI

Caitlin Corley, CMC

City Clerk
Town of Colma
1198 El Camino Real, Colma, CA 94014
ccorley@colma.ca.gov
650.997.8300 main
650.997.8311 direct
650.997.8306 fax

From: Terry Nagel <terrynagel@gmail.com>
Sent: Tuesday, March 10, 2020 1:37 PM
To: John Goodwin <John.goodwin@colma.ca.gov>; Diana Colvin <DColvin@colma.ca.gov>; Helen Fisicaro <HFisicaro@colma.ca.gov>; Rae Gonzalez <RAEG@colma.ca.gov>; Joanne del Rosario <jdelrosario@colma.ca.gov>
Cc: Caitlin Corley <ccorley@colma.ca.gov>
Subject: Suggestion regarding Reach Codes

Mayor Goodwin and Council Members,

Since I am unable to attend your meeting on Wednesday, I thought I would send a few comments in advance regarding Item 4 on your Consent Agenda, the proposed Reach Code ordinance.

I applaud your decision to enact codes that go further than those required by the state. As the state moves closer toward all-renewable energy by 2045, I would like to suggest some additional modifications to the code you are considering:

- In addition to requiring dedicated circuits, it would make sense to offer an **educational component to all applicants**, showing them the cost difference between installing gas and electricity, as opposed to going all-electric. In California, building an all-electric home saves about \$5,000 in construction costs for single-family homes and an average of \$3,300 per unit in multi-family construction costs by avoiding natural gas use. In addition, the average newly built single-family house in our climate zone will save more than \$10,000 over the lifetime of the equipment by going all-electric instead of utilizing natural gas.
- You might also include **information about the new all-electric stoves and induction cooktops available**, with details about showrooms where people can see them in person. The Sacramento Municipal Utility District researched consumer perceptions of induction cooking. Before trying it, 79 percent were skeptical, but after trying it, 91 percent of consumers had a positive impression. The highest rated cooktops by Consumer Reports (as of 2020) are all induction models; see attached illustration. Here's a 5-minute video showing professional chefs using induction cooking: <https://vimeo.com/gouldevans/netzero>.
- On other important point is that **PG&E has stated that exempting small appliances (for gas cooking, laundry, fireplaces, etc.) is a nightmare scenario for them**. There is no way for them to recover the investment for putting in that infrastructure for a limited use. Under California Public Utilities Commission rules, that means the entire cost of the new infrastructure will be borne by the remaining gas ratepayers for the full 50-year depreciation schedule, as we only have half that time to get off gas by the state's deadline of 2045. If you required the full cost of the gas infrastructure to be borne by the developer, the cost effectiveness discussion would be thrown out the window.

I hope this is helpful.

Best regards,

Terry

Terry Nagel
Former Mayor, Burlingame
Chair, Sustainable San Mateo County
terrynagel@gmail.com | 650-678-7082

March 10, 2020

Mayor Goodwin and City Council Members
1198 El Camino Real
Colma, CA 94014

*Via email: john.goodwin@colma.ca.gov, joanne.delrosario@colma.ca.gov,
diana.colvin@ca.gov, helen.fisicaro@colma.ca.gov, rae.gonzalez@colma.ca.gov,
city.manager@colma.ca.gov*

RE: Strong Support for Building Electrification and Electric Vehicle Infrastructure Reach Codes

Dear Mayor Goodwin and City Council Members,

As an energy professional I strongly support considering an All-Electric reach code in Colma at your March 11th City Council meeting. From my experience as a 30 year utility planner for gas and electric utilities and as an energy engineer helping people look at electrification, I urge you to consider limiting exceptions to this critically needed policy, as Cupertino, Mountain View, and San Mateo County have done, and moving forward swiftly to adopt a Reach Code.

Preventing the use of fossil fuels, including “natural” gas (or Fossil Gas) in new construction will create more affordable, cleaner, healthier, and more resilient housing and buildings in Colma.

Many local cities are taking swift action to prevent new uses of fossil gas in an effort to transition away from fossil fuel use to address the climate crisis. In September 2019, Menlo Park adopted a nearly all-electric Reach Code, and eight other cities then followed with all-electric or nearly all-electric Reach Codes including Brisbane, Campbell, Cupertino, Los Altos Hills, Los Gatos, Mountain View, Pacifica, and Saratoga.

As a Menlo Park resident and early proponent of our first mover reach code that prohibited gas heating and water heating, I’m proud of our efforts and of the efforts of other cities that have followed and built improvements upon what we started.

Several weeks ago San Mateo County joined these cities with one of the strongest all-electric reach codes. That policy has a very carefully vetted and narrowly constructed set of exceptions that should serve as a model to Colma and other cities that have not yet adopted Reach Codes.

I urge Colma to carefully restrict the use of natural gas in new construction to limited circumstances where there are feasibility issues, utilizing the exception language from San Mateo County’s reach code, as noted above. The current staff report describes the proposed reach code for Colma as providing incentives to go all-electric, however, it is difficult to find those incentives in the proposed code language. The code language specifies that “newly constructed buildings shall ...**be an All-Electric Building..**” but includes a very broad Exception: **“Natural gas appliances may be used if the natural gas appliance locations are also wired for future electric appliance installation.”** The pre-wire requirement is a good step in narrow circumstance where gas may still be used, but it is not sufficient as an incentive to build all-electric. Pre-wiring will be viewed not as an incentive to go electric but simply as a cost of

building any building since all buildings will all have electric wires to appliance sites. Our county will have unprecedented costs of climate damage and adaptation that can be reduced by city leadership on the transition away from fossil fuels that inspires many other cities to follow.

For ease of implementation and enforcement, and for the most meaningful reach code I recommend an all-electric requirement instead of incentives. Cities and counties are recognizing how important going fossil-free is to community health, safety, and a stable climate future. An all-electric code has many advantages, including:

- All-electric homes are less expensive to build (saving \$10,000 or more for a single-family home).
- All-electric buildings are healthier and safer for occupants. Gas is a leading cause of structure fires, burns, and carbon monoxide poisoning. And gas cooktops contribute to indoor air pollution. Cooking with gas releases fine particulate matter, smog-like compounds, and formaldehyde, and is known to exacerbate asthma.
- All-electric buildings are a highly visible and practical step forward to address the climate crisis, by breaking the cycle of fossil fuel dependency in buildings. Each new electric home saves up to 4 tons of carbon per year.
- All-electric buildings are generally faster to design, permit, and build. They save design time, the code is easier for building and planning staff to apply, and it is also easier for everyone to understand.
- All-electric code today prevents a complex, costly switch to electricity in the future, since gas prices are expected to rise sharply, and California is planning to eventually end gas distribution. PG&E has asked for a 24% gas rate increase and SoCal Gas, a 42% increase, over the next couple years, and this is just the beginning. Building all-electric now helps future-proof Colma.

The best strategy for fiscal prudence is to eliminate the permission to make the mistake of stranding new gas equipment. The simple way to do that is a strong all electric Reach Code. I hope you will move forward to adopt an all-electric Reach Code quickly for more affordable, cleaner, healthier, and more resilient homes and buildings in Colma.

Sincerely,

Tom Kabat
424 Pope Street
Menlo Park, CA 94025
(utility energy engineer and volunteer in several climate preservation non-profits)

Jonathan Kwan (Colma Contractor)

From: Brian Dossey
Sent: Tuesday, March 10, 2020 3:32 PM
To: Brad Donohue (Colma Contractor); Michael Laughlin (Colma Contractor); Jonathan Kwan (Colma Contractor)
Cc: Caitlin Corley
Subject: FW: Strong Support for Building Electrification and Electric Vehicle Infrastructure Reach Codes
Attachments: image001.png; ATT00001.htm; FFBSV Support for Colma.pdf; ATT00002.htm

FYI

Brian Dossey, City Manager

1198 El Camino Real
Colma, CA 94014
650.997.8318 – Direct
650.333.1768 – Cell
650.997.8308 – Fax
bdossey@colma.ca.gov
www.colma.ca.gov

From: Helen Fisicaro <HFisicaro@colma.ca.gov>
Sent: Tuesday, March 10, 2020 3:27 PM
To: Brian Dossey <bdossey@colma.ca.gov>; Christopher Diaz bbklaw <Christopher.Diaz@bbklaw.com>
Subject: Fwd: Strong Support for Building Electrification and Electric Vehicle Infrastructure Reach Codes

We are receiving these and more.

Sent from my iPhone

Begin forwarded message:

From: Diane Bailey <diane@menlospark.org>
Date: March 10, 2020 at 2:04:54 PM PDT
To: John Goodwin <John.goodwin@colma.ca.gov>, Joanne del Rosario <jdelrosario@colma.ca.gov>, "diana.colvin@ca.gov" <diana.colvin@ca.gov>, Helen Fisicaro <HFisicaro@colma.ca.gov>, Rae Gonzalez <RAEG@colma.ca.gov>
Cc: City Manager <city.manager@colma.ca.gov>
Subject: Strong Support for Building Electrification and Electric Vehicle Infrastructure Reach Codes

Dear Mayor Goodwin and City Council Members,

On behalf of the Campaign for Fossil Free Buildings in Silicon Valley (FFBSV), this letter expresses our strong support for an All-Electric reach code in Colma to be considered at your March 11th City Council meeting. We appreciate the significant outreach and thoughtful debate on this item to date. We urge you to consider limiting exceptions to this critically needed policy, as Cupertino,

Mountain View, and San Mateo County have done, and moving forward swiftly to adopt a Reach Code.

FFBSV is comprised of the 30 organizations listed above, working together to support an accelerated phase out of fossil fuels in buildings. A rapid transition away from fossil fuel use is necessary to avoid the very worst and irreversible impacts of climate change. Preventing the use of fossil fuels, including “natural” gas (or Fossil Gas) in new construction will create more affordable, cleaner, healthier, and more resilient housing and buildings in Colma.

Many local cities are taking swift action to prevent new uses of fossil gas in an effort to transition away from fossil fuel use to address the climate crisis. In September 2019, Menlo Park adopted a nearly all-electric Reach Code, and eight other cities then followed with all-electric or nearly all-electric Reach Codes including Brisbane, Campbell, Cupertino, Los Altos Hills, Los Gatos, Mountain View, Pacifica, and Saratoga. Several weeks ago San Mateo County joined these cities with one of the strongest all-electric reach codes. That policy has a very carefully vetted and narrowly constructed set of exceptions that should serve as a model to Colma and other cities that have not yet adopted Reach Codes.

We urge Colma to carefully restrict the use of natural gas in new construction to limited circumstances where there are feasibility issues, utilizing the exception language from San Mateo County’s reach code, as noted above. The current staff report describes the proposed reach code for Colma as providing incentives to go all-electric, however, it is difficult to find those incentives in the proposed code language. The code language specifies that “newly constructed buildings shall ...**be an All-Electric Building.**” but includes a very broad exception: “**Natural gas appliances may be used** if the natural gas appliance locations are also wired for future electric appliance installation.” The pre-wire requirement is a good step in narrow circumstances where gas may still be used, but it is not sufficient as an incentive to build all-electric.

For ease of implementation and enforcement, and for the most meaningful reach code as a climate measure, we recommend an all-electric requirement instead of incentives. Cities and counties are recognizing how important going fossil-free is to community health, safety, and a stable climate future. An all-electric code has many advantages, including:

- All-electric homes are less expensive to build (saving \$10,000 or more for a single-family home).
- All-electric buildings are healthier and safer for occupants. Gas is a leading cause of structure fires, burns, and carbon monoxide poisoning. And gas cooktops contribute to indoor air pollution. Cooking with gas releases fine particulate matter, smog-like compounds, and formaldehyde, and is known to exacerbate asthma.
- All-electric buildings are a highly visible and practical step forward to address the climate crisis, by breaking the cycle of fossil fuel dependency in buildings. Each new electric home saves up to 4 tons of carbon per year.
- All-electric buildings are generally faster to design, permit, and build. They save design time, the code is easier for building and planning staff to apply, and it is also easier for everyone to understand.
- All-electric code today prevents a complex, costly switch to electricity in the future, since gas prices are expected to rise sharply, and California is planning to eventually end gas

distribution. PG&E has asked for a 24% gas rate increase and SoCal Gas, a 42% increase, over the next couple years, and this is just the beginning. Building all-electric now helps future-proof Colma.

We hope you will move forward to adopt an all-electric Reach Code quickly for more affordable, cleaner, healthier, and more resilient homes and buildings in Colma. Please do not hesitate to reach out to us if you'd like to discuss this further.

Sincerely,

Bruce Naegel, Sustainable Silicon Valley, Carbon Free Silicon Valley

Sven Thesen, Founder, ProjectGreenHome.org

Bruce Karney, Chair of Carbon Free Mountain View

Debbie Mytels, Chair, Peninsula Interfaith Climate Action

Hoai-An Truong, Mothers Out Front

Terry Nagel, Chair, Sustainable San Mateo County

Suzanne Emerson, San Carlos Green

Zoë Wong-VanHaren, Palo Alto High School student

Janelle London, Co-Executive Director, Coltura

Lauren Weston, Acterra

Carol Cross, Fossil Free Mid-Peninsula

James Tuleya, Chairperson, Carbon Free Silicon Valley

Gladwyn d'Souza, co-chair, Conservation Committee, Loma Prieta Chapter, Sierra Club

Carlos Davidson, Pacifica Climate Committee

Jason Mendelson, Peninsula Clean Energy Citizens Advisory Committee

Barbara Fukumoto, Sunnyvale Cool

Christine Kohl-Zaugg, Executive Director, Sustainable San Mateo County

Diane Bailey, Executive Director, Menlo Spark

Diane Bailey | Executive Director

MENLO SPARK

diane@menlospark.org | 650-281-7073

Visit us: www.MenloSpark.org & www.FossilFreeBuildings.org

Find us on [Facebook](#)

Follow us on [Twitter](#)



STAFF REPORT

TO: Mayor and Members of the City Council
FROM: Michael Laughlin AICP, City Planner
VIA: Brian Dossey, City Manager
MEETING DATE: February 24, 2021
SUBJECT: General Plan Study Session

RECOMMENDATION

Staff seeks comments, questions, impressions, and opinions from each Council member regarding the Community Health, Safety and Services Element and the Open Space and Conservation Element of the draft General Plan.

EXECUTIVE SUMMARY

The purpose of this review is to allow the City Council to review the text, goals, policies and implementation measures for two elements of the General Plan. The updated General Plan will serve as the town's blueprint for growth and development through the year 2040.

FISCAL IMPACT

None.

BACKGROUND

The Council study session on the Community Services and Safety Element and the Open Space and Conservation Element is the final study session on the General Plan elements. After the study session, the draft General Plan will be compiled and released for public review. The accompanying Environmental Impact report is planned to be released in May 2021 for a 45-day review and comment period, after which time comments will be addressed. The Council will then be able to consider adoption of the documents in early fall of this year.

Both elements to be reviewed this evening were last updated in 1999. Changes in state law require that the elements now address emergency preparedness and greenhouse gas reduction policies.

ANALYSIS

Community Health, Safety and Services Element

Since the 1999 General Plan update, there is now increased policy emphasis on reducing hazards to residents and businesses as hazards are continued to increase due the impacts of climate change.

Staff will provide a summary of the topics, key policies, and implementation measures at the meeting based on the following outline:

Community Health

This new section, policies relate to the general and broad goal to improve the health and quality of life of all Colma residents. Key policies include:

- Continued partnering with non-profits that provide services to residents.
- Encouraging physical activity such as walking and biking through infrastructure improvements that enable less driving.
- Assess recreational offerings.
- Look for opportunities to support senior well-being in the community.

Geologic and Seismic Hazards

Colma's primary hazards relate to the town's proximity to the San Andreas and Serra faults and potential liquefaction in certain areas of town. This section, required by State Law, includes policies related to the goal of protecting the community from damage to life and property caused by seismic activity or geologic conditions. Key policies include:

- Requirement for geotechnical studies.
- Encouraging of seismic retrofits of buildings.
- Collaboration for water infrastructure safety.
- Erosion prevention.

Flood Hazards

Due to flood control improvements, the town does not have any areas that are within a 100-year flood zone, and only one property is in a 500-year flood zone. With the impacts of sea-level rise and climate change, Colma is not projected to have flood impacts from Colma creek. However, impacts may occur on the lower reaches of Colma Creek in South San Francisco. In order to protect the town from potential flood events, the following key policies are recommended:

- Participation in regional adaptation efforts.
- Maintain drainage facilities.
- Require the habitable portion of new structures to be about the 100 -year elevation.
- Require new developments to construct on-site detention facilities so that water can be released slowly into the drainage system.

Fire Prevention/Fire Hazards

The Colma Fire Protection District provides fire safety services to the town, and mutual aid is available from jurisdictions within the county. The identified goal is to support Colma Fire in the provision of fire protection and emergency medical response. Key policies are to:

- Establish an alternative Emergency Operations Center (EOC).
- Continue to participate in San Mateo County mutual aid agreements.
- Provide fire prevention education.

Fire hazards to the town include the potential for urban wildfires and wildland fire hazards, the latter due the adjacency of the town to San Bruno Mountain. The following key policies support the town goal to minimize fire risk:

- Adequate water supplies for fire suppression.
- Removal of fire hazards.
- Minimize urban fire risks.
- Support interagency coordination to reduce the fire risk to San Bruno Mountain.

Hazardous Materials

The Town of Colma has had numerous hazardous materials sites in the town, mostly associated with underground fuel tanks at a previous gas station or at our car dealerships. All of these sites have been fully remediated. The only remaining site requiring remediation is the Bocci Monuments property. The Colma landfill will remain designated as a hazardous site. The goal for hazardous materials is to protect the community through the regulation of authorized use, storage, transport and disposal of hazardous materials. Key policies include:

- Maintain a list of locations in the town where hazardous materials are stored and used.
- Support San Mateo County efforts to manage and inspect sites containing hazardous waste.
- Promote public awareness of safe and effective hazardous waste use, storage, and disposal.
- Restrict the transport of hazardous materials through the town.

Emergency Preparedness and Disaster Response

The Town of Colma, with the aid of San Mateo County, has prepared a Multi-Hazard Functional Plan (MHFP, October 1987), as required by the California Emergency Services Act. The Plan defines the Town's planned response to emergency situations and assigns emergency tasks to Town personnel, provides operational guidelines, and inventories equipment, supplies, and personnel available for emergency response.

The town also maintains a Local Hazard Mitigation Plan (LHMP) that was prepared in conjunction with San Mateo County. This plan includes projects and programs that will reduce impacts to life and property in the event of an emergency. Colma is currently participating with the County in the update to the County plan and Colma annex. The overarching goal of this section is to minimize damage to life and property resulting from natural and man-made disasters. Key policies include:

- Implement and maintain the LHMP.
- Continue to participate in mutual aid programs and plans for emergency preparedness.
- Promote emergency preparedness.
- Improve interjurisdictional and interagency cooperation with regard to hazard prevention and emergency response.
- Utilize emergency evacuation routes.

Law Enforcement

The Town of Colma Police Department provides law enforcement services to the town and, through mutual aid agreements, to other jurisdictions when needed. The Department is organized into four divisions: Administration, Patrol, Communications, and Grants. The overarching goal of this section affirms the work that the department does to provide high-quality and responsive police services that are necessary to prevent crime and to encourage and support a safe and secure community. Key policies include:

- Maintain sufficient staffing levels.
- Develop a Facilities Master Plan.
- Maintain a maximum response time of 10 minutes.
- Maintain communication with the Colma community.

Airport Safety

The San Francisco International Airport (SFO) is the sixth busiest airport in the world and is located approximately 3.5 miles southeast of the town. Aircrafts taking off from SFO fly over a 1.2-mile-wide and 5.8-mile-long area that is referred to as the “gap”. The gap stretches over San Bruno, South San Francisco, and Daly City and is directly adjacent to the town of Colma.

The San Francisco International Airport has designated transitional surfaces as alternate routes for planes to take-off or land. One of these transitional surfaces extends over the town of Colma. Any development in the transitional zone must be in compliance with the County Airport Land Use Commission (ALUC) maximum height standards. The structure/building height restrictions under the transitional surfaces for the town are approximately 400 feet above average mean sea level. This height limit will not constrict development in the town of Colma which is roughly at 110 feet above sea level and where the normal commercial height limit is 50 feet. Large new developments in Colma are required to obtain ALUC review, and policies are required in the General Plan. The goal is to minimize the community’s exposure to aircraft safety hazards associated with San Francisco International Airport. Key policies include:

- New development in Colma must comply with the ALUC plan.
- Require ALUC Review for new development, when required.

Noise

The town of Colma’s historic character as a town of cemeteries has resulted in a peaceful noise environment in general. As can be seen on the existing noise contours shown in Figure CS.10, the primary source of noise in the Town is generated by all vehicular traffic along its major

thoroughfares, such as I-280, El Camino Real and Serramonte, Hillside, Colma, and Junipero Sierra Boulevards. A minor amount of noise is generated from residential and cemetery areas in the Town from the use of equipment, such as lawn equipment motors, air conditioners, construction equipment, and power tools. While the town is located in close proximity to San Francisco International Airport, the airport land use capability criteria and noise contours adopted by the San Mateo County ALUC shows that any impact on the town's noise environment are within normally acceptable levels.

An incremental increase in noise is anticipated in the next 20 years as traffic volume is anticipated to increase along town corridors. However, during the life of the General Plan, an increase in electric vehicle use is anticipated, which may serve to reduce ambient noise levels.

The goal is to maintain acceptable noise conditions in the town and to consider noise in the land use planning process. Key policies include:

- Review and modify noise standards in the Municipal Code.
- Consider noise impacts in the development review process.
- Require an acoustical study where development may result exposure to noise.

Implementation Measures

Staff has identified the following implementation programs which support the goals of the Community Health, Safety and Services Element:

- Hazards mitigation with project approval (ongoing)
- Reduce flood hazards (ongoing)
- Fire hazard reduction risk and coordination (ongoing)
- Local Hazard Mitigation Plan implementation and updates (every 5 years and ongoing)
- Maintain emergency supplies (ongoing)
- Emergency exercises and preparedness (ongoing)
- Noise attenuation (ongoing)
- Noise compatibility review (ongoing)

Open Space and Conservation Element

Open-space land is defined by State statute as any parcel or area of land or water that is essentially unimproved and devoted to open-space use. Conservation goals and policies provide direction regarding the conservation, development, and utilization of natural resources in the Town and address a variety of issue areas such as soils, minerals, wildlife and water resources, energy, and air quality.

Staff will provide a summary of the topics, key policies, and implementation measures at the meeting based on the following outline:

Open Space and Parks

Colma's open space is comprised of Colma Creek, cemetery lands (developed and undeveloped), remnant portions of the Cypress Hills Golf Course, and agricultural lands for in-ground and container cultivation. The main goal for these lands is to enhance, improve and

maintain open space and landscaping and to allow for flexible uses of open space lands. Key policies include:

- Design of open space to incorporate cultural or natural features.
- Flexible use of open space and cemetery lands.
- Sustainable landscape practices.
- Expand and improve pedestrian trails, bikeways and walkways.
- Extend the Colma Creek trail.

Colma's park and recreation facilities include Bark Park, Sterling Park, Sterling Park Recreation Center, the Colma Community Center and Historical Park and Museum. The main goal is to provide a variety of recreational opportunities and spaces that promote health and well-being. Key policies include:

- Develop and maintain open space and recreation areas.
- Require dedication of improved land or payment of in-lieu fee for park and recreation facilities.
- Acquire and enhance properties within Colma for recreation and public use.

Conservation

California State law requires that general plans pursue goals, policies, and programs that address the preservation of natural resources in a community. Conservation therefore strives to minimize the impact of future development in areas with natural resources, promote the efficient use of water, and encourages land use development and transportation decisions that affect air quality. The overarching goal of this section is to promote sustainability, energy efficiency and climate action planning. Key policies include:

- Encourage transit-oriented development.
- Reduce energy consumption.
- Pursue opportunities to improve efficiency in municipal operations.
- Implement the CAP to achieve GHG reduction targets.
- Support pedestrian-scale design.

Water

The town of Colma's potable water source is supplied by the San Francisco Water Company, through the California Water Service Company (Cal Water). The majority of this water is from the Hetch Hetchy watershed ("Hetch Hetchy"), an area located in Yosemite National Park, that is the major source of water for all of San Francisco's water needs.

The town is within the Colma Creek watershed, which is part of the South Westside Basin, part of a major groundwater basin that extends north into San Francisco (North Westside Basin). The headwaters of Colma Creek are on the slopes of San Bruno Mountain. The San Mateo Basin watershed drains via Colma Creek into the San Francisco Bay in South San Francisco.

The Town complies with the Municipal Regional Stormwater Permit (MRP), issued by the San Francisco Regional Water Quality Control Board (RWQCB) for its stormwater pollution control measures.

The overarching goal of this section is to promote water conservation and maintain and improve water quality. Key policies include:

- Comply with water quality regulations.
- Continued participation in the San Mateo County Stormwater Pollution Prevention Program (SMCWPPP).
- Pursue opportunities to install water recycling infrastructure.
- Use of drought tolerant plants.
- Incorporate green infrastructure.
- Manage stormwater runoff.
- Colma creek setbacks and enhancements.
- Water conservation and public information.

Open Space and Natural Resources

The Town of Colma has numerous natural resources to include natural vegetation along Colma Creek, numerous tree masses, project landscaping, street trees, wildlife, and birds. The goal of this section is to maintain, protect and enhance open space and natural resources. Key policies include:

- Manage and protect tree masses.
- Require an investigation of natural resources adjacent to proposed development.
- Habitat enhancement
- Protection of nesting birds
- Support regional efforts to preserve open space.
- Encourage soil and mineral resource conservation.

Cultural and Tribal Resources

The town of Colma is intricately linked to the missionization of California and the development of neighboring San Francisco. Throughout its history, Colma has served a number of different purposes. Its geographical location has made it ideal as a transportation corridor, as ranching and agricultural land, and now as a thriving regional metropolis.

At the time of contact by the Spanish, the Ohlone, or Costanoan group of Native Americans inhabited Colma. Modern descendants of the Costanoan prefer to be known as Ohlone. While no resources have ever been found in Colma, due to Colma's location and proximity to a fresh water source, Colma Creek, there is a possibility that resources related to early habitation could exist in Colma.

The overarching goal of this section is to observe proper protocols to preserve and protect archaeological and paleontological resources and tribal cultural resources. Key policies include:

- Measures to protect resources if discovered during construction.

- Tribal consultation compliance.
- On-site monitoring and mitigation if resources are discovered.

Implementation Measures

Staff has identified the following implementation programs which support the goals of the Open Space and Conservation Element:

- Fair share contributions for parks.
- Promote energy conservation and retrofitting of existing public and private building and facilities.
- Integrate energy efficiency and green building practices into permit processes.
- Participate in efforts to reduce GHG.
- Periodically update the Town's CAP.
- Public information to support conservation and resource management.
- Best Management Practices (BMP's) for water quality.
- Water conservation in new and existing buildings.
- Review landscape and hardscape plans pursuant to the Water Efficient Landscape Ordinance (WELO).

Council Adopted Values

Considering these General Plan Elements is consistent with the Council value of *responsibility* because it proactively considers policy that will enhance the Town over time.

Sustainability Impact

The General Plan and its policies will promote sustainability since development will be in-fill in nature and encourage more walking, biking and transit use.

Alternatives

None.

CONCLUSION

Staff recommends that the City Council listen to the presentation by Staff, ask questions and provide feedback to staff regarding the two General Plan elements. To direct the discussion, staff will be breaking the discussion into two segments – One for each section. Questions include:

- Are there any recommended changes or additions to the goals and policies?
- Are there any recommended changes or additions to the implementation measures?
- What is the highest priority implementation measure?

ATTACHMENTS

- A. Community Health, Safety and Services Element (Draft)
- B. Open Space and Conservation Element (Draft)





Community Health, Safety and Services Element

TOWN OF COLMA 2040 GENERAL PLAN

PURPOSE

Ensuring a community's safety through protection from geologic, flood, fire and airport related hazards is one of the essential services of local government agencies. Similarly, services for law enforcement and fire protection, emergency preparedness and response are essential for maintaining the health, safety, and welfare of a community (see Figure CS.1). Government Code Section §65302(g) requires each jurisdiction within the State of California to include in its General Plan a Safety Element that addresses the protection of the community from any unreasonable risks associated with various types of hazards. California State law requires that a Safety Element include information on the community's fire, safety, flooding, and seismic and geological hazards. In addition to the State requirements, this Community Health, Safety and Services Element also addresses police and fire services, aircraft overflight, and hazardous materials and waste, as well as the Town of Colma (Town)'s Hazard Mitigation Plan.

This Community Health, Safety and Services Element provides information about public services related to community safety, including geologic and flooding hazards, law enforcement, hazardous materials and emergency preparedness, fire response, airport hazards, and noise. Preserving community safety is an essential service of public agencies and a critical priority for maintaining community health and welfare. Recent disaster events in the state, such as the Kincadee fire in 2019, Camp Fire in 2018, and the Loma Prieta earthquake in 1989, only highlight the need for a community to be aware of and prepared for disasters. This Element therefore provides for sound emergency preparedness planning and supports the community desire to develop increasing resilience over time. This Element relates San Mateo County safety planning

efforts to the Town's land use decisions and provides detailed information for decision makers to use.

This Community Health, Safety and Services Element establishes goals, policies, and programs to protect the health and safety of Colma residents, businesses, employees and visitors. It addresses the following safety planning and response topics:

- Community Health
- Geologic and Seismic Hazards
- Flooding and Sea Level Rise
- Wildland and Urban Fires
- Hazardous Materials
- Airport Safety
- Law Enforcement
- Fire Protection and Emergency Medical Services
- Emergency Preparedness and Disaster Response
- Noise

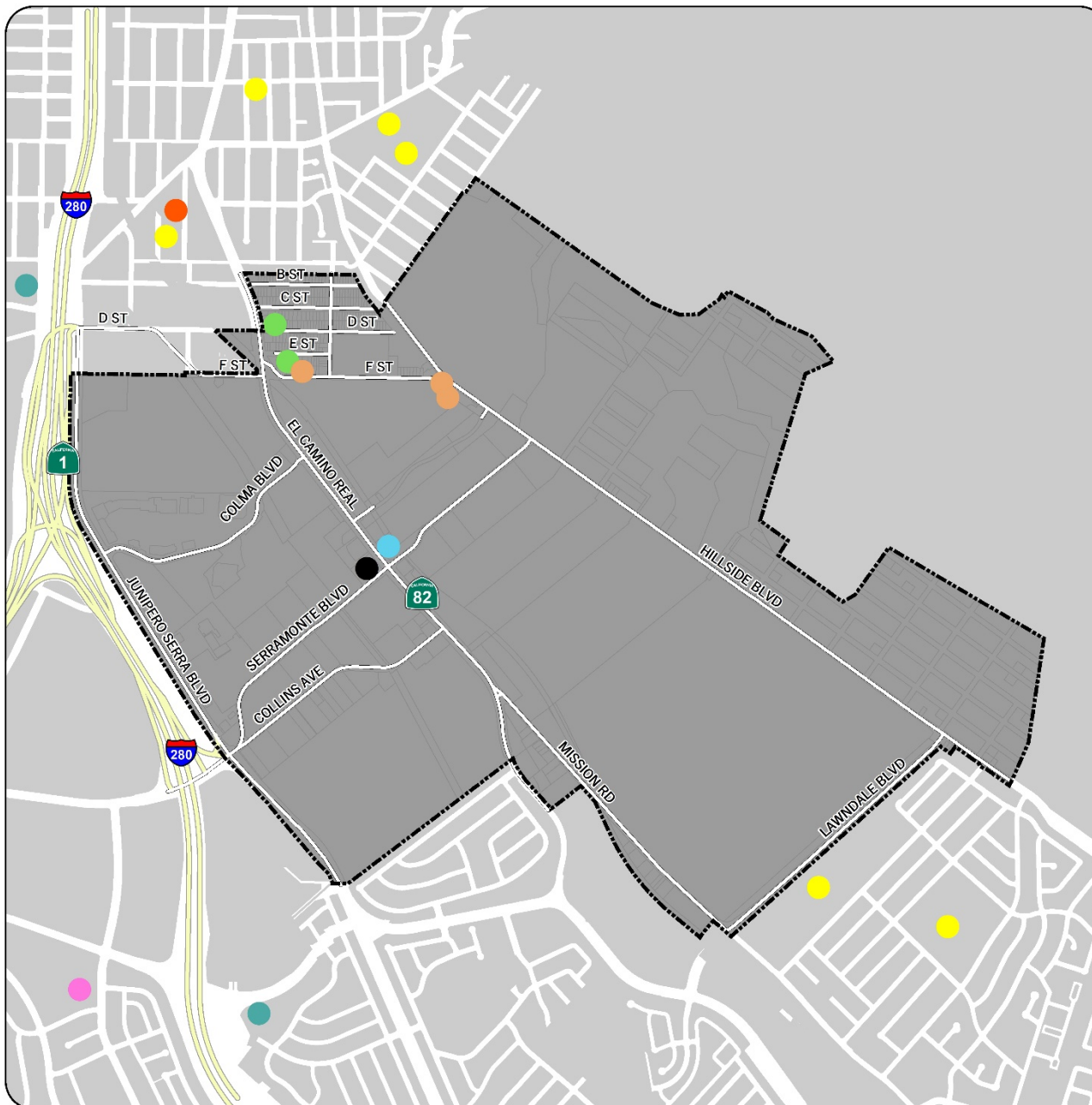
RELATIONSHIP TO OTHER GENERAL PLAN ELEMENTS

The Community Health, Safety and Services Element is directly related to all other elements of the General Plan. The planning and policy decision making process for land uses, housing, circulation, and open space must incorporate the policies of this element to reduce the risks of hazards to the public. Development plans must properly account for public safety considerations, while open spaces provide public health and ecological benefits and often incorporate areas of increased hazard risk. This element identifies hazards and hazard mitigation guidelines to assist local decisions related to zoning, subdivisions, and entitlement permits.

COMMUNITY HEALTH

Where people live greatly determines their access to resources that enable them to be healthy—such as safe streets, nutritious foods, quality housing, and access to healthcare. A healthy community promotes a positive physical, social, and economic environment that supports the overall well-being of its residents. Planning decisions about land use, mobility, and urban design can have a strong impact on an individual's transportation choices, housing options, and social interactions. These decisions can improve physical and mental health by providing opportunities for physical activity, providing access to nutritious food, or enabling social interaction with neighbors on a regular basis. Neighborhood conditions can have a profound impact on one's health and life expectancy.

Colma residents, business owners, and community members enjoy a consistently high quality of life. The Town is committed to improving quality of life and increasing opportunities for residents to make healthy lifestyle choices. Policies in this section express the Town's overarching commitment to healthy living and enhancing quality of life. Due to the broad and interdisciplinary nature of health issues, other elements of the General Plan contain goals and policies related to health and quality of life. The Town provides quality recreation opportunities for residents of all ages to enjoy. As residents age, the Town seeks to provide services that will meet the needs of seniors. Due to Colma's small size, the Town generously supports services and programs offered by outside agencies and non-profits that provide services that can be utilized by town residents. Locations of public facilities in the Town, many of which support community health, are shown in Figure CS.1.



Town of Colma

Figure CS.1.
Public Facilities

- Town Limits
- Town Hall
- Fire Station
- Hospital
- Library
- Park
- Police Department
- Recreation Facility
- School

Data provided by: Town of Colma, San
Mateo County and Caltrans



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Goal CS-1: Improve the health and quality of life of all Colma residents.

- CS-1-1: Health in All Policies.** Prioritize the overall health of Colma residents in Town strategies, programs, daily operations, and practices.
- CS-1-2: Partnering and Supporting Non-Profits.** Continue to support and partner with other government agencies or non-profits to provide services to residents that cannot be provided by the Town.
- CS-1-3: Physical Activity and the Built Environment.** Support new developments or infrastructure improvements in existing neighborhoods that enable people to drive less and walk, bike, or take public transit more.
-  **CS-1-4: Diverse Recreational Offerings.** Periodically assess recreational opportunities and modify programming to ensure they are appropriate for the community's cultural and age diversity.
- CS-1-5: Age Friendly Cities.** Look for opportunities to partner with San Mateo County and other non-profit organizations to support senior well-being in the community.
- CS-1-6: Location of Essential Facilities.** Avoid locating essential facilities, such as schools, fire, police, utilities, hospitals, and emergency service facilities, in areas subject to geologic and seismic hazards, fire risk, flooding, and hazardous waste, where feasible.

GEOLOGIC AND SEISMIC HAZARDS

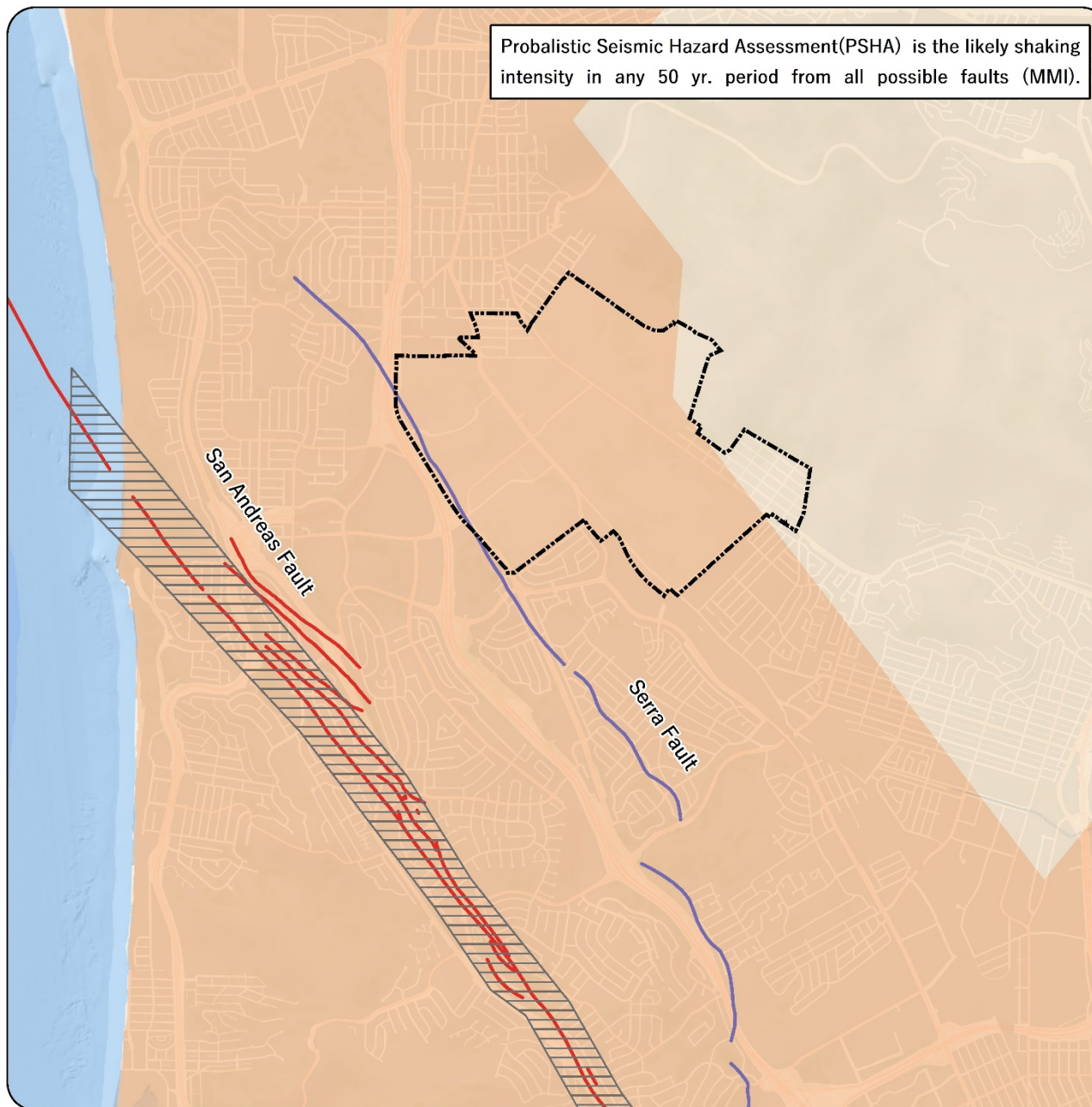
Colma is located in the seismically active San Francisco Bay Area (Bay Area) with one active fault, the San Andreas Fault, located outside the town, and the Serra Fault located within the town, as shown in Figure CS.2. The entire Bay Area is located within the San Andreas Fault Zone. Colma is located approximately less than 2 miles away from the San Andreas Fault, which, in a worst-case scenario, could cause violent or magnitude 9.0 (level 9) earthquakes to hit the town, as shown in Figure CS.3.

Due to its location near the boundary between the North American and Pacific tectonic plates, Colma is exposed to geologic and seismic hazards such as strong seismic ground shaking, seismic-related ground failure, including liquefaction and landslides.

The likelihood, severity, and location of any of these seismically induced hazards occurring in Colma depends upon geology, topography, soil type, weather, and intensity of development. Steep slopes, the extent of erosion, and the rock composition of a hillside can aid in predicting the probability of slope failure.

In addition to other seismic hazards, portions of the town are subject to liquefaction. Soil liquefaction occurs when wet soil loses its strength and stability and behaves more like a liquid, causing damage to buildings and other structures. The potential for liquefaction depends on the type of soil and the extent that the soils are saturated with ground water. Areas of Colma could be susceptible to liquefaction during a significant earthquake since the town of Colma is situated in an alluvial valley with loose soils. Liquefaction susceptibility is shown on Figure CS.3.

Therefore, the following Goals, Policies, and Program items have been identified to reduce geological risks to the town.



Town of Colma

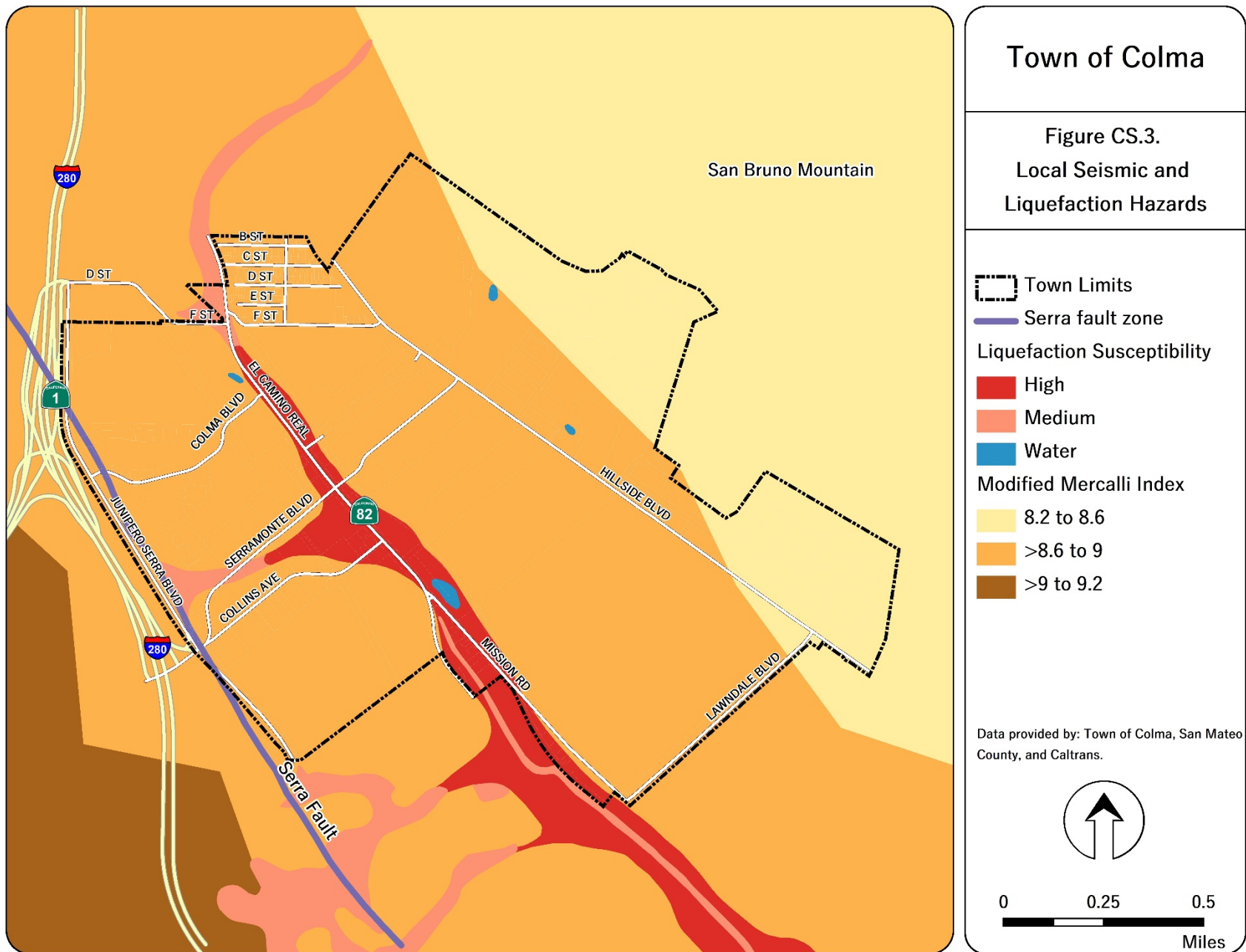
Figure CS.2.
Regional Seismic Hazards

- Town Limits
- Alquist-Priolo Zone
- San Andreas fault zone
- Serra fault zone
- PSHA
 - 9: Violent shaking
 - 8: Severe shaking


Data provided by: Town of Colma, San Mateo County, Caltrans, Garmin, GEBCO, NOAA NGDC, and other contributors.



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Goal CS-2: Protect the community from damage to life and property caused by catastrophes related to seismic activity or geologic conditions.

- CS-2-1: Geotechnical Studies.** Require geotechnical, soils, and foundation reports for proposed projects and subdivisions on sites that have been identified as having moderate or high potential for ground failure, liquefaction, and seismic activity by the Town or by the San Mateo County Seismic and Safety Element.
- CS-2.2: Development in Hazardous Areas.** Prohibit development, including any land alteration, grading for roads, and structural development, in areas of slope instability, unless the appropriate mitigation measures are taken.
- CS-2-3: Unsafe Buildings.**  Encourage seismic retrofits of existing buildings based on the recommendations of a licensed engineer or architect. Prioritize working with owners of buildings whose loss would impact the greatest number of people and/or particularly vulnerable groups such as seniors, children, or low-income households.
- CS-2-4: Water Infrastructure Safety.** Collaborate with San Mateo County, California Water Service Company, and the San Francisco Water District to ensure that all water tanks and main water pipelines are capable of withstanding high seismic stress.
- CS-2-5: Erosion Prevention.** Require new grading or development to prevent erosion on slope and hillside areas by revegetation or use of slope protection material. Require project grading and drainage plans to demonstrate how the project will maintain natural surface drainage and existing vegetation, to the extent feasible.
- CS-2.6: Seismic Hazards.** Continue to enforce appropriate standards to ensure existing and new development is located, designed, and constructed to minimize the risk of loss of life and property from seismic hazards.

FLOOD HAZARDS

Flooding is defined as the condition resulting when an overwhelming amount of water submerges normally dry land masses. Some floods develop slowly when rain continues over a period of days and inundates water systems. Others, such as flash flood conditions, typically occur when a moderate rainfall is followed by a heavy rainstorm. The moderate rainfall saturates the soil allowing minimal additional infiltration. Flood hazards are typically assessed in terms of 100-year or 500-year flood plains (lands submerged during flood events). As defined by the Federal Emergency Management Authority (FEMA), a 100-year flood plain is the land area that has a one in 100 percent chance of being flooded within any given year, while a 500-year flood plain has a 1 in 500 percent chance of being flooded. The Federal Insurance Administration (FIA) administers the National Flood Insurance Program and is the primary agency for flood related disasters and mitigation. The Town of Colma is bisected by Colma Creek, which is part of a watershed drainage basin defined by San Bruno Mountain on the east and the ridge traced by Skyline Boulevard on the west. Colma Creek flows through the center of the town and continues through the city of South San Francisco to the Bay. Colma Creek is part of the San Mateo County Flood and Sea Level Rise Resiliency District. The Colma Creek Flood Control Zone covers approximately 16.3 square miles, including the town of Colma, as well as portions of the cities of Pacifica, Daly City, San Bruno, and South San Francisco. Increased urbanization in the greater San Francisco Bay Area has increased the amount of impervious areas and reduced the amount of groundwater infiltration, thereby resulting in increased levels of water runoff and flooding potential.

STREET AND PROPERTY FLOODING

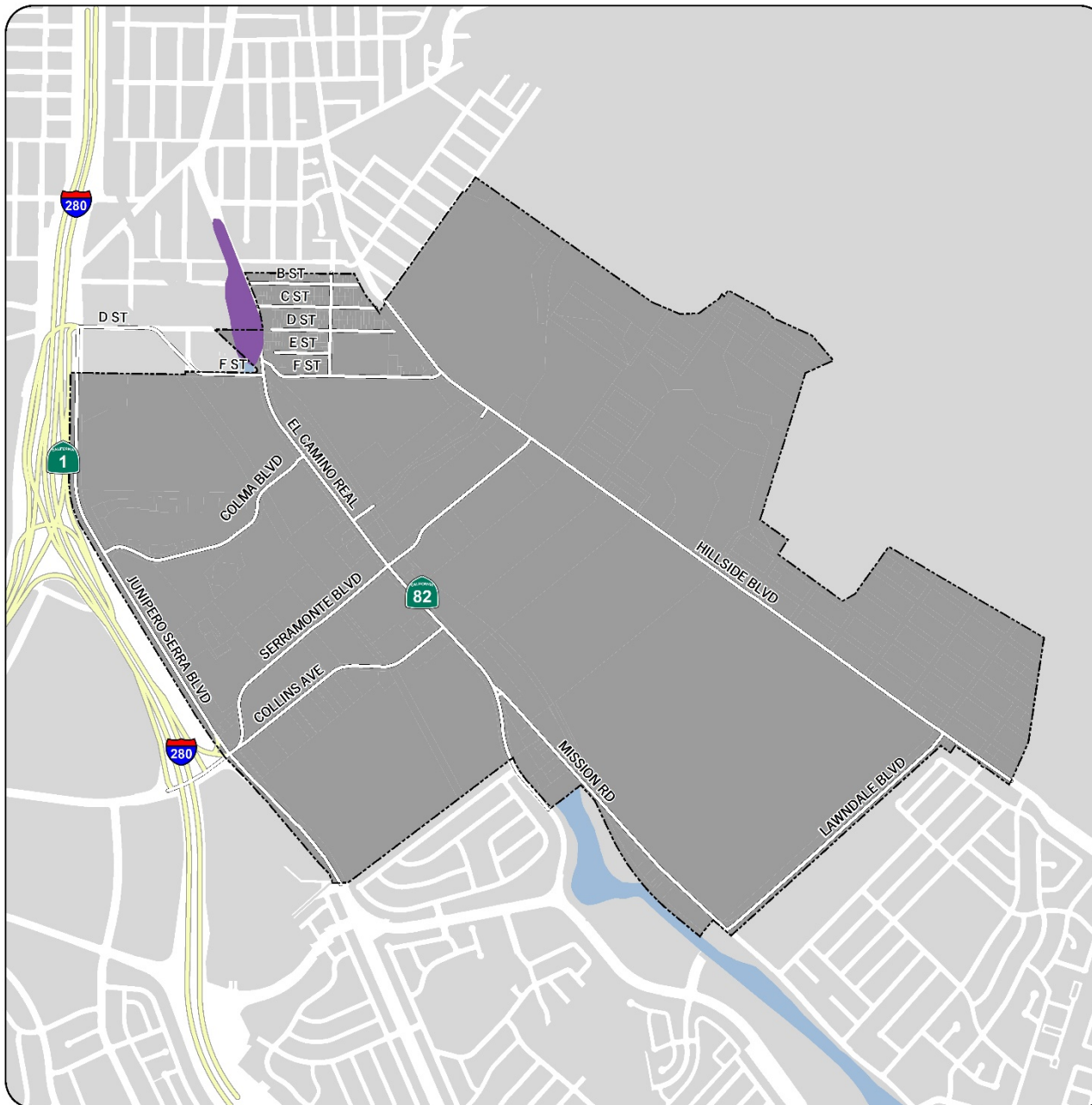
Flooding has occurred frequently at El Camino Real and F Street, and on El Camino Real at Mission Road. Certain segments of Colma Creek used to overflow, but improvements to the Colma Creek drainage channel have reduced creek flooding. The town of Colma has been designated Flood Zone X, meaning it has been determined by FEMA to be only minimally flood-prone, and therefore is not included on FEMA's official Flood Zone Maps. The FEMA flood zones in close proximity to the town's boundaries are depicted on Figure CS.4. To maintain FEMA's rating, several General Plan policies are provided to ensure that runoff levels do not adversely impact the capacity of Colma Creek.

SEA LEVEL RISE

Although the town of Colma is not directly affected by sea level rise, it is in close proximity to San Francisco Bay and the town could be affected by damage from sea level rise at the Bay to the east, seven miles away, and the Pacific Ocean to the west, eight miles away. Therefore, there could be potential damage to infrastructure in the town of Colma. For example, the South San Francisco sewer treatment plant is subject to inundation as a result of sea level rise, if




plans are not made to protect it. In addition, the Bayshore Freeway (Highway 101) and the San Francisco International Airport are subject to flooding and inundation with approximately two to three feet of sea level rise.

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Town of Colma

Figure CS.4.
Flood Hazards

-  Town Limits
-  100-Year Flood Zone
-  500-Year Zone

Data provided by: Town of Colma, San Mateo County, FEMA, and Caltrans.



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The following Goals, Policies, and Program items have been developed to safeguard the town of Colma from flood hazard risks.

Goal CS-3: Protect the town of Colma from potential flood events.

CS-3-1: Participate in Regional Adaptation Efforts. Coordinate with regional agencies, such as the San Francisco Bay Conservation and Development Commission (BCDC) and the Bay Area Regional Collaborative (BARC), in adaptation planning.



CS-3-2: Maintain Drainage Facilities. Maintain drainage facilities to accommodate the flow capacity of Colma Creek through Colma to accommodate the storm water runoff from a 100-year storm.

CS-3-3: Foundation Elevation. Continue to require the habitable portions of new structures to have a first-floor elevation that is elevated to or above the projected 100-year water surface to protect structures against potential flood damage.

CS-3-4: Stormwater Detention. Require new developments over one half acre in size to construct on-site storm water detention facilities which contribute runoff to Colma Creek in order to store the difference in runoff between the 10-year pre-development storm (original natural state) and the 100-year post-development storm. Any stormwater release should be at the 10-year predevelopment rate.

FIRE PREVENTION AND PROTECTION SERVICES AND EMERGENCY MEDICAL RESPONSE

Fire prevention, protection, and emergency medical response benefit the community in various ways and are priorities in the town. High-quality services keep the community safe, minimizing loss of life and property when an event occurs. Partnerships are important to the provision of quick response and coordinated prevention planning for a small town like Colma.

The town of Colma is within the Colma Fire Protection District (CFPD), which serves Colma and surrounding unincorporated areas, including Broadmoor and unincorporated Colma (the area around the Colma BART station). The CFPD station is located just north of the town on Reiner Street and is supported by 40 paid, on-call fire fighters and three salaried, part-time personnel (Chief, Deputy Fire Marshal, and EMS Captain). The CFPD provides fire suppression and prevention, public education, rescue, hazardous materials (first response), and basic/advanced emergency medical care (see Figure CS.5).

Minimizing fire risks occurs through education, routine inspections, and requiring building renovations and new construction to comply with current fire access and building codes. The Fire Protection services offered by CFPD include both public education programs and building inspection programs. Speakers from the District are available to schools and the public for information on fire prevention and protection. The Town's Fire Protection Program includes plan check and inspection of new structures and remodels in the town. Plan check by the Fire District assures adequate fire flow levels, general access, turnarounds, and other relevant fire protection measures, as well as ensuring that building sites can be readily identified by street names and address numbers.

Mutual Aid

CFPD has mutual aid agreements with Daly City, San Bruno, Pacifica, South San Francisco, and Brisbane. The Fire District's mutual aid agreements provide for more rapid response to structural fires in areas within the Fire District, when requested. When additional help is needed by the Colma Fire District or Police Department, the San Mateo County Central and South strike teams, respectively, may be called in. Mutual aid agreements for both the Fire District and the Colma Police Department provide service anywhere in neighboring jurisdictions when that assistance is specifically requested.

The Colma Fire Protection District currently has an average response time of two to four minutes to sites in the town of Colma. The time it takes to respond to an emergency is important because of the critical care period (seven to eight minutes) needed for physical health emergencies, and of the increasing intensity and spread of fire. Mutual aid agreements with other cities and departments ensure that additional fire protection support is available for a greater alarm fire, which seldom occurs. Colma's fire protection services are evaluated by the

Insurance Service Office (ISO), whose ratings establish the fire insurance rates paid by local residents and businesses. ISO rating is partially based on such factors as available water supply, staffing, and equipment. Colma Fire District's ISO rating is V on a scale of I-X (best to worst), which is an improvement from its previous rating of VI.

Goal CS-4: Support the Colma Fire Protection District in the provision of fire protection and emergency medical response to the town of Colma

- Policy CS-4-1: Alternate EOC.** Establish an alternative Emergency Operations Center (EOC) to be used in the event the existing EOC is not operational during a fire event.
- Policy CS-4-2: Mutual Aid Agreements.** Continue to participate in San Mateo County mutual aid agreements related to fire protection.
- Policy CS-4-3: Fire Prevention Education.** Provide regular public education and fire safety programs to the town's residents and businesses.

FIRE HAZARDS

Fire hazards are classified as urban fire hazards and wildland fire hazards. Urban fire hazards are one of the greatest threats to life and property. These may include building fires, automobile fires, arson, fires related to accidents, rubbish fires, and fires in overgrown and/or unkept vacant lots. Wildland fire hazards occur in non-urban, natural areas and include fires involving uncultivated land, timber, range, brush, and grass lands in undeveloped areas. The town of Colma has a Fire Protection Program through the Colma Fire Protection District (CFPD) to minimize the risks of urban and wildland fires. The town is covered under the San Mateo County Community Wildfire Protection Plan (CWPP).

Urban Fire Hazards

Fires in urban areas pose the greatest threat to life and property due to the proximity of people and structures. The types of structures posing the most significant fire hazards in the town have been built prior to 1940 and may have wood frame construction and substandard wiring and heating systems. Other sites of fire concern are unmaintained public utility easements, sites with large amounts of fuel and combustibles storage, and most unmaintained or poorly maintained buildings, regardless of age.

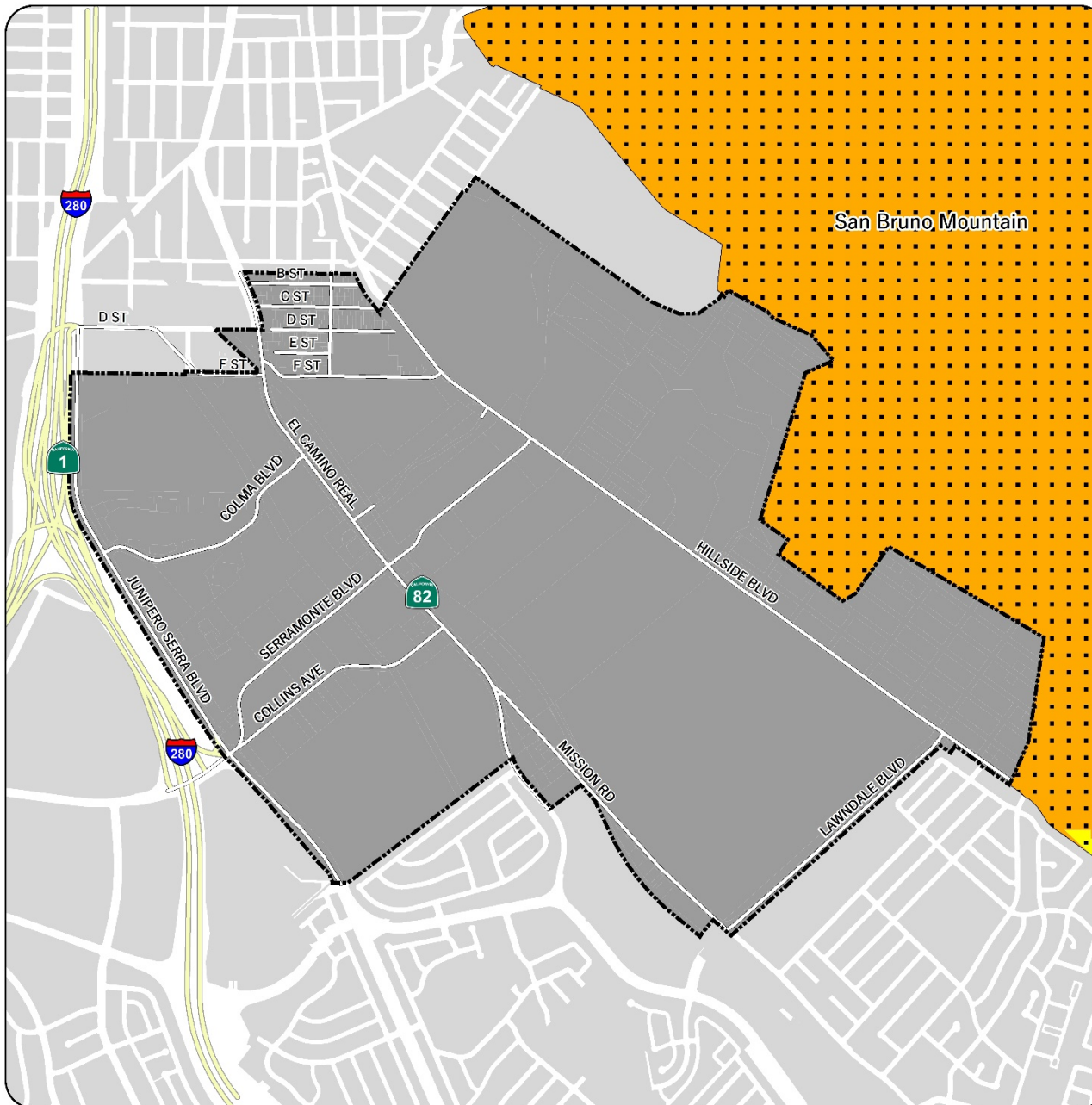
The required peak load water supply is the amount of water necessary to suppress fire in a structure during peak water use periods. Fire flow requirements are expressed in gallons per minute (gpm) and are determined by type of construction and size (square footage). The Town of Colma Fire District and Uniform Fire Code requires that all structures have fire flows of no less than 1,500 gpm and possibly more in non-sprinklered buildings. In order to meet this requirement, the Town and Fire District often requires mitigation in the building construction. Mitigation may include fire rated walls, automatic sprinkler systems, and other measures which reduce or eliminate potential fire hazards.

Wildland Fire Hazards

The California Department of Forestry and Fire Protection (CAL FIRE) determines the degree of wildland fire hazard based on the natural setting of the area, the degree of human use of the area, and the level and ability of public services to respond to fires that do occur. CAL FIRE has rated San Bruno Mountain Park and the adjacent undeveloped areas of the town of Colma as areas of moderate fire hazard, see Figure CS.5. However, when considering fire hazard threat to people, CAL FIRE has rated San Bruno Mountain and surrounding areas an extreme fire hazard. The "threat to people" ratings are prioritized as greater threat classes over areas with lesser or no threat class to buildings and wildland. Fires in these greater threat areas usually occur during the summer months, primarily where grass and brush grow the fastest. CAL FIRE responds to wildland fires from a number of stations, depending on their proximity and availability. The closest station to the town of Colma is at 20 Tower Road in the town of Belmont.

Undeveloped areas within the town of Colma are not “Wildland Areas” as defined by the California Department of Forestry, but CAL FIRE criteria may be used to identify and evaluate fire hazards in these areas which are Colma Fire Protection District’s responsibility. The Goals and Policies defined below would serve to reduce Wildfire risks to the Town of Colma.

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Town of Colma

Figure CS.5.
Fire Hazards

- Town Limits
- Fire Hazard Severity Zones
- Moderate
 - High
 - Very High
- Fire Responsibility Area*
- State Responsibility Area
- *All other areas are Local Responsibility Areas

Data provided by: Town of Colma, San Mateo County, and Caltrans.



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Goal CS-5: Minimize fire risks in the town.

- CS-5-1: Adequate Water Supplies.** Require new development projects to document adequate water supplies for fire suppression.
- CS-5-2: Removal of Fire Hazards.** Ensure the Town's code enforcement programs promote the removal of fire hazards such as (but not limited to) litter, rubbish, overgrown vegetation, and dilapidated or abandoned structures.
- CS-5-3: Building Fire Codes.** Require that all buildings and facilities comply with local, State, and federal regulatory standards, such as the California Building and Fire Codes as well as other applicable fire safety standards.
- CS-5-4: Urban Fire Risks.** Work with the Colma Fire Protection District to maintain an ongoing fire inspection program to reduce fire hazards associated with existing buildings and facilities. multifamily development, critical facilities, public assembly facilities, industrial buildings, and nonresidential buildings.
- CS-5-5: Interagency Cooperation.** Work with the Colma Fire Protection District, San Bruno Mountain Watch, San Mateo County, CAL FIRE, and other agencies to reduce fire risk to San Bruno Mountain and other open space areas.

HAZARDOUS MATERIALS

Hazardous materials are substances that could be a potential threat of injury, illness, or harm to people and animals. The California Code of Regulation defines a hazardous material as a substance that may either (1) cause an increase in serious, irreversible, or incapacitating, illness; or, (2) pose a substantial potential hazard to human health or environment when improperly treated, stored, transported or disposed, or otherwise managed. Hazardous materials may be commonly used in residential, commercial, agricultural, and industrial areas. Protection from the release of hazardous materials is essential to providing a safe environment for town residents and visitors. Hazardous materials include toxic metals, chemicals, and gasses; flammable and/or explosive liquids and solids; common household cleaners; corrosive materials; infectious substances; pesticides and solvents; and radioactive materials that have the potential to cause harm to the public or the environment. Protection from hazardous materials could include limiting the generation, improper disposal, storage, and transport of hazardous materials.

Some hazardous materials have been known to have severe adverse health effects on people and the environment, often causing injury or death to people. Providing safe living and work conditions and structures is a major goal for the Town of Colma. The pretreatment and disposal of hazardous materials through the sewage system is the predominant form of authorized hazardous waste disposal. Federal and State laws regulate stormwater discharge from certain industrial activities, through the issuance of National Pollutant Discharge Elimination (NPDES) permits. The Town of Colma has adopted disaster response protocols and is committed to the Standardized Emergency Management System (SEMS) in the event of local or large-scale emergency situations.

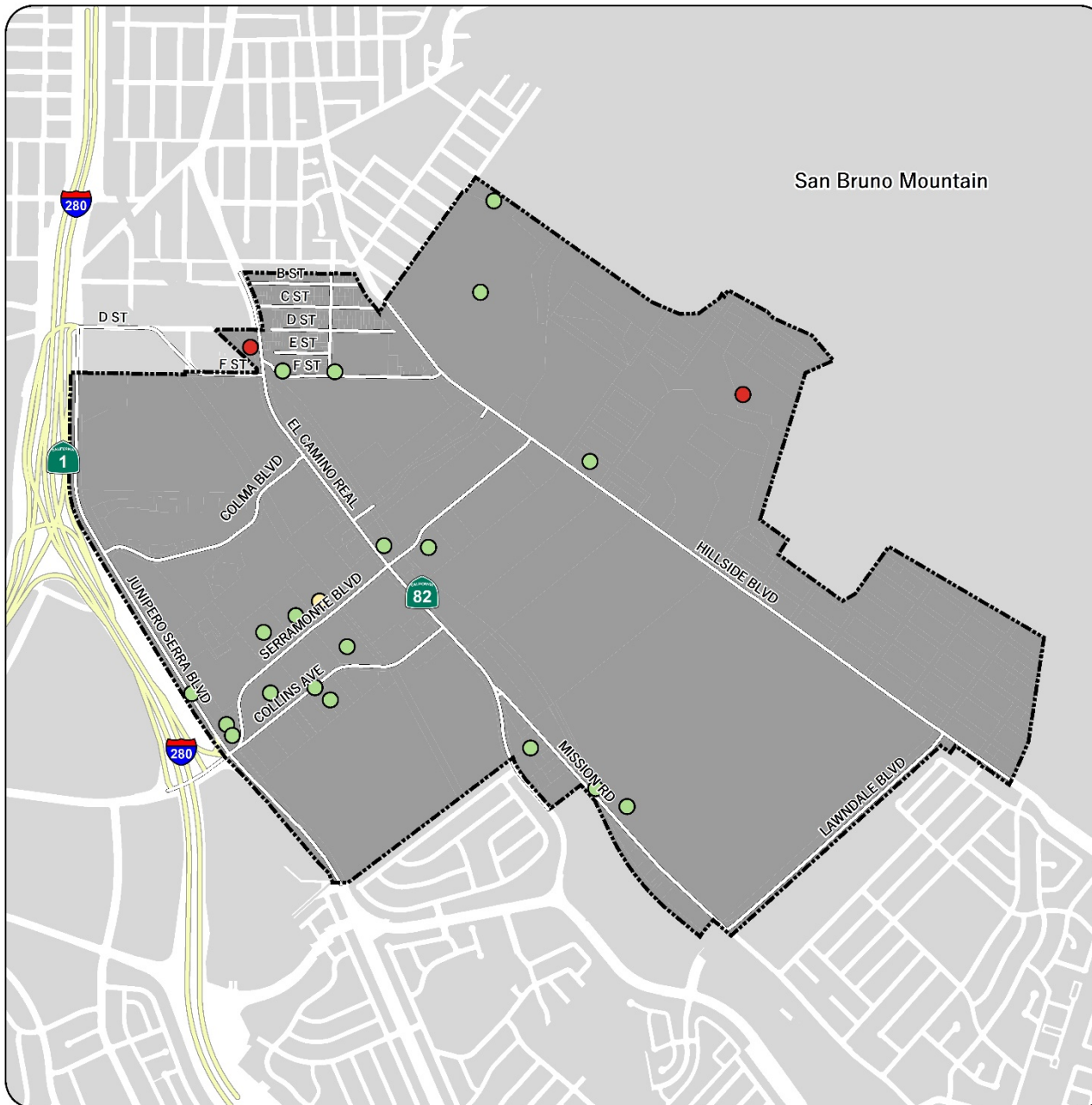
The Town has also developed and approved a Green Infrastructure Plan that directs the incorporation of green infrastructure in the right of way, to serve as decentralized storm water treatment areas. These programs will reduce the amount of pollutants entering the storm drainage system and curtail illegal disposal of hazardous waste into the system.

HAZARDOUS WASTE STORAGE AND TRANSPORTATION

Hazardous materials storage sites in Colma are regulated by the San Mateo County Department of Environmental Health. San Mateo County (County) issues permits for underground tanks, hazardous waste generators, and hazardous materials users regulated by Health and Safety Code - Chapter 6.5, Section 25500 to Division 20. The County regularly inspects the underground tanks in the town, which are predominantly gasoline storage tanks for service stations and vehicle yards (see Figure CS.6).

The California Department of Health Services monitors the transportation of hazardous waste through a manifest system which is used to trace all hazardous waste transported off-site to storage, treatment, or disposal facilities. Most hazardous waste generated in Colma is transported to recycling companies. Hazardous waste generated outside of the town may be transported through the town on Interstate 280 and Highway 82 (El Camino Real). The California Highway Patrol and Caltrans are responsible for controlling transportation of hazardous materials and scene management in the event of a spill on a State or federal highway. The Colma Fire Protection District will typically respond to a local hazardous material spill. The Town's Police Department may also assist with emergency action. The appropriate procedures to be followed in the event of a hazardous spill are outlined in the San Mateo County Hazardous Waste Management Plan. Upon request by the Colma Fire Protection District, the County's Hazardous Material (HAZMAT) response team may respond to the incident. The HAZMAT response team is funded through the San Mateo Operational Area Office of Emergency Services.

Figure CS.6, below, shows sites where hazardous materials use to be present (site remediation is complete) or where hazardous materials are still present based on information from the California Geotracker website. The two sites remaining in Colma identified as containing hazardous materials include the closed landfill and the Bocci Memorial's site adjacent to the BART site.



Town of Colma

Figure CS.6.
Hazardous Sites

- Town Limits
- Clean Up Status (Geotracker) for Contaminated Sites
- Completed - Case Closed
 - Open - Eligible for Closure
 - Open

Data provided by: Town of Colma, San Mateo County, Caltrans and State Water Resources Control Board (Geotracker).



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The following Goals and Policies are included so the Town may be involved with the management of storing, generating, or handling hazardous materials.

Goal CS-6: Protect the community's health, safety, welfare, and property through regulation of authorized use, storage, transport, and disposal of hazardous materials.

- CS-6-1: Hazardous Materials.** Collect and maintain a list of locations in the town where hazardous materials are stored and used.
- CS-6-2: Hazardous Waste Management.** Support San Mateo County efforts to manage, collect, and inspect sites containing hazardous waste.
- CS-6-3: Public Awareness Programs.** Promote public awareness of safe and effective hazardous waste use, storage, and disposal.
- CS-6-4: Hazardous Waste Travel Routes.** Restrict the transport of hazardous materials through the town to Highway 280, Junipero Serra Boulevard, and Serramonte Boulevard, to avoid residential areas.

EMERGENCY PREPAREDNESS AND DISASTER RESPONSE

An emergency is a life-, property-, or environment-threatening incident, particularly one which occurs suddenly or unexpectedly. The resulting damage is determined by the nature of the incident and the response to it. The reaction to an emergency is often the major determinant of the severity of its impact. The Town can minimize threats to public safety by ensuring its capability to adequately respond to potential emergencies.

EMERGENCY PROGRAMS

The Town of Colma, with the aid of San Mateo County, has prepared a Multi-Hazard Functional Plan (MHFP, October 1987), as required by the California Emergency Services Act. The Plan defines the Town's planned response to emergency situations and assigns emergency tasks to Town personnel, provides operational guidelines, and inventories equipment, supplies, and personnel available for emergency response.

The Town's Emergency Operations Center is located at the Police Department, across the street from Town Hall on El Camino Real (see Figure CS.7). The center contains emergency supplies and equipment and would serve as a communications and administrative headquarters. In the event this location is not functional, the Emergency Operation Center could be at the Town Hall or at the Community Center on Hillside Boulevard. The Colma Fire District has facilities to function as an operational headquarters for emergency response personnel and equipment. Their facilities include a generator, fuel tank, kitchen, and sleeping quarters.

Additional emergency resources are available to the Town through the San Mateo Operational Area Emergency Services organization. The San Mateo Operational Area Emergency Services Organization was formed through a joint powers agreement to coordinate interjurisdictional operations and coordinate mutual aid among San Mateo County and the twenty cities in the county.

EVACUATION PLANS AND TRANSPORTATION FAILURES

In the event of an emergency, the Colma Police Department, assisted by the Town's Public Works Department, would establish evacuation routes and maintain traffic control. Responsibilities and tasks for evacuation are assigned in the Town's Multi-hazard Functional Plan. The Circulation Element identifies the major roads which would serve as principal routes for evacuation of people out of hazardous areas and to safety. These routes may also serve as the principal routes for movement of emergency equipment and supplies to the incident scene. Generally, the major roads to serve as evacuation north/south routes include Hillside Boulevard, El Camino Real/Mission Road, Highway 280, and Junipero Serra Boulevard. East/west routes are generally F Street, Colma Boulevard, Serramonte Boulevard, Collins Avenue, and Lawndale Boulevard. Evacuation route use will depend on the type of emergency or hazard. All residential

areas of Colma currently have access to more than one possible evacuation route. Evacuation routes are generally depicted in Figure CS.7.

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Town of Colma

Figure CS.7.
Evacuation Routes

- Town Limits
- NHS & Truck Network
- Interstate Highway
- State Highway
- Police Department /
- Emergency Operations Center
- Point of Distribution
- Area/State Resources (Kohl's Parking Lot)
- Evacuation Points

Data provided by: Town of Colma, San Mateo County and Caltrans



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The following Goals, Policies, and Program items have been developed to assist the Town of Colma minimize risks from natural and human-made disasters.

Goal CS-7: Minimize potential damage to life and property resulting from natural and human-made disasters, through advance preparation and response programs.

- CS-7-1: Hazard Mitigation Plan.** Implement, maintain and update the Local Hazard Mitigation Plan which is part of the larger County Hazard Mitigation Plan.¹
- CS-7-2: Emergency Management Plan.** Continue to participate with San Mateo County's mutual aid programs and plans for community emergency preparedness.
- CS-7-3: Promote Emergency Preparedness.** Utilize multiple information channels to educate residents and businesses of the Town's emergency operations procedure.
- CS-7-4: Collaborative Planning.** Improve inter-jurisdictional and interagency cooperation with regard to hazard prevention and emergency response through town participation in and initiation of coordination meetings and exercises.
- CS-7-5: Evacuation Routes.** Utilize emergency evacuation routes established by the Town and ensure that all residential areas of Colma maintain access to at least two routes for evacuation.

¹The Colma Local Hazard Mitigation Plan that was adopted by the Town on September 14, 2016 and approved by Federal Emergency Management Agency (FEMA) is included within the Safety Element as Appendix A. The full Countywide plan can be found on the County website: <https://planning.smcgov.org/documents/san-mateo-county-hazard-mitigation-plan-final-draft>.

LAW ENFORCEMENT

The Colma Police Department includes a total of 33 employees, 19 of which are sworn police personnel. The Department provides dispatch and detective services, community service outreach, and participates in the Daly City/North San Mateo County Special Weapons and Tactics (SWAT) team. Department staff also frequently participate in countywide law enforcement efforts by taking part in the San Mateo County Gang Task Force, Avoid the 23 (DUI) Task Force, Narcotic Task Force Details, Alcohol Beverage Control Operations, Saturation Traffic Enforcement Program (STEP), and Police Academy as instructors.

The Department is organized into four divisions: Administration, Patrol, Communications, and Grants, which are each described below.

The Police Administration Division Provides planning, direction, and oversight of the Police Department. Staffing for this division includes the Police Chief, a Detective Sergeant, a Detective, and an Administrative Technician III.

The Police Patrol Division Provides front-line uniform response to calls for police services. Police Patrol addresses neighborhood quality-of-life issues and responds to all security-related service needs of the community, including threats to life and property, enforcement of traffic laws, and investigation of crimes against persons and property. The Division's personnel include one Police Commander, four Police Sergeants, and ten 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 Special Weapons and Tactics (SWAT) and the San Mateo County Gang Task Force.

The Police Communications Division Provides the clerical and record-keeping duties of the Department and all citizen-initiated calls for service. The Division is staffed by one Dispatch Records Supervisor and three Dispatchers.

The Police Grants Division was initiated in FY 2001-02 to comply with State requirements to separately account for certain annual State-provided funds, including the Supplemental Law Enforcement Services Fund for front-line personnel services, officer training costs, and funding of a Community Service Officer (CSO).

The following Goals and Policies are designed to assist the Town in providing responsive police protection services to its residents and businesses.

Goal CS-8: Provide high-quality and responsive police services that are necessary to prevent crime and to encourage and support a safe and secure community.

- CS-8-1: Staffing Levels.** Maintain sufficient police staffing levels, including sworn officers and volunteer support, necessary to meet current and projected community needs.
- CS-8-2: Facilities Planning.** Develop, maintain, and implement a Police Department Facilities Master Plan that guides the provision of equipment, facilities, training.
- CS-8-3: Response Times.** Maintain a police response time standard of 10 minutes maximum for all call levels.
- CS-8-4: Communication.** Encourage and maintain two-way communication with the Colma community to facilitate effective policing.

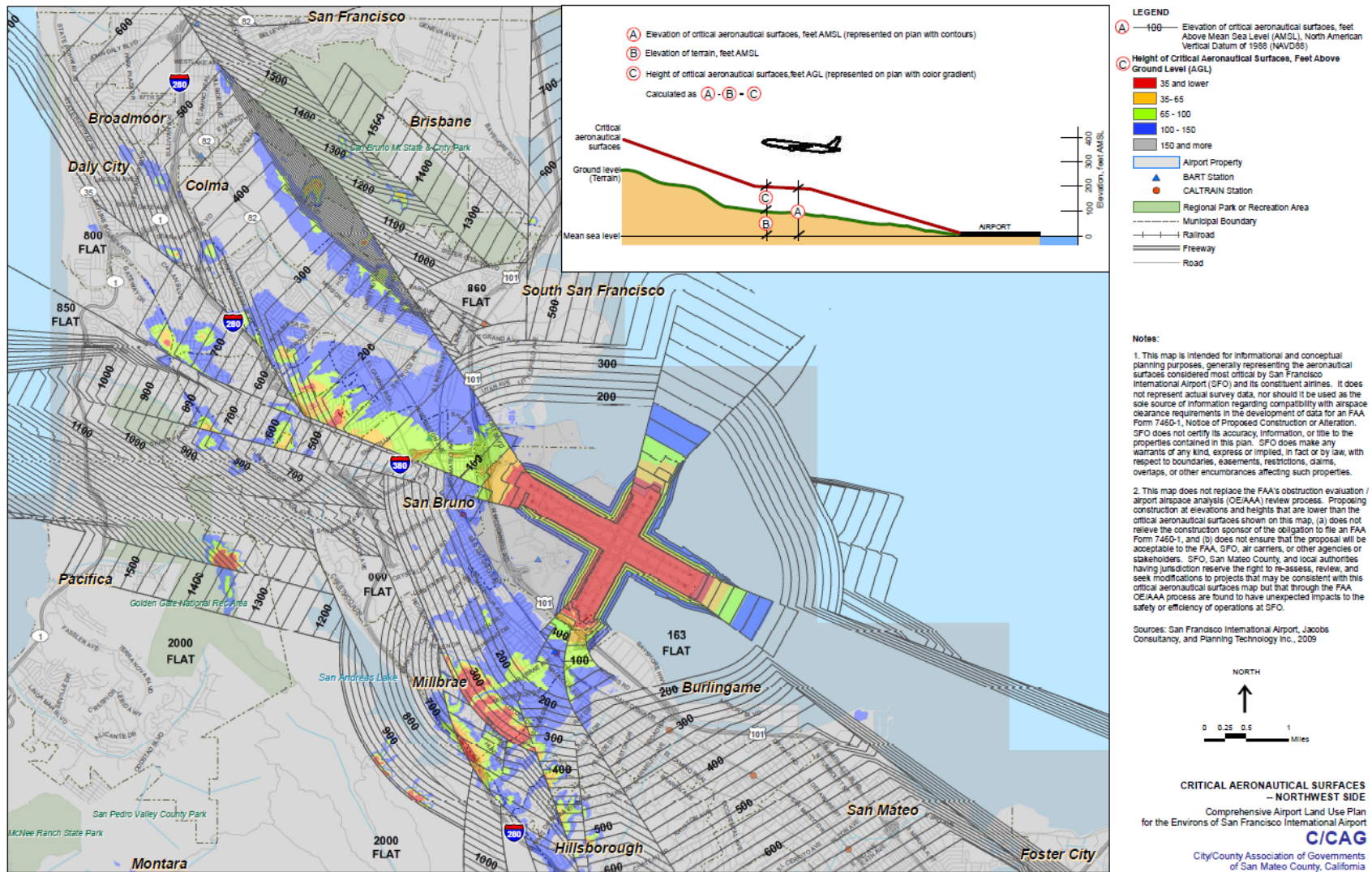
AIRPORT SAFETY

The San Francisco International Airport (SFO) is the sixth busiest airport in the world and is located approximately 3.5 miles southeast of the town. Aircrafts taking off from SFO fly over a 1.2-mile-wide and 5.8-mile-long area that is referred to as the “gap”. The gap stretches over San Bruno, South San Francisco, and Daly City and is directly adjacent to the town of Colma.

In 1970, the State Legislature required the establishment of Airport Land Use Commissions (ALUC) within counties to develop plans for land uses around airports. The purpose of the ALUC is to provide for the orderly long-term growth of airports and their surrounding areas, as well as to protect the people who live near airports and the welfare of the public in general. The San Mateo County ALUC has set safety standards specifying how land near San Francisco Airport can be used based on safety and noise considerations, height restrictions for new construction, and construction standards for buildings.

The San Francisco International Airport has designated transitional surfaces as alternate routes for planes to take-off or land. One of these transitional surfaces extends over the town of Colma. Any development in the transitional zone must be in compliance with ALUC maximum height standards. The structure/building height restrictions under the transitional surfaces for the town are approximately 400 feet above average mean sea level. This height limit will not constrict development in the town of Colma which is roughly at 110 feet above sea level and where the normal commercial height limit is 50 feet (see Figure CS.8).

Figure CS.8: Critical Aeronautical Surfaces



Source: Airport Land Use Compatibility Plan for the Environs of San Francisco International Airport

Goal CS-9: Minimize the community's exposure to aircraft safety hazards associated with San Francisco International Airport.

- CS-9-1: ALUC Plan.** Require development within the Airport Influence Area B, designated in the Airport Land Use Compatibility (ALUC) Plan of the San Francisco International Airport, to comply with all applicable federal and State laws with respect to land use safety and airspace protection criteria.
- CS-9-2: Airport Land Use Commission Review.** Require that all future land use actions and/or associated development conforms to the relevant height, aircraft noise, and safety policies and compatibility criteria contained in the most recently adopted version of the ALUC Plan for the environs of San Francisco International Airport.

NOISE

Noise is defined as “unwanted sound” and is widely acknowledged as a form of environmental degradation. Ambient noise is the composite of near and far noise sources and is considered the normal, or existing, level of environmental noise at a given location. Whether or not a sound is unwanted depends on when it occurs, the activity of the listener, the characteristics of the sound, and how intrusive it is (i.e., how much louder it is than the ambient noise level). Over time, people become less aware of and less irritated by sound that is constant. The more a noise exceeds the ambient noise level, the more intrusive and less acceptable the noise is to the community.

Noise is measured by its frequency, intensity, and time-varying character. Frequency is defined as the number of oscillations or vibrations an air particle undergoes in one second. Sound frequency is measured in Hertz (Hz) and sound itself is comprised of a broad range of frequencies.

Intensity is the measurement of the sound energy or pressure. The human ear is sensitive to a wide range of intensity. The sound pressure scale is expressed in decibels.

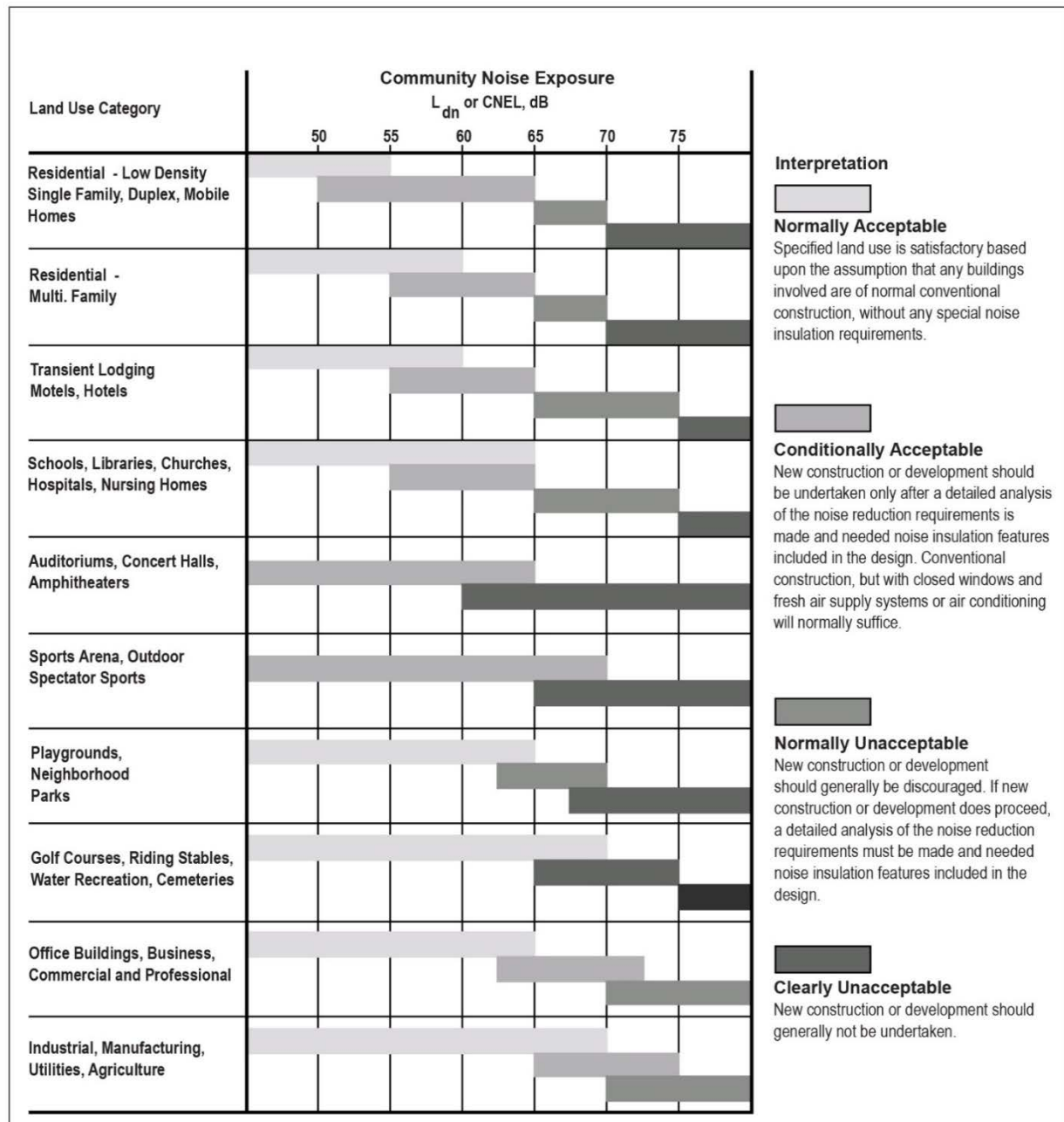
The time-varying character of sound is also known as noise level. Noise levels throughout the community do not remain constant, but rather fluctuate over both time and duration. Community noise consists of distant and nearby noise sources. Distant sources may include vehicular traffic, aircraft flyovers, and industrial activities (including construction). Nearby sources may include individual vehicles passing by, trains passing by, and landscaping equipment.

Human Reaction to Environmental Noise

At some point in time, noise pollution affects all people in an urbanized environment. The seriousness of the effect of noise depends on the tolerance of the individual in the community, the types of activities taking place, and the character of the noise.

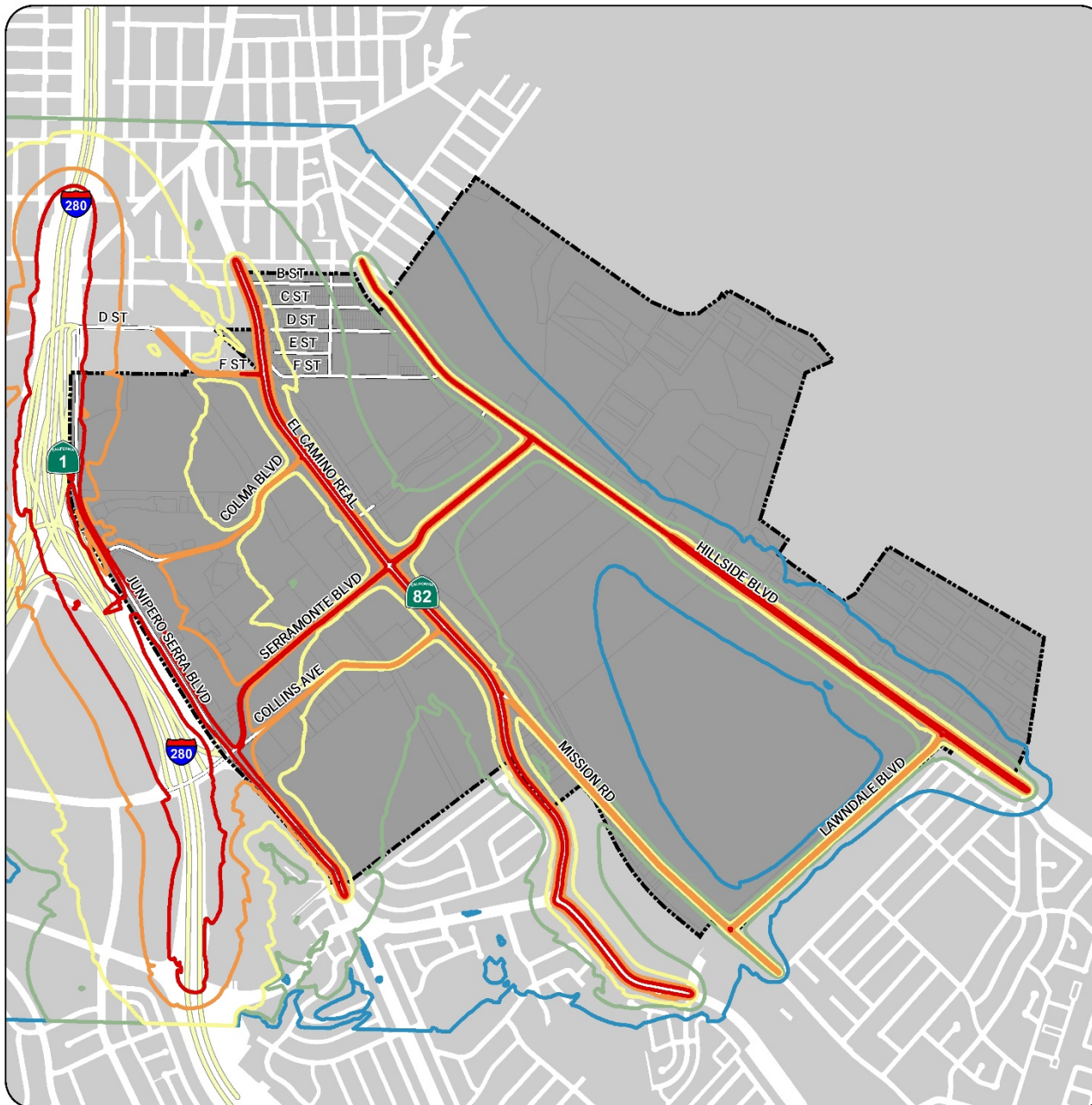
High levels of noise exposure for extended periods of time can cause a variety of physiological effects. In addition to hearing loss, continual exposure to excessive noise levels may cause symptoms of anxiety and anger and is apt to aggravate psychiatric disorders. The Occupational Safety and Health Administration has identified 80 decibels as the highest eight-hour noise exposure threshold to prevent hearing loss. Figure CS.2.9 shows the acceptable community noise levels from typical land uses in a community.

Figure CS.9: Typical Community Noise Exposure Levels



Present Noise Environment

The town of Colma's historic character as a town of cemeteries has resulted in a peaceful noise environment in general. As can be seen on the existing noise contours shown in Figure CS.10, the primary source of noise in the Town is generated by all vehicular traffic along its major thoroughfares, such as I-280, El Camino Real and Serramonte, Hillside, Colma, and Junipero Sierra Boulevards. A minor amount of noise is generated from residential and cemetery areas in the Town from the use of equipment, such as lawn equipment motors, air conditioners, construction equipment, and power tools. While the town is located in close proximity to San Francisco International Airport, the airport land use capability criteria and noise contours adopted by the San Mateo County ALUC shows that any impact on the town's noise environment are within normally acceptable levels.



Town of Colma

Figure CS.10.
Existing Noise Conditions

Town Limits

Decibel Level

- 55
- 60
- 65
- 70
- 75

Data provided by: Town of Colma, San
Mateo County and CSDA

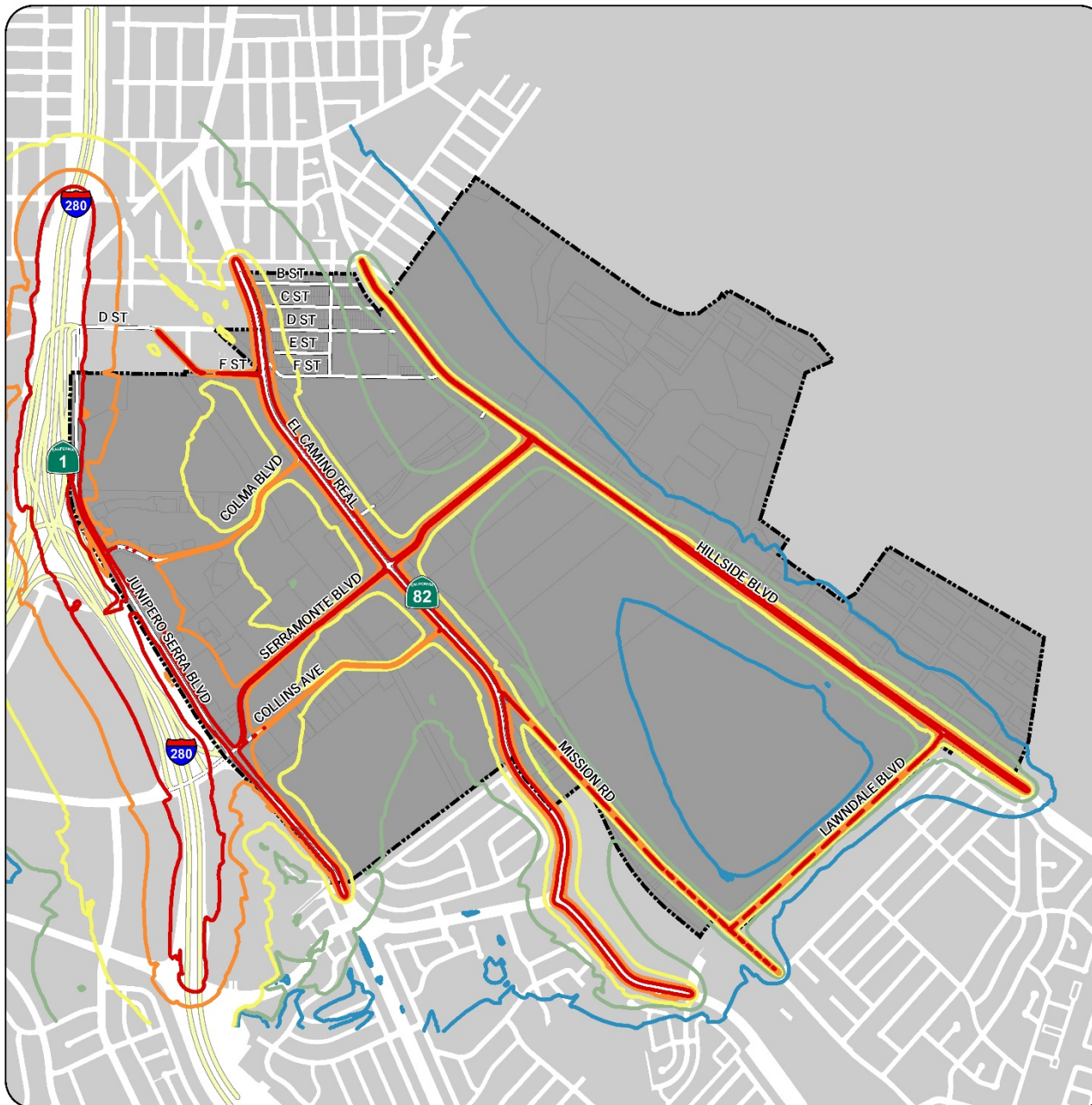


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Miles

Future Noise Environment

As can be seen on the future noise contours diagram shown in Figure CS.11, the primary source of noise in the Town will continue to be noise generated by all vehicular traffic along its major thoroughfares, such as I-280, El Camino Real and Serramonte, Hillside, Colma, and Junipero Sierra Boulevards. Due to additional development in Daly City, South San Francisco and Colma anticipated in the next 20 years, traffic volume is anticipated to increase along town corridors, thereby increasing noise levels. However, during the life of the General Plan, an increase in electric vehicle use is anticipated, which may serve to reduce ambient noise levels.

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Town of Colma

Figure CS.11.
Projected Noise Conditions

Town Limits

Decibel Level

- 55
- 60
- 65
- 70
- 75

Data provided by: Town of Colma, San
Mateo County and CSDA



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Miles

The following Goals and Policies are set forth as a guide to help decision making with regard to noise impacts in the town of Colma.

Goal CS-10: Maintain acceptable noise conditions in the town to equitably minimize disturbances to residents and ensure noise is considered in the land use planning process.

CS-10-1: Colma Municipal Code. Review and modify noise level standards in the Colma Municipal Code, as appropriate, for all land uses.

CS-10-2: Noise Impacts. Consider noise impacts as part of the development review process, particularly for the location of parking, ingress/egress/loading, and trash collection areas relative to surrounding residential development and other noise-sensitive land uses.

CS-10-3: Noise Controls. Require an acoustical study to identify inappropriate noise levels where new development may directly result in existing or future noise-sensitive uses being subject to noise levels equal to or greater than 60 CNEL and require mitigation for sensitive uses in compliance with the noise standards listed.

CS-10-4: BART Noise. Allow outdoor noise exposure criteria of 70 Ldn for future development in proximity to BART, recognizing that BART noise is characterized by relatively few loud events.

IMPLEMENTATION

Community Safety and Noise Implementation Programs	2021-2030	2031-2040	Annual	Ongoing
CS-IP1: Hazards Mitigation. Monitor and recommend hazards mitigation as part of project approval.				X
Implements Policies: CS-2-1, 2-2, 2-5, 2-6 Responsible Dept.: Planning, Supporting Dept. Building and Public Works				
CS-IP2: Flood Control. Continue to participate in the review of flood improvement projects, carried out by San Mateo County and other agencies, to reduce flood hazards throughout the county and town.				X
Implements Policies: CS-3-1, 3-2 Responsible Dept.: Public Works Supporting Dept. Planning				
CS-IP3: Wildfire Hazards. Coordinate with Cal Fire, San Mateo County, Colma Fire Protection District, and other agencies to reduce fire risks on San Bruno Mountain and other open space areas.				X
Implements Policies: CS-5-5 Responsible Dept.: Public Works, Supporting Dept. Planning				
CS-IP4: Local Hazard Mitigation Plan (LHMP). Participate with San Mateo County in updates to the LHMP and continue annual reporting. Coordinate with San Mateo County on required 5-year updates to the LHMP.	X	X	X	X
Implements Policies: CS-7-1 Responsible Dept.: Planning, Supporting Dept. Police				
CS-IP5: Emergency Supplies - To the extent feasible, the Town shall maintain emergency supplies for use in the event of an emergency				X

and provide education to residents and businesses on recommended supplies to keep.				
Implements Policies: CS-7-3 Responsible Dept.: Administration, Supporting Dept. Recreation				
CS-IP6: Town Emergency Preparedness. Work with local and regional emergency response agencies and continue to provide Community Emergency Response Teams (CERT) training and response and disseminate emergency preparedness information.				X
Implements Policies: CS-7-3, 7-4 Responsible Dept.: Administration, Supporting Dept. Police				
CS-IP7: Emergency Exercises. The Town's Police Department and Colma Fire Protection District, in conjunction with the County EOC, shall hold emergency preparedness exercises. 7.27.3.7.4			X	X
Implements Policies: CS-7-2,7-3,7-4 Responsible Dept.: Police, Supporting Dept. Administration				
CS-IP8: Airport Land Use Conformance. Proposed land use policy actions, including new specific plans, zoning ordinances, general plan amendments, and rezoning involving land development shall be provided to the local Airport Land Use Commission.				X
Implements Policies: CS-9-1, 9-2 Responsible Dept.: Planning, Supporting Dept. None				
CS-IP9: Noise Attenuation. Identify and codify, where possible, noise attenuation measures to assure that noise impacts by more intensive development to adjacent residential uses are reduced.	X			X

Implements Policies: CS-10-1, 10-3, 10-4 Responsible Dept.: Planning, Supporting Dept. Building				
CS-IP11: Noise Compatibility. Use the noise contours map to determine land use compatibility with known sources of noise and prohibit noise-sensitive land uses in areas incompatible with existing or anticipated noise levels.				X
Implements Policies: CS-10-2, 10-3, 10-4 Responsible Dept.: Planning, Supporting Dept. Building				

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Open Space and Conservation Element

TOWN OF COLMA 2040 GENERAL PLAN

PURPOSE

The Town of Colma's (Town) open spaces, greenbelts and scenic natural environment are among the most defining and beloved of the Town's characteristics. The Open Space and Conservation Element ("OSC Element") meets State of California requirements for a Conservation Element and Open Space Element of the General Plan (California Government Code §65302(d) and §65302(e)). Just as open space land is a limited and valuable resource that should be conserved whenever possible, conservation considers the impacts of growth and development on natural resources. The Town of Colma has combined these two elements to comprehensively address protection and management of its natural and open space resources. Open-space land is defined by State statute as any parcel or area of land or water that is essentially unimproved and devoted to open-space use. Conservation goals and policies provide direction regarding the conservation, development and utilization of natural resources in the Town and address a variety of issue areas such as soils, minerals, wildlife and water resources, energy, and air quality.

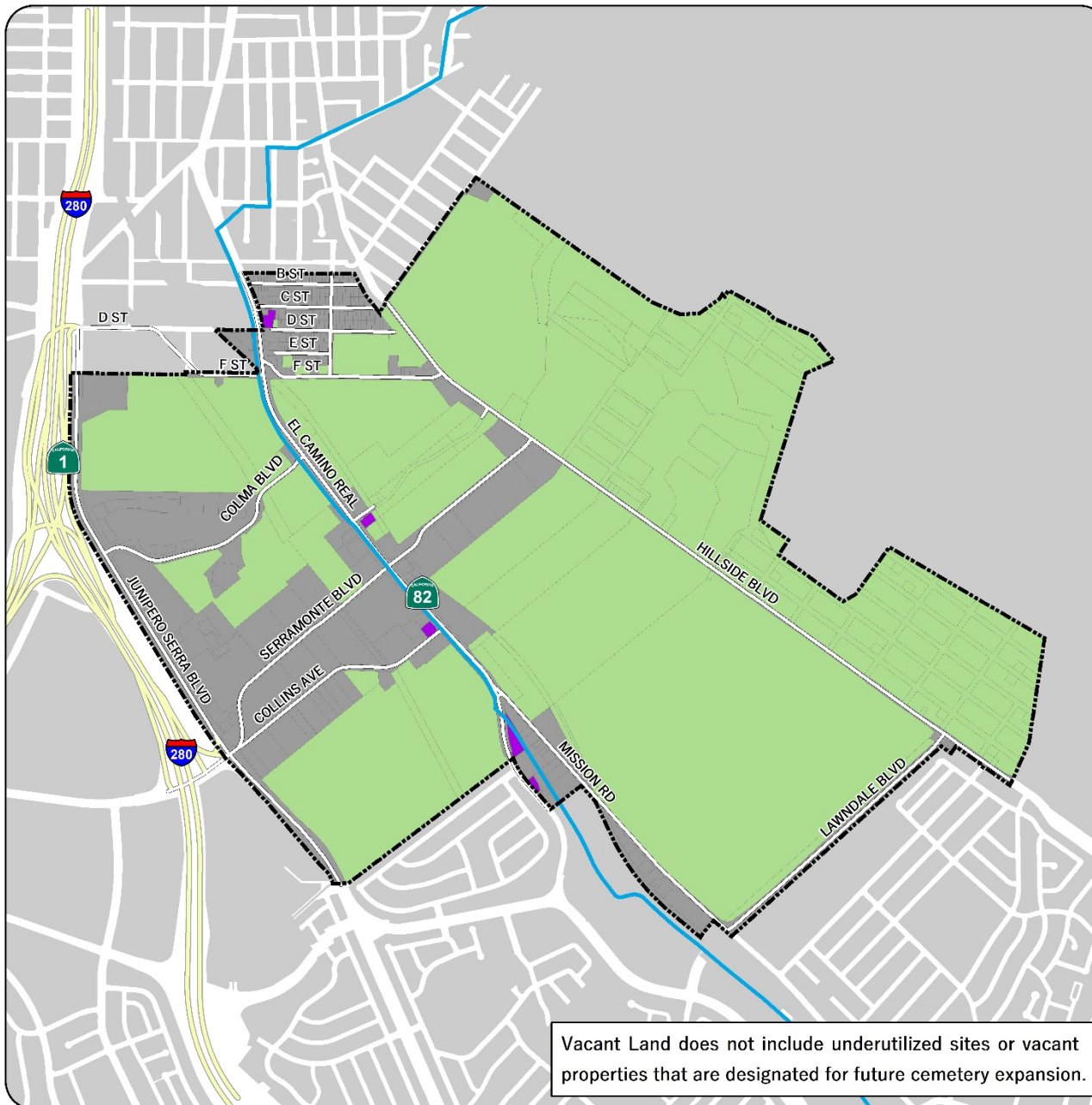
The Town's existing open space and conservation features are shown on the Open Space and Conservation Map (Figure OSC.1). Unique to Colma, most of the open land is owned by cemeteries or other landowners and held in reserve for cemetery expansion. Therefore, the Open Space and Conservation Map includes cemetery lands in active use and land held in reserve. Some of these lands may have an interim land use, primarily commercial farming or wholesale plant production. In addition, Colma has a closed landfill at the base of San Bruno Mountain.

The OSC Element identifies areas required for the preservation of land resources, and plant and animal life in the town of Colma. Analysis presented in the Plan sets forth the reasons why certain lands are devoted to open space. Goals and policies in the Plan describe how important natural resources and open space should be utilized and managed. In general, the term “Open Space” is used as a land use designation. “Conservation” is used as a land use principle typically applied to certain scarce or non-renewable resources which are protected from urban development by policies adopted in the General Plan.

RELATIONSHIP TO OTHER GENERAL PLAN ELEMENTS

The efficacy of a General Plan’s Open Space and Conservation Element is dependent on how it is integrated with the other General Plan elements. Elements that share issues and policy guidance with this Open Space and Conservation Element include Land Use, Mobility, and Community Safety and Services elements.

The Land Use Element seeks to minimize future development in areas with the natural resources identified in the OSC Element; along with areas that may be affected by natural hazards. The Land Use Element encourages the development of vibrant and healthy neighborhoods and community centers, while balancing the availability of water with future development, while the OSC Element establishes policies that protect and conserve water resources, such as Colma Creek. The Land Use and Mobility Elements also include goals and policies that encourage land use patterns that reduce vehicle miles traveled and by planning for transportation networks that encourage other modes of travel rather than the single-occupant motor vehicle. The Town’s updated Community and Safety Element establishes goals and policies related to future development that minimize the risk of personal injury, loss of life, property damage, and environmental damage associated with natural hazards, also identified in the OSC Element.



Town of Colma

Figure OSC.1.
Open Space and
Conservation

- Town Limits
- Agriculture, Cemetery, and Public Parks
- Vacant Land
- Colma Creek

Data provided by: Town of Colma, San Mateo County, and Caltrans.



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Miles

OPEN SPACE AND PARKS

Open spaces are a critical part for a healthy quality of life for a community, providing relief from the urban built environment. The open space designation is used in two ways in the Town of Colma General Plan. First, it is used to recognize public parklands that are permanently unavailable for urban development. This category also includes selected sections of Colma Creek and specific tree masses which should be preserved as important parts of the town's visual setting and recreation opportunities.

Second, the open space designation acknowledges land currently being used for agricultural purposes or other purposes that eventually will be used for active cemetery purposes. Active cemetery lands are also designated as open space. The open space designation also includes the now closed Hillside Landfill and the Cypress Hills Golf Course and related facilities where an urban land use designation would be inappropriate. The Hillside Landfill is currently only useable for temporary uses. As portions of the golf course are converted to cemetery use, a roadway to connect the Cypress Lawn Cemetery Eastside Campus to Sand Hill Road will be constructed to maintain fire access from more than one direction. The Town of Colma's 1998 General Plan also included the San Francisco City & County Water Line easement in its Open Space Inventory and had contemplated use of the San Francisco Public Utility waterline easement area for a park. However, a well building and access road were constructed in the area, making a shared use unlikely.

EXISTING OPEN SPACE INVENTORY

The town of Colma is a small community recognized for its large expanses of cemetery land. The major components of the total open space resources in the town (about 76% of the total land area) is land owned by cemeteries and used for memorial parks, agriculture, or general open space. Other major resources that are recognized as open space include Colma Creek, and the land east of Hillside Boulevard at the base of San Bruno Mountain. Due to its small size and unique character, the town does not have land categorized as open space for public health and safety, military support or tribal resources. An inventory of existing open space resources is compiled in Table OSC-1 Inventory of Existing Open Space. Location of open space resources is shown in Figure OSC.1.



Table OSC-1 Inventory of Existing Open Space

Existing Open Space	Open Space for Natural Resources	Open Space for Managed Production of Resources	Open Space for Outdoor Recreation	Approximate Size
Colma Creek	X	X	X	2300 Linear Feet
Cemetery Lands		X		922.2 Acres
Golf Course			X	7.7 Acres
Agricultural Lands*	X	X		185.6 Acres

*Agricultural Lands include areas that are zoned for Cemetery use but are currently utilized for agriculture.

Colma Creek

Colma Creek (Creek) is a small creek that flows from the San Bruno Mountain State and County Park through the communities of Daly City, Colma, South San Francisco, and into San Francisco Bay. The delta area that the Creek once supported was a major stopping point for wildlife and migratory birds and was lined with native riparian plants such as sedge, rush, native grasses, and dogwood. However, much of the open creek through the town has now been covered by flood control walls or buried underground. While most of the Creek is covered or underground, special care and concern are given to the preservation and protection of Colma Creek at locations where the creek is open. Riparian vegetation at key street crossings should be maintained in order to mitigate erosion and flooding. Opportunities exist to take advantage of the open sections by adding vegetation, pedestrian walkways, and sitting areas along the edge of the channel. This, in turn, could serve to prevent erosion and to protect stormwater entering the creek from pollution.



Colma Creek: from the west side of El Camino Real along Woodlawn Memorial Park

Cemetery Lands

Founded as a necropolis, the town of Colma is often called the "City of Souls", due to its 17 cemeteries, including a pet cemetery. Cemetery lands that have been committed to cemetery use will remain as such, even though some of the cemetery owners have leased their open lands for income while retaining ownership.

Cypress Hills Golf Course

Cypress Hills Golf Course was closed in 2012 and the land will likely be incorporated into the adjacent cemeteries. Currently, only the golf driving range, clubhouse, and parking lot remains from the original Cypress Hills Golf Course.

Agricultural Lands

Various agricultural uses exist in the town of Colma, mostly consisting of wholesale nursery operations. Open field flower and vegetable plots are commonly under lease from cemetery owners who are holding land that will, one day, be needed for gravesites.

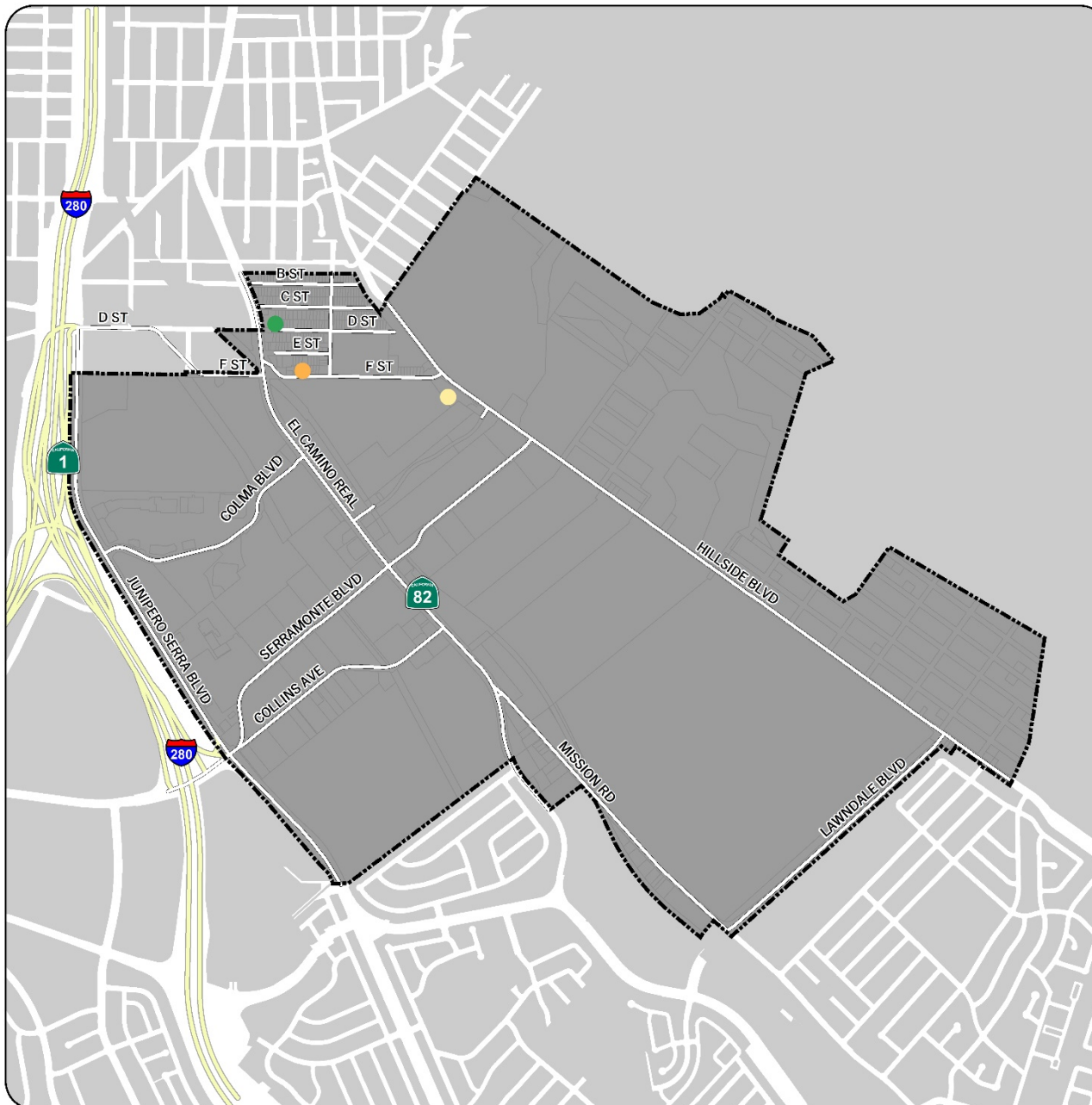
EXISTING PUBLIC PARKS, RECREATION, AND OPEN SPACE

Colma is located on the San Francisco Peninsula within proximity to many outdoor recreational opportunities. The San Francisco Bay and Pacific Ocean are easily accessible by car and offer outstanding scenic and natural outdoor recreational opportunities. San Bruno Mountain State and County Park borders Colma's eastern boundary. This park offers excellent hiking opportunities and outstanding views of San Francisco and the Central Bay Area. Access to the park from the town does not currently exist and is not planned.

Beginning in the late 1980's, the Town began an active process of acquiring and improving public recreation properties. The Town's publicly owned recreation and community facilities currently include the Sterling Park Recreation Center, the Colma Community Center and Historical Park, and Bark Park (Table OSC-2: Town of Colma Community Recreational Facilities).





Table OSC-2: Town of Colma Community Recreational Facilities

Facility Name	Acres	Amenities
Bark Park	0.11	Dog park
Colma Community Center and Historical Park	2.00	Restored train station, blacksmith shop, and freight station
Sterling Park Recreation Center	0.33	Picnic area with barbeque pit, half-court basketball court, bocce ball court, playground
Total	2.44	



Town of Colma

Figure OSC.2.
Recreational Facilities

-  Town Limits
-  Bark Park
-  Colma Community Center and Historical Park
-  Sterling Park and Recreation Center

Data provided by: Town of Colma, San Mateo County, Caltrans and foursquare.com.



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Miles

The town's residents, particularly the Sterling Park area at the northern portion of the town, have historically enjoyed park and recreational facilities provided by San Mateo County or the City of Daly City. In exchange for use of sports fields, the Town of Colma agreed to share costs associated with the development of sports fields at the former T.R. Pollicita Middle School in the City of Daly City. The sports fields accommodate a variety of activities and provide residents of both Colma and Daly City additional recreational opportunities.

Bark Park

Located at D Street and Clark Avenue, Bark Park provides for a fully fenced dog park with features such as a grassy pet area, a water station, garbage cans and waste removal equipment (Figure OSC.2).

Historical Park and Community Center

The Town acquired approximately two acres at the southwest corner of F Street and Hillside Boulevard for a park. The historically significant former Olivet Cemetery office on the site was converted to house the Colma Historical Association museum and offices. The historic Colma Train Station, which was acquired by the Town when the station building was displaced by the BART extension to Colma, was relocated and restored. The park also includes a restored blacksmith shop and freight station. A vintage caboose or funeral car may also be acquired for the park as part of the historic train station theme.



The Colma Community Center was constructed to provide additional recreational and community-oriented opportunities to the residents of Colma. The Community Center provides dining facilities for up to 150 people and is used for community events, private parties, meetings, and the Recreation Services Department office. A small lending library is included, as well as a full catering kitchen and a small conference room. The remainder of the site is used for off-street parking and public outdoor areas, picnic areas, open space, gardens, and walkways.



Sterling Park Community Center

In 2002, Sterling Park was expanded and improved to incorporate additional open lawn areas, a skateboard park, walking paths and a fountain. Utilization of the skateboard park did not meet expectations, and the Town converted the skateboard park to additional multi use space to the turf area. In 2018, the playground was fully renovated, and adult fitness stations and more picnic tables were added.



The following Goals, Policies, and Program items have been developed to preserve the open spaces in Colma.

Goal OSC-1: Enhance, improve, and maintain open space and landscaping and allow for flexible uses of undeveloped open space lands which benefit the environment and the community.

OSC-1-1: Open Space Design. Incorporate local cultural and natural features that reflect the town's unique character and identity.

OSC-1-2: Flexible Open Space Land Uses. Allow for the use of open space and future cemetery lands for commercial nursery, farming, or other uses which provide a community benefit.

OSC-1-3: Sustainable Landscape Practices. Encourage the enhancement of public areas with landscaping practices that minimize water usage.

OSC-1-4: Pedestrian Trails, Bikeways Walkways. Expand and improve pedestrian trails, bikeways, and walkways to connect trails and allow access to open space land and regional trail facilities.

OSC-1-5: Colma Creek Trail. Coordinate with the City of South San Francisco to provide continuous pedestrian access from the Colma BART station along El Camino Real to the southern border of the town.

Goal OSC-2: Provide a variety of recreational opportunities and spaces that promote health and well-being.

OSC-2-1: Open Space for Recreation Use. Develop and maintain open spaces and recreation areas that are conveniently located, properly designed, and well-maintained to serve the recreation needs and healthy living of the entire community.

OSC-2-2: Recreation Requirements for New Developments. Require dedication of improved land, or payment of a fee in lieu of, for park and recreation land for all residential uses.

OSC-2-3: Expansion of Recreation Space. Acquire and enhance properties within Colma for recreation and public use if opportunities become available.



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CONSERVATION

A desirable and livable community cultivates and manages its natural resources while providing for its population, economic growth, and infrastructure needs. California State law requires that general plans pursue goals, policies, and programs that address the preservation of natural resources in a community. Conservation therefore strives to minimize the impact of future development in areas with natural resources, promote the efficient use of water, and encourages land use development and transportation decisions that affect air quality.

CLIMATE AND AIR QUALITY

The town of Colma's climate is affected by marine influence due to the winds and water temperatures of the Pacific Ocean. Dominant westerly winds, with frequent fog, prevail throughout the summer. The heavy incidence of fog and wind throughout the summer months limits the range of plants that can be grown in the open. Winter months are usually wet and cold. Ninety percent of the rain occurs between the months of November and April. The average rainfall varies between 20-25 inches per year. Temperatures range from lows in the 30's (degrees Fahrenheit) to highs approaching the 80's, primarily in the late summer or fall. The town has a micro-climate due to being positioned lower in elevation from surrounding urban areas, influenced by Colma Creek drainage, and in the shadow of San Bruno Mountain.

Greenhouse Gases and Climate Change

There is a strong synthesis between land use and transportation planning decisions, and air quality pollutants as well as greenhouse gas (GHG) emissions. GHGs play a critical role in determining the Earth's surface temperature. GHGs trap heat in the Earth's atmosphere by absorbing heat energy emitted by the Earth's surface and radiating it back to the surface. This process, known as the greenhouse effect, is responsible for maintaining surface temperatures that are warm enough to sustain life. GHGs occur naturally. However, human activities, particularly fossil-fuel combustion, has led to increased concentrations of GHGs in the atmosphere, intensifying the warming associated with the greenhouse effect. The increased GHGs in the atmosphere are causing the planet to warm at an increasing rate, scientists refer to this phenomenon as "global climate change". Climate change impacts precipitation patterns, sea levels, ocean temperatures and currents, polar ice cap retention and other climatic conditions. On a local level, global climate change may impact the San Francisco Bay area, including the Town of Colma with a hotter and drier climate; increased salinity in the San Francisco Bay; decreased air quality; changes in annual precipitation; increased public and private water demand; and rising sea level of up to 24 inches by 2050 and 66 inches by 2100 (compared to 2000 conditions).

The Town of Colma is committed to the reduction of GHG emissions to counteract the impact of Climate Change. In 2013, the Town adopted a Climate Action Plan to achieve compliance with

State mandates and focus on feasible actions the Town can take to reduce GHG emissions by 15% below 2005 levels by 2020. Table OSC-3, the Town of Colma GHG Emissions Inventory, shows the progress in GHG emissions reductions since the Climate Action Plan was adopted in 2013. The data indicates that the Town is on track to meet its goal of 15% reduction in GHG emissions.

Table OSC-3: Town of Colma GHG Emissions Inventory

Sectors	2005 GHG Emissions (MTCO ₂ e)	2010 GHG Emissions (MTCO ₂ e)	2015 GHG Emissions (MTCO ₂ e)	Difference in GHG Emissions (MTCO ₂ e)
Residential	1,518	1,625	1,182	-336
Commercial/Industrial	10,210	8,128	6,903	-3,307
Transportation – Local roads	12,074	11,539	11,114	-960
Transportation – State highways	6,068	5,226	5,900	-168
Transportation – Off-road equipment	2,432	2,468	2,283	-149
Solid Waste – Landfills**	14,726**	12,013**	20,245**	+5,519**
Solid Waste – Generated Waste	1,318	855	305	-1,011
Water	N/A	28	19	N/A
Wastewater	N/A	27	34	N/A
Stationary Sources	N/A	55	1,667	N/A
Totals*:				
Total of 2015 Emissions		29,407 metric tons CO₂e		
Total of 2005 Baseline Emissions***		33,620 metric tons CO₂e		
Total Decrease		-4,213 metric tons CO₂e		
Percent Change		-12.5%		

*Numbers may not add up exactly due to rounding.

**Data associated with two landfills in Colma's boundaries are for informational purposes only and are excluded from the 2010 emissions inventory. These sites are both closed and are not owned by the Town.

***Total 2005 baseline emissions exclude landfill emissions and exclude previously reported Direct Access natural gas. The Direct Access natural gas consumption was erroneously double-counted in the baseline 2005 inventory.

Air Quality

Ambient air quality standards have been established by State and federal agencies for specific air pollutants, or criteria air pollutants. These criteria air pollutants include:

- Ozone (O₃) and Ozone precursors
- Oxides of nitrogen and reactive organic gases (NO_x and ROG)
- Carbon monoxide (CO)
- Nitrogen dioxide (NO₂)
- Suspended particulate matter (PM₁₀ and PM_{2.5}).

Another group of substances found in ambient air is known as Hazardous Air Pollutants (HAPs) under the Federal Clean Air Act, and Toxic Air Contaminants (TACs) under the California Clean

Air Act. Though these contaminants tend to be found in relatively low concentrations in ambient air, they have the potential to result in adverse health problems if exposure occurs over long periods. TACs are a broad class of compounds known to cause cancer risk, and may include, but are not limited to, the criteria air pollutants listed above. TACs are found in ambient air, especially in urban areas, and are caused by industry, agriculture, and commercial operations (e.g., dry cleaners). In cooler weather, smoke from residential wood combustion can be a source of TACs. Wood smoke also contains a significant amount of PM₁₀ and PM_{2.5}. Wood smoke is an irritant and is implicated in worsening asthma and other chronic lung problems. "Sensitive receptors" are another issue to be considered under air quality. These are defined as facilities where population groups, such as children, the elderly, the acutely and chronically ill, are likely to be located. These therefore could include residences, schools, playgrounds, childcare centers, retirement homes, convalescent homes, hospitals, and medical clinics.

Colma is part of the San Francisco Bay Air Basin, as defined by the State Air Resource Board, and is therefore subject to administrative regulations of the Bay Area Air Quality Management District (BAAQMD). Regional air quality conditions are monitored and analyzed by the BAAQMD to determine if State and federal standards are being achieved not only for criteria air pollutants but also for toxic air contaminants (TACs). Table OSC 2-4: Measured Air Pollutant Concentrations at San Francisco presents air quality measurement data from the nearest operating monitoring station located in the City of San Francisco, for the most recent three full years of data available (2014-2016). As shown in Table OSC-4, ambient concentrations of carbon monoxide, ozone, nitrogen oxide and fine particulate matter (PM_{2.5}) levels have not exceeded State or federal standards.

Table OSC-4: Measured Air Pollutant Concentrations at San Francisco

Pollutant	California Standard	Federal Standard	Measured Concentrations by Year		
			2016	2017	2018
Carbon Monoxide					
Maximum 1-hour average (ppm)	20	35	1.7	2.5	1.9
Maximum 8-hour average (ppm)	9	9	1.1	1.4	1.6
Nitrogen Dioxide					
Maximum 1-hour average (ppm)	0.18	0.100	0.058	0.073	0.069
Annual Average (ppm)	0.030	0.053	0.011	0.011	0.011
Ozone					
Maximum 1-hour average (ppm)	0.090	----	0.070	0.087	0.065
Maximum 8-hour average (ppm)	0.070	0.070	0.057	0.054	0.0491
Particulate Matter (PM2.5)					
24 Hour (µg/m3)	35	35	19.6	49.9	177.4
Annual Average (µg/m3)	12	12	7.5	9.7	11.7

Sources: Bay Area Air Quality Management District, California Air Resources Board, U.S. Environmental Protection Agency NAAQS

Air quality is largely affected by climate and topography, as well as the amount and source of air pollutants in the area. The largest source of air pollution in the town of Colma is vehicular traffic. Traffic along I-280 and local vehicular traffic has a constant effect on the air quality, although the prevailing northwesterly winds disperse the air pollutants. The location of the town, west of San Bruno Mountain also has an effect on local air quality. The mountain protects town of Colma from the influences of pollutants along the U.S. 101 corridor. Upslope and downslope air movements on the west slopes of the mountain help disperse air pollutants along the I-280 corridor.

To reduce future levels of particulate matter, the Town adopted an ordinance regulating wood-burning appliances in 2006. Such appliances must meet the emission requirements of BAAQMD.

As future development takes place in Colma, it is anticipated it they will be similar in nature to what already exists. Industries that produce concentrated amounts of air pollution are not planned in the town. As vehicular traffic increases in the Bay Area, the Town of Colma can mitigate the potential for pollutant concentrations by making timely circulation improvements to facilitate the flow of traffic along major thoroughfares.

Therefore, in order to preserve and improve air quality, reduce GHG impacts, and improve the sustainability of actions taken by the Town, the following Goals, Policies, and Program items have been identified.

Goal OSC-3: Promote sustainability, energy efficiency, and climate action planning.

OSC-3-1: Transit Oriented Development. Encourage, to the extent feasible, higher density residential development to be located near transit corridors and public transportation.

OSC-3-2: Reduce Energy Consumption. Support measures and education to reduce energy consumption and increase energy efficiency in residential, commercial, and industrial buildings.

OSC-3-3: Energy Efficiency in Municipal Operations. Pursue opportunities to improve energy efficiency and install renewable energy systems, where feasible, in new and existing Town-owned facilities and operations.

OSC-3-4: GHG Reduction. Implement the Climate Action Plan to achieve GHG reduction targets that are consistent with the State Scoping Plan, AB 32, and SB 32 and the Town's goals.

OSC-3-5: Pedestrian-Scaled Design. Support the use of public/mass transit by encouraging pedestrian-friendly street design and mixed-use development near transit hubs.

WATER

Public Water Supply

Although local groundwater is an important water resource for irrigation purposes, the town of Colma's potable water source is supplied by the San Francisco Water Company, through the California Water Service Company (Cal Water). The majority of this water is from the Hetch Hetchy watershed ("Hetch Hetchy"), an area located in Yosemite National Park, that is the major source of water for all of San Francisco's water needs. Spring snowmelt runs down the Tuolumne River and fills Hetch Hetchy, the largest reservoir in the Hetch Hetchy water system. This surface water in the Hetch Hetchy Reservoir is treated, but not filtered because it is considered high quality due to its softness and low quantity of total dissolved solids (TDS). The majority of the inorganic and organic compounds found in the water can be removed by standard methods of water treatment.

Based on the expected increase in population in the region, the demand for water is expected to increase moderately in the next ten years. Therefore, water conservation is becoming more essential. Although the town of Colma imposes a very small demand on Hetch Hetchy resources, the Town is a part of a regional effort to manage groundwater for drought conditions and emergencies.

Plans for a non-potable reclaimed water system using water from the Daly City treatment plant are currently being considered. However, the cost to convey the water to Colma's cemeteries is high and funding is not currently available.

Groundwater

The town is within the Colma Creek watershed, which is part of the South Westside Basin, part of a major groundwater basin that extends north into San Francisco (North Westside Basin). The headwaters of Colma Creek are on the slopes of San Bruno Mountain. The San Mateo Basin watershed drains via Colma Creek into the San Francisco Bay in South San Francisco.

Groundwater is an important water source in Colma, with many of the cemeteries depend on groundwater for irrigation. The groundwater aquifer extends through the City of South San Francisco and northern San Bruno Mountain. The trough is estimated to be two miles wide by nine miles long, lying between San Bruno Mountain and the Santa Cruz Mountains. Most of the wells tapping the aquifer are in the order of 200-600 feet deep and produce 100-600 gallons per minute. A majority of the water from the aquifer is used to supply potable water to the Cities of Daly City and San Bruno. Cal Water, who supplies potable water to the town, also draws from the aquifer to supplement water obtained from other sources.

Water Quality

Water quality is an area of concern in Colma because of the effects of pollution from urban uses on wildlife habitat. Pollutants are picked up by runoff from streets, open areas, and urban lands and collect into larger sources of water, such as Colma Creek and ultimately drain into the San Francisco Bay. The Town takes part in a joint effort to reduce the concentration of pollutants and improve water quality in the Bay by managing stormwater runoff.

The Town complies with the Municipal Regional Stormwater Permit (MRP), issued by the San Francisco Regional Water Quality Control Board (RWQCB) for its stormwater pollution control measures. Local agencies in San Mateo County are required to reduce surface water drainage pollution runoff and establish control measures in development projects, which provide specific guidelines on design measures for runoff of pollutants of concern, source controls, stormwater treatment measures, hydromodification management, and construction site controls. To address flow-related impacts of stormwater runoff, the Town also enforces National Pollutant Discharge Elimination System (NPDES) permits that are issued for industrial and construction activities.



The Town of Colma has established preferred best management practices (BMPs) for adoption into a Stormwater Management Plan. These practices include street sweeping, storm drain

stenciling, spill cleanup and annual catch basin maintenance. Additionally, the Town adopted a Green Infrastructure Plan in August 2019 to reduce pollutants that enter the bay. Specifically, the plan targets the reduction of mercury and polychlorinated biphenyls (PCBs).

Flooding

Colma Creek flows through Colma in above-ground channels and underground culverts. The creek and drainageway is approximately eight miles long, flowing heaviest during the rainy season from November through April. Even though the rainfall amount in the town is not unusually high, the rainfall that occurs happens over a short period. As urbanization increases in the watershed, the potential for groundwater infiltration decreases while water runoff and the potential for flooding increases.

Historically, flooding has occurred in the south and north end of town at El Camino Real and F Street, and on El Camino at the Mission Street Wye. The San Mateo County Flood and Sea Level Rise Resiliency District has constructed two box culverts that divert the main flow from Colma Creek. One box culvert is in the median of El Camino Real and one is located under the centerline of Old Mission Road. These major capital improvements have eliminated the flooding risk in these areas and are designed for a 50-year event.

The town is not part of the Federal Emergency Management Agency (FEMA) flood mapping program. An open space policy provides that on-site runoff, infiltration, and retention facilities be constructed as a part of each new development project in the town of Colma. Adjoining communities are urged to follow this same practice when projects are considered that may influence the Colma Creek drainageway.

The following Goals and Policies are therefore included so that the Town may be more involved with the management of its water quality and stormwater pollution prevention, as well as maintaining the continued environmental health of Colma Creek.

Goal OSC 4: Promote water conservation and maintain and improve water quality

OSC-4-1: Comply with Water Quality Regulations. Continue to comply with all State and federal regulations for water quality.

OSC-4-2: Participation in the San Mateo County Stormwater Pollution Prevention Program (SMCWPPP). Continue to be an active member agency of the SMCWPPP to reduce pollution from being conveyed through the storm water system to the San Francisco Bay.

OSC-4-3: Reclaimed Water. Pursue opportunities to install water recycling infrastructure for Town-owned and cemetery landscape areas.



OSC-4-4: Use of Drought Tolerant and Native Plants. Encourage the use of drought tolerant and native plants in landscaping plans.



OSC-4-5: Green Infrastructure. Incorporate green infrastructure, which relies on natural processes for stormwater treatment/drainage, groundwater recharge and flood control, into street and rights-of-way wherever practicable, including curb cuts, flow-through planters and bioswales that slow stormwater runoff by dispersing it to vegetated areas, harvesting and use of runoff, and promote infiltration and use of bioretention to clean stormwater runoff.



OSC-4-6: Stormwater Runoff. Require large-scale projects (over 0.5 acres) to channel surface and roof runoff to on-site detention facilities to facilitate groundwater recharge, reduce stormwater pollution, and mitigate flooding of Colma Creek.



OSC-4-7: Colma Creek Bank Setback. Protect and enhance areas of Colma Creek for riparian habitat, linear park opportunities, and aesthetic value.

OSC-4-8: Colma Creek Enhancements. Enhance Colma Creek where possible by concrete channel removal, adding landscaping, public pathways, and sitting areas.



OSC-4.-9: Water Quality and Conservation Public Information. Continue to support and coordinate with the Countywide Stormwater Program, Cal Water, and the San Francisco Public Utilities Commission (SFPUC) on their public outreach and education campaigns to conserve and maintain water quality.

SOIL AND MINERAL RESOURCES

The town of Colma occupies a wide drainage basin centered on Colma Creek. The geologic formation of the area is known as the Colma formation. The formation is weakly to moderately consolidated and consists of friable, well sorted, fine to medium grained sand and local gravel, sandy silt and clay. An alluvial strip, consisting of unconsolidated permeable sand and gravel, exists along Colma Creek.

The State Division of Mines and Geology has not classified or designated any areas in the town as containing regionally significant mineral resources. However, Colma sand is a well-known construction resource. The Hillside Landfill filled a historic sand pit from which material was mined for utility trench backfill.

VEGETATION

The town of Colma's natural vegetative habitat is scrub, with riparian habitat located primarily along Colma Creek. Due to the town's existing horticultural practices, memorial parks and developed areas, this habitat has been significantly altered or removed. The vegetative cover of the town now consists primarily of introduced ornamental and native plant materials.

Riparian Vegetation

Riparian vegetation, largely willow and alder, is limited to the banks along open sections of Colma Creek. Riparian vegetation supports a variety of wildlife and enhances the natural setting of the town. These areas are located behind the commercial district west of Mission Road, from the Cypress Lawn Cemetery offices to Collins Avenue, west of City Hall from Serramonte Boulevard north about 800 feet, and in front of Woodlawn and Greenlawn cemeteries adjacent to El Camino Real. The remaining above-ground portions of the creek in the Town of Colma run through a concrete lined channel.

Non-Native Plants

Non-native plant species are prevalent in certain areas of the town and are often so prolific that they are invasive and spread into surrounding ecosystems, displacing native plants. Non-native plants tend to be more aggressive in their growth habits, and are more resistant to diseases, to competitors and to predators. This dominance of non-native plants can have profound effects on the native ecosystem; as native plants are killed off, the animals that depend on those plants also disappear. Often the invading plant is not a food source and may support no life, or worse, contain potent alkaloids that are toxic to native animals.

Invading non-native plants in the town of Colma include German Ivy (*Senecio mikanioides*), Cape Ivy (*Senecio angulatus*), Pampas Grass (*Cortaderia jubata*), Fennel (*Foeniculum*), Scotch Broom (*Cytisus scoparius*), and Gorse (*Ulex europaea*). Property owners should eliminate any of these plants where they occur. Eradication can be quite difficult, however, since many of these plants break when pulled, and segments that fall to the ground will take root and grow again. Typically, the root systems of non-native plants must be removed and carefully disposed of, starting at the outer edge of the infestation. In some cases, chemical control can be effective.

Tree Masses

The vegetation that is most clearly recognized in the town is the significant tree masses that exist throughout the town. The majority of these trees were planted by the cemetery owners to act as buffers, windbreaks, and for aesthetic purposes. The cemeteries chose pine, cypress, acacia, palm, and eucalyptus because of their availability and compatibility with the town of Colma's microclimate. Many of these plantings have naturalized to the town's environment. Tree masses are particularly prominent in or at the edges of the memorial parks in the town.

Aesthetically, trees play a major role in determining the charming, picturesque quality of the town. They also provide a support system for wildlife nesting and feeding purposes. Unfortunately, many of these trees are nearing the end of their natural lives or are vulnerable to disease or infestation.

It is important to the Town of Colma to protect existing tree masses when possible. Consequently, the Town has adopted a tree cutting and removal ordinance. This ordinance has set up guidelines and regulations to protect both trees and views. When trees are removed, they are usually required to be replaced with new trees that will grow to a similar size and form. As a general rule, a one to one replacement is required. Where appropriate, the Town seeks to have new trees planted that will achieve substantial height, and in groupings which will perpetuate the large masses associated with the town's setting.

Street Trees

Street trees are an important element of landscape plans and are required as a condition of private development. Street trees help define the boundaries of streets and can also act as a moderator to windy conditions. In the town of Colma, they have improved the town's image, providing a link between cemetery/open space and developed areas, and have improved the pedestrian experience.

Project Landscaping

Project landscaping plays an important role in linking existing open space areas in Colma. Landscaping softens the visual impacts of structures, acts as a buffer between incompatible uses and brings harmony and consistency to the urban design of the town. This is particularly important where the serenity of cemetery properties must be buffered from roads and urban land uses.

Introduced landscaping is one of the principal devices that can be used to create scenic roadways and entry gateways. Scenic roadways accentuate the green expanses of the memorial parks. Entry gateways call attention to the town boundaries and welcome visitors.

Colma's varied topography creates a variety of unique microclimate conditions that can vary throughout the town. Special care should be taken to ensure that plant species used in project landscaping are suitable to each site's specific microclimate. Sun, soil, and particularly wind conditions should be considered in the landscape design and plant selection.

BIOLOGICAL RESOURCES

Colma has a diversified wildlife population consisting of small animals. The San Francisco Bay Area is located along the Pacific Flyway, so migratory birds are attracted to the open spaces of San Bruno Mountain and to the memorial parks and cemetery irrigation ponds in the town. It is not uncommon to view wild ducks and geese along with domestic fowl in the various cemetery

lakes along El Camino Real within the town limits. Other bird species seen in the area include vultures, hawks, owls, and a variety of songbirds. Small animals common to the Colma area are snakes, lizards, gophers, squirrels, frogs, mice, and rabbits.

Endangered, Threatened and Sensitive Species

Due to agricultural practices and normal cemetery landscape maintenance, open space land in the town of Colma is characterized as disturbed. There are no areas of undisturbed native habitat within town boundaries. However, there are areas adjacent to the town (particularly San Bruno Mountain) where threatened and endangered species are found and there are areas within the town limits where human-made environments may favor the presence of sensitive species.

Colma abuts San Bruno Mountain State and County Park, known for its colonies of federally listed endangered butterflies. Both the Mission Blue and San Bruno Elfin butterflies are found on the mountain east and south of the town limits. The mountain is also home to the Callipe Silverspot, a federally proposed endangered butterfly and the Bay Checkerspot, a federally listed threatened butterfly. With regard to plant species, two subspecies of Manzanita found on the mountain, San Bruno Mountain Manzanita and Pacific Manzanita, are listed by the State of California as threatened. The California Native Plant Society has identified rare plant species on the mountain, including Coast Rock Cress, Franciscan Wallflower, San Francisco Campion and the sunflower-like *Helianthella Castanea*.

The town's tall trees and tree masses are potential nesting sites for sensitive raptors protected by the Migratory Bird Treaty Act. For any new construction projects, a biological investigation should be done whenever tree removal would occur during nesting season (generally February through July) so that active nests can be protected. Ornamental ponds within some of Colma's cemeteries may be potential habitat for the federally listed threatened Red-legged frog. Conditions favoring this species include ponds at least two feet deep with moving water and borders of dense, shrubby or emergent riparian vegetation. Although the State and federally listed endangered San Francisco garter snake seeks the Red-legged frog as a food source, there are currently no known populations of the snake in the town. A biological investigation for presence of the frog should be done whenever development would alter a pond as described above. The garter snake may have once been found along Colma Creek when it was a natural creek, but the current culverted condition of the creek is not suitable habitat.

Therefore, in order to reduce risks to any biological resources within the town, the following Goals, Policies and Program items have been identified.

Goal OSC-5: Maintain, protect, and enhance open space and natural resources.

OSC-5-1: Tree Masses. Recognize significant tree masses and other vegetative cover as natural resources to manage and preserve.



OSC-5-2: Tree Removal. Removal of significant trees shall be carefully evaluated by factors such as the age, structure, and health of the tree as part of the tree removal permit process.

OSC-5-3: Sensitive Biological Habitats. Require new development on or near sensitive habitats, such as open creeks, ponds, and other water features, to be subject to an investigation of the presence of the threatened Red-legged frog and endangered San Francisco Garter Snake.

OSC-5-4: Habitat Enhancement. Require new development to minimize the disturbance of natural habitats and vegetation, and revegetation of disturbed habitat with native or non-invasive, naturalized species.



OSC-5-5: Nesting Bird Protection. Require project applicants to retain the services of a qualified biologist(s) to conduct a pre-construction nesting bird survey during the nesting season (February 1 through August 31) prior to all new development that may remove or be in close proximity to any trees or vegetation that may provide suitable nesting habitat for migratory birds or other special-status bird species. If nests are found the qualified biologist(s) shall identify appropriate avoidance measures, and these measures shall be incorporated into the project and implemented accordingly.

OSC-5-6: Regional Open Space Preservation Efforts. Support regional and sub-regional efforts to acquire, develop and maintain open space conservation lands.

OSC-5-7: Soil and Mineral Resources. Encourage the conservation of the town's existing soil and mineral resources, balanced by consideration of important social values, to protect their longevity and preserve the natural landscape.

CULTURAL AND TRIBAL RESOURCES

The town of Colma is intricately linked to the missionization of California and the development of neighboring San Francisco. Throughout its history, Colma has served a number of different purposes. Its geographical location has made it ideal as a transportation corridor, as ranching and agricultural land, and now as a thriving regional necropolis.

At the time of contact by the Spanish, the Ohlone, or Costanoan group of Native Americans inhabited Colma. Although the term Costanoan derives from the Spanish word *Cokstaños*, or "coast people," its application as a means of identifying this population is based in linguistics. Modern descendants of the Costanoan prefer to be known as Ohlone. The name Ohlone derives from the Oljón tribal group that occupied the San Gregorio watershed in San Mateo County.

Subsistence was tied to seasonal availability and included seeds, acorns, nuts, fruits, and bulbs, as well as deer, tule elk, sea mammals, and waterfowl. Shell middens around the San Francisco

Bay also show the reliance on shellfish and marine resources in the region. People used stone tools for hunting and processing, including knives, arrows, spears, net sinkers, anchors, handstones, and millings. The Ohlone constructed utilitarian baskets using the twining method with tule and other plant materials. They also constructed out of tule, and houses as structures made of poles covered with brush and/or tule matting.

Today, descendants of the Ohlone live throughout the Bay Area. Several of these Ohlone groups (e.g., Muwekma and Amah) have banded together as modern tribelets to seek federal recognition. Many Ohlone (both individuals and groups) are active in reviving and preserving elements of their traditional culture such as dance, basketry, and song.

Information regarding the location of tribelet habitation areas varies between ethnographic sources. Colma is located between three Costanoan/Ohlone habitation areas: Aramai, Urebure, and Yelamu. The Aramai were located near present-day Pacifica, approximately 3.5 mi. south-southwest from Colma. The Urebure were located near present-day San Bruno, approximately 3 mi. southeast of Colma. The Yelamu resided in the north San Francisco Peninsula within the current city limits of San Francisco. Four village clusters moved between their summer and winter villages. The nearest Yelamu village was located near Fort Funston, approximately 3 mi. northwest of Colma.

While no resources have ever been found in Colma, due to Colma's location and proximity to a fresh water source, Colma Creek, there is a possibility that resources could exist in Colma.

Several State laws protect archaeological resources including the American Indian Religious Freedom Act and the California Environmental Quality Act (CEQA). CEQA requires assessment of the impacts to unique archaeological resources or Native American culturally significant sites, including sites, features, places, cultural landscapes, sacred places, and objects with cultural value to a California Native American tribe. If a development project is found to potentially cause damage to a resource, reasonable efforts may be required to preserve the resources, leave it in an undisturbed state, or undertake additional mitigation measures if avoidance is not possible. To protect historic resources, the State has formed the State Historical Resources Commission that conducts the State Historic Resource Inventory.

Goal OSC-6: Observe proper protocols to preserve and protect archaeological and paleontological resources and tribal cultural resources.

OSC-6-1: Development Review Process. Require, as part of the development review process, standard conditions of approval or mitigation measures that identify proper measures and protocols to be followed in the event that tribal or cultural resources are discovered on a project site.

OSC-6-2: Tribal Consultation Compliance. Comply with SB 18, AB 52, and other applicable State and federal laws by consulting with local California Native American tribes prior to development decisions or General Plan or Specific Plan amendments. Respect

tribal policies regarding confidentiality of information about tribal resources or sacred sites.

OSC-6-3: On-Site Monitoring and Mitigation. If archaeological resources of Native American origin are identified during project construction, a qualified archaeologist shall consult with the Town to begin Native American consultation procedures. The project proponent shall fund the cost of the qualified archaeologist and Native American monitor (as needed) for analysis and implementation of any necessary mitigation.

DRAFT

IMPLEMENTATION MEASURES

Open Space and Conservation Implementation Programs	2021-2030	2031-2040	Annual	Ongoing
OSC-IP1: As part of project approval and collected prior to project occupancy, new development shall provide fair share contributions for parks, trails, and other passive recreational facilities if not included in the project.				X
Implements Policies: OSC-2-2, OSC-2-3, Responsible Dept. Planning				
OSC-IP2: Promote energy conservation and retrofitting of existing public and private buildings and facilities to improve energy efficiency and pursue excellence in energy efficiency in the design and construction of new buildings and facilities.				X
Implements Policies: OSC-3-2, OSC-3-3, Responsible Depts. Planning and Building				
OSC-IP3: Integrate energy efficiency, conservation, and other green building practices into the planning and building permit processes as technologies improve and evolve.	X			X
Implements Policy: OSC-3-2, Responsible Depts. Planning and Building				
OSC-IP4: Participate in regional, State, and federal efforts to reduce GHG emissions and mitigate the impacts resulting from climate change.				X
Implements Policy: OSC-3-4, Responsible Dept. Planning				

OSC-IP5: Periodically update the Town's Climate Action Plan to maintain compliance with GHG reduction targets set forth by the California Air Resources Board and assess and modify existing CAP implementation programs.	X	X		
Implements Policy: OSC-3-4, Responsible Dept. Planning				
OSC-IP6: Provide the community with information that supports conservation and resource management.				X
Implements Policies: OSC--3-2, OSC-4-9 Responsible Dept. Planning and Public Works				
OSC-IP7: The Town of Colma shall follow all Best Management Practices (BMPs) in order to maintain water quality and to prevent or reduce non-point source water pollution.				X
Implements Policies: OSC 4-1, OSC 4-2, OSC 4-5, OSC-4-6, OSC-4-8, Responsible Dept. Engineering, Supporting Dept. Planning				
OSC-IP8: Promote the conservation and efficient use of water in new and existing residences and commercial buildings and sites.				X
Implements Policies: OSC-4-3, OSC-4-9, Responsible Dept. Planning and Building, Supporting Dept. Engineering				
OSC-IP9: Review landscape and hardscape installations as part of new development to ensure compliance with water conservation requirements in the Water Efficient Landscape Ordinance.				X
Implements Policies: OSC 4-3, OSC-4-4, Responsible Dept. Planning				

OSC-IP10: Review and update the Town's Green Infrastructure Plan every five years to assess the applicability of the Countywide Green Infrastructure (GI) Guidelines and Standards for town development projects and ensure ongoing compliance with the NPDES permit.	X	X		
Implements Policy: OSC-4-2, OSC-4-5, Responsible Dept. Planning, Supporting Dept. Engineering				
OSC-IP11: Restore Colma Creek to a more natural state by removing culverting, where feasible.				X
Implements Policy: OSC-4-7, OSC 4-8, Responsible Depts. Planning and Public works				
OSC-IP12: Promote the establishment of native vegetation and the removal of non-native, invasive plants in Colma Creek and vicinity.				X
Implements Policy: OSC-4-4, OSC-4-8, Responsible Dept. Planning, Supporting Dept. Engineering				
OSC-IP13: Utilize drought-tolerant landscaping on public property and streetscapes and promote the use of drought-tolerant plantings (especially native species acclimated to the town), as well as site and landscape designs that minimize water use and runoff.				X
Implements Policy: OSC-4-4, Responsible Depts. Planning and Public Works				
OSC-IP14: Increase and manage Colma's tree canopy on public and private properties.				X
Implements Policies: OSC-5-1, OSC-5-2, OSC-5-3, Responsible Dept. Planning				

