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Preface

Budget Cover

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

About this Document

The Fiscal Year 2022-23 Budget is the Town of Colma's operating and capital plan for the year.

About the Cover

Photo in order from top left to bottom right:

- City Council
- California Reopen Ceremony
- Recreation program
- Coffee with a Cop
- Movie at the Cemetery
- Día de los Muertos
- Age-Friendly Cities Improvements
- Town of Colma Logo

Elected Officials and Appointed Officials

Elected Officials:

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

Appointed City Officials:

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

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

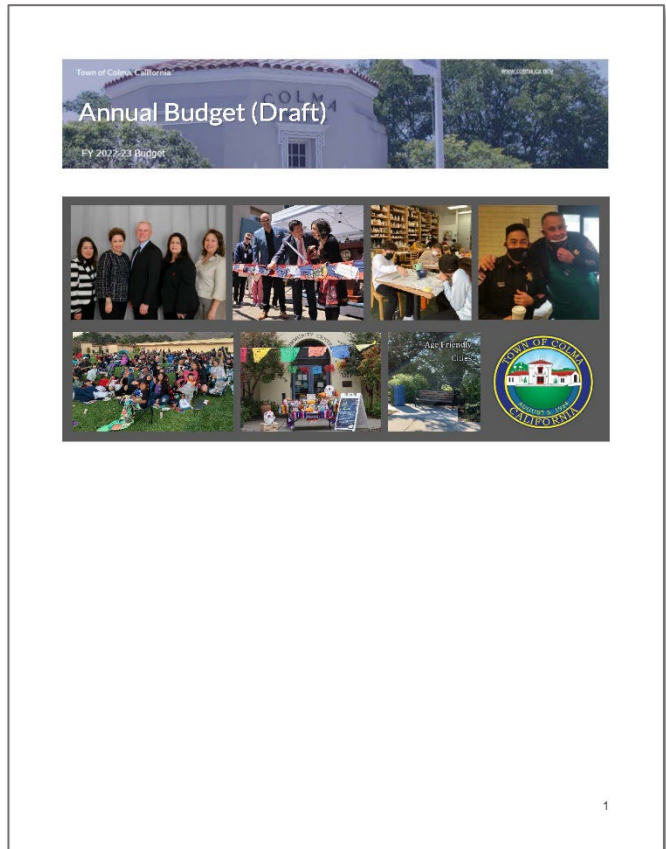


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Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Colma
California**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Colma, California, for its annual budget for the fiscal period beginning July 1, 2021.

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA for award consideration.

*California Society of
Municipal Finance Officers*

Certificate of Award

***Operating Budget Excellence Award
Fiscal Year 2021-2022***

Presented to the

Town of Colma

For meeting the criteria established to achieve the CSMFO Excellence Award in Budgeting.

February 28, 2022



Marcus Pimentel

*Marcus Pimentel
CSMFO President*

Michael Manno

*Michael Manno, Chair
Recognition Committee*

Dedicated Excellence in Municipal Financial Reporting



Navigating Through the FY 2022-23 Budget

The Town of Colma’s FY 2022-23 Budget is available in two forms – the online interactive version and the printed version. The online interactive version can be found at:

<https://stories.opengov.com/colmaca/published/VlqJRLSeMk>

While the information in both versions are the same, the presentation are altered to allow maximum usability. For example, some of the charts in the online allows users to scroll down to reveal the tabulated data. Readers of the printed version will not have such functionality and therefore an image of the tabulated data is presented below every charts. This also applies to video transcripts and slideshow presentations.

Additionally, the following descriptions on how to navigate through the budget pertains only to the printed version. The online version will have a YouTube video link with instructions that are relevant to the online user.

Navigating Through the Printed or PDF Document

The document is organized into sections with introductions and overviews in the beginning of the document, departmental and capital project budget information in the middle, and financial and other information at the end. Due to the size of the document, bookmarks are created in the PDF online version, and the navigation buttons below the banner, above, are also linked to the corresponding section.

City Manager's Message

TO: Mayor and Members of the City Council

FROM: Brian Dossey, City Manager

MEETING DATE: June 8, 2022

SUBJECT: FY 2022-23 Adopted Budget

[Below is the full video transcript of the City Manager's Message.](#)

Introduction

Madam Mayor Fiscaro, Members of the City Council, Colma residents and visitors, I am pleased to present the FY 2022-23 Adopted Budget for the Town of Colma. It continues the outstanding efforts by the Town to provide municipal services to our residents and businesses. The FY 2022-23 Adopted Budget was prepared using the values below as a guide. The Town of Colma's Value Statement can be found in the Town's Website at www.colma.ca.gov

My name is Brian Dossey and I am the City Manager for the Town of Colma. The Town of Colma prides itself on our dedication to maintaining and enhancing a strong sense of community and our dedication to partner with our business communities to promote and encourage commerce.

FY 2021-22 Key Accomplishments

While observing COVID-19 safety protocols, the Town is proud to accomplish several key goals that were part of the Colma 2020-2022 Strategic Plan.

In the area of **Resiliency**, the Town completed the sewer enterprise fund initiatives to make the sewer enterprise fund to be a self-sustaining operation. In response to the shift in work culture during COVID, the Town completed the Telework and Return-to-Office policies. The three positions frozen in FY 2020-21 as part of the COVID-19 expenditure reduction plan were filled or in the background process, and the Town adopted several environmentally conscious ordinances in FY 2020-21, including SB 1383, food ware ordinance, and REACH codes.

In the area of **Operations**, online business registration software, civic engagement application, and body-worn camera programs were completed. The Town also installed automated license plate reader on key public rights-of-way.

In the area of **Economic Development**, the Town completed the 2022 General Plan Update, revisited the 2012 Economic Development Plan, partnered with the Colma/Daly City Chamber of Commerce on the Mayor/Chamber Walk, and held the 3rd annual business recognition luncheon.

In the area of **Community**, the Town started the public arts program, installed public benches and improved pedestrian safety as related to Age-Friendly City initiatives, and held several in person events, such as the Town Picnic, Cinema in the Cemetery, Dia de los Muertos, summer concert series, and Trunk O Treat.

Lastly, in the area of **Capital**, the Town completed the Mission Road Bicycle and Pedestrian Improvement Project, was awarded a \$1.8 million grant for the El Camino Real Bicycle and Pedestrian Master Plan, replaced LiveScan system at the Police Station, and upgraded the Town's exchange server.

Financially, the Town is projecting an operating surplus in the General Fund. The growth in sales tax revenue exceeds historical levels, and it's due to changes in consumer behavior in the last few years and the rise in inflation. The City Council adopted reserve policy addresses how General Fund operating surplus should be handled.

FY 2022-23 Overview

The Town is financially healthy in FY 2022-23, with a projected operating surplus of \$50,000 in general fund, after accounting for transfers to fund debt payments and sewer operation. But there are several economic factors that the Town is currently monitoring. These include the rise in inflation and the supply chain issue. Due to inflation and the market volatility in FY 2021-22, CalPERS investment earning for the year is -6.1% or 12% below their expected return. This means that the Town's pension unfunded liabilities will significantly increase in FY 2023-24 and result in higher annual pension contribution.

As a sales tax city, the Town relies heavily on taxes generated from auto, construction, and general goods. We are expecting a flattening or reduction in sales tax revenues in coming years as the market and consumers adjust and adapt to the rise in inflation and supply shortage. The Town is also considering operational changes to the Police department per regulatory guidance.

All these means that the Town is looking at an operating deficit by FY 2024-25. The Town is looking at different fiscal strategies to address this structural deficit. The Town had successfully, under the direction of the City Council, in pushing this issue off by a couple of years, and is hopeful that we will be able to do it again.

Acknowledgements

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

Documents like this cannot be completed without teamwork from all involved. To that end, I would like to thank the Department Directors for their dedication to the overall effectiveness of the Town's government and to the residents themselves. It is also important to acknowledge Administrative Services Director Pak Lin and Department Heads for collaborating and putting together a budget document that is precise, attractive, informative and award-winning!

Don't forget to check out the Budget at a Glance video and the complete budget document for more information.



Budget-At-A-Glance

The full video transcript is converted to a printable handout. The printable handouts are located on the last two pages of this document.

BUDGET AT A GLANCE

The FY 2022-23 Town-Wide budget consists of \$22.77 million in total revenues and \$24.72 million in total expenditures.

Town-Wide (in Millions)	General Funds	Capital Funds	Other	Total
Revenues	\$ 19.09	\$ 1.98	\$ 1.70	\$ 22.77
Expenditures	(18.48)	(4.38)	(1.86)	(24.72)
Net Transfer	(1.95)	1.61	0.34	0.00
Net Change	(1.34)	(0.79)	0.18	(1.95)
Ending Bal	\$ 24.33	\$ 1.43	\$ 2.02	\$ 27.78

The table separates the Town's activities into General, Capital, and other activities, which include special revenues, debt, and business-like activities. The Town tracks most of its daily operations in the General Fund.

The budget process begins in February with a Mid-Year financial update, followed by the budget development process, where each department reviews and assesses its financial needs for the year. Historical trends, economic factors, and new department priorities are incorporated into the budget. The budget document is reviewed and discussed in three publicly held budget study sessions, prior to the adoption on June 8, 2022. The budget is prepared in accordance with General Accepted Accounting Principles.

GENERAL FUND

The general fund revenues and expenditures budget for FY 2022-23 are \$19.09 million and \$18.48 million, respectively.

Revenues At \$19.09 million, the FY 2022-23 General Fund revenue is \$700,000, or 3.9% more, than the projected June 30, 2022 total General Fund revenues.

General Fund Revenues (in millions)	2021 Actual	21/22 Est. Act	22/23 Budget
Sales tax	\$ 13.62	\$ 12.70	\$ 13.08
Cardroom tax	2.19	4.00	4.00
Property and other taxes	0.76	0.76	0.79
Licenses and permits	0.35	0.24	0.31
Fines and forfeitures	0.10	0.08	0.09
Use of money and property	0.23	0.18	0.30
Revenues from other agencies	0.43	0.19	0.08
Charges for current services	0.06	0.09	0.11
Allocations	-	0.09	0.10
Other revenues	0.09	0.05	0.08
Total General Fund Revenues	\$ 19.87	\$ 18.38	\$ 19.09

The increase is attributed to increasing in sales tax revenues due to inflation. Cardroom tax revenue has restored to pre-pandemic levels and all other general fund revenues have flattened.

Expenditures

The FY 2022-23 operating budget is \$18.47 million and is \$1.21 million, or 7.0 percent more than FY 2021-22 estimated actual.

General Fund Expenditures (in millions)	2021 Actual	21/22 Est. Act	22/23 Budget
Salaries, Wages, & Benefits	\$ 7.55	\$ 8.34	\$ 8.75
Supplies & Services	0.70	0.78	1.06
Professional & Contract Services	1.62	2.24	2.29
Capital Outlay	-	0.02	0.04
ISF Allocation	-	0.25	0.25
Total General Fund Expenditures	\$ 13.91	\$ 17.26	\$ 18.47

The increase in salaries, wages & benefits is associated with the cost of filling a vacant position. The increase in supplies & services is related to restoring contingency budget, which was not used in FY 2021-22.

Economic Impacts

The key economic factors for the Town in the coming years include the impact of inflation and market uncertainty.

Inflation has a positive impact on the Town's sales tax as cost of nonperishable items increases. However, as consumer behavior changes and purchases shift to perishable goods, the Town's sales tax revenues will begin to flatten. This flattening is anticipated to begin in 2023. The other side of inflation results in increases in operating and capital expenditures. As the prices of fuel and consumer goods rise, the Town's expenditures will increase.

Since the start of 2022, market uncertainty resulted in the fall of investment income. This market uncertainty and the rise in federal reserve are negatively impacting CalPERS investment returns. As a result, the Town is anticipating our portion of pension liability will increase in FY 2023-24. As for FY 2022-23, under the direction of the City Council, Staff will be research on the benefit of making supplemental pension payments to flatten this dramatic increase.

Five-Year Trend

Based on the current budget plus known economic impacts and capital needs, the Town anticipates General Fund expenditures will exceed revenues in the coming years.



BUDGET AT A GLANCE

ENTERPRISE FUNDS

Aside from the General Fund, the Town has two business-type funds – Sewer and City Properties.

Sewer

In FY 2021-22, the Town completed the Sewer Fee study, and the City Council approved a phased-in approach to making the Sewer Fund self-sustaining by FY 2025-26. This means that user fees collected will be sufficient to pay for sewer conveyance, treatments, and maintenance, including future major capital improvements.

For FY 2022-23, the Town budgeted \$0.80 million as sewer revenues, \$1.04 million as sewer expenditures, and a general fund transfer of \$260,000.

Sewer Funds (in millions)	2021 Actual	21/22 Est. Act	22/23 Budget
Revenues and Transfers In	0.99	0.92	0.90
Sewer Fees	0.03	0.20	0.26
Colma Transfer	-	-	-
Less: Expenses	(1.02)	(0.87)	(0.96)
Sewer Treatment Cost	-	(0.05)	(0.05)
Sewer Maintenance Cost	-	(0.05)	(0.05)
Net Change in Fund	\$ -	\$ 0.20	\$ 0.12

Majority of the sewer fees collected are pass-through payments to North San Mateo County Sanitation District and the City of South San Francisco Sanitary Sewer operation. The remaining \$250,000 is the Town's collection fee to maintain and expand the existing Colma sewer infrastructure.

City Properties

As for City Properties, the Town has two rental properties within Colma – Creekside Villa and a unit in Verano. Creekside Villa is dedicated to 62+ Colma residents on a fixed income. Eligibility criteria is stated in Colma Administrative Code Section 2.02. As for the Verano unit, the Town is in the middle of liquidating the unit.

For FY 2022-23, the Town budgeted \$190,000 as revenues, and \$120,000 as expenditures. The Town will be preparing the Verano unit for sale, while complying with State's surplus property disposal process.

City Properties (in millions)	2021 Actual	21/22 Est. Act	22/23 Budget
Revenues	0.19	0.19	0.19
Rental Properties	-	-	-
Less: Expenses	(0.10)	(0.12)	(0.12)
Facility Operations & Maintenance	-	-	-
Net Change in Fund	\$ 0.09	\$ 0.07	\$ 0.07

MAJOR CAPITAL

The Town has a rolling 5-year capital program. This means, each year as part of the budget process, the department will assess and add a year to the capital program. Additionally, the unspent budget in the current year is automatically rolled over to the budget year.

The following is the 2022-2028 Capital Program. For more information, please go to the Capital Improvement Plan section of the Budget.

Capital Program (in Millions)	2022/23 Prior	22/23	+ Unfunded	Total
Streets, Sidewalks, and Bikeways	-	-	-	-
Annual Roadway Rehabilitation and Preventive Maintenance Program (96)	0.15	0.29	0.48	0.92
El Camino Red Bicycle and Pedestrian Improvement (93)	-	2.00	29.10	\$1.10
F-Street Retaining Wall (92)	0.05	0.40	-	0.45
Luxendale Landscape and Median (94)	0.02	-	1.61	1.63
Madison Road Crosswalk (99)	0.01	-	-	0.01
Madison Road Landscape (98)	0.03	0.34	-	0.37
Town-Wide Bicycle & Pedestrian Master Plan (97)	-	0.10	-	0.10
Sewer and Storm Drain	-	-	-	-
Storm Drain Assessment (97)	-	0.07	0.14	0.21
City Facilities & Long Range Plans	-	-	-	-
Facility Parking lot, upgrades and Repairs (93)	0.10	0.14	-	0.24
Winding Element Upgrade (96)	-	0.11	-	0.21
Public Arts Program (95)	-	0.02	-	0.02
Town-Wide Branding (99)	-	0.10	0.10	0.20
Urban Tree Master Plan & Program (98)	-	0.10	0.00	0.10
Zoning Code Update (97)	0.10	0.08	-	0.18
Water Equipment, Technology & Fleet	-	-	-	-
Equipment Purchase and Replacement (94)	0.45	0.15	-	0.60
Financial Software Replacement (95)	0.10	0.43	0.02	0.55
IT Infrastructure Upgrades (96)	0.05	0.05	0.25	0.35
Vehicle Replacement (97)	0.16	0.22	0.87	1.25
Total Capital Program	\$ 1.32	\$ 4.60	\$ 32.77	\$ 38.69

ADDITIONAL DETAILS AND INFORMATION

This format was prepared by the Finance Department to highlight in summary fashion key indicators of the Town's Financial performance. Additional Financial Reports and Budgets – including earlier Quarterly Financial Reports, Audits and Budgets – are also available on the Town website www.colma.ca.gov. This report will also be posted on the Town website after it has been reviewed by the City Council.

Colma Profile

Colma History



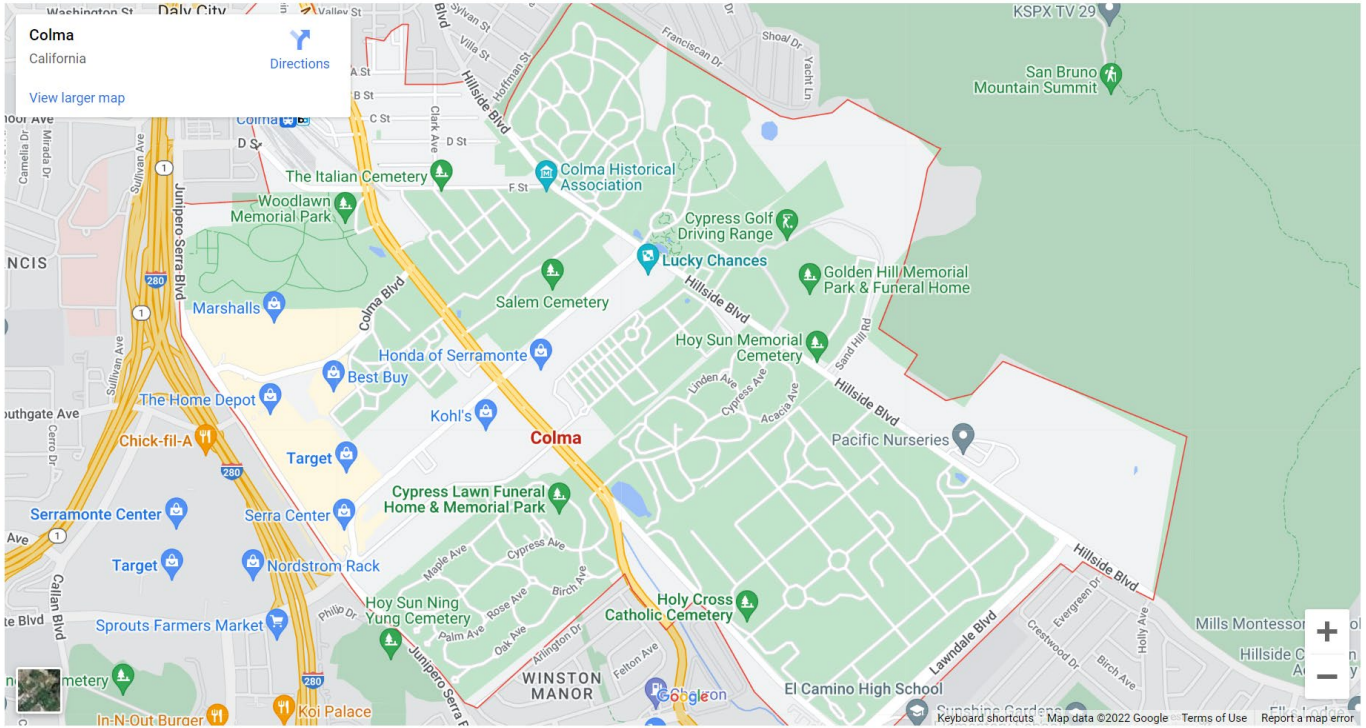
More information about Colma's history is available at the Colma Historical Association website at <https://www.colmahistory.com/history.html>

The link to the YouTube video is <https://youtu.be/Lu1qSTikCQ4>

Map of Colma

Courtesy of Google Map

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

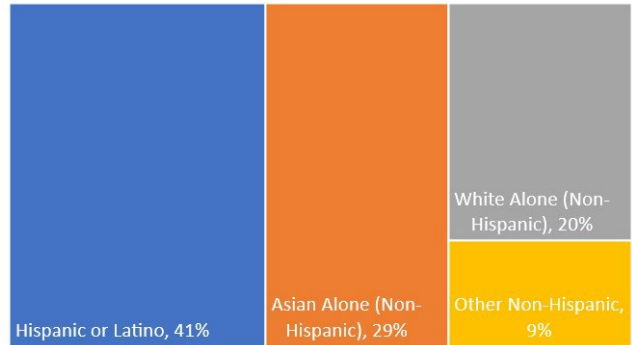


Colma Census Data

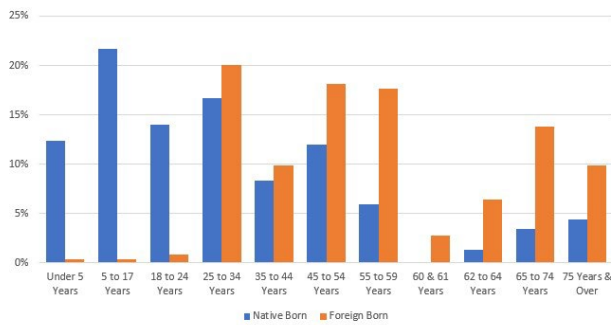
Population Growth

Year	San Mateo		
	Colma	County	California
1930	369	77,405	5,677,251
1940	354	111,782	6,907,387
1950	297	235,659	10,586,223
1960	500	444,387	15,717,204
1970	537	557,361	19,971,069
1980	395	587,239	23,667,764
1990	1,103	649,623	29,760,021
2000	1,187	707,163	33,871,653
2010	1,637	745,858	37,253,956
2020	1,729	774,485	39,782,870
2022	1,370	744,662	39,185,605

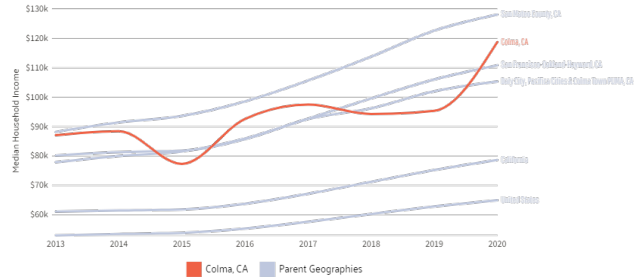
Race and Ethnicity



Age Ranges



Household Income



Colma Revenues Profile

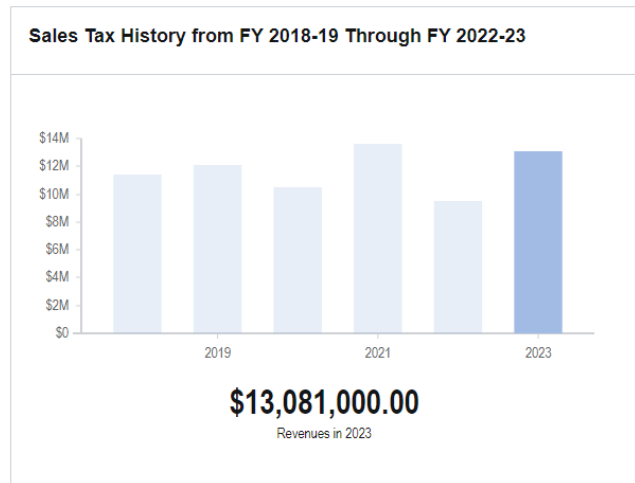
The Town's primary sources of revenues are sales, cardroom, and property taxes. Cardroom tax is based on gross income.

Sales Tax Revenues

Where does my sales tax dollar go?



Sales Tax Trend

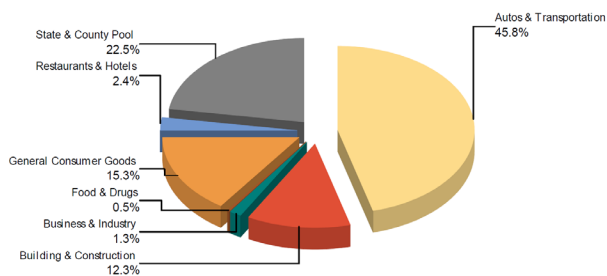


The tax rate for San Mateo County is 9.375%. The chart above shows that for every dollar of the sales tax you pay, 11 cents go to the Town of Colma.

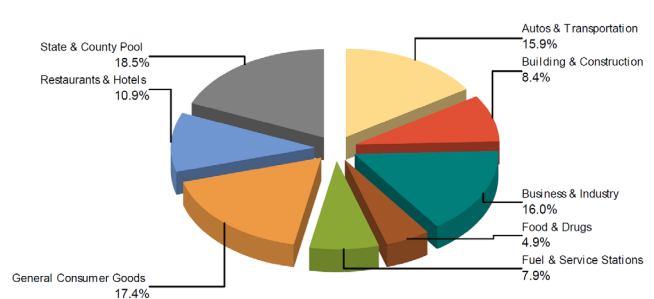
The sales tax chart (above) shows actual receipts. For FY 2021-22, the Town received \$9.53 million in sales tax through April 2022. The estimated actual projected for FY 2021-22 is \$12.70 million.

2021 Sales Tax Comparison

Town of Colma



HdL Client Database Statewide Totals



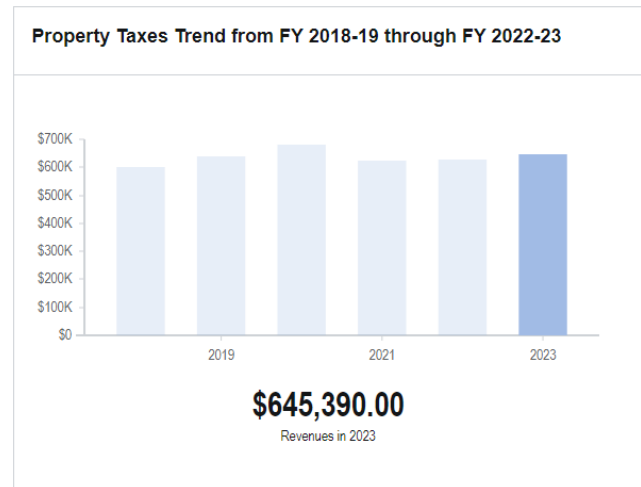
Property Tax Revenues

Where does my property tax dollar go?



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

Property Tax Trend



Major Employers in Colma

The data below are arranged in alphabetical order.

- Ashley Home Store (General Consumer Goods)
- Best Buy (General Consumer Goods)
- Black Bear Diner (Restaurants and Hotels)
- Cadillac (Auto and Transportations)
- Car Max (Auto and Transportations)
- Cypress Lawn (Cemeteries)
- Home Depot (General Consumer Goods)
- Home Depot Pro (General Consumer Goods)
- Honda of Serramonte (Auto and Transportations)
- Kohl's (General Consumer Goods)
- Lexus of Serramonte (Auto and Transportations)
- Lucky Chances (Entertainment)
- Serramonte Ford (Auto and Transportations)
- Stewart Chevrolet Chrysler Dodge Jeep Ram (Auto and Transportations)
- Target (General Consumer Goods)
- Tesla (Auto and Transportations)

Major Industry Group

- Auto and Transportations (51)
- General Consumer Goods (77)
- Building and Construction (6)
- Restaurants and Hotels (28)
- Business and Industry (10)
- Food and Drugs (4)
- Cemeteries (16)
- Leisure/Entertainment (3)



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The FY 2022-23 Budget includes a projection of \$22.76 million in total revenues for all funds and a budget request of \$24.72 million in total expenditures, which consists of \$19.81 million in Operating Expenditures, \$299,000 in annual Debt Service (Town Hall Certificate of Participation) and \$4.60 million in Capital Improvement Projects (combine of Capital Program Funds and Internal Service Funds).

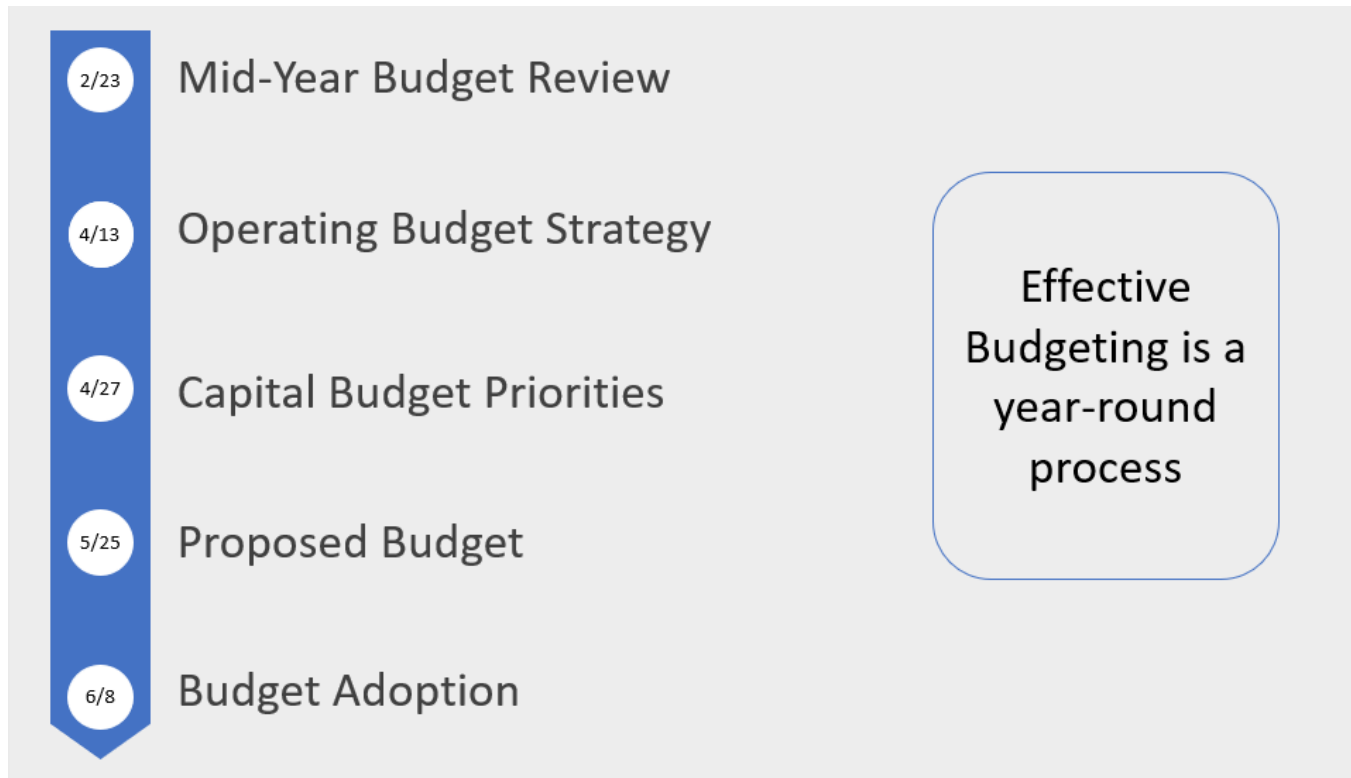
Budget Development

The Budget Development Process begins in February with the mid-year financial update and budget review. Market and economic indicators, by mid-year, provide the foundation for the following fiscal year's budget. For FY 2022-23, the mid-year financial update was presented at the February 23, 2022 Regular City Council meeting. Each department received the budget instructions for the FY 2022-23 budget development with the following assumptions.

- **Base Operation:** The base operating budget assumes that the Town will be in full operation on July 1, 2022. The budget should be consistent with historical data (4-year average) and economic trends (CPI). Personnel costs incorporate Council-approved COLAs and average benefit increases (5%).
- **Program Assumptions:** Programs above the base operation must align with the 2020-2022 Strategic Plan. The plan and the status update are available at <https://www.colma.ca.gov/strategic-plan/>
- **Colma Strategic Plan:** The Colma Strategic Plan summarizes the Town's near-term priorities. Every 2.5 years, the City Manager presents the organization's goal for the next three years based on community and department input. The document is reviewed and discussed in a public meeting in February. Inputs from the City Council and the public is incorporated in the document and adopted in a subsequent City Council meeting. The goals set in the Strategic Plan is then used to develop the Town's operating and capital budget. In between strategic plan development, the Town reviews and update the plan in February and adjusts as needed.
- **Economic Assumptions:** The budget accounts for the operating impact of COVID and the War in Ukraine, including additional COVID sick leave and facility cleaning, reduction in investment income, and an increase in fuel, equipment, and construction costs as a result of supply shortages.
- **Other Guiding Documents:** The Town of Colma has other guiding documents that impact the annual budget development, including the Colma Budget Procedures & Reserve

Policies, Unfunded Liabilities Strategies, Sewer Fee Study, and Economic Development plans.

The following chart shows the budget development timeline for FY 2022-23.



The departments reviewed and presented their preliminary operating and capital budget to the City Manager for review by April. The preliminary operating budget was presented to the public at the April 13, 2022 Regular City Council meeting for review and discussion. The preliminary capital program was presented to the public during the April 27, 2022 Regular City Council meeting for review and discussions. Feedbacks from both budget study sessions are incorporated into the Proposed Budget, which was presented at the May 25, 2022 Regular City Council meeting. The final budget for adoption would include any feedbacks from the May 25th City Council meeting and a summary of changes. For FY 2022-23, there were no numerical or policy changes to the document made.

Basis of Budgeting

The budget numbers are developed based on a modified-accrued basis; where revenues are recorded when the amount is known and available, and the expenditures are recorded when the related liability is incurred. Although the Sewer Enterprise, City Facilities Enterprise, and the Fleet Replacement funds use the full accrual basis of accounting in the audited financial statements, for the purposes of the budget development, the modified accrued basis is used for all funds.

Economic Assumptions for FY 2022-23

As a financial planning document, the Town of Colma considers global and local economic conditions in the development of the FY 2022-23 budget.

Globally, the Town of Colma operation continues to be impacted by COVID-19, inflation, and the War in Ukraine. With the COVID-19 Omicron surge, the State required all employers to provide an additional 80 hours of supplemental COVID sick leave which is in addition to the Town's accrued leave policy. The additional sick leave is an additional cost to the Town and sunsets in September 2022. Additionally, with each positive case, the Town is required by Cal/OSHA to conduct deep cleaning of the impacted facility. The FY 2022-23 budget accounts for both the supplemental sick leave and the facility cleaning costs.

Inflation impacts the Town's revenues and expenditures. For revenues, the increase in the cost of consumer goods equates to higher sales tax collected. The increase in sales tax revenues is temporary and will reduce once the market readjusts. On the expenditures side, the purchase of selected supplies and equipment will increase due to inflation. Additionally, due to the rise in inflation, the Federal Reserve has scheduled several rate increases to slow down the market. This will impact the Town's commercial development and interest earnings. The War in Ukraine further exacerbated the supply chain shortages and the impact of inflation.

Locally, the Town of Colma has been dealing with the decline in brick and mortar and the rise in unfunded liabilities. With the convenience and availability of online sales, the Town saw an increase in vacant storefronts, pre-pandemic. Part of the Colma 2020-2022 Strategic Plan is creating an economic development ad hoc committee chaired by the City Manager and facilitated by various economic development consultants. The plan to address vacant storefronts is under development.

As for unfunded liabilities, the City Council has approved and updated the unfunded liabilities strategy and the Town's reserve policy to fund 115 trusts for future pension and OPEB costs. The Town also made additional contributions to CalPERS to reduce the Town's unfunded pension liabilities. As of June 30, 2021 the Town has \$22.19 million in net unfunded liabilities and \$7.64 million in its 115 trusts.¹

Budget Analysis

The budget assumes full operations and adds in contingency. A budget-to-budget analysis provides operational changes without needing to address vacancies and operational interruptions during the year. An estimated actual to budget comparison provides good economic indicators on how the current year's operation will perform and how that will impact the following budget year. For this reason, estimated actual to budget comparison is great for revenue analysis and budget to budget comparison is more informative when assessing operations.

Town-Wide Financial Summary for Fiscal Year

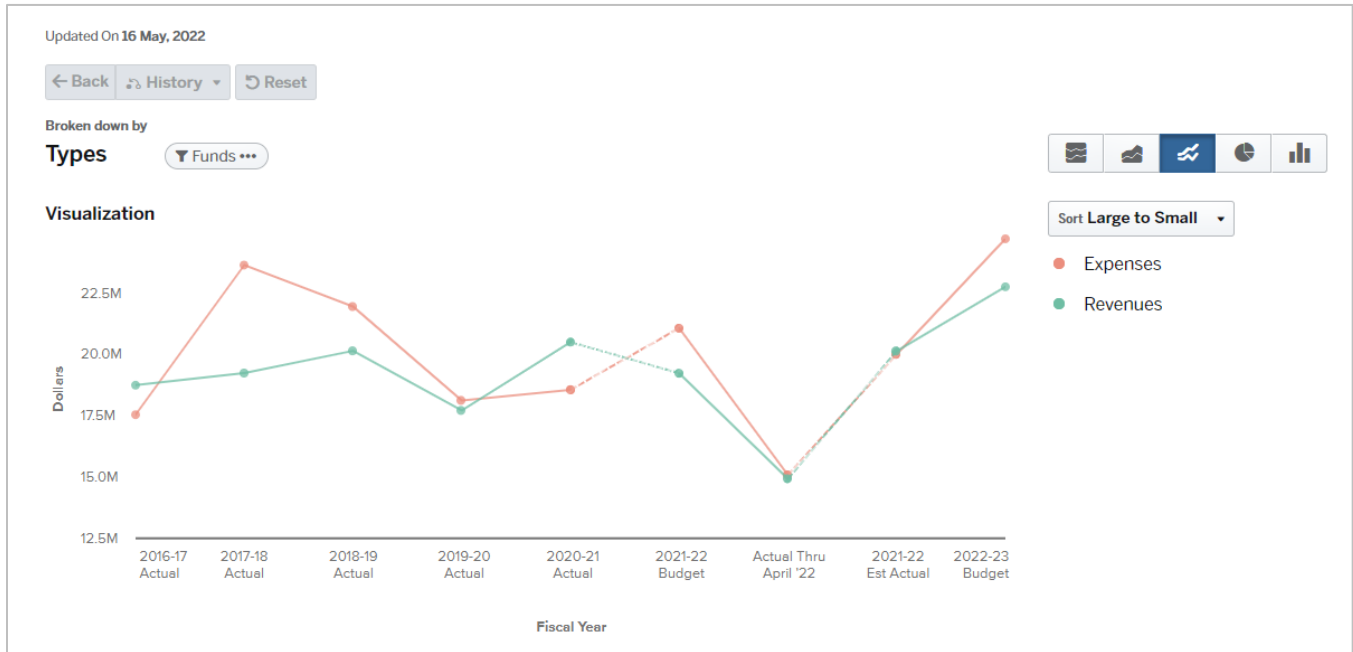
The FY 2022-23 Budget projects the Town will receive \$22.76 million in revenues for all funds and will need \$24.72 million for operation, debt, and capital improvements.

Revenues and Expenditures (All Funds)

The line chart shows the Town's revenues and expenditures since FY2016-17. There are five instances where the orange line is above the green. These are the years the Town drew down on reserves. FY 2017-18 is when the Town entered the construction phase of the Town Hall Renovation,

¹ Unfunded liabilities are generally a year behind in valuation. The latest available valuation is as of June 30, 2021.

an \$18.08 million project. The Town issued debt to finance \$5.30 million of the total project cost. FY 2019-20 is the beginning of the COVID-19 pandemic, where the Town experienced an immediate reduction in tax revenues due to the Shelter-in-Place Order and curfews. In FY 2020-21, the Town added \$2.00 million to the reserves, largely due to additional sales tax as a result of the passage of AB147, as it's related to the collection of sales tax in online sales. In response to the COVID-19 pandemic, the Town deferred most capital projects to retain reserves. As a result, the Town is projecting expenditures to exceed revenues in FY 2021-22 and FY 2022-23 to fund the capital program.



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
► Revenues	\$ 18,747,241	\$ 19,239,895	\$ 20,146,805	\$ 17,716,521	\$ 20,504,152	\$ 19,229,885	\$ 14,930,374	\$ 20,139,352	\$ 22,757,367
► Expenses	17,540,996	23,643,665	21,952,599	18,126,578	18,558,076	21,069,227	15,084,115	20,002,814	24,715,423
Revenues Less Expenses	\$ 1,206,245	\$ -4,403,770	\$ -1,805,794	\$ -410,057	\$ 1,946,076	\$ -1,839,343	\$ -153,741	\$ 136,538	\$ -1,958,055

Revenues & Expenditures Summary

Revenues by Categories for All Funds

Sales tax, cardroom tax, and revenues from other agencies represent 79% of total revenues for all funds, or \$18.07 million. **Sales tax** and **cardroom tax** revenues will be discussed further in the General Fund section, below. The \$2.35 million in **revenues from other agencies** includes grant funding awarded for three of the Town's capital projects, the El Camino Real Bicycle and Pedestrian Improvement Project (\$1.80 million), the Town-Wide Bicycle and Pedestrian Master Plan (\$90,000), and Housing Element Update (\$85,000). Annually, the Town also received \$345,000 in grants for public safety services and roadway maintenance and improvements.

Town-wide Financial Summary	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Actual Thru	2021-22	2022-23
Expenditures by Categories	Actual	Actual	Actual	Actual	Actual	Budget	April '22	Est. Actual	Budget
Revenues by Categories									
Sales tax	11,202,348	11,397,118	12,066,527	10,520,000	13,620,617	12,000,000	9,529,590	12,700,000	13,081,000
Cardroom tax	4,278,510	4,339,128	4,508,727	3,311,926	2,194,681	3,500,000	3,286,278	4,000,000	4,200,000
Property and other taxes	715,454	728,905	771,940	821,612	763,809	787,308	757,183	759,000	788,190
Licenses and permits	372,321	278,046	123,626	275,241	348,148	281,176	144,846	235,442	308,106
Fines and forfeitures	57,490	65,128	89,509	95,293	102,550	86,000	69,097	80,000	86,000
Use of money and property	560,635	723,307	873,775	873,316	478,075	479,990	57,625	377,142	503,807
Revenues from other agencies	443,142	403,781	511,681	495,746	1,878,463	610,172	246,673	594,527	2,348,396
Charges for current services	872,472	880,037	973,696	957,674	1,055,783	1,053,801	753,003	1,006,332	1,016,991
Allocations	-	-	80,510	250,000	-	354,725	-	339,000	347,200
Other revenues	244,870	424,447	146,814	115,716	99,057	76,713	86,078	47,907	77,677
Total Revenues	18,747,241	19,239,895	20,146,805	17,716,524	20,541,183	19,229,885	14,930,374	20,139,352	22,757,367

Expenditures by Categories for All Funds

Salaries, wages, & benefits, professional & contractual services, and capital outlay are the three largest expenditure categories for FY 2022-23 and represent 89% of the total expenditures budget. The \$12.13 million in **salaries, wages, & benefits** include \$6.61 million for salaries and wages for the 43.1 FTE, \$2.30 million in pension contributions, \$1.55 million payment towards OPEB liabilities, and \$1.68 million towards active employee benefits. The \$4.41 million in **capital outlay** is outlined in the FY 2022-23 Capital Program section of the budget. The \$5.36 million in **professional & contractual services** accounts for \$988,000 in sewer operation, \$941,000 in insurance, and the remaining \$3.43 million in various contract services, such as planning, building & engineering services, legal and audit services, and routine repair and maintenance services.

Town-wide Financial Summary	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Actual Thru	2021-22	2022-23
Expenditures by Categories	Actual	Actual	Actual	Actual	Actual	Budget	April '22	Est. Actual	Budget
Salaries, Wages, & Benefits	8,129,877	9,230,513	9,871,961	10,480,055	9,922,469	11,929,672	9,721,340	11,786,070	12,132,760
Supplies & Services	1,465,222	1,505,144	1,760,905	1,595,958	1,436,453	2,087,923	1,500,844	1,768,458	2,271,119
Professional & Contract Services	4,114,558	4,261,164	4,094,481	4,269,466	4,107,336	5,247,129	3,421,424	4,720,592	5,357,500
Capital Outlay	3,535,670	8,353,376	5,848,474	1,237,130	2,797,451	1,259,934	355,722	1,183,125	4,408,375
ISF Allocation	-	-	80,510	250,000	-	250,000	-	250,000	250,000
Debt Proceeds	295,669	293,469	296,269	293,969	294,369	294,569	84,784	294,569	295,669
Total Expenditure by Category	17,540,996	23,643,665	21,952,599	18,126,578	18,558,076	21,069,227	15,084,115	20,002,814	24,715,423

Expenditures by Department for All Funds

Town-wide Financial	Special Revenues & Debt Funds (21, 22, 23)		Vehicle Replacement Fund (61)		Enterprise Funds (81, 82, 83)		Total
Expenditures by Function	General Funds (11, 12, 19)	24, 25, 26, 27, (29, 43)	Capital Funds (31, 32)				
General Government	4,869,563	298,669	0	0	0	0	5,168,232
Public Safety	9,009,798	197,894	0	0	0	0	9,207,693
Public Works	2,778,162	30,000	0	0	988,000	0	3,796,162
Facility Operations	749,370	0	0	0	121,025	0	870,395
Capital Improvement Projects	0	0	4,382,075	220,000	0	0	4,602,075
Recreation	1,070,866	0	0	0	0	0	1,070,866
Total Expenditure by Function	18,477,759	526,563	4,382,075	220,000	1,109,025	0	24,715,423

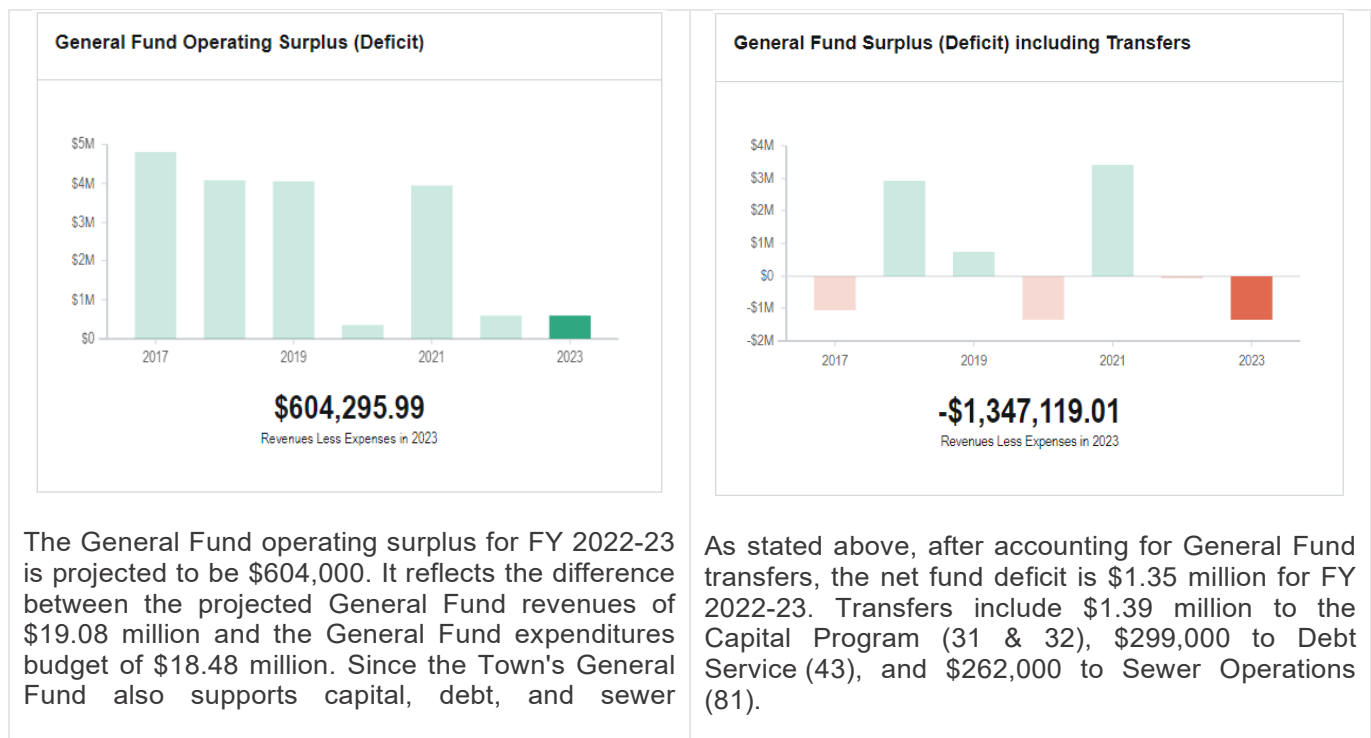
General Fund Budget

For FY 2022-23, General Fund is projected to receive \$19.08 million in revenues, spend \$18.48 million in operations, and transfer \$1.95 million to support capital, debt, and sewer programs. After transfers, General Fund will need \$1.35 million of unassigned reserves.

General Fund Revenues and Expenditures (No Transfers)



General Fund Revenues and Expenditures



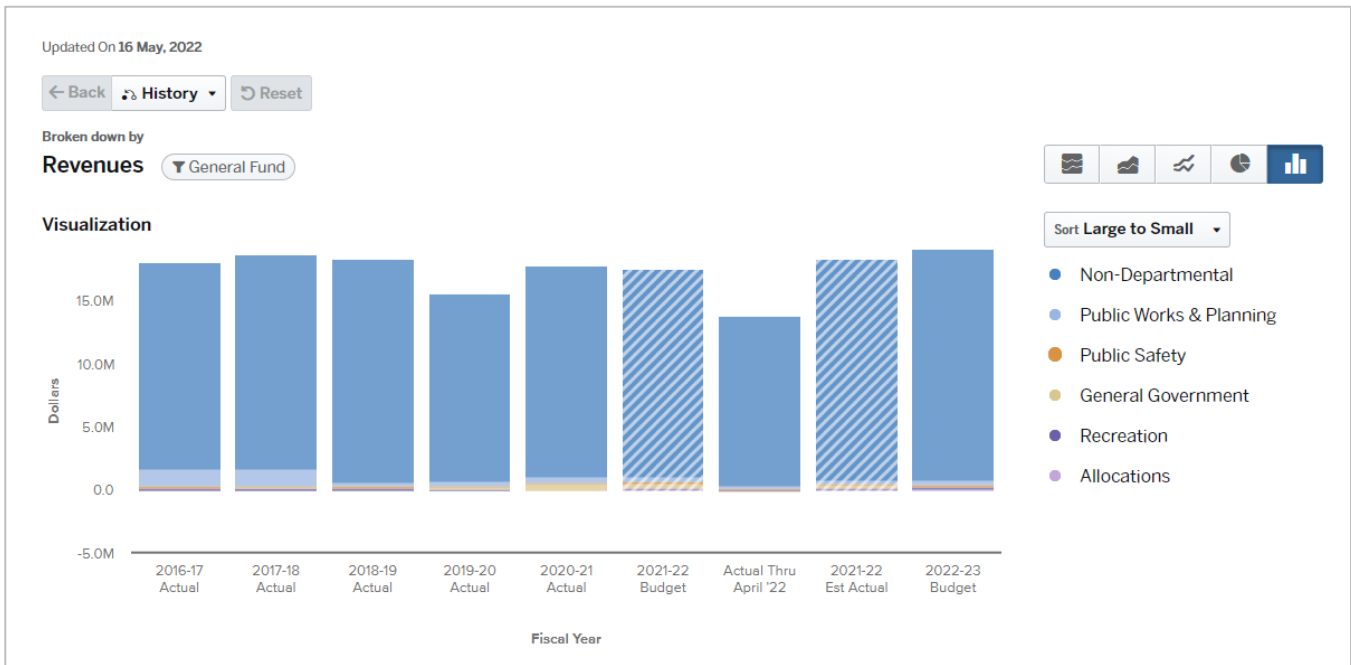
operations, the operating surplus of \$604,000 does not reflect the full picture.

General Fund Revenues

Total tax revenues of \$18.07 million represent 95% of the total general fund revenues budgeted for FY 2022-23.

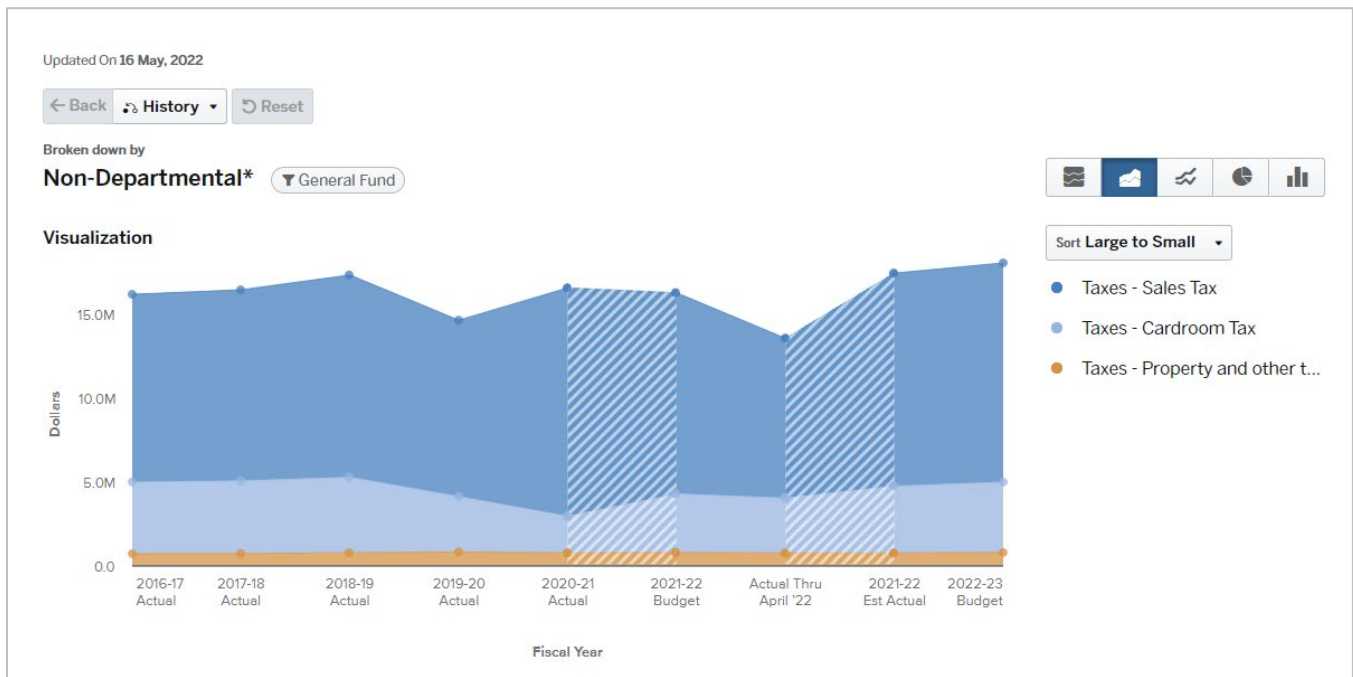
- Sales tax:** Per our discussions with HdL, the Town’s tax consultant, the Town will receive close to \$13.00 million in sales tax revenues by June 30, 2022 and close to \$13.50 million by June 30, 2023. Due to uncertainties surrounding inflation, supply shortages, the war in Ukraine, and the COVID-19 Omicron surge, the sales tax projection for FY 2021-22 and FY 2022-23 is less than the HdL’s projection at \$12.70 million and \$13.08 million, respectively.
- Cardroom tax** is the Town's second-largest general fund revenues source. Cardroom taxes have also been restored to pre-pandemic levels in FY 2021-22. While FY 2021-22 is projected to be a little over \$4.00 million, the FY 2022-23 budget of \$4.21 million is the pre-pandemic budget for cardroom taxes.
- Property and other taxes** is a relatively stable revenues source. Growth is limited to 2% per year, per Prop 13, but during an economic crisis, property values may reduce per Prop 8 housing valuation relief. In general, property tax impacts are delayed by 2 years, whereas sales tax and cardroom tax revenues can be impacted immediately. The budget projects the Town will receive \$788,000 in property and other taxes.

General Fund Revenues by Categories Trend



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Non-Departmental	\$ 16,459,223	\$ 17,095,675	\$ 17,810,016	\$ 14,925,421	\$ 16,793,132	\$ 16,486,158	\$ 13,432,851	\$ 17,560,337	\$ 18,269,327
▶ Public Works & Planning	1,350,946	1,314,341	223,535	343,038	412,389	370,766	200,222	310,475	399,508
▶ Public Safety	120,053	132,599	179,582	162,262	146,075	151,020	94,999	109,098	151,020
▶ General Government	55,418	60,860	22,107	110,406	477,617	335,000	-113,459	223,315	55,000
▶ Recreation	139,968	142,077	159,374	96,981	16,142	83,595	67,177	78,581	110,000
▶ Allocations	0	0	0	0	0	104,725	0	89,000	97,200
Total	\$ 18,125,608	\$ 18,745,552	\$ 18,394,614	\$ 15,638,109	\$ 17,845,355	\$ 17,531,264	\$ 13,681,790	\$ 18,370,806	\$ 19,082,055

General Fund Tax Revenues Trend

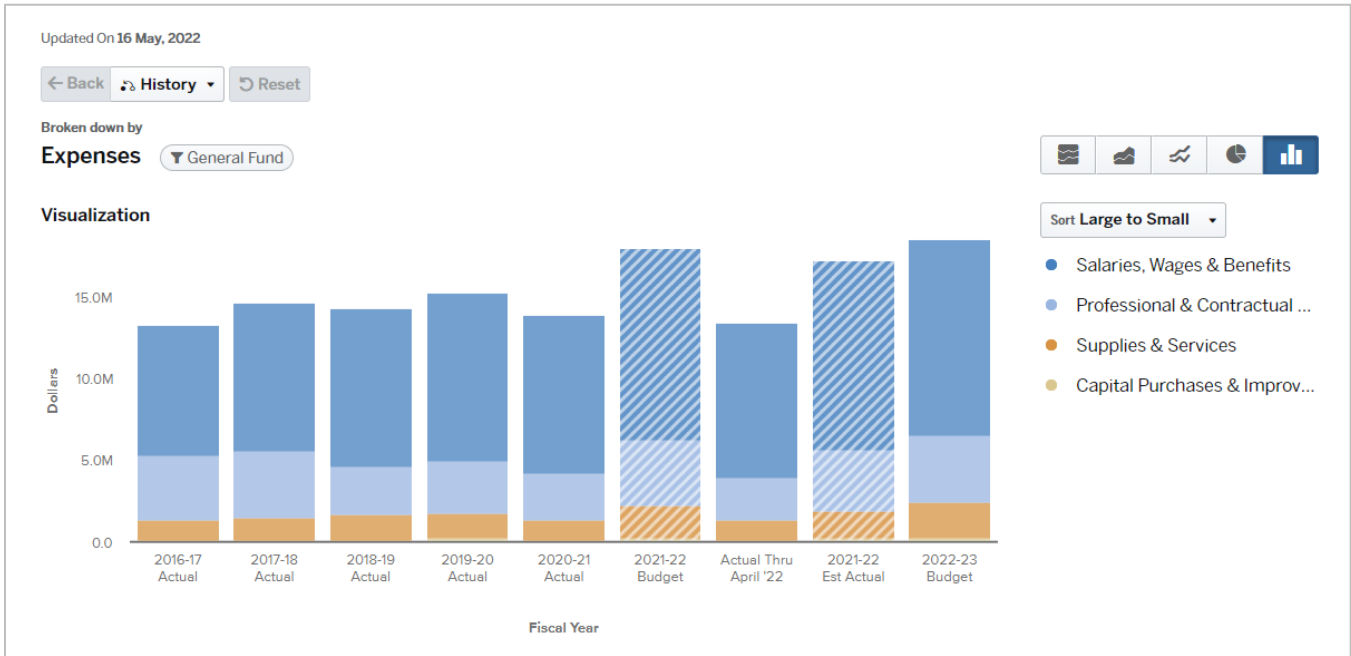


Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Taxes - Sales Tax	\$ 11,202,348	\$ 11,397,118	\$ 12,066,527	\$ 10,520,000	\$ 13,620,617	\$ 12,000,000	\$ 9,529,590	\$ 12,700,000	\$ 13,081,000
▶ Taxes - Cardroom Tax	4,278,510	4,339,128	4,508,727	3,311,926	2,194,681	3,500,000	3,286,278	4,000,000	4,200,000
▶ Taxes - Property and other taxes	715,454	728,905	771,940	821,613	763,809	787,308	757,183	759,000	788,190
Total	\$ 16,196,313	\$ 16,465,151	\$ 17,347,195	\$ 14,653,538	\$ 16,579,107	\$ 16,287,308	\$ 13,573,052	\$ 17,459,000	\$ 18,069,190

General Fund Expenditures

The FY 2022-23 General Fund budget is \$18.48 million, an increase of \$1.22 million from FY 2021-22 Estimated Actual and \$0.53 million more than the FY 2021-22 Budget. The \$1.22 million increase from FY 2021-22 Estimated Actuals to FY 2022-23 Budget is attributed to salary savings from unfilled vacancies in Police and Recreation departments, deferred programs and projects as a result of COVID-19 operational interruptions, and unused contingencies in maintenance, facilities, and contract services.

When comparing the FY 2022-23 Budget to FY 2021-22 Budget, the increase in General Fund operation increased by 3%.



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Salaries, Wages & Benefits	\$ 8,025,659	\$ 9,121,228	\$ 9,692,268	\$ 10,298,145	\$ 9,720,698	\$ 11,743,444	\$ 9,538,524	\$ 11,603,234	\$ 11,939,625
▶ Professional & Contractual Services	3,938,581	4,054,690	2,928,394	3,229,325	2,855,019	3,978,779	2,535,677	3,737,718	4,099,300
▶ Supplies & Services	1,337,346	1,463,971	1,588,875	1,488,690	1,338,283	1,966,998	1,380,147	1,646,982	2,145,334
▶ Capital Purchases & Improvements	21,438	42,962	126,960	259,712	4,293	293,500	7,003	271,691	293,500
Total	\$ 13,323,024	\$ 14,682,852	\$ 14,336,497	\$ 15,275,872	\$ 13,918,293	\$ 17,982,721	\$ 13,461,353	\$ 17,259,625	\$ 18,477,759

Many of the budgeted programs are designed to align with the Town's 2020-2022 Strategic Plan, as shown below. The amounts are listed in total and the table was presented as part of the April 11, 2022 Regular City Council budget study session.

Strategic Plan Focus Area	FY 2022-23 Budget Programs
Resiliency <i>Ensure long term Financial health, Workforce development, Emergency preparedness and Climate adaptation</i>	<ul style="list-style-type: none"> Grant, advocacy and earmark consulting services (\$72,000); Self-sustaining sewer enterprise fund – Town's sewer fee portion plus water incentive program (\$48,840); Student Aide/Internship Program (\$34,464); Online employee portal (\$10,000); Employee wellness, training, and coaching (\$40,000) COVID response (\$72,000); Contribution to unfunded liabilities Pension (\$499,944); OPEB (\$1,545,456); Accrued Leave Payout (\$109,061);

Strategic Plan Focus Area		FY 2022-23 Budget Programs
Operations <i>Increase Civic engagement, Transparency and use of Technology</i>	<ul style="list-style-type: none"> Codification of Municipal Code (\$27,500); Additional cell phones for police services (\$14,700); Police cameras annual subscriptions (\$82,000) – body worn, in car, and license plate readers; 	
Economic Development <i>Create Placemaking & Develop marketing strategy</i>	<ul style="list-style-type: none"> Economic development program, including the use of consultants to help fill retail vacancies and commercial development (\$55,000); 	
Community <i>Build upon our Community identity & Maintain quality of life</i>	<ul style="list-style-type: none"> City Council donation increased by \$10,000 (\$100,000); Town facilities improvements (\$217,000); Recreation programs (\$189,200, i.e. Holiday Events, Picnic, Concerts, Community Fair, Day Camp, Senior programs, etc.) 	
Capital Program	<ul style="list-style-type: none"> The Town's capital program is scheduled for the April 27, 2022 Regular City Council meeting for public review and discussion. 	

Inter-Fund Transfers Summary

The first transfer summary table below is the historical summary of transfers in and out of the General Funds. This includes Fund 11, 12, and 19. Fund 11 is the general fund operating fund. Fund 12 is where the Town records City Council committed reserves per the Colma Administrative Code reserve policy. Fund 19 houses all COVID-19 related activities.

The second table summarizes the FY 2022-23 inter-fund transfers for all Town funds. The numbers in the (brackets) represents transfers out and the numbers without a (bracket) are the transfers in.

Transfers in/(out) from General Fund	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est. Actual	2022-23 Budget
Transfers In	-	29,499	15,900,000	65,000	113,027	3,000,000	3,000,000	3,356,190	-
Transfers (Out)	(5,848,997)	(1,183,819)	(19,232,053)	(1,776,083)	(672,581)	(7,067,781)	(3,295,816)	(6,183,990)	(1,951,415)
Net Transfers Out of GF	(5,848,997)	(1,154,320)	(3,332,053)	(1,711,083)	(559,554)	(4,067,781)	(295,816)	(2,827,800)	(1,951,415)

FY 2022-23 Budget Transfers Summary	General Fund	Special Revenues	Debt Services	General Capital	Street Capital	Sewer Operations	Total
General Fund (11, 12, 19)	(1,951,415)		298,669	365,000	1,026,100	261,646	-
Gas Tax & RMRA (21)		(80,000)			80,000		-
Measure A (22)		(80,000)			80,000		-
Measure W (26)		(60,000)			60,000		-
Total Transfer by Fund Categories	(1,951,415)	(220,000)	298,669	365,000	1,246,100	261,646	-

Projected Reserve Balance

The tables below shows the reserve balance by fund categories. Of all the fund categories below, the FY 2022-23 Budget includes appropriations for the General Funds, Special Revenues Funds, Debt Service Funds, Capital Funds, Internal Service Funds, and Enterprise Funds. Changes in the 115 Trust Funds are reflected in the General Fund as future benefit expenses.

Reserves Summary							
@ June 30,	2017	2018	2019	2020	2021	2022	2023
General Funds	21,547,836	24,456,213	25,182,278	23,833,432	27,285,998	25,569,378	24,222,259
Special Revenues Funds	289,671	370,584	717,755	880,801	588,827	499,755	405,836
Debt Services Fund	45	2,541	2,620	1,296	(807)	1,451	1,451
Capital Funds	15,309,508	8,015,221	3,000,857	3,617,099	2,426,273	2,226,041	1,433,243
Internal Service Funds	753,160	651,891	634,930	754,688	740,887	829,887	864,887
115 Trust Funds	1,706,997	2,813,567	5,164,562	6,540,968	7,643,752	10,689,559	11,940,259
Enterprise Funds	-	-	102,215	143,283	237,527	507,783	748,563
Total Reserves (All Fund)	39,607,216	36,310,016	34,805,216	35,771,567	38,922,458	40,323,854	39,616,499

General Fund Reserves							
@ June 30,	2017	2018	2019	2020	2021	2022	2023
Committed Reserves (12)							
Accrued Leave Payout	42,000	42,000	650,000	715,000	605,670	1,050,860	1,148,060
Budget Stabilization	13,627,000	14,900,000	12,000,000	12,000,000	12,000,000	15,000,000	15,000,000
Debt Reduction	618,000	600,000	600,000	600,000	600,000	600,000	600,000
Assigned Reserves (11)							
Litigation	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Insurance	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Disaster	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Unassigned (11, 19)	6,310,836	7,964,213	10,982,278	9,568,432	13,130,328	7,968,518	6,524,199
Total Reserves (All Fund)	21,547,836	24,456,213	25,182,278	23,833,432	27,285,998	25,569,378	24,222,259



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

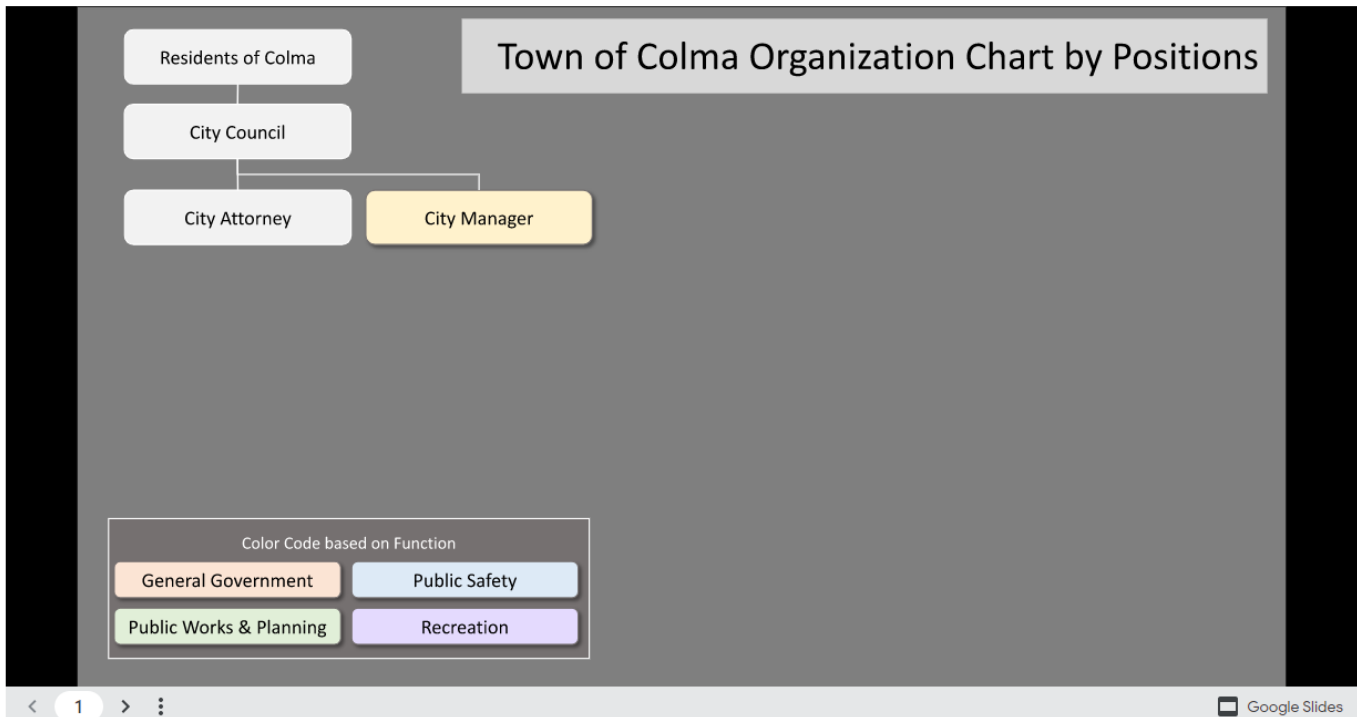
1. General Government,
2. Public Safety,
3. Public Works & Planning, and
4. Recreation.

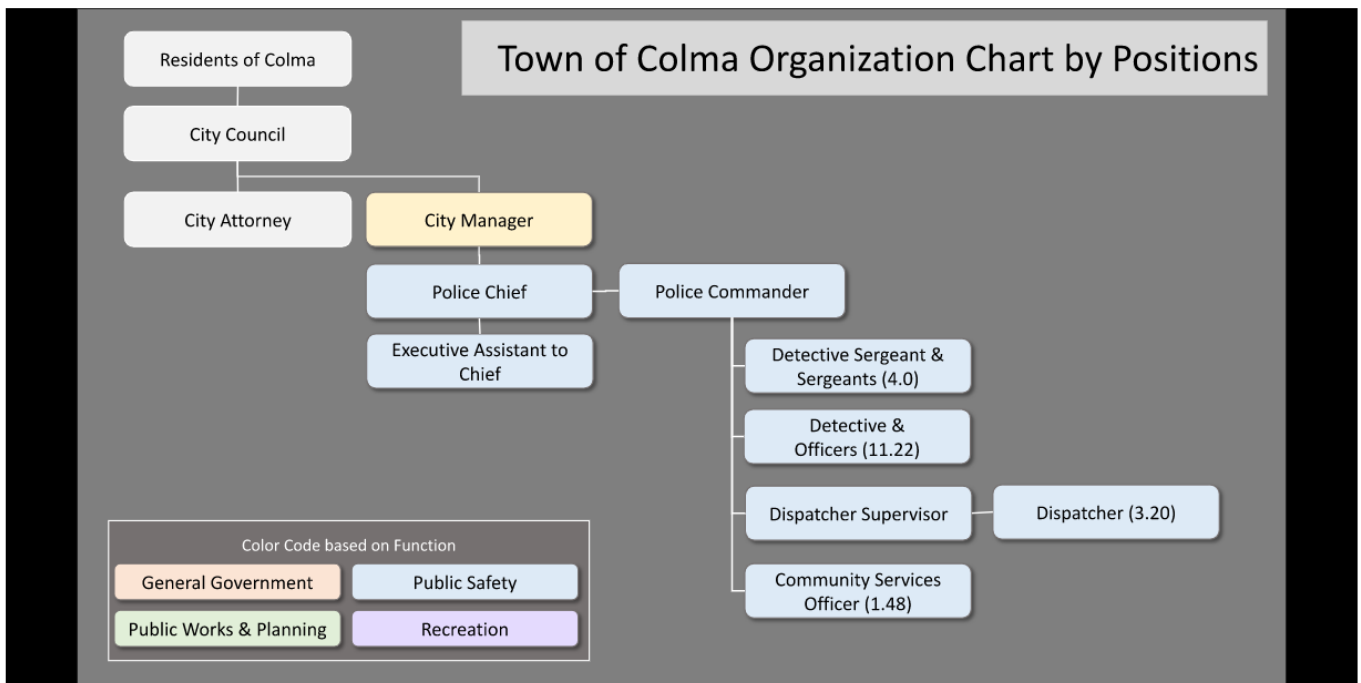
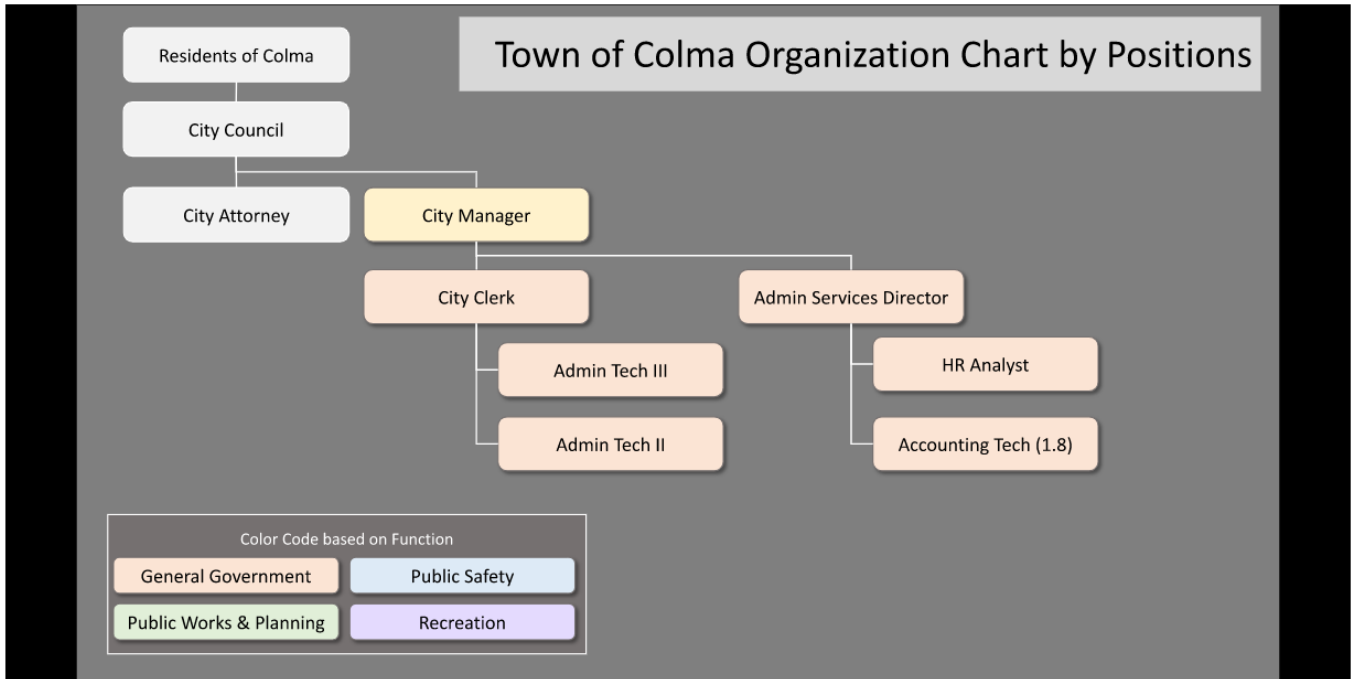
The City Manager has signing authority up to \$75,000. Contract value in excess of \$75,000 requires City Council approval. Aside from Recreation, there are multiple departments/divisions within each of the functions above.

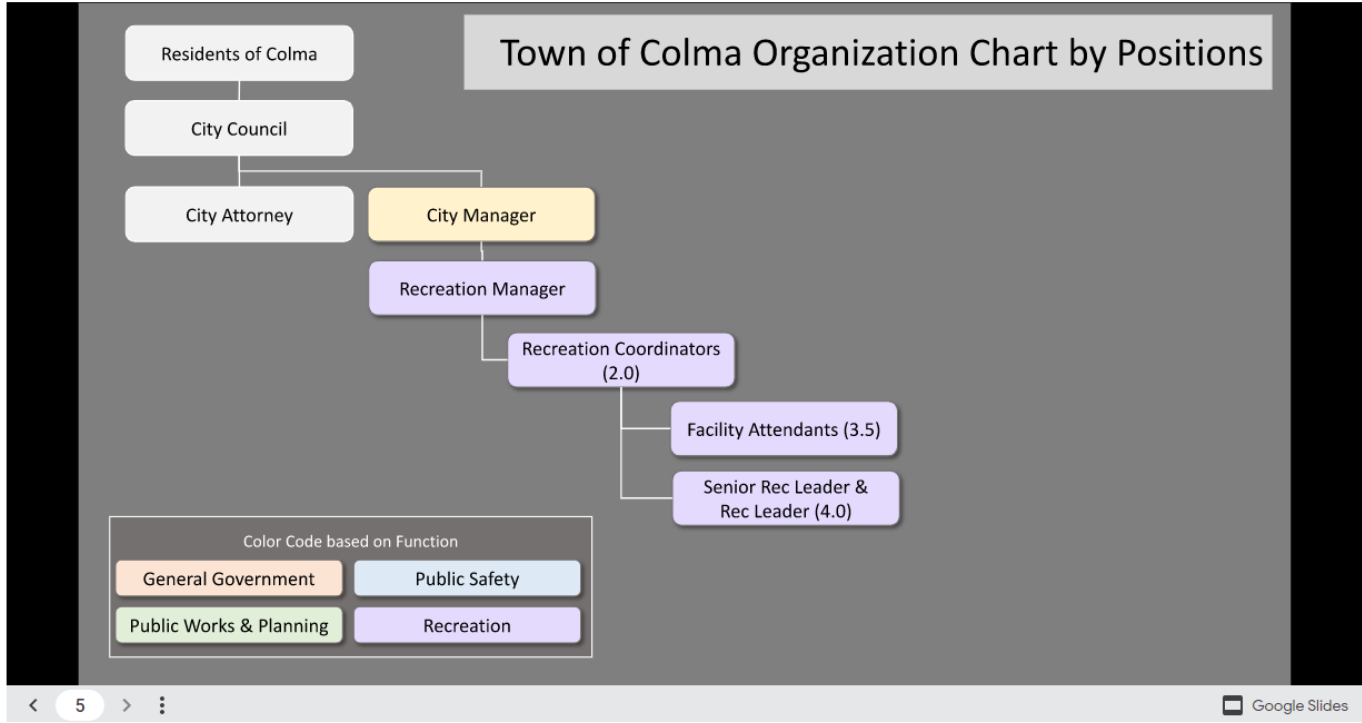
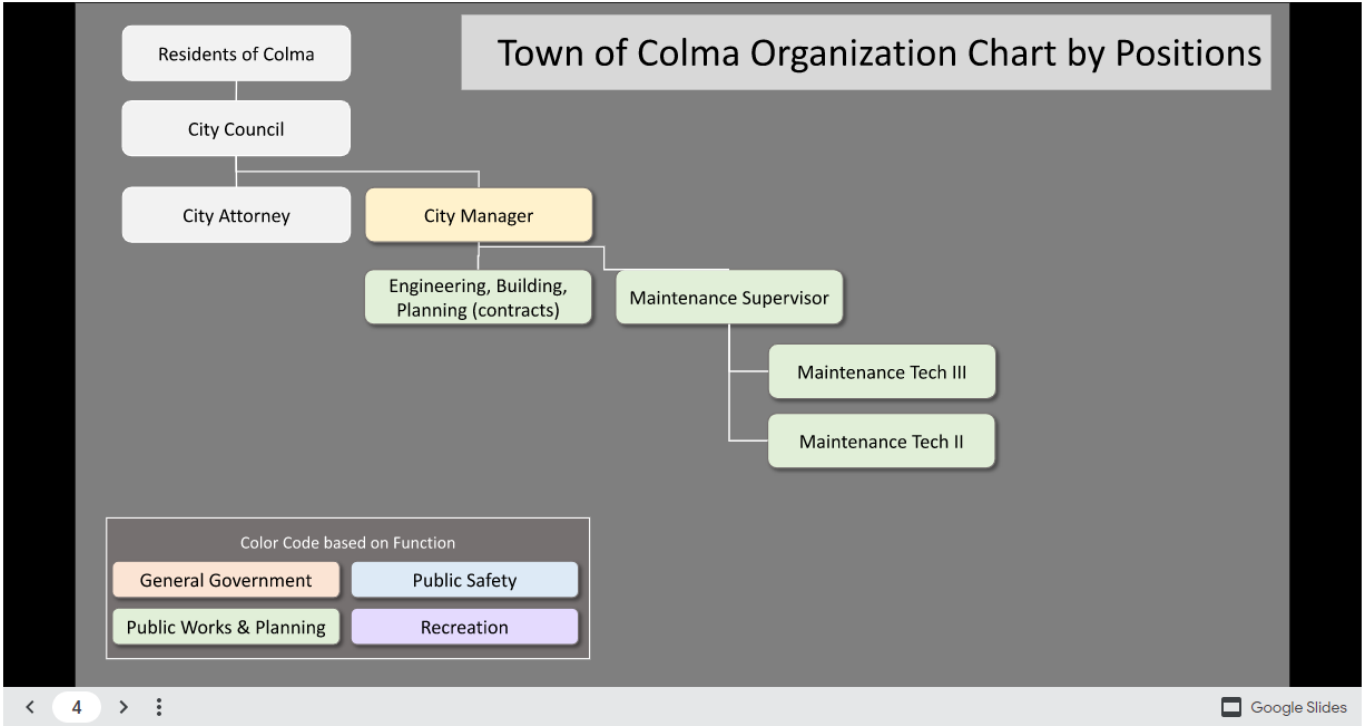
Organizational Chart

All five slides of the online version of the organizational chart are available below as separate images. The link to the digital budget for this section is

<https://stories.opengov.com/colmaca/published/lfsG8vhC8C>







Departmental Relationship

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

Fund/Department Relationship : Sheet1

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



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General Government comprises of the following departments/divisions:

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

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

Revenues Summary

The General Government function is mainly supported by General Fund. The Town receives insurance reimbursements for workers' compensation, general liability, and property claims. The budget for insurance reimbursement is \$50,000.

The negative \$171,192 the Actual Thru April '22 reflects grant funding the Town expects but has not received. In accordance with modified accrual basis of accounting, the Town recorded the revenue in FY 2021-22, which resulted in the negative revenue in FY 2022-23.

Updated On 13 May, 2022

← Back History Reset

Broken down by

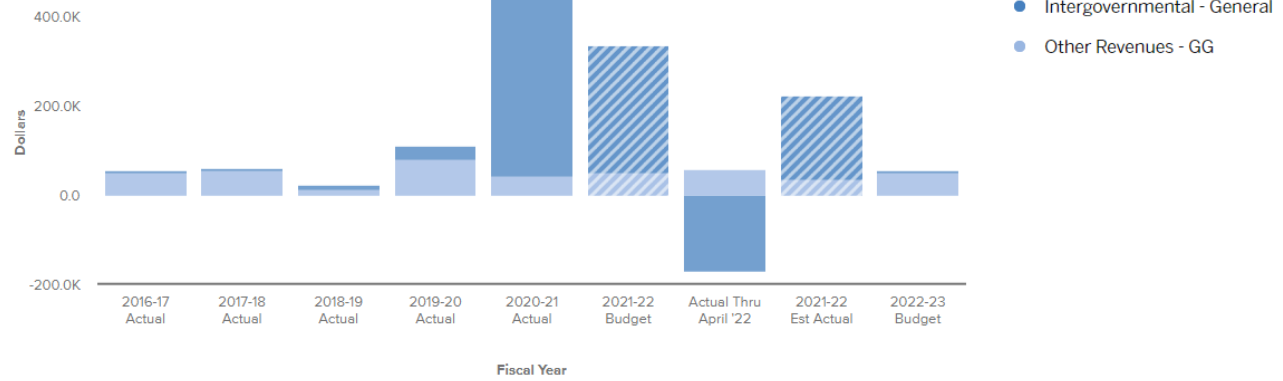
General Government

Funds ...

Departments ...

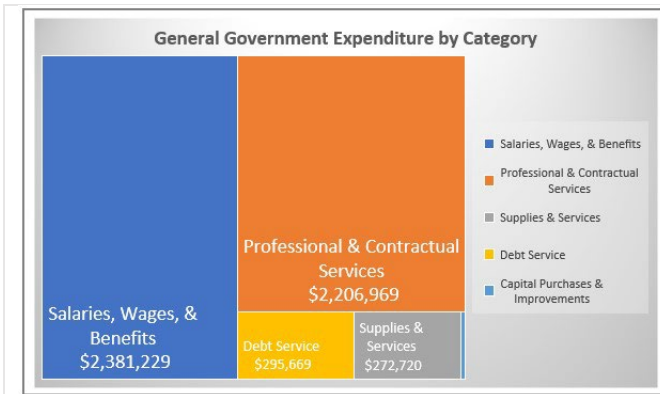


Visualization

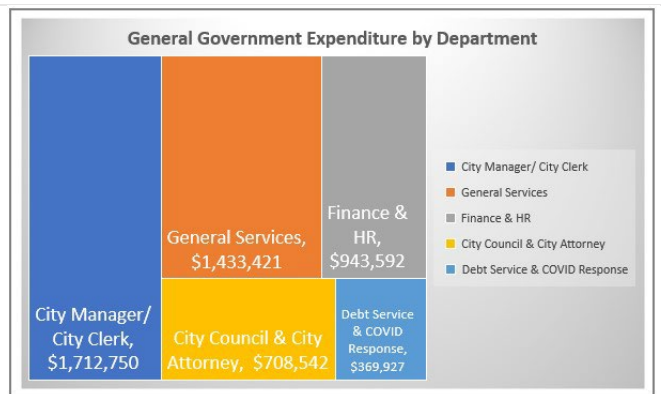


Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Intergovernmental - General	\$ 5,000	\$ 5,000	\$ 10,000	\$ 29,675	\$ 435,810	\$ 285,000	\$ -171,192	\$ 189,315	\$ 5,000
▶ Other Revenues - GG	50,418	55,860	12,107	80,731	41,808	50,000	57,733	34,000	50,000
Total	\$ 55,418	\$ 60,860	\$ 22,107	\$ 110,406	\$ 477,617	\$ 335,000	\$ -113,459	\$ 223,315	\$ 55,000

Expenditures Summary

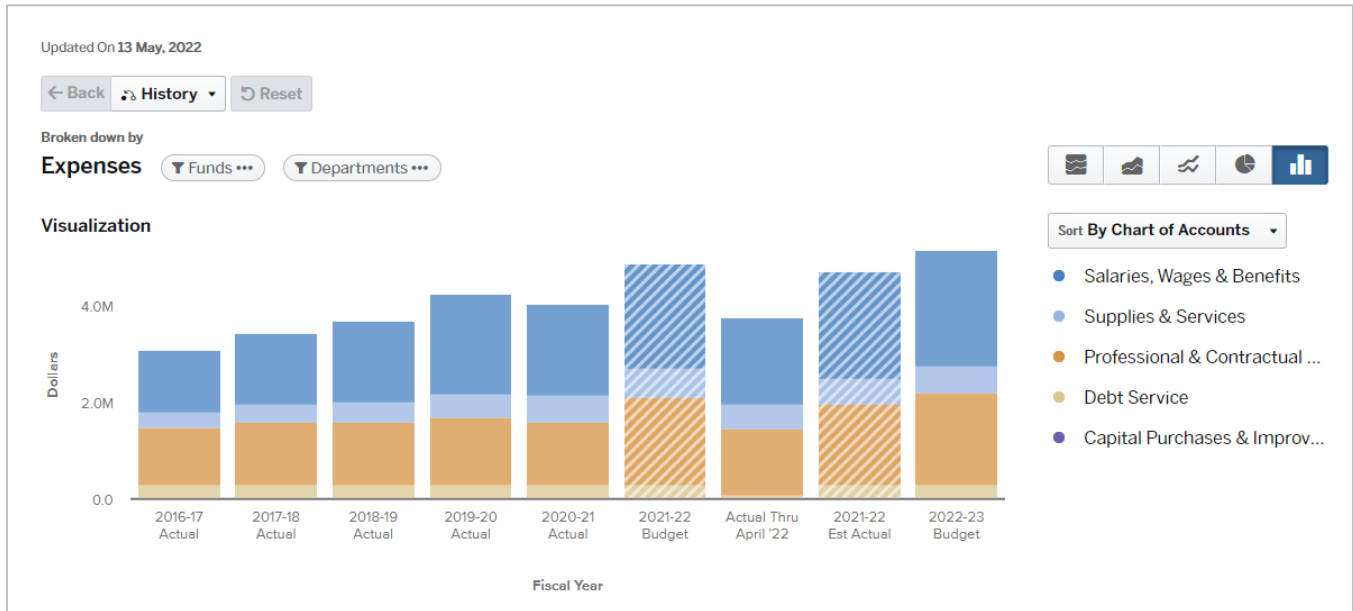


The total general government budget for FY 2022-23 is \$5,168,232. The **salaries, wages, & benefits** category represents 46% of the total general government budget. It supports 7.8 FTEs. The **professional & contractual services** category includes insurance-related costs (\$941,000) and debt payments (\$296,000). Key changes in major general government expenditures categories will be discussed further in the respective departments.



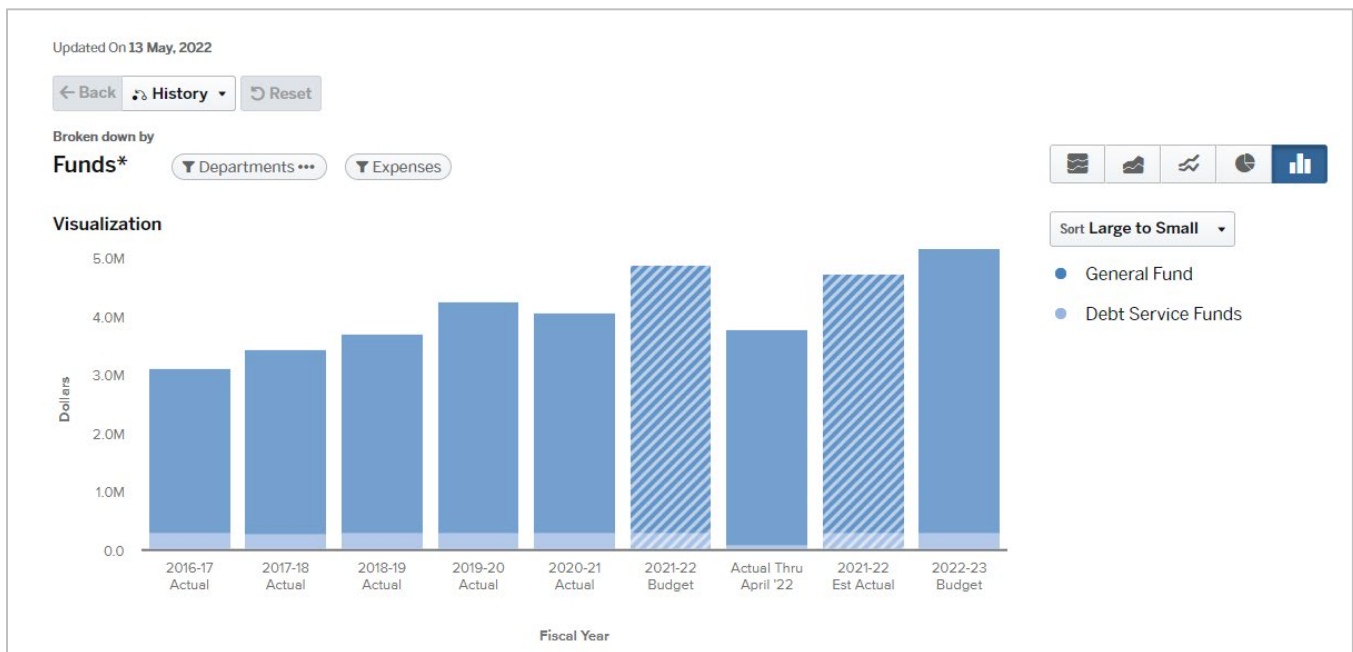
The three largest departments/divisions within the **general government** function include City Manager/City Clerk at 33%, General Services at 28%, and Finance & HR at 18% of the total budget. More information is available in the departmental budget narratives.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Salaries, Wages & Benefits	\$ 1,298,868	\$ 1,459,157	\$ 1,674,715	\$ 2,087,023	\$ 1,910,946	\$ 2,181,676	\$ 1,810,361	\$ 2,217,291	\$ 2,381,229
▶ Professional & Contractual Services	1,194,872	1,313,387	1,309,151	1,399,974	1,326,818	1,821,019	1,379,624	1,682,155	1,911,300
▶ Supplies & Services	331,129	385,500	420,849	481,610	547,706	599,150	513,727	539,507	568,389
▶ Debt Service	295,669	293,469	296,269	293,969	294,369	294,569	84,784	294,569	295,669
▶ Capital Purchases & Improvements	0	0	16,156	11,645	0	11,645	0	11,645	11,645
Total	\$ 3,120,537	\$ 3,451,513	\$ 3,717,140	\$ 4,274,220	\$ 4,079,839	\$ 4,908,059	\$ 3,788,496	\$ 4,745,168	\$ 5,168,232

Expenditures by Fund



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
► General Fund	\$ 2,821,468	\$ 3,156,444	\$ 3,415,471	\$ 3,977,001	\$ 3,782,120	\$ 4,610,490	\$ 3,700,361	\$ 4,447,599	\$ 4,869,563
► Debt Service Funds	299,069	295,069	301,669	297,219	297,719	297,569	88,134	297,569	298,669
Total	\$ 3,120,537	\$ 3,451,513	\$ 3,717,140	\$ 4,274,220	\$ 4,079,839	\$ 4,908,059	\$ 3,788,496	\$ 4,745,168	\$ 5,168,232

Accomplishments

Strategic Plan:

- Improved communications with community through consistent messaging on Social Media Channels.

Operational:

- Updated 2020-22 Strategic Plan.
- Received a clean audit for FY 2020-21.
- Successfully recruited and hired HR Analyst.
- Received budget award for FY 2021-22 Budget from CSMFO and GFOA.
- Welcomed several new businesses including Cadillac, Kia Serramonte, Apex Barber, and Centrix Builders.
- Restarted C.A.P.E. program.
- Updated and published Colma COVID Prevention Plan.
- Updated and published Return to Work Policy.

Performance Measurement:

The 2022-23 Goals in the images below reflects the annual average. All four slides of the General Government performance measures presentation are available below as separate images. The link to the digital budget for this section is

<https://stories.opengov.com/colmaca/published/KPDIFOGv8b>

City Attorney



Department Duties	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goals
Ordinances drafted or revised	10	6	5	6
Resolutions drafted or revised	56	46	45	50
Staff reports written	13	12	10	14
Staff reports reviewed for legal	10	9	10	11

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Google Slides

City Manager/City Clerk



Department Duties	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goals
Community Recognition:				
• Proclamations prepared	21	22	25	22
• Certificates prepared	145	100	120	130
• Flower arrangement sent	14	8	11	14
Distribute Colma LiveWire newsletters monthly to households	5,400	5,400	5,400	5,400
Respond to all public records requests within the statutory deadline	25	22	28	25
Distribute ColmaWorks newsletter to businesses	2	0	2	4
Convene the Town's website committee to ensure quality and timeliness of information	2	2	3	4

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Google Slides

Human Resources

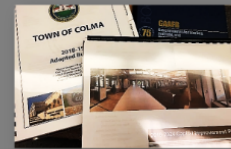


Department Duties	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goals
Number of Recruitments Conducted	17	18	13	12
Review all job descriptions annually	100%	100%	100%	100%
Process personnel actions within 72 hours of receipt of notification	100%	90%	90%	100%
Provide cost-effective employee training sessions 4x per year	9	7	6	8

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Google Slides

Finance



Department Duties	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goals
Accounts Payable checks issued	1,987	1,660	1,746	1,800
Federal 1099s issued for vendor payments	59	40	39	45
Payroll checks / direct deposits processed and issued	1,987	1,728	1,777	1,800
Annual payroll W-2s issued	79	77	78	80

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Google Slides

COVID Response

- Exhausted ARPA funding and completed the annual reporting requirement.
- Published the Colma COVID Prevention Plan on the Town's website, along with the latest Return to Work policies as directed by CDD, CDPH, and Cal/OSHA.
- Coordinated with C.A.P.E.
- Moved Public Meetings to online platform Zoom.
- Provided PPE and established COVID-19 protocols for working within the office.
- Updated online tools and resources for business continuity.
- Updated a webpage on the Town's website for COVID-19 related updates and resources.

Future Objectives

Strategic Plan:

- Research on new grant and earmark opportunities.
- Prepare for hybrid City Council meetings.
- Focus economic development activities on future land use, capital improvement programs, retail recruitment & retention, and events & communities.
- Begin the Town's financial system replacement project and the urban tree management program.
- Add credit card system at Town Hall and Police Station.

Operational:

- Implement City Council priorities as directed.
- Prepare 2023-2025 Strategic Plan.
- Implement a document codification system making Town codes and ordinances easier to search and update.
- Complete annual audit for the fiscal year ending June 30, 2022.
- Digitize HR records.



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Department Description

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

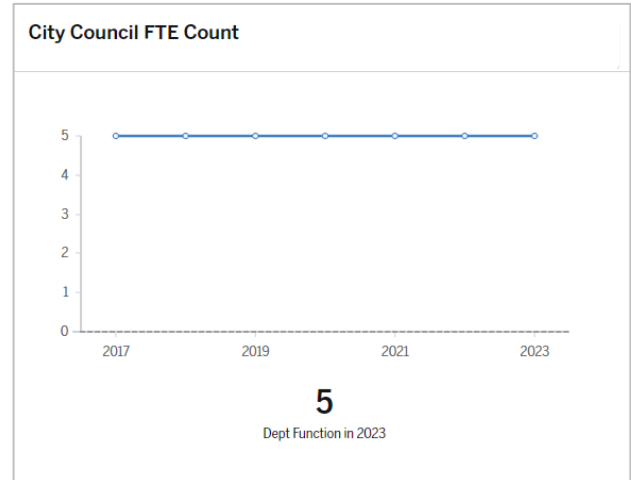
The City Council is the elected policy-making body for the Town of Colma. The City Council has four key roles – Legislative, Governing Body, Quasi-Judicial, and Representative.

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

Staffing



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

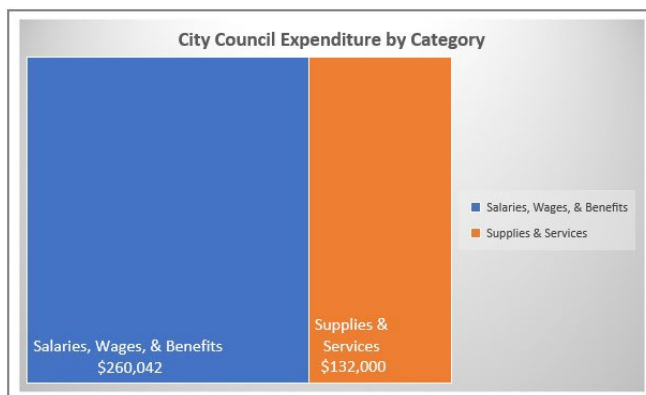


Revenues Summary

City Council operation is entirely funded by General Fund revenues.

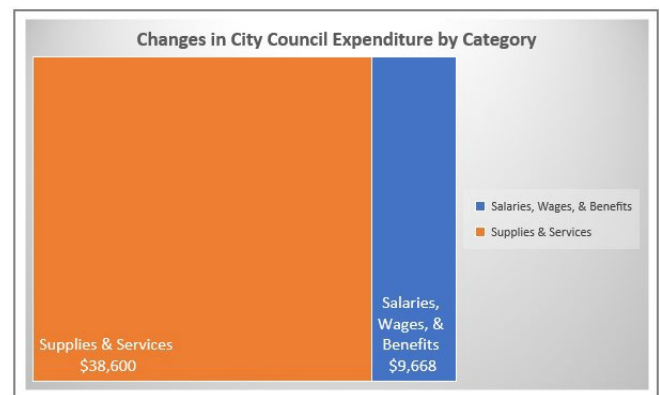
Expenditures Summary

FY 2022-23 City Council Budget



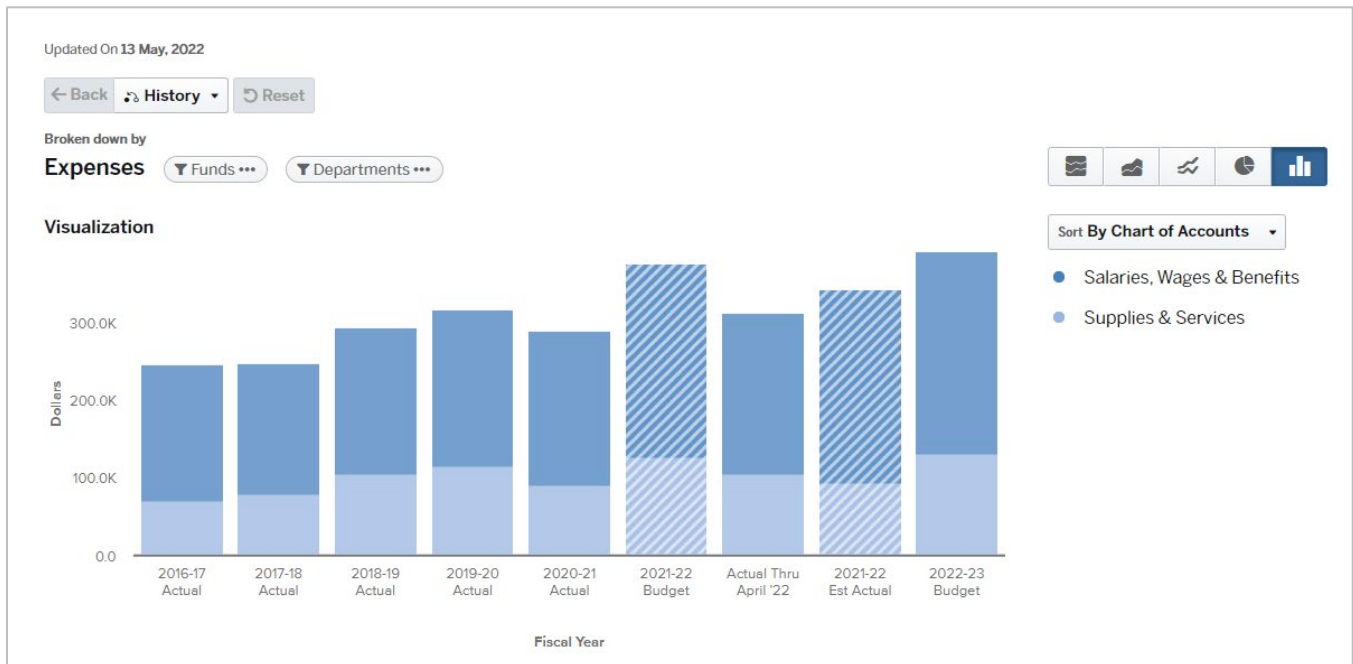
The total City Council budget for FY 2022-23 is \$392,042. The City Council budget has two expenditures categories, **salaries, wages, & benefits** and **supplies & services**. The **salaries, wages & benefits** category represents 66% of the total City Council budget.

Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



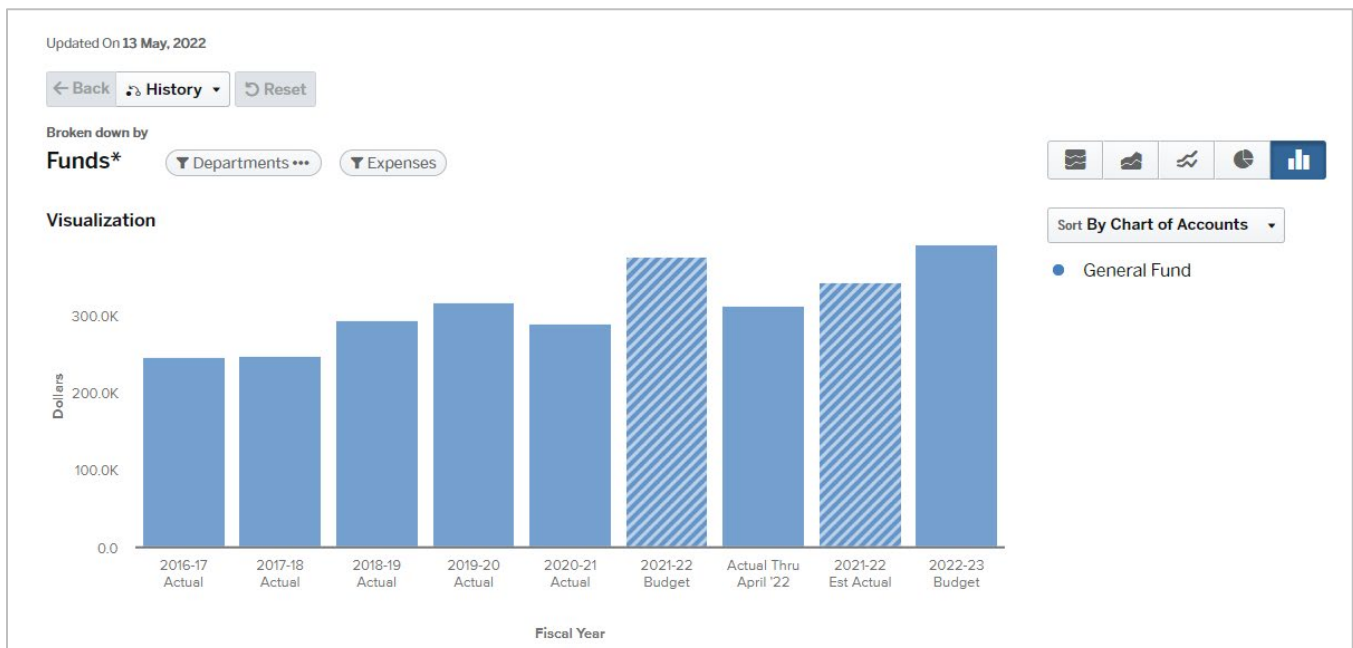
The FY 2022-23 budget is \$48,268 or 14% more than FY 2021-22 Estimated Actual. As shown above, the largest change in the City Council budget when compared to the FY 2021-22 Estimated Actual is in **supplies & services**, with an increase of \$38,600. The main reason for the increase is the restoration to pre-pandemic budgetary numbers. Additionally, the community donation budget increased from \$90,000 to \$100,000.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
► Salaries, Wages & Benefits	\$ 176,404	\$ 170,110	\$ 188,566	\$ 201,866	\$ 198,600	\$ 249,889	\$ 208,518	\$ 250,374	\$ 260,042
► Supplies & Services	70,583	79,349	106,095	116,098	91,748	127,000	105,487	93,400	132,000
Total	\$ 246,987	\$ 249,460	\$ 294,660	\$ 317,964	\$ 290,348	\$ 376,889	\$ 314,005	\$ 343,774	\$ 392,042

Expenditures by Funds



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
► General Fund	\$ 246,987	\$ 249,460	\$ 294,660	\$ 317,964	\$ 290,348	\$ 376,889	\$ 314,005	\$ 343,774	\$ 392,042
Total	\$ 246,987	\$ 249,460	\$ 294,660	\$ 317,964	\$ 290,348	\$ 376,889	\$ 314,005	\$ 343,774	\$ 392,042



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Department Description

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

The City Attorney:

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

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

Staffing

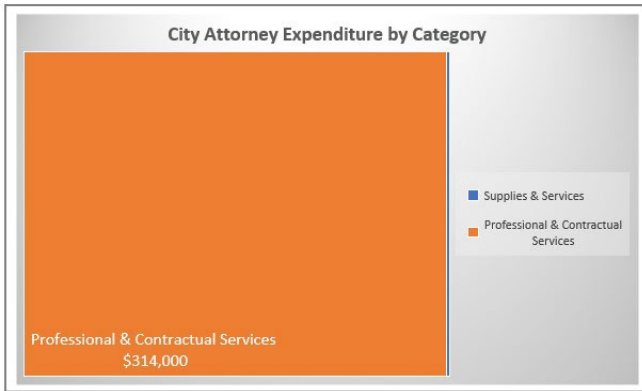
The Town contracts for City Attorney services through a retainer.

Revenues Summary

City Attorney operation is entirely funded by General Fund revenues.

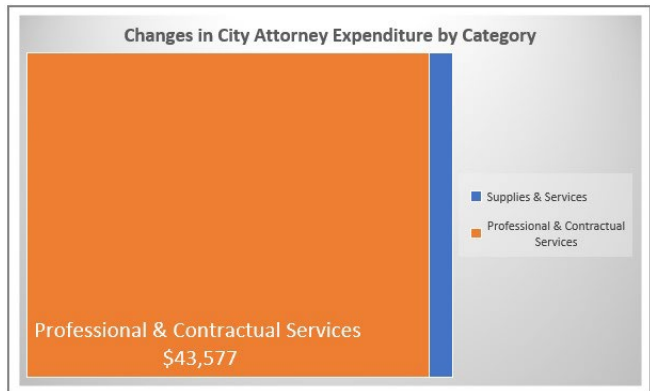
Expenditures Summary

FY 2022-23 City Attorney Budget



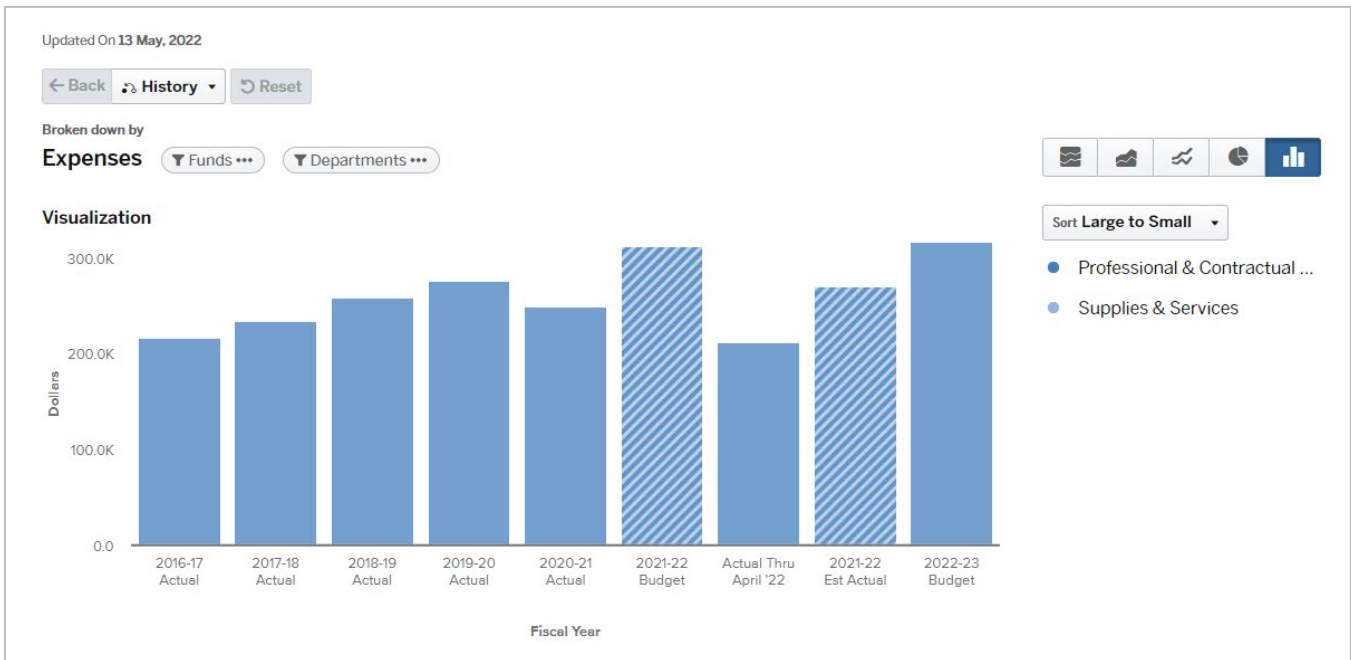
The total City Attorney's budget for FY 2022-23 is \$316,500. The City Attorney's budget consists of one main category - the **professional & contractual services**. The budget includes general counsel through retention, contingency for specialized legal services, and codification of the Colma municipal and administrative code.

Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



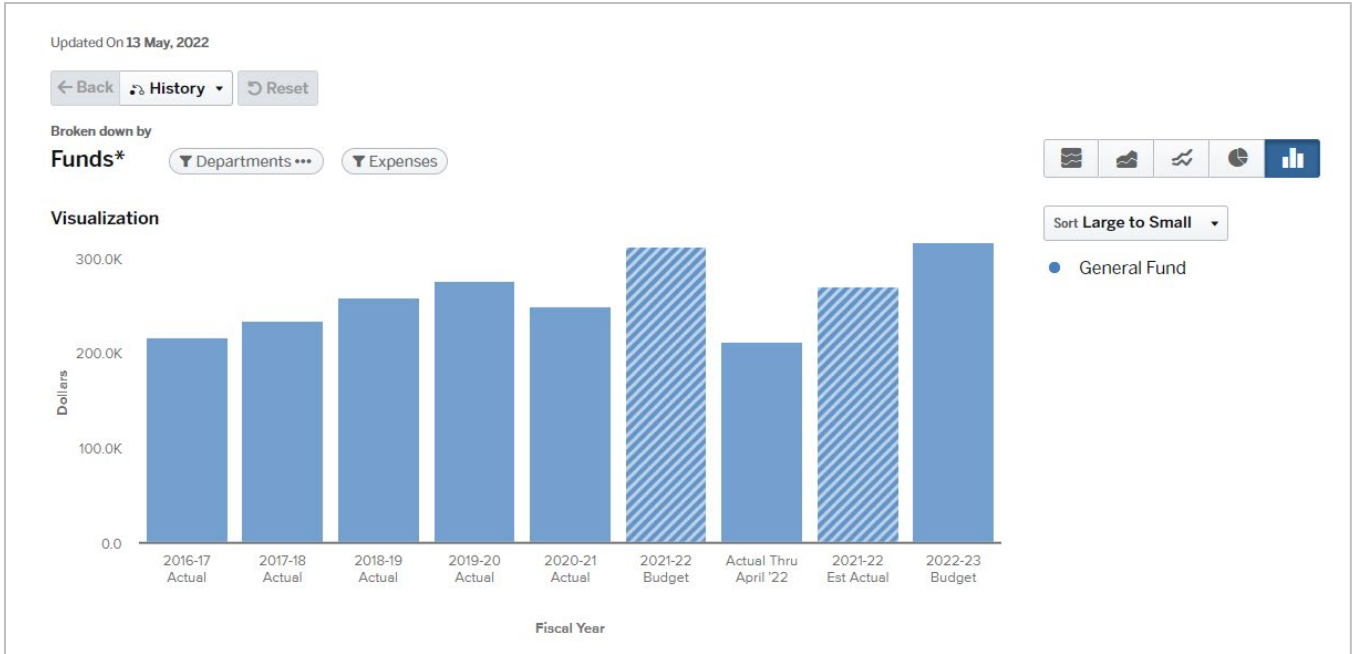
The FY 2022-23 budget is \$46,077 or 17% more than FY 2021-22 Estimated Actual. The increase to the City Attorney's FY 2022-23 Budget when compared to FY 2021-22 estimated actual is primarily due to contingency restoration for general and specialized legal counsel, as well as the codification of the Colma municipal and administrative code. The codification project has been deferred to FY 2022-23.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
► Professional & Contractual Services	\$ 216,816	\$ 234,402	\$ 259,480	\$ 276,558	\$ 249,520	\$ 310,000	\$ 212,345	\$ 270,423	\$ 314,000
► Supplies & Services	0	0	0	0	0	2,500	0	0	2,500
Total	\$ 216,816	\$ 234,402	\$ 259,480	\$ 276,558	\$ 249,520	\$ 312,500	\$ 212,345	\$ 270,423	\$ 316,500

Expenditures by Funds



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
► General Fund	\$ 216,816	\$ 234,402	\$ 259,480	\$ 276,558	\$ 249,520	\$ 312,500	\$ 212,345	\$ 270,423	\$ 316,500
Total	\$ 216,816	\$ 234,402	\$ 259,480	\$ 276,558	\$ 249,520	\$ 312,500	\$ 212,345	\$ 270,423	\$ 316,500



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Department Description

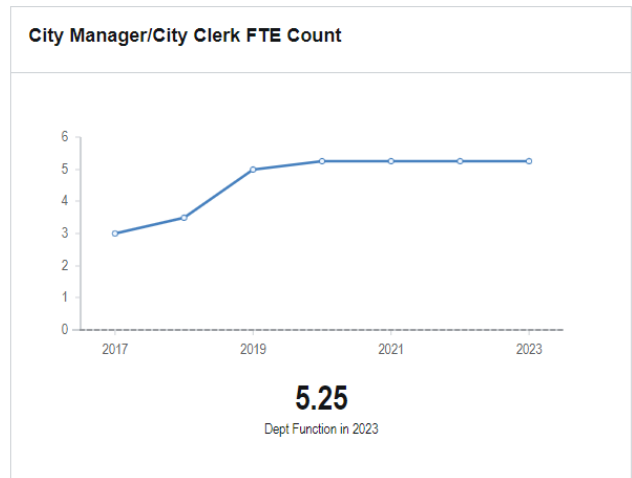
The City Manager/City Clerk Department is part of the General Government Function, and its main funding source is the General Fund (11).

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

Staffing

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

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

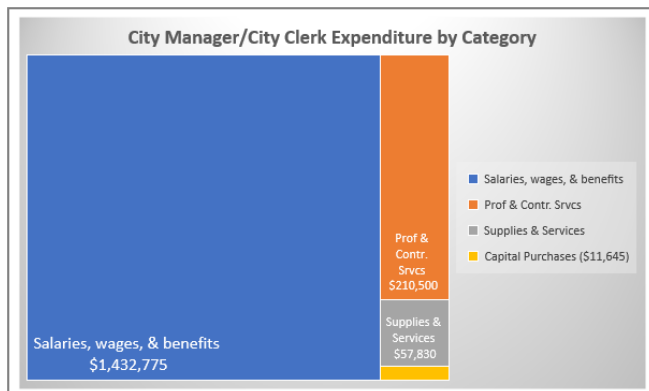


Revenues Summary

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

Expenditures Summary

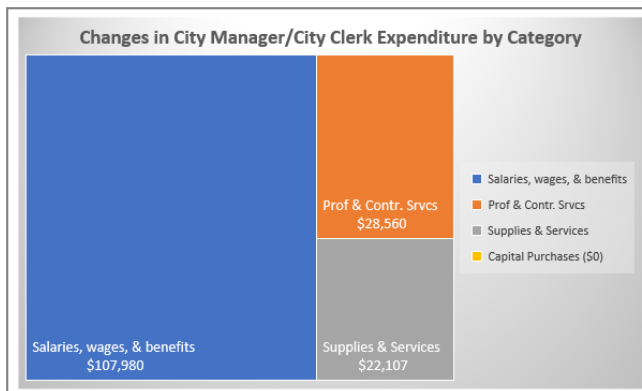
FY 2022-23 City Manager/City Clerk Budget



The total City Manager/City Clerk’s budget for FY 2022-23 is \$1,712,750. The **salaries, wages, & benefits** category represents 84% of the total City Manager/City Clerk department budget. It supports 5.25 FTEs in the department. This category includes \$325,000 contributions to reduce the Town’s pension and OPEB unfunded liabilities.

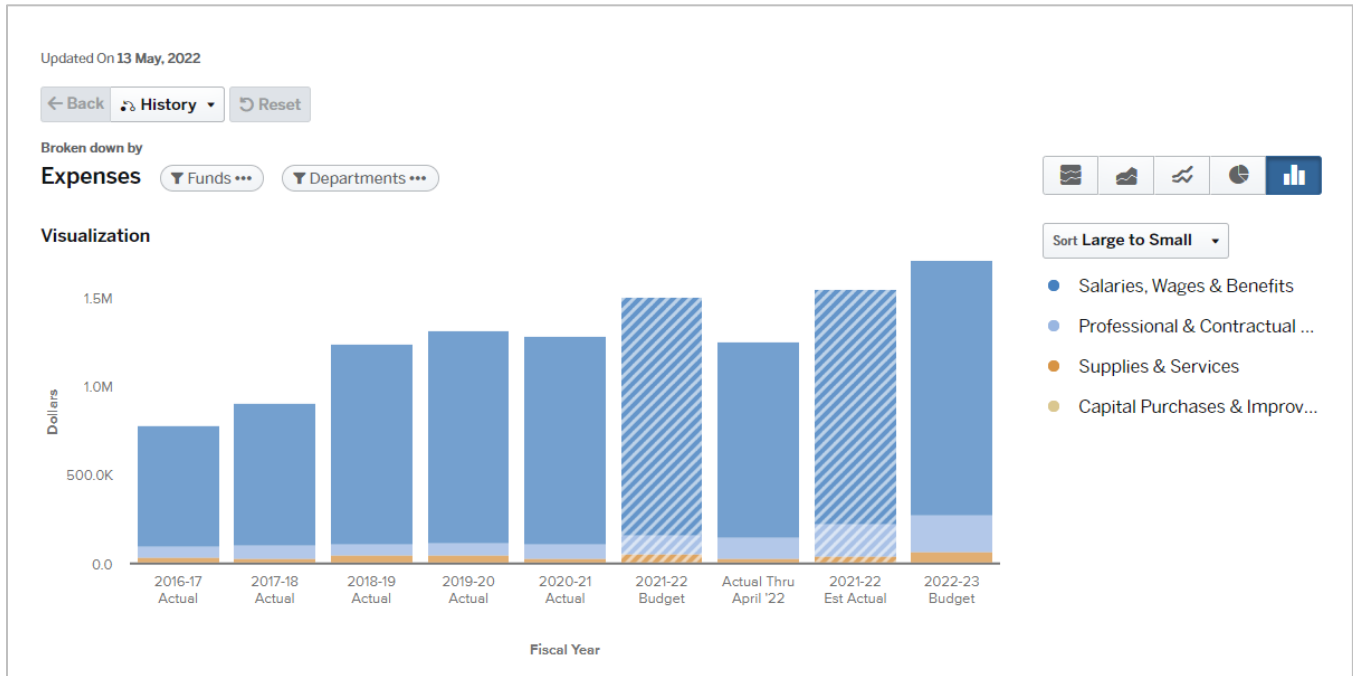
The City Manager/City Clerk’s budget includes \$55,000 within the **professional & contractual services** category towards economic development and \$72,000 for seeking new funding sources. Both programs are part of the Colma’s 2020-2022 Strategic Plan.

Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



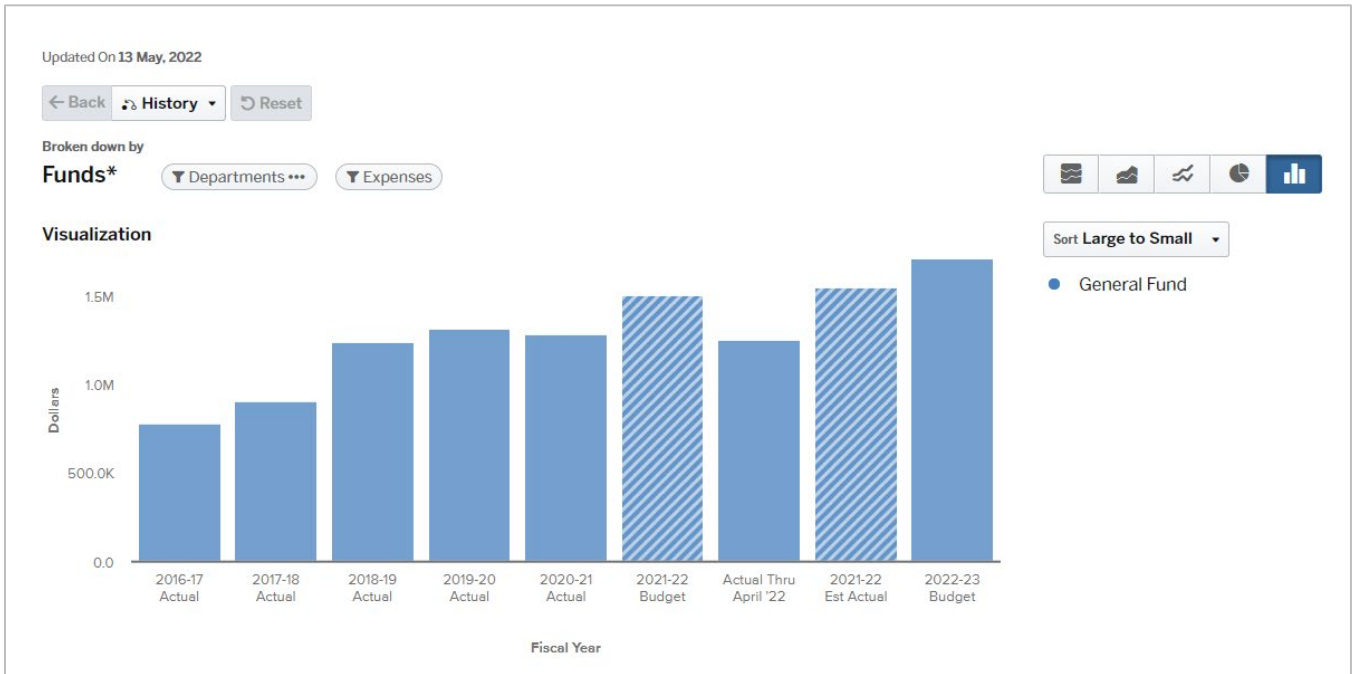
The FY 2022-23 budget is \$158,647 or 10% more than FY 2021-22 Estimated Actual. The increase in **salaries, wages, & benefits** of \$107,980 is a result of 3 key elements – COLA, benefit increases, and unfunded liability contributions. Increase in **professional & contractual services** reflects the changes to the economic development and new funding sources programs, and the increase in **supplies & services** are related to restoring pre-pandemic programs.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Salaries, Wages & Benefits	\$ 681,019	\$ 799,342	\$ 1,131,121	\$ 1,206,185	\$ 1,170,618	\$ 1,341,790	\$ 1,103,788	\$ 1,324,795	\$ 1,432,775
▶ Professional & Contractual Services	65,815	76,442	61,150	67,987	83,316	108,500	118,490	181,940	210,500
▶ Supplies & Services	37,106	31,887	47,396	37,906	33,248	45,950	32,514	35,723	57,830
▶ Capital Purchases & Improvements	0	0	3,750	11,645	0	11,645	0	11,645	11,645
Total	\$ 783,940	\$ 907,670	\$ 1,243,417	\$ 1,323,723	\$ 1,287,183	\$ 1,507,885	\$ 1,254,792	\$ 1,554,103	\$ 1,712,750

Expenditures by Funds



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ General Fund	\$ 783,940	\$ 907,670	\$ 1,243,417	\$ 1,323,723	\$ 1,287,183	\$ 1,507,885	\$ 1,254,792	\$ 1,554,103	\$ 1,712,750
Total	\$ 783,940	\$ 907,670	\$ 1,243,417	\$ 1,323,723	\$ 1,287,183	\$ 1,507,885	\$ 1,254,792	\$ 1,554,103	\$ 1,712,750



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Department Description

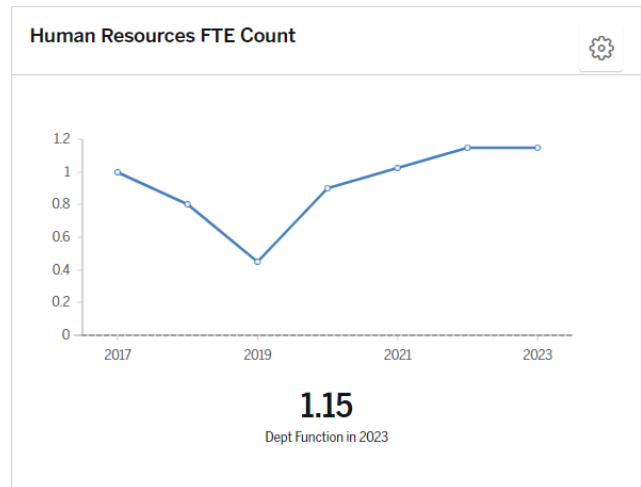
The Human Resources Department is part of the General Government Function, and its main funding source is the General Fund (11).

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

Staffing

The Division contains the Management (HR) Analyst and is also supported by the Administrative Services Director position.

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

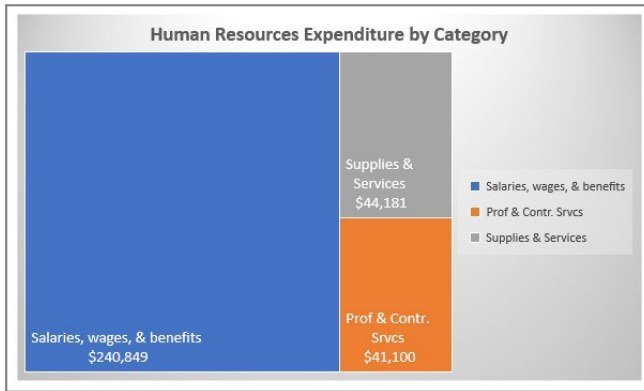


Revenues Summary

The Human Resources operation is entirely funded by General Fund revenues.

Expenditures Summary

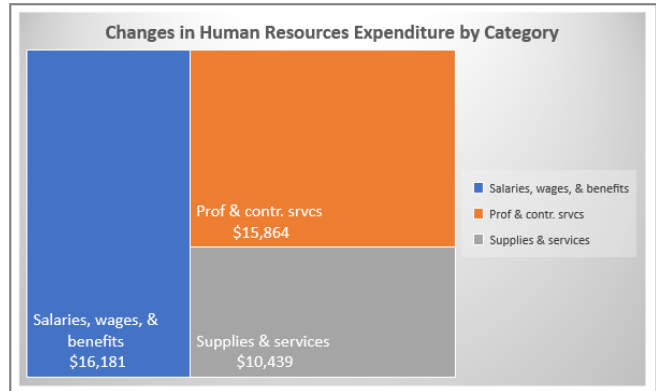
FY 2022-23 Human Resources Budget



The total Human Resources budget for FY 2022-23 is \$326,130. The **salaries, wages, & benefits** category represents 74%, which supports 1.15 FTE. This category includes \$26,700 contributions to reduce the Town’s pension and OPEB unfunded liabilities.

The Human Resources budget includes \$40,000 for employee wellness, employee training, and coaching programs in **supplies & services** and **professional & contractual services**. Each departments' budget includes specialized training. The HR training budget is for trainings that are available for all Town employees, including trainings offered by the SMC Consortium and Supervisory training offered by LCW.

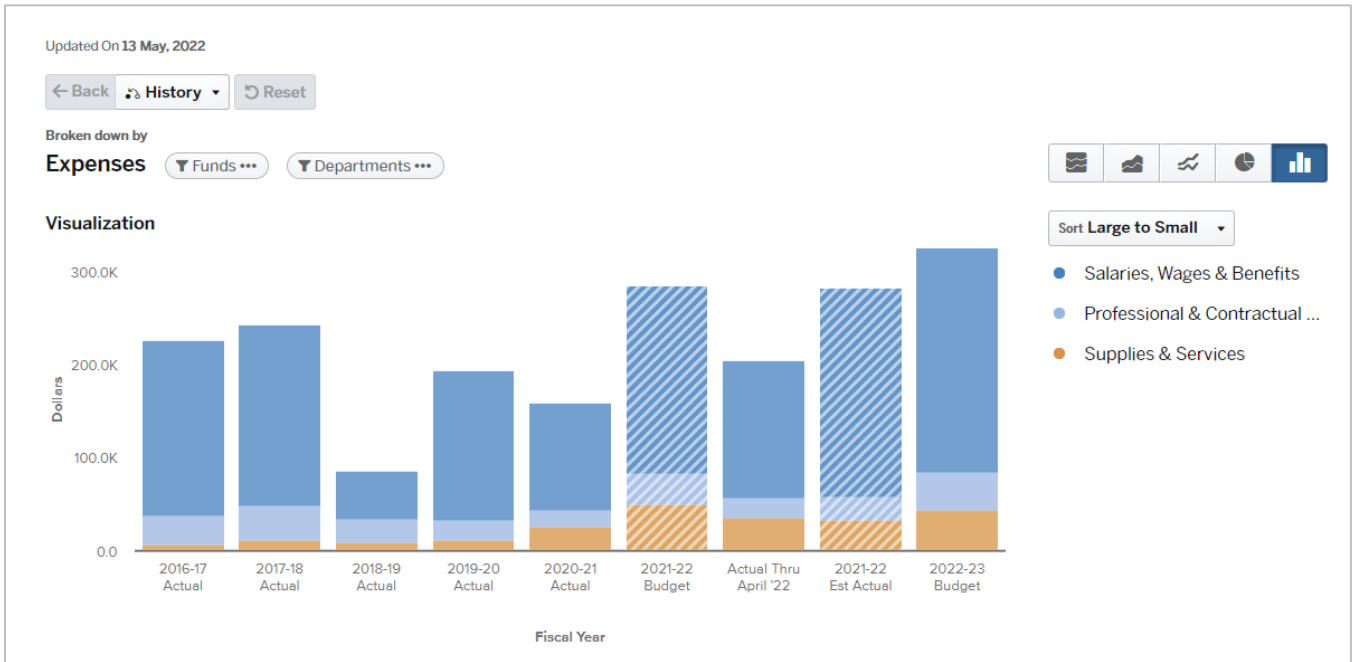
Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



The FY 2022-23 budget is \$42,484 or 15% more than the FY 2021-22 Estimated Actual. **Salaries, wages, & benefits** increased by \$16,200 and is primarily due to COLA, merit increase per salary schedule, and increase in benefit costs.

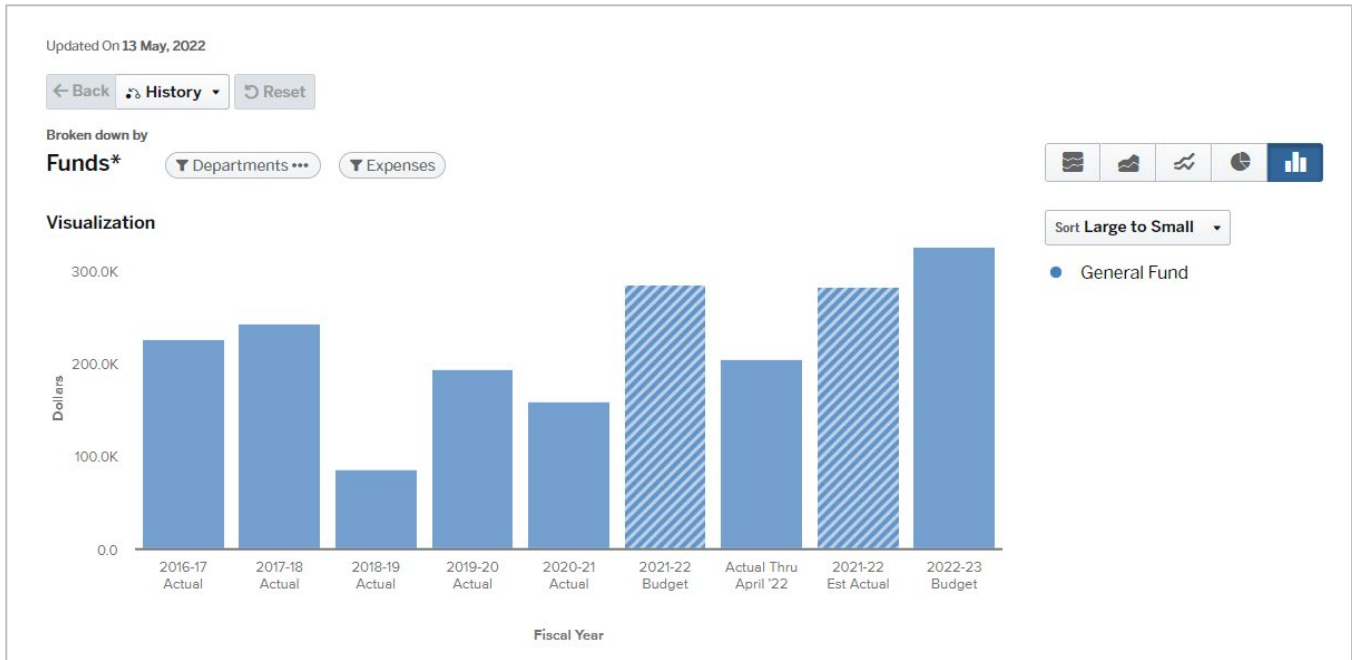
The largest increase in the non-personnel budget is related to \$15,000 coaching budgeted in FY 2021-22 and FY 2022-23 but was not used in FY 2021-22.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Salaries, Wages & Benefits	\$ 188,064	\$ 194,785	\$ 52,276	\$ 160,824	\$ 114,483	\$ 202,282	\$ 147,927	\$ 224,668	\$ 240,849
▶ Professional & Contractual Services	31,573	37,167	25,683	22,396	18,240	34,000	22,090	25,236	41,100
▶ Supplies & Services	7,508	11,998	9,049	11,518	26,821	49,950	36,014	33,742	44,181
Total	\$ 227,146	\$ 243,949	\$ 87,008	\$ 194,739	\$ 159,544	\$ 286,232	\$ 206,030	\$ 283,646	\$ 326,130

Expenditures by Funds



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
► General Fund	\$ 227,146	\$ 243,949	\$ 87,008	\$ 194,739	\$ 159,544	\$ 286,232	\$ 206,030	\$ 283,646	\$ 326,130
Total	\$ 227,146	\$ 243,949	\$ 87,008	\$ 194,739	\$ 159,544	\$ 286,232	\$ 206,030	\$ 283,646	\$ 326,130



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Department Description

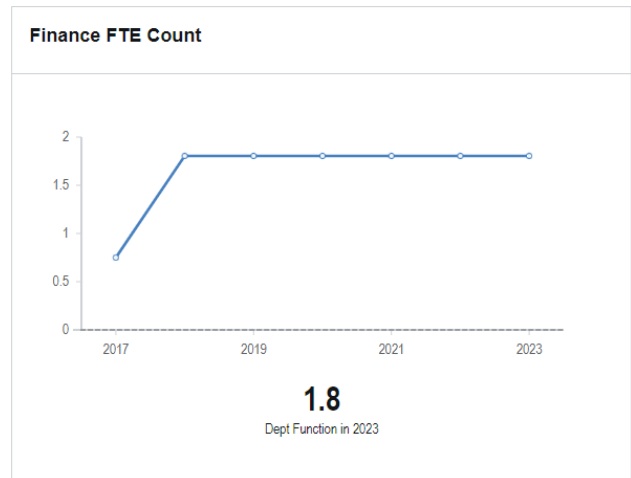
The Finance Department is part of the General Government Function, and its main funding source is the General Fund (11).

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

The Administrative Services Director is responsible for oversight of the Finance Division and also two non-departmental activities: General Services, which includes all insurance for the Town, utility bill payments and miscellaneous expenditures; and Debt Service for the 2015 Certificates of Participation Town Hall Renovation Project. Each of these activities has detailed budget pages.

Staffing

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

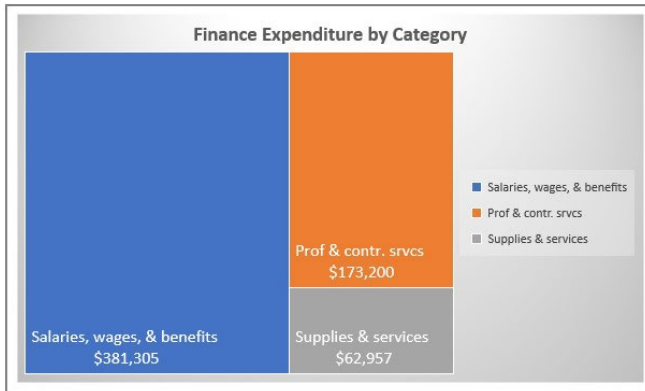


Revenues Summary

The Finance operation is entirely funded by General Fund revenues.

Expenditures Summary

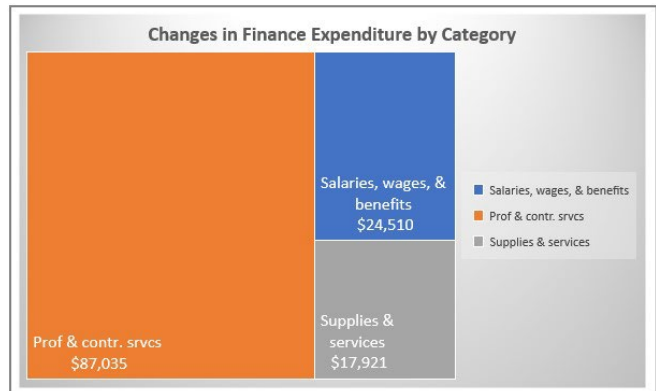
FY 2022-23 Finance Budget



The total Finance budget for FY 2022-23 is \$617,462. The **salaries, wages, & benefits** category represents 62%, which supports 1.80 FTE. This category includes \$59,000 contributions to reduce the Town’s pension and OPEB unfunded liabilities.

The Finance budget includes \$75,000 for staff augmentation in **professional & contractual services** to prepare and manage the FY 2021-22 year-end closing process and financial audit. The department includes a \$50,000 budget in FY 2019-20 and FY 2020-21 for year-end support. The budget was not used during COVID-19 to reduce spending.

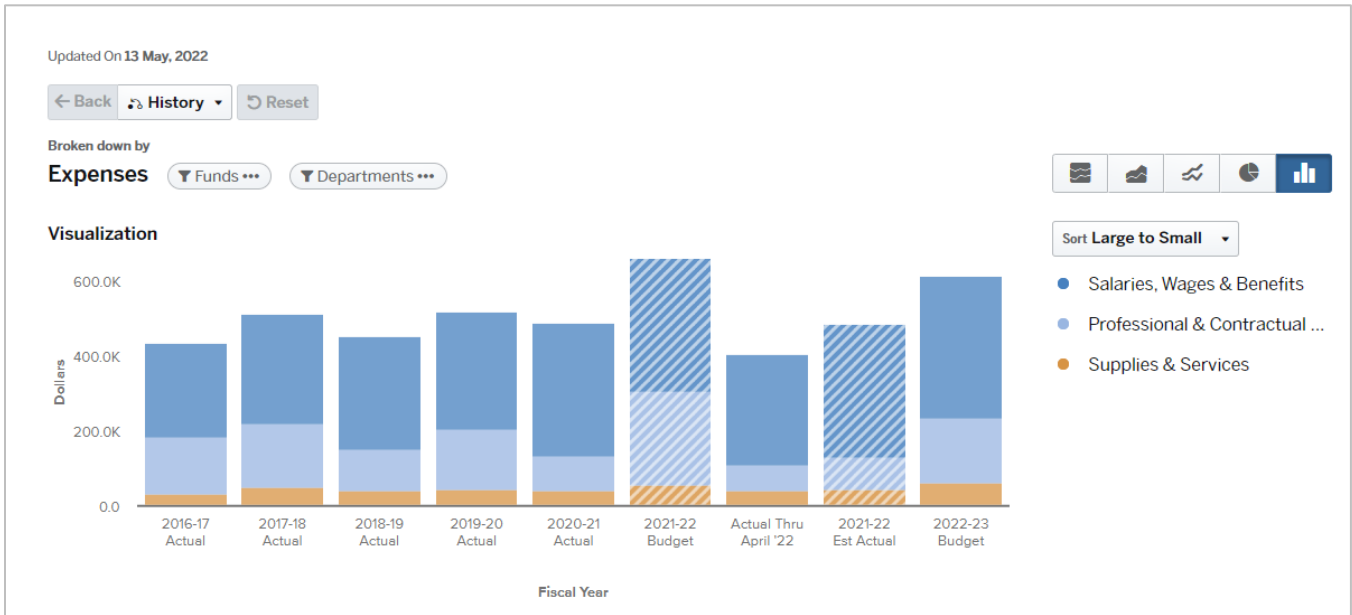
Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



The FY 2022-23 budget is \$129,466 or 27% more than the FY 2021-22 Estimated Actual. **Salaries, wages, & benefits** increased by \$24,510 and is primarily due to COLA and increases in benefit costs.

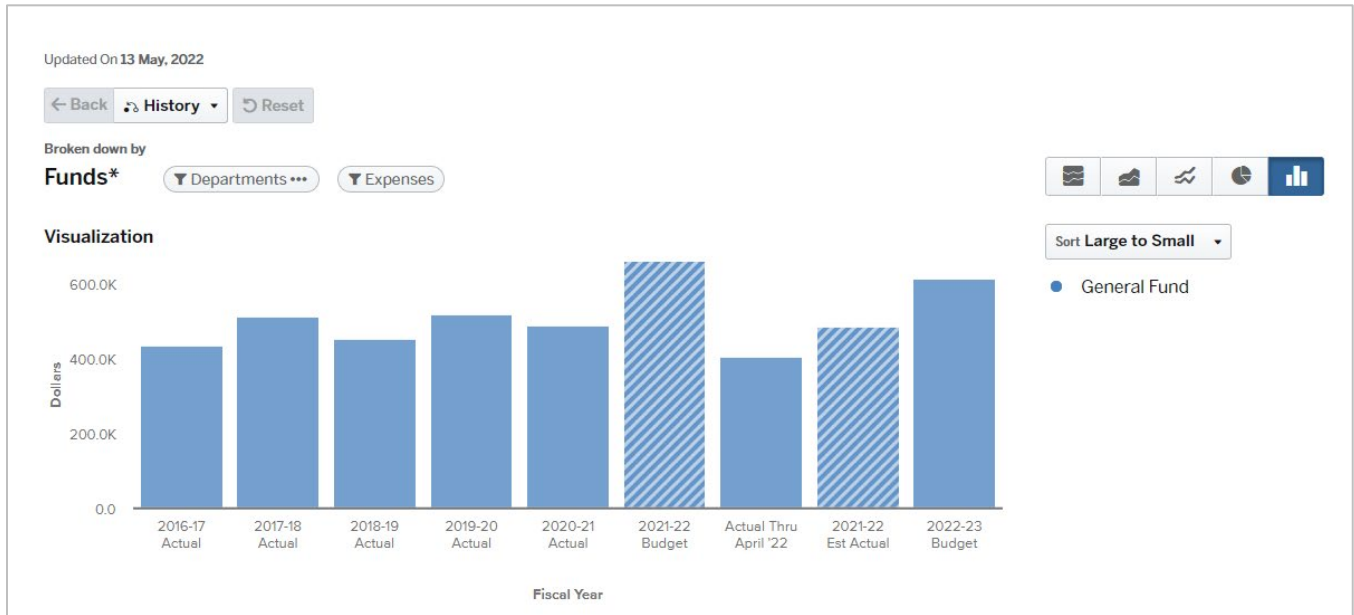
The largest increase is in **professional & contractual services**, which is related to staff augmentation. The professional & contractual services includes a budget for financial audit services, single audit preparation, and cardroom revenues audit.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Salaries, Wages & Benefits	\$ 253,380	\$ 294,921	\$ 302,752	\$ 313,802	\$ 355,254	\$ 352,715	\$ 298,624	\$ 356,795	\$ 381,305
▶ Professional & Contractual Services	152,595	169,915	111,060	160,120	95,601	251,170	66,515	86,165	173,200
▶ Supplies & Services	32,526	51,520	42,544	46,279	40,634	58,320	42,945	45,036	62,957
Total	\$ 438,502	\$ 516,355	\$ 456,356	\$ 520,201	\$ 491,488	\$ 662,205	\$ 408,084	\$ 487,996	\$ 617,462

Expenditures by Funds



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ General Fund	\$ 438,502	\$ 516,355	\$ 456,356	\$ 520,201	\$ 491,488	\$ 662,205	\$ 408,084	\$ 487,996	\$ 617,462
Total	\$ 438,502	\$ 516,355	\$ 456,356	\$ 520,201	\$ 491,488	\$ 662,205	\$ 408,084	\$ 487,996	\$ 617,462



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Department Description

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

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

Staffing

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

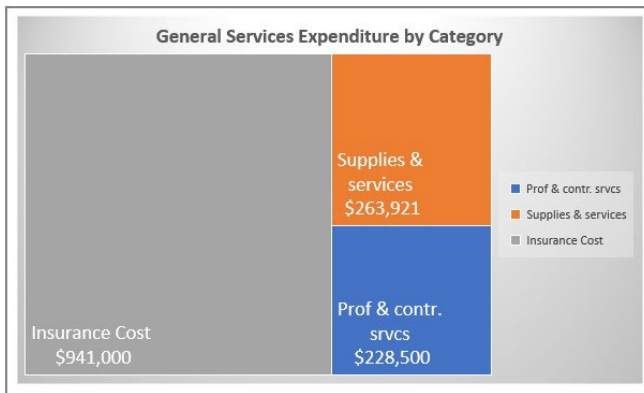
Revenues Summary

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

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Actual Thru	2021-22	2022-23
	Actual	Actual	Actual	Actual	Actual	Budget	April '22	Est Actual	Budget
37021 - Insurance Reimbursements	\$ 50,418	\$ 55,860	\$ 12,107	\$ 80,731	\$ 41,808	\$ 50,000	\$ 57,733	\$ 34,000	\$ 50,000
35123 - State Grants	5,000	5,000	10,000	5,000	29,610	5,000	6,908	9,315	5,000
Total	\$ 55,418	\$ 60,860	\$ 22,107	\$ 85,731	\$ 71,417	\$ 55,000	\$ 64,641	\$ 43,315	\$ 55,000

Expenditures Summary

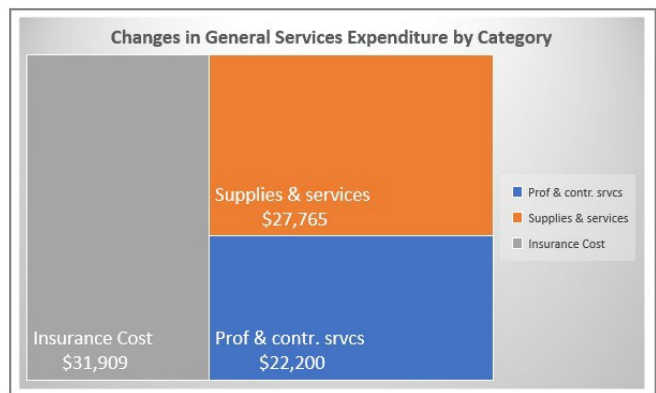
FY 2022-23 General Services Budget



The total General Services budget for FY 2022-23 is \$1,433,421. Expenditures and services that benefit all departments, such as insurance and technology support, or the community, such as basic cable services, are recorded in the General Services department.

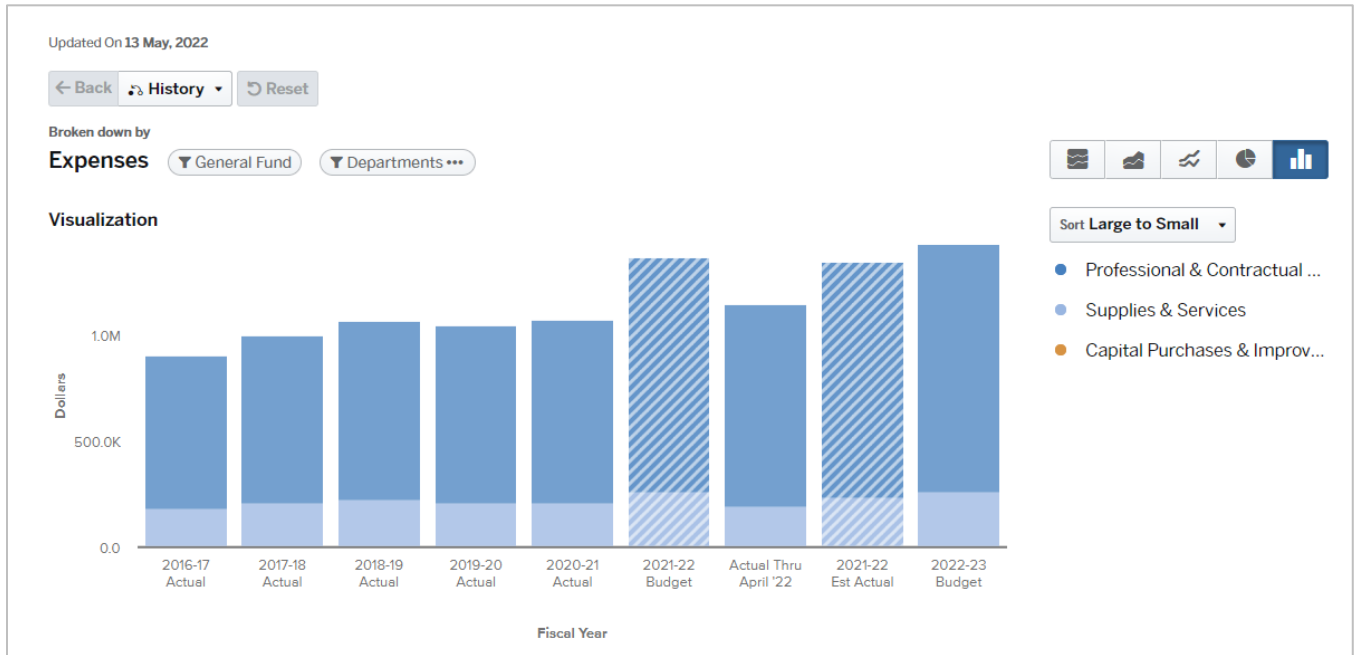
Insurance Costs are the largest expenditures category in the General Services budget. It is generally part of the **professional & contractual services** category. The supplies and services budget of \$263,921 includes \$110,000 in desktop and technology support, as well as Office 365 subscription.

Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



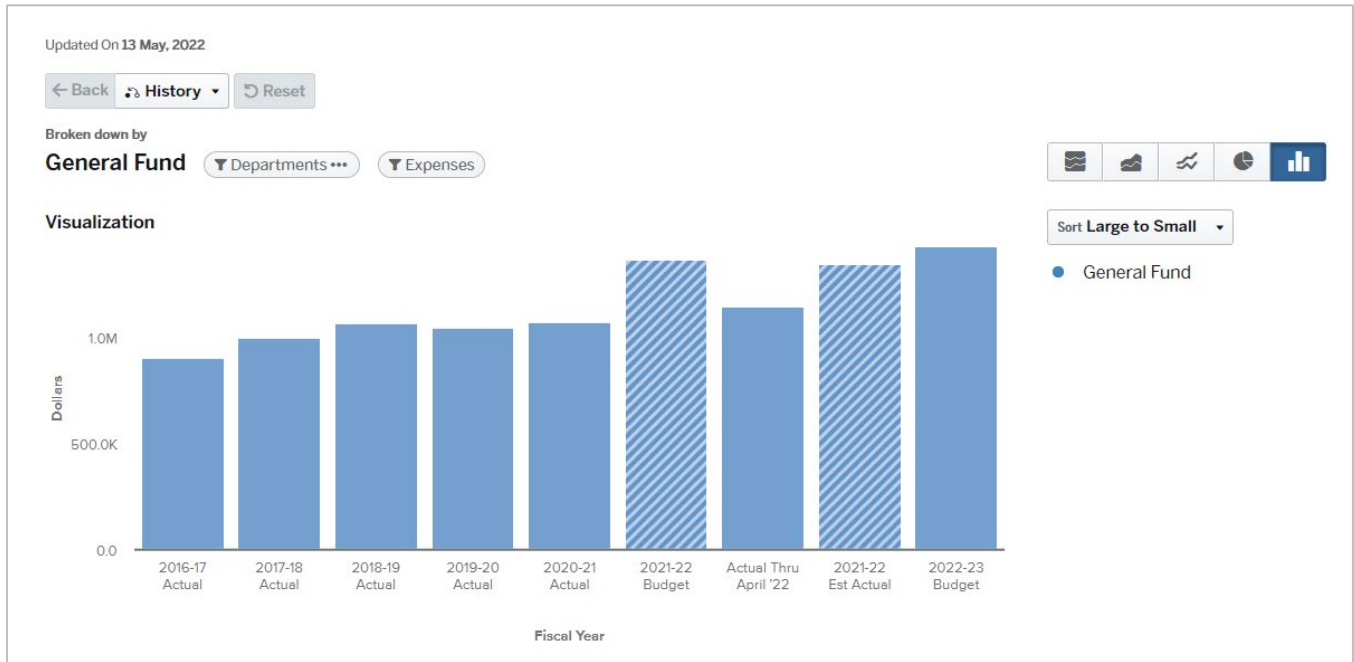
The FY 2022-23 budget is \$81,874 or 6% more than the FY 2021-22 Estimated Actual. The largest change is in **insurance costs**, as the property and general insurance market in California shrink. The Town is part of the PLAN JPA pool to share general and property claim risks. In recent years, the pool showed an insurance premium increase of 35% to 40% due to that the market shrinkage.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Professional & Contractual Services	\$ 724,673	\$ 793,861	\$ 846,378	\$ 842,562	\$ 869,650	\$ 1,108,349	\$ 956,834	\$ 1,115,391	\$ 1,169,500
▶ Supplies & Services	183,406	210,746	215,766	210,115	209,319	265,030	198,069	236,156	263,921
▶ Capital Purchases & Improvements	0	0	12,406	0	0	0	0	0	0
Total	\$ 908,078	\$ 1,004,608	\$ 1,074,550	\$ 1,052,678	\$ 1,078,969	\$ 1,373,379	\$ 1,154,903	\$ 1,351,547	\$ 1,433,421

Expenditures by Funds



	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
General Fund	\$ 908,078	\$ 1,004,608	\$ 1,074,550	\$ 1,052,678	\$ 1,078,969	\$ 1,373,379	\$ 1,154,903	\$ 1,351,547	\$ 1,433,421
Total	\$ 908,078	\$ 1,004,608	\$ 1,074,550	\$ 1,052,678	\$ 1,078,969	\$ 1,373,379	\$ 1,154,903	\$ 1,351,547	\$ 1,433,421



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Department Description

In 2015, the Town of Colma issued a \$5.30 million Certificates of Participation (COPs, a AA rating per S&P) to fund the Town Hall Campus Renovation. The financing documents require the City Council to appropriate the annual lease payments as part of the Operating Budget. The Debt Service Fund will receive a Transfer of resources from the General Fund to cover the expenses. The Finance Division is responsible for the transfer of funds to the Trustee to make timely payments on principal and interest. The first installment is due in October and the second installment in April. As shown in the expenditure charts below, Actual thru April '22 is \$88,134 because the second installment has not been made as of end of April.

The total outstanding debt at June 30, 2022 is \$4.55 million. The FY 2022-23 Budget includes debt service payments and administrative cost of \$298,669.

The Town records Debt Service Activities in Fund 43, and the Debt Service Fund is part of the General Government Function. Annual debt payments are fully supported by the General Fund (11) through interfund transfers. While the debt margin table below shows that the Town may take on more debt, the Town has no intention in pursuing additional debt in the foreseeable future.

	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Estimated	2022/23 Budget
Legal Debt Margin					
Total Actual Taxable Valuation	666,825,579	682,162,568	756,494,493	769,569,994	808,048,494
State Mandated Debt Limit (15%)	100,023,837	102,324,385	113,474,174	115,435,499	121,207,274
Budget Stabilization & Debt Reserve	12,600,000	12,600,000	12,600,000	15,600,000	15,600,000
Unreserved Debt Capacity	112,623,837	114,924,385	126,074,174	131,035,499	136,807,274
Outstanding COP	4,900,000	4,785,000	4,760,000	4,550,000	4,425,000
Proposed Debt Issuance: None	0	0	0	0	0
Total Debt Subject to Limit	4,900,000	4,785,000	4,760,000	4,550,000	4,425,000
Total Legal Debt Margin ^	107,723,837	110,139,385	121,314,174	126,485,499	132,382,274

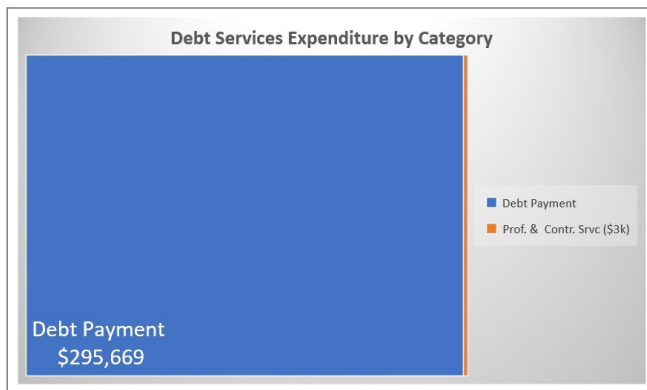
^ Total Legal Debt Margin represents total debt the Town may have based on California Government Cost 43605.

Revenues Summary

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

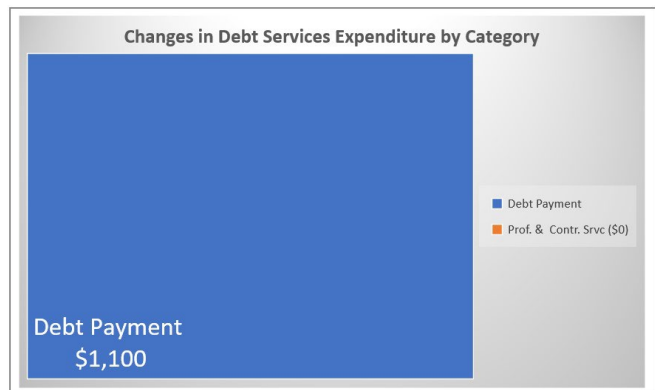
Expenditures Summary

FY 2022-23 Debt Services Budget



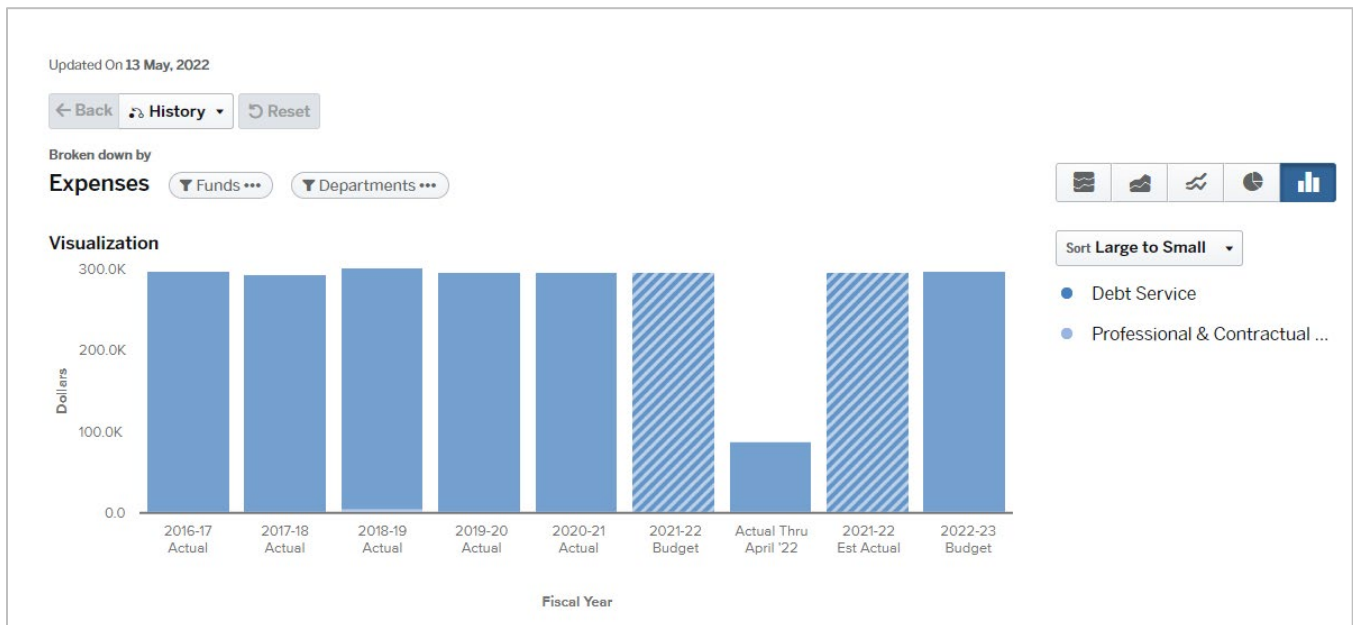
The total Debt Services budget for FY 2022-23 is \$298,669. The main expenditure in this department is **debt payments**. The department also includes debt filing services required by the Certificate of Participation.

Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



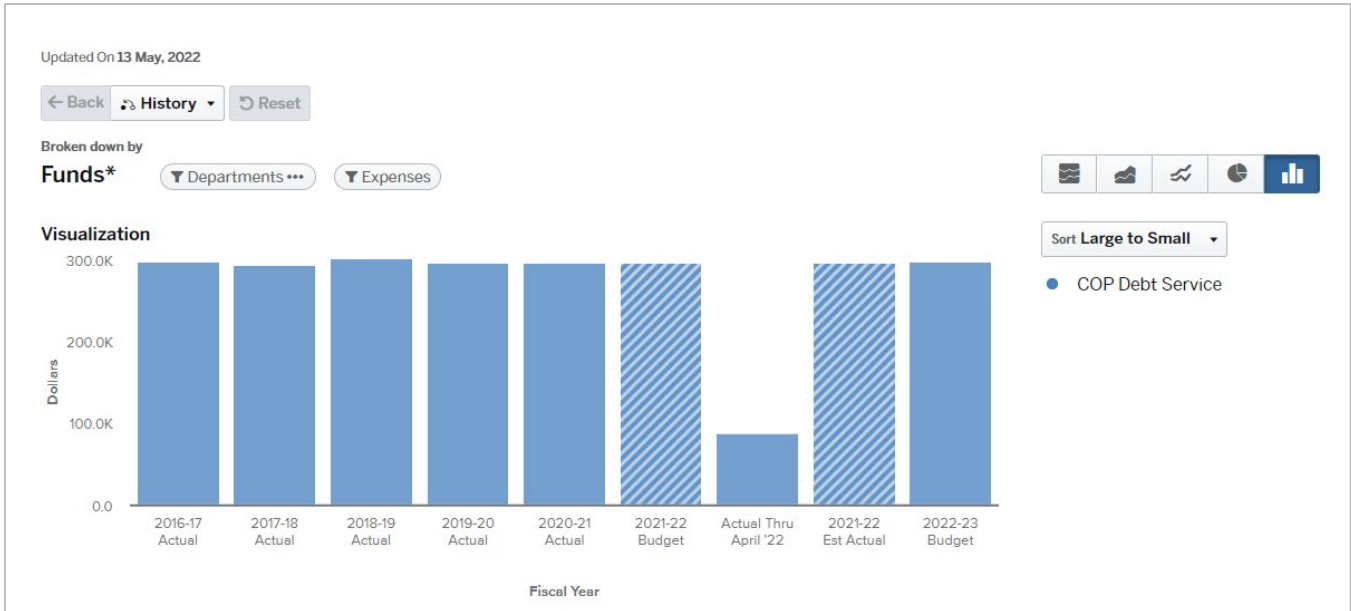
The FY 2022-23 budget is \$1,100 more than the FY 2021-22 Estimated Actual. The increase is related to **debt payments**.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Debt Service	\$ 295,669	\$ 293,469	\$ 296,269	\$ 293,969	\$ 294,369	\$ 294,569	\$ 84,784	\$ 294,569	\$ 295,669
▶ Professional & Contractual Services	3,400	1,600	5,400	3,250	3,350	3,000	3,350	3,000	3,000
Total	\$ 299,069	\$ 295,069	\$ 301,669	\$ 297,219	\$ 297,719	\$ 297,569	\$ 88,134	\$ 297,569	\$ 298,669

Expenditures by Funds



	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
COP Debt Service	\$ 299,069	\$ 295,069	\$ 301,669	\$ 297,219	\$ 297,719	\$ 297,569	\$ 88,134	\$ 297,569	\$ 298,669
Total	\$ 299,069	\$ 295,069	\$ 301,669	\$ 297,219	\$ 297,719	\$ 297,569	\$ 88,134	\$ 297,569	\$ 298,669



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Department Description

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

Staffing

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

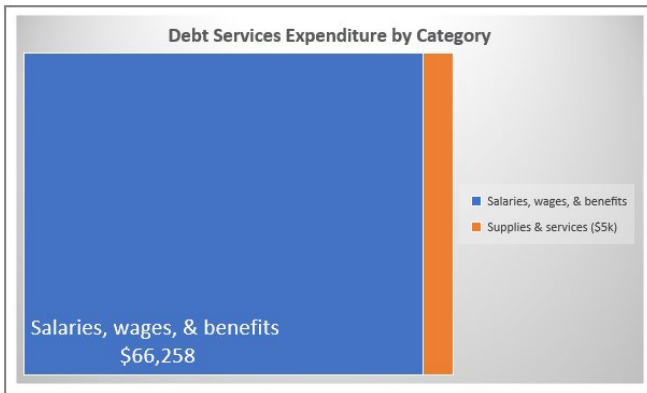
Revenues Summary

The Town recorded \$406,200 in COVID grants with \$50,000 in CARES Grant and \$356,200 in the American Rescue Plan Act of 2021 funds. The Town is working with FEMA to receive reimbursements for COVID-19 response and projected the receipt of \$180,000 in FY 2021-22 Estimated Actual. No anticipated funding is expected in FY 2022-23. Additionally, the Town received a one-time dental insurance relief as part of the COVID-19 relief package.

Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 406,200	\$ 280,000	\$ -178,100	\$ 180,000	\$ 0
▶ Non-Departmental	0	0	0	0	0	0	12,798	0	0
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 406,200	\$ 280,000	\$ -165,302	\$ 180,000	\$ 0

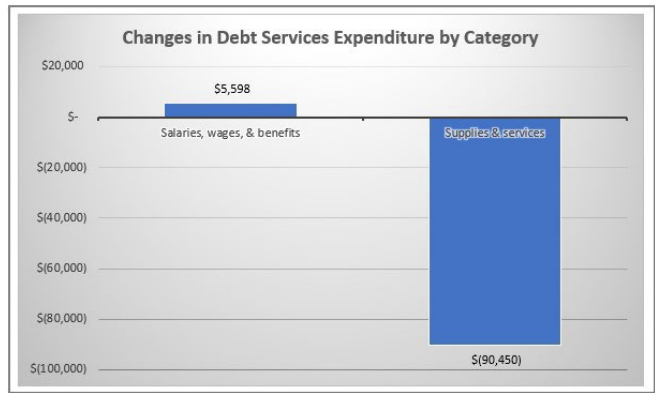
Expenditures Summary

FY 2022-23 Emergency Services Budget



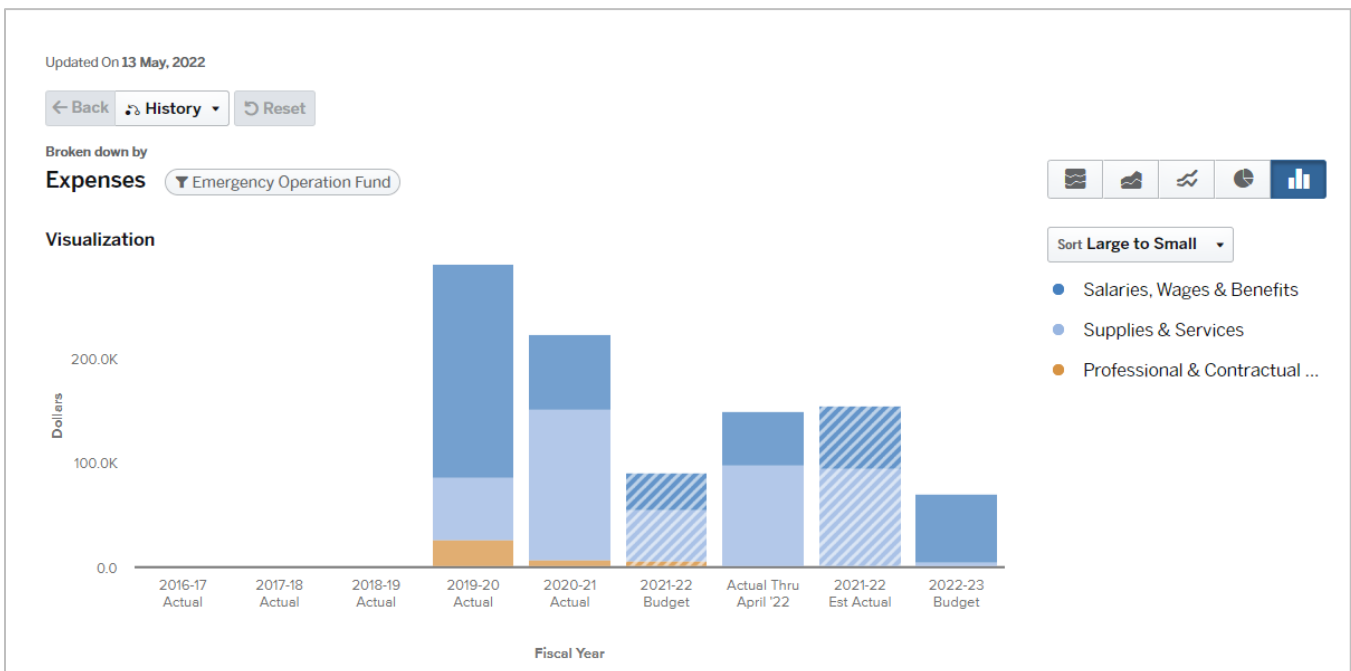
Total Emergency Services budget for FY 2022-23 is \$71,258. For FY 2022-23, the Town anticipates \$66,300 in **personnel costs** to track California supplemental COVID-19 sick leave and \$5,000 in **supplies & services** for needed PPE and take-home COVID tests.

Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



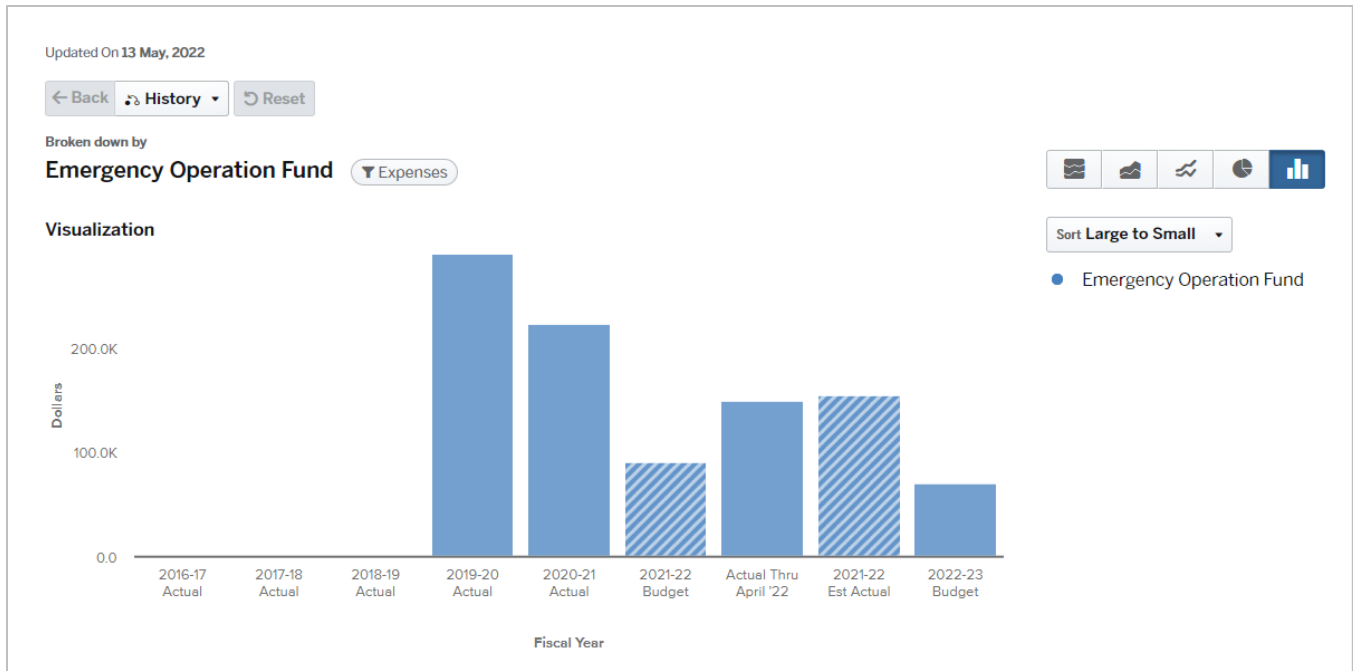
The FY 2022-23 budget is \$84,852 less than the FY 2021-22 Estimated Actual. The change is related to the cancellation of COVID cleaning at the Colma Police Station.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Salaries, Wages & Benefits	\$ 0	\$ 0	\$ 0	\$ 204,346	\$ 71,991	\$ 35,000	\$ 51,504	\$ 60,660	\$ 66,258
▶ Supplies & Services	0	0	0	59,693	145,937	50,400	98,698	95,450	5,000
▶ Professional & Contractual Services	0	0	0	27,101	7,140	6,000	0	0	0
Total	\$ 0	\$ 0	\$ 0	\$ 291,140	\$ 225,068	\$ 91,400	\$ 150,202	\$ 156,110	\$ 71,258

Expenditures by Funds



	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
Emergency Operation Fund	\$ 0	\$ 0	\$ 0	\$ 291,140	\$ 225,068	\$ 91,400	\$ 150,202	\$ 156,110	\$ 71,258
Total	\$ 0	\$ 0	\$ 0	\$ 291,140	\$ 225,068	\$ 91,400	\$ 150,202	\$ 156,110	\$ 71,258



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The Public Safety Function consists of the following departments:

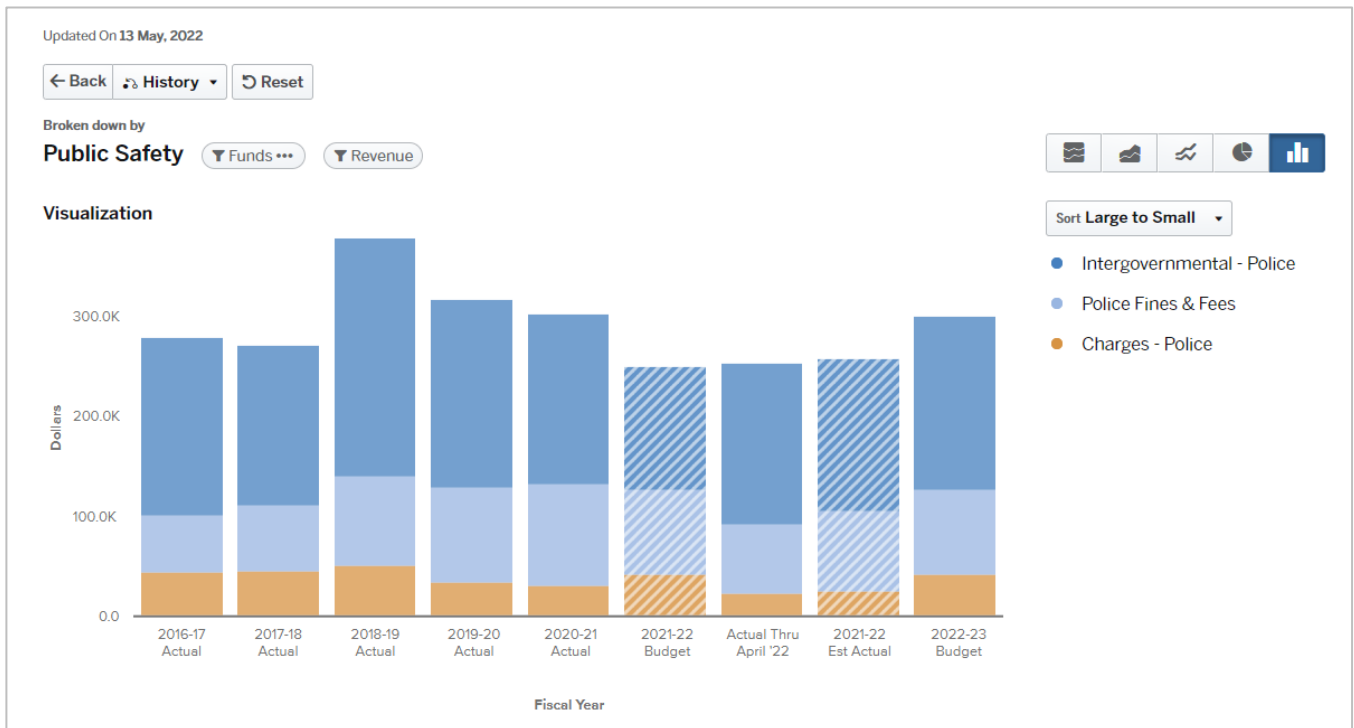
- [Police Administration](#)(210),
- [Patrol](#) (220),
- [Communication/Dispatch](#) (230), and
- [Community Services](#) (240).

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

Revenues Summary

The Police Department is projected to receive \$301,020 in departmental revenues in FY 2022-23. Included in the \$301,020 is \$150,000 of annual Supplemental Law Enforcement Services (COPS Grant) and Multi-Agency Juvenile Justice growth funds. The COPS grant fund is recorded in Fund 29 and supports activities charged to Fund 29.

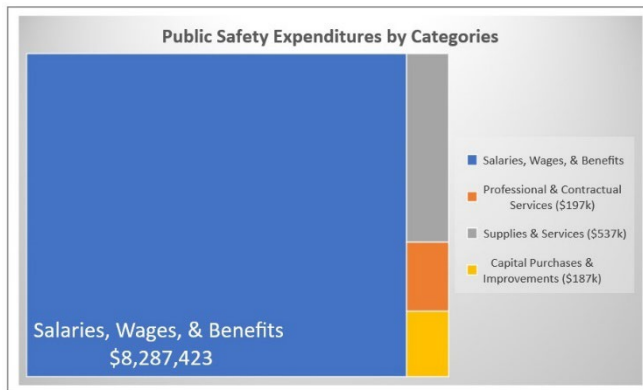
With a total department budget of \$9.21 million dollars, the department depends largely on non-specified General Fund revenues.



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Intergovernmental - Police	\$ 178,491	\$ 160,552	\$ 237,162	\$ 188,144	\$ 169,100	\$ 123,020	\$ 161,558	\$ 153,285	\$ 173,020
▶ Police Fines & Fees	57,490	65,128	89,509	95,293	102,550	86,000	69,097	80,000	86,000
▶ Charges - Police	44,333	46,335	51,657	34,774	31,152	42,000	23,922	25,814	42,000
Total	\$ 280,314	\$ 272,015	\$ 378,328	\$ 318,210	\$ 302,802	\$ 251,020	\$ 254,576	\$ 259,098	\$ 301,020

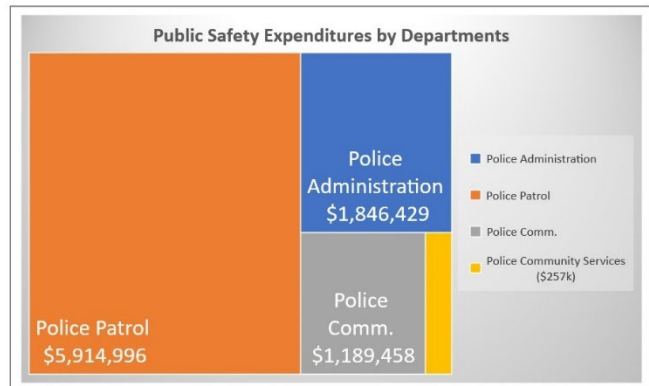
Expenditures Summary

FY 2022-23 Public Safety Budget by Categories



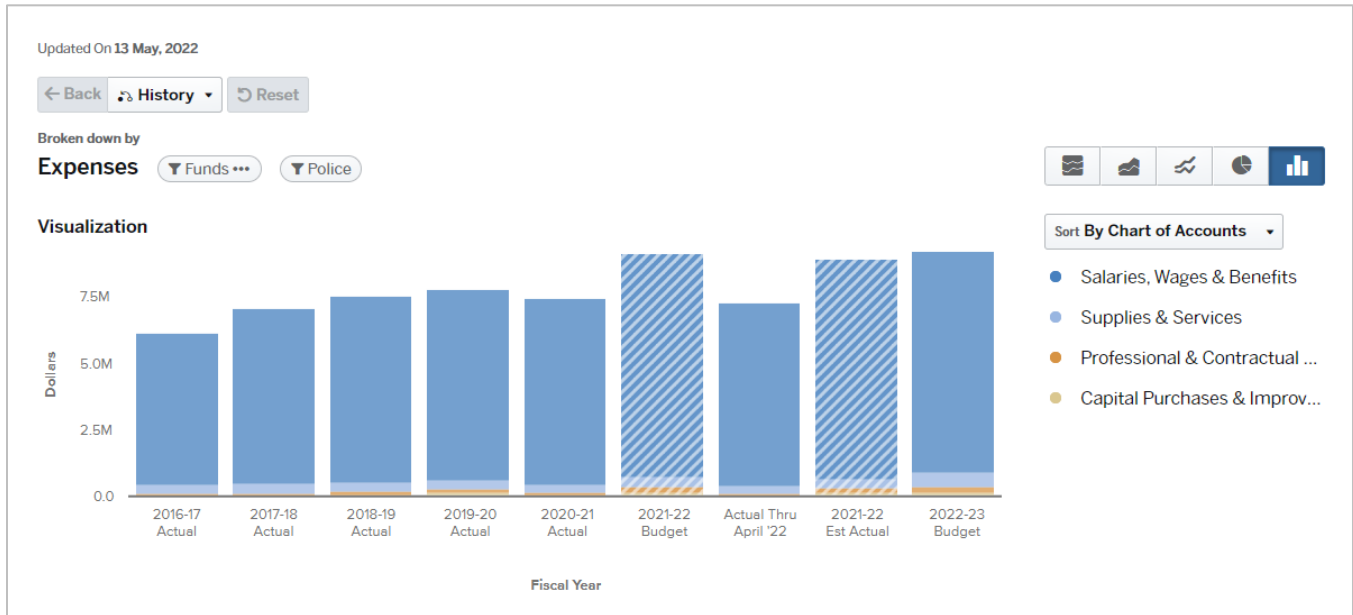
The total public safety budget for FY 2022-23 is \$9,207,693. The **salaries, wages, & benefits** category represents 90% of the total public safety budget. It supports 25.9 FTEs, the Town's largest staffed department. The department has 15.22 police officers and sergeants, 2 detectives, 3.2 dispatch/communication, 1.48 community services officers, and 3 in administrative functions.

FY 2022-23 Public Safety budget by Department



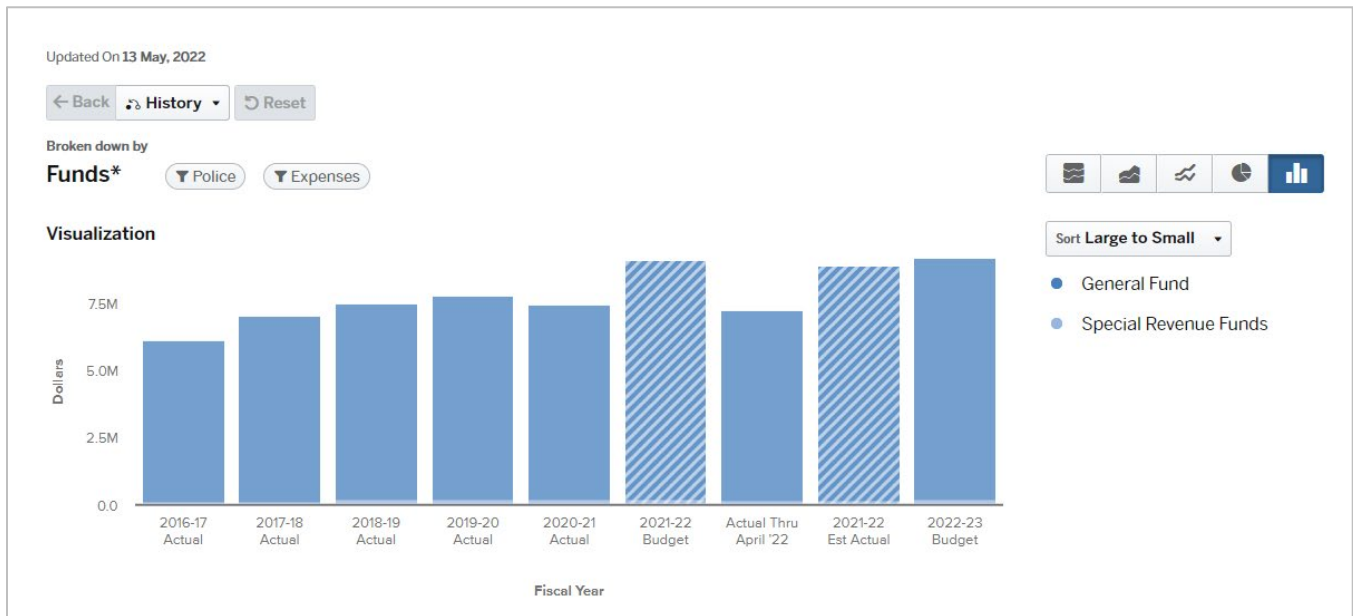
With 15.22 police officers and sergeants, Police Patrol is the largest division within Public Safety. More information is available in the departmental budget narratives.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Salaries, Wages & Benefits	\$ 5,702,182	\$ 6,562,384	\$ 6,972,980	\$ 7,196,993	\$ 7,035,897	\$ 8,413,604	\$ 6,857,860	\$ 8,257,639	\$ 8,287,423
▶ Supplies & Services	323,407	373,850	367,116	327,772	305,174	384,741	300,729	352,463	536,746
▶ Professional & Contractual Services	121,762	124,143	134,460	143,736	153,174	182,340	127,736	166,537	197,000
▶ Capital Purchases & Improvements	14,658	22,702	68,356	165,507	0	186,524	0	171,285	186,524
Total	\$ 6,162,009	\$ 7,083,079	\$ 7,542,912	\$ 7,834,007	\$ 7,494,245	\$ 9,167,209	\$ 7,286,325	\$ 8,947,924	\$ 9,207,693

Expenditures by Funds



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ General Fund	\$ 6,055,113	\$ 6,954,953	\$ 7,354,406	\$ 7,645,175	\$ 7,289,962	\$ 8,977,081	\$ 7,100,142	\$ 8,760,537	\$ 9,009,798
▶ Special Revenue Funds	106,896	128,126	188,506	188,832	204,283	190,128	186,183	187,387	197,894
Total	\$ 6,162,009	\$ 7,083,079	\$ 7,542,912	\$ 7,834,007	\$ 7,494,245	\$ 9,167,209	\$ 7,286,325	\$ 8,947,924	\$ 9,207,693

Accomplishments

Strategic Plan:

- The Police Department entered into contract with the company AXON to provide Body Worn Cameras, Car Cameras, Tasers and Evidence downloading and storage technology. As of the early part of 2022 all portions of the project have been implemented.
- The Police Department entered into contract with the company Flock to provide Automated License Plate Reader Cameras in the Town. The Town now operates four cameras, Holy Cross Cemetery has also purchased a camera. Cypress Lawn Cemetery and Stewart Chevrolet are in the process of purchasing cameras.

Operational:

- The conditions continue to be difficult under COVID 19 restrictions, however the Colma Police Department still made community engagement a top priority by participating in National Night Out, Coffee with a Cop, Drive by Birthdays, Elderly Food Distribution, Youth Super Bowl Party, Blood Drive, Veterans Christmas Eve Food and Gift distribution and movie nights and Trunk or Treat Event.
- Police Detectives Mendoza, and McKenna each received 10851 Pins for their efforts in vehicle theft recovery and arrests. Police Officer Kim Trask was Honored by the Lyons Club, receiving the Service Award.
- Officer Chris Grant was promoted to the Rank of Sergeant. New hires consisted of Executive Assistant Nikole Azzopardi, Officer Carlos Huayllapuma, Officer Brian Nagata, and CSO Anthony Thickstun.
- Per State Law, both the Racial Identity Profiling Act and California Incident Based Reporting systems were implemented.

Performance Measures:

The 2022-23 Goals in the images below reflects the annual average. All four slides of the Public Safety performance measures presentation are available below as separate images. The link to the digital budget for this section is:

<https://stories.opengov.com/colmaca/published/BJMahPBEH>

Police Administration



Department Duties	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goals
Internal Commendations	143	102	0	100
Training Hours *	1,738	523	0	1,500
Community Event (Entire Department)	114	80	94	100

* Training reduced during FY 2020-21 and FY 2021-22 due to the COVID-19 pandemic.

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Google Slides

Police Patrol



Department Duties	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goals
Residential Patrols	4,242	4,558	3,000	4,500
Business Checks	589	207	43	200
Gang Task Force Hours	115	120	480	400

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Google Slides

Police Communication



Department Duties	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goals
Warrants Entered	560	225	592	500
Calls for Services	5,550	4,429	5,770	5,000
Incidents Taken	22,502	23,628	23,483	23,000

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Google Slides

Police Community Services



Department Duties	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goals
Live Scan Fingerprinting	387	447	252	300
Evidence Received and Logged	14,135	8,507	9,559	10,000
Evidence Purged	1,000	5,372	2,532	2,000
Parking Citations	1,805	2,229	1,748	1,500

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Google Slides

COVID Response

- The Colma Police Department worked with all agencies in the county to ensure the safest procedures possible. Colma Police Officers were faced with fulfilling their duties while wearing protective gear and social distancing.
- The Colma Police Department hosted a Youth Mask Give-A-Way event.

Future Objectives

Strategic Plan:

- Continuing our use of technology to provide better public safety through our strategic plan, we are seeking funds through the FY 22/23 budgets to purchase cellular phones to all police officers. The cellular phone service will allow police officer to access the AXON Mobile App. This app will allow police officers to collect digital evidence such as pictures, videos, audio recordings etc. and have them automatically uploaded into the corresponding case.

Operational:

- We are currently working on the implementation of two new programs for the police department. First is the implementation of a Colma Police Department Explorer Program, utilizing remaining grant funds from the Youth L.E.Y.P. Program. The second is a Colma Police Honor Guard to represent the department and Town at various events.



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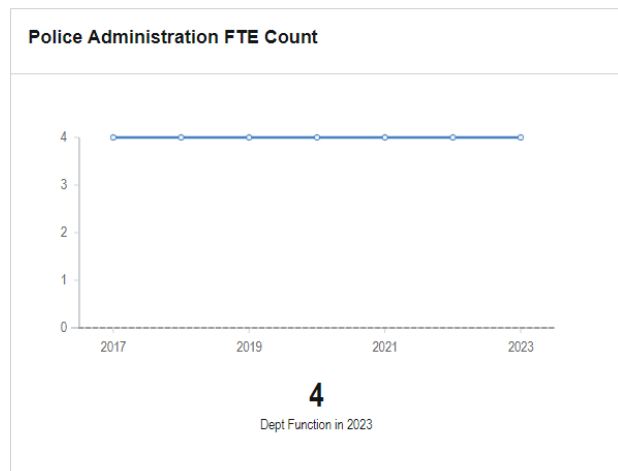
Next ▶

Department Description

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

Staffing

The staffing for this Division includes the Police Chief, a Detective Sergeant, a Detective and an Executive Assistant.

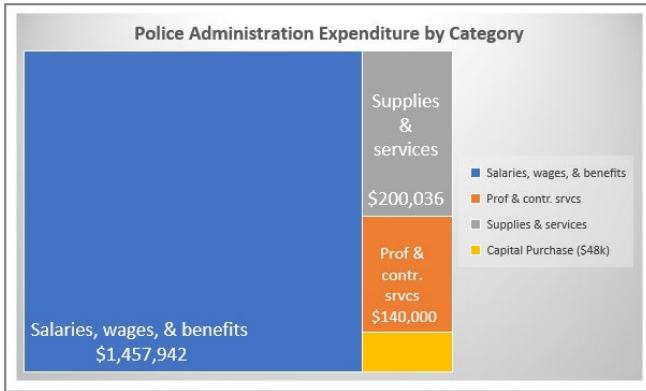


Revenues Summary

The Police Administration Division is primarily funded by the General Fund and does not have a specific revenues resource.

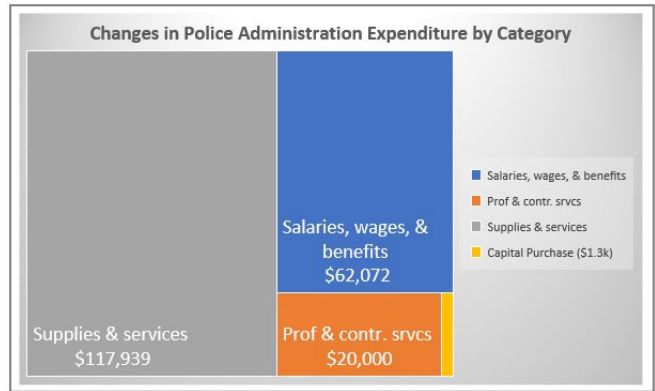
Expenditures Summary

FY 2022-23 Police Administration Budget



The total Police Administration budget for FY 2022-23 is \$1,846,429. The **salaries, wages, & benefits** category represents 79% and supports 4.0 FTE. This category includes \$462,000 of contributions to reduce the Town's pension and OPEB unfunded liabilities.

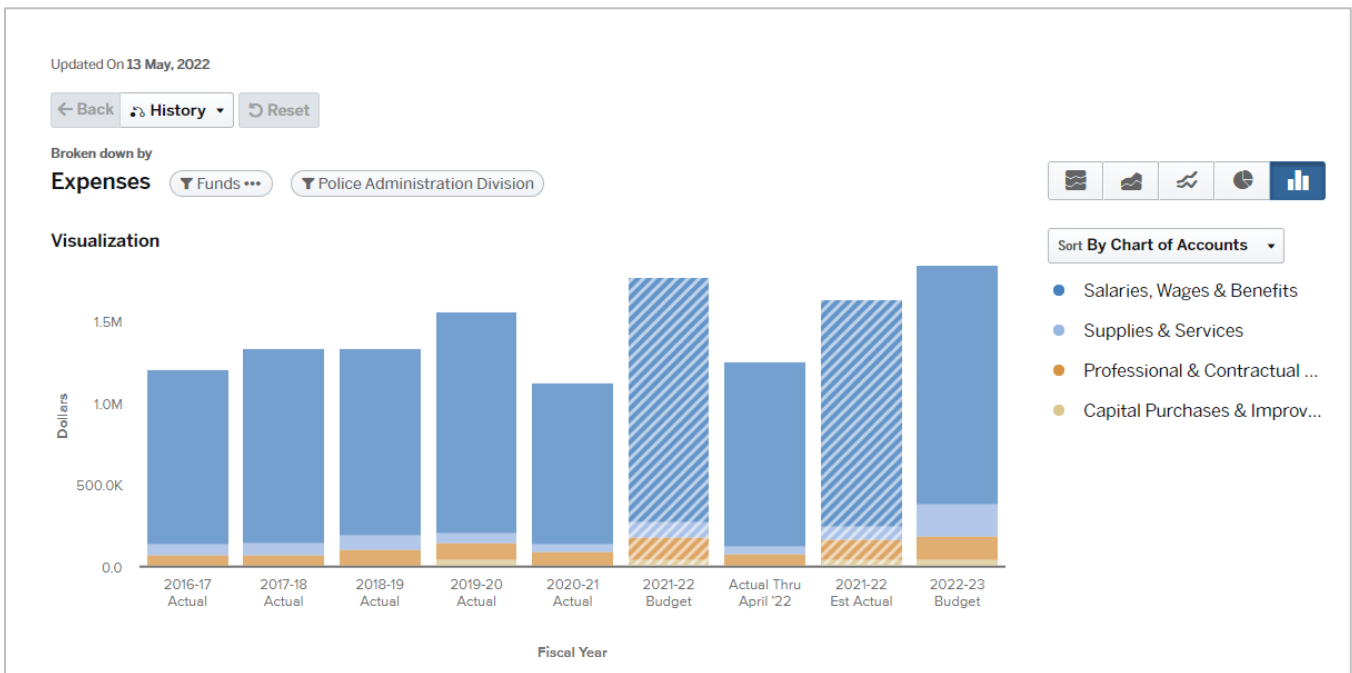
Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



The FY 2022-23 budget is \$201,309 or 12% more than the FY 2021-22 Estimated Actual. The largest change is in **supplies & services** in the amount of \$118,000. The increase is attributed to the annual maintenance and subscription costs for the new ALPR's, body-worn cameras, and in-car cameras installed as part of the FY 2021-22 Capital Program.

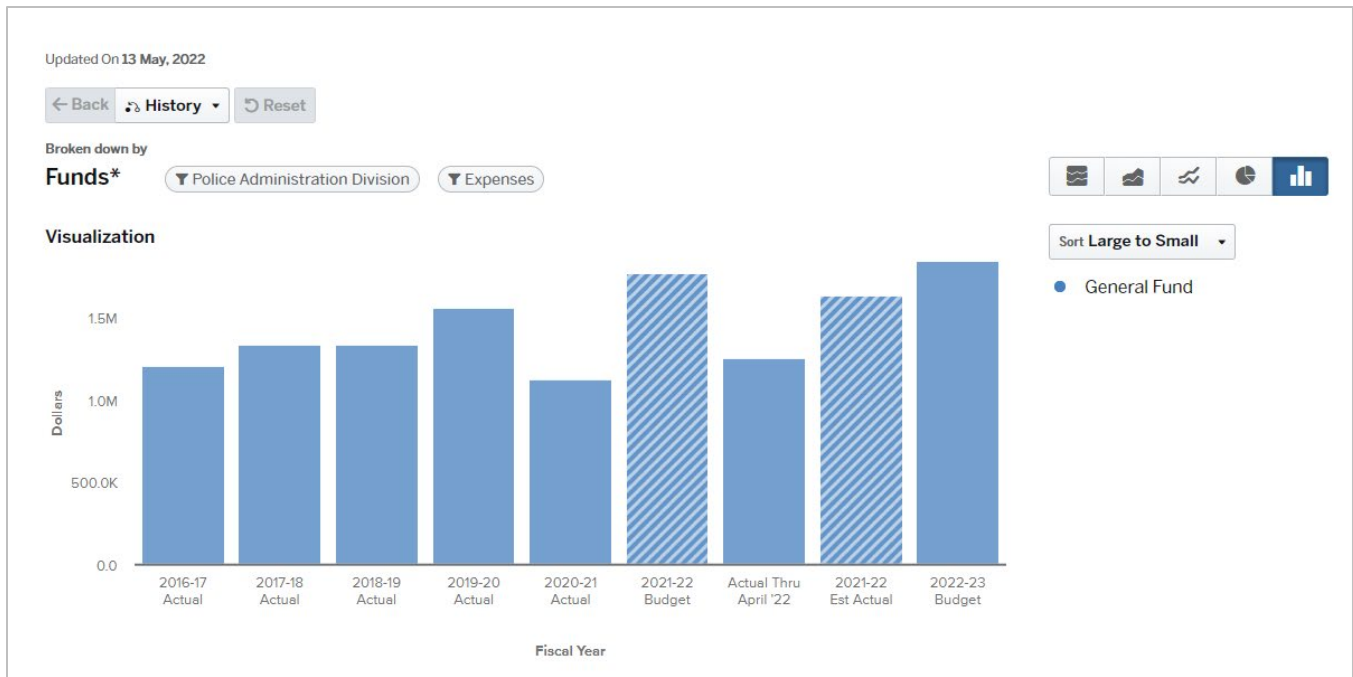
The **salaries, wages, & benefits** category increased by \$62,000 and is primarily due to an increase in pension contributions.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▸ Salaries, Wages & Benefits	\$ 1,067,776	\$ 1,191,646	\$ 1,144,898	\$ 1,358,384	\$ 988,917	\$ 1,502,354	\$ 1,129,217	\$ 1,395,870	\$ 1,457,942
▸ Professional & Contractual Services	72,963	75,734	92,617	100,537	97,415	133,476	80,936	120,000	140,000
▸ Supplies & Services	71,251	77,516	92,644	61,463	43,979	96,322	51,218	82,098	200,036
▸ Capital Purchases & Improvements	0	0	15,120	47,756	0	48,451	0	47,152	48,451
Total	\$ 1,211,989	\$ 1,344,896	\$ 1,345,280	\$ 1,568,140	\$ 1,130,312	\$ 1,780,603	\$ 1,261,370	\$ 1,645,120	\$ 1,846,429

Expenditures by Funds



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▸ General Fund	\$ 1,211,989	\$ 1,344,896	\$ 1,345,280	\$ 1,568,140	\$ 1,130,312	\$ 1,780,603	\$ 1,261,370	\$ 1,645,120	\$ 1,846,429
Total	\$ 1,211,989	\$ 1,344,896	\$ 1,345,280	\$ 1,568,140	\$ 1,130,312	\$ 1,780,603	\$ 1,261,370	\$ 1,645,120	\$ 1,846,429



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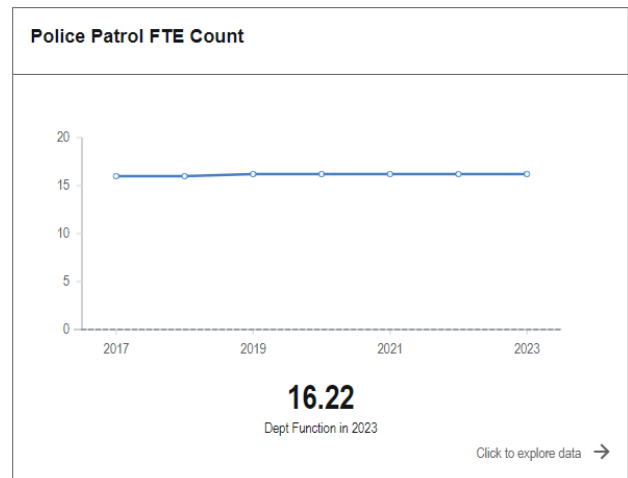
Next ▶

Department Description

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

Staffing

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

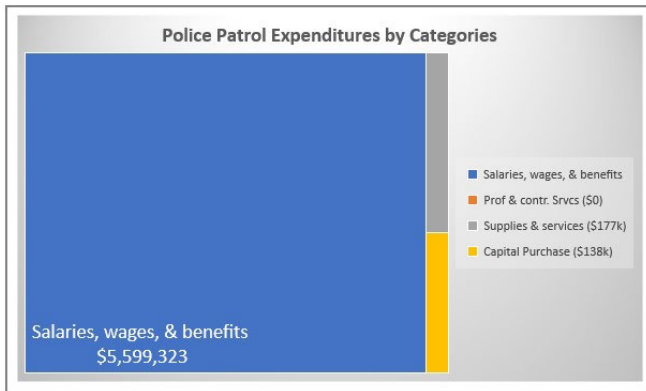


Revenues Summary

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

Expenditures Summary

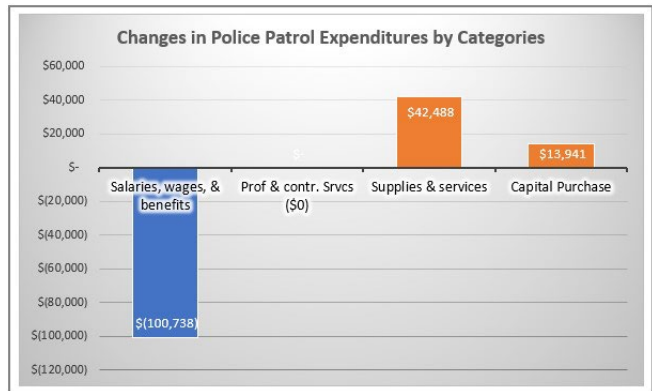
FY 2022-23 Police Patrol Budget



The total Police Patrol budget for FY 2022-23 is \$5,914,996. The main expenditures in this department are **salaries, wages & benefits**, representing 95% of the total budget.

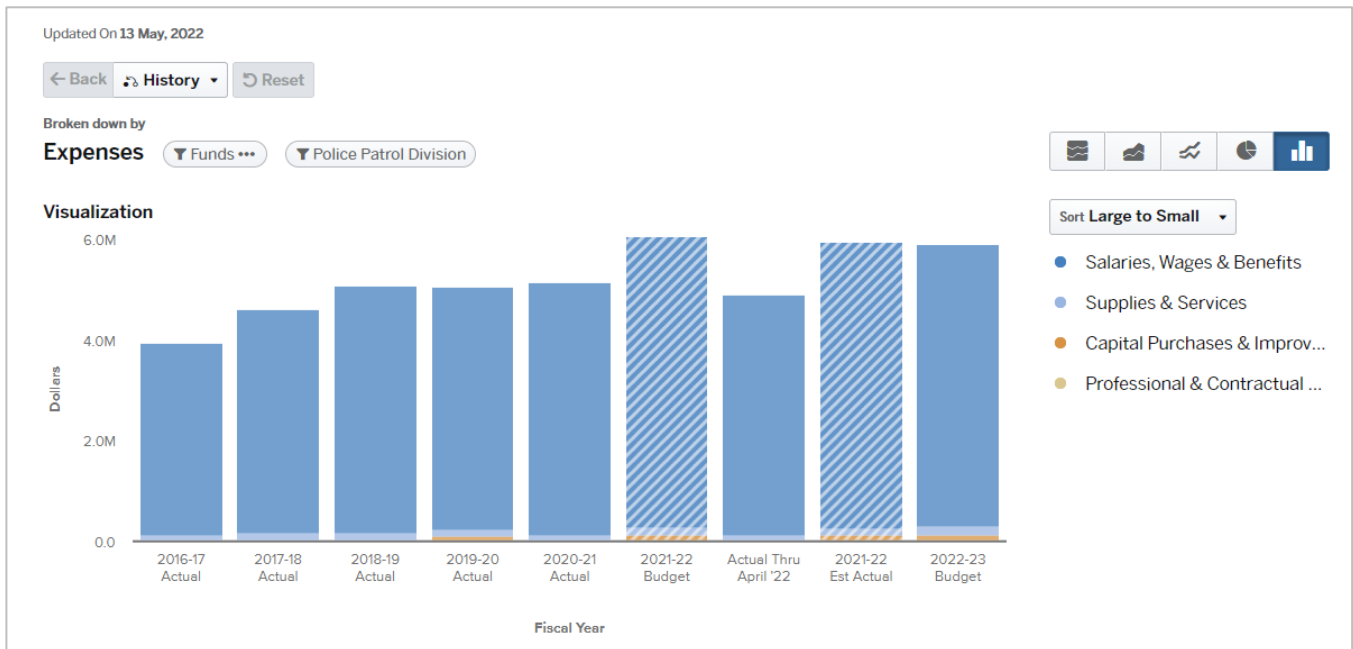
The department includes a \$6,000 budget for the youth grant program and crisis intervention training for all Colma police officers.

Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



The FY 2022-23 budget is \$49,709 or 1% less than the FY 2021-22 Estimated Actual. The main change is in **salaries, wages, & benefits** and it's due to a reduction in unfunded pension liabilities contributions. As CalPERS classic members retire and PEPRAs members are hired, the Town's unfunded liabilities will change.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
► Salaries, Wages & Benefits	\$ 3,820,769	\$ 4,448,081	\$ 4,903,247	\$ 4,817,001	\$ 5,030,736	\$ 5,772,083	\$ 4,771,730	\$ 5,700,061	\$ 5,599,323
► Supplies & Services	109,688	164,007	134,943	133,932	130,320	146,412	140,195	134,512	177,600
► Capital Purchases & Improvements	14,658	22,702	53,236	117,165	0	138,073	0	124,132	138,073
► Professional & Contractual Services	0	606	0	4,368	0	0	0	0	0
Total	\$ 3,945,114	\$ 4,635,397	\$ 5,091,427	\$ 5,072,465	\$ 5,161,057	\$ 6,056,568	\$ 4,911,924	\$ 5,958,705	\$ 5,914,996

Expenditures by Funds



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
► General Fund	\$ 3,941,656	\$ 4,623,139	\$ 5,083,262	\$ 5,068,798	\$ 5,160,507	\$ 6,050,568	\$ 4,911,924	\$ 5,958,705	\$ 5,908,996
► Special Revenue Funds	3,459	12,258	8,165	3,667	550	6,000	0	0	6,000
Total	\$ 3,945,114	\$ 4,635,397	\$ 5,091,427	\$ 5,072,465	\$ 5,161,057	\$ 6,056,568	\$ 4,911,924	\$ 5,958,705	\$ 5,914,996



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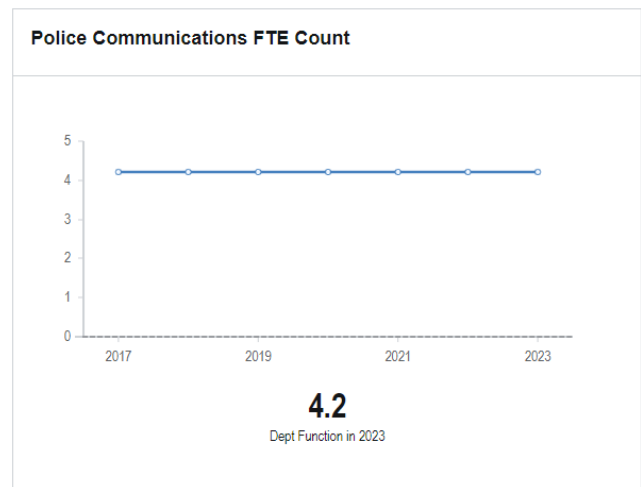
Next ▶

Department Description

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

Staffing

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

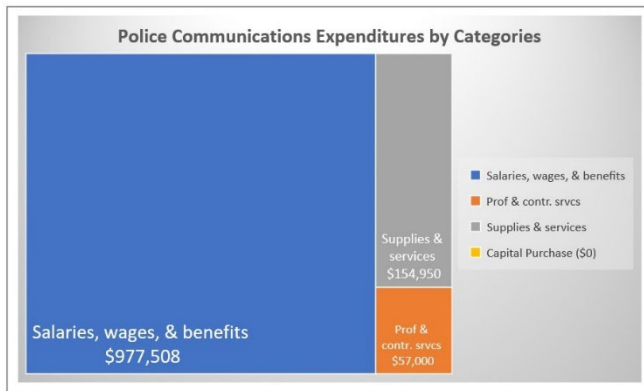


Revenues Summary

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

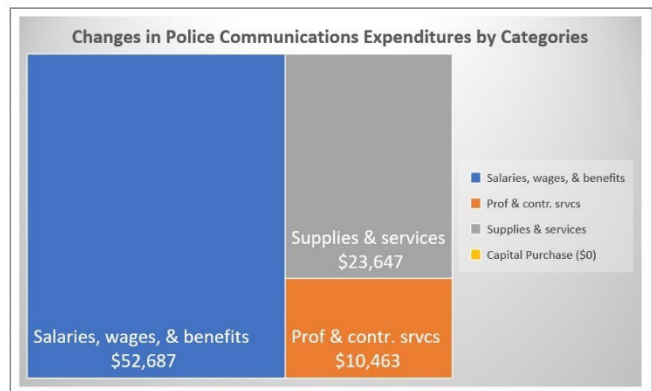
Expenditures Summary

FY 2022-23 Police Communications Budget



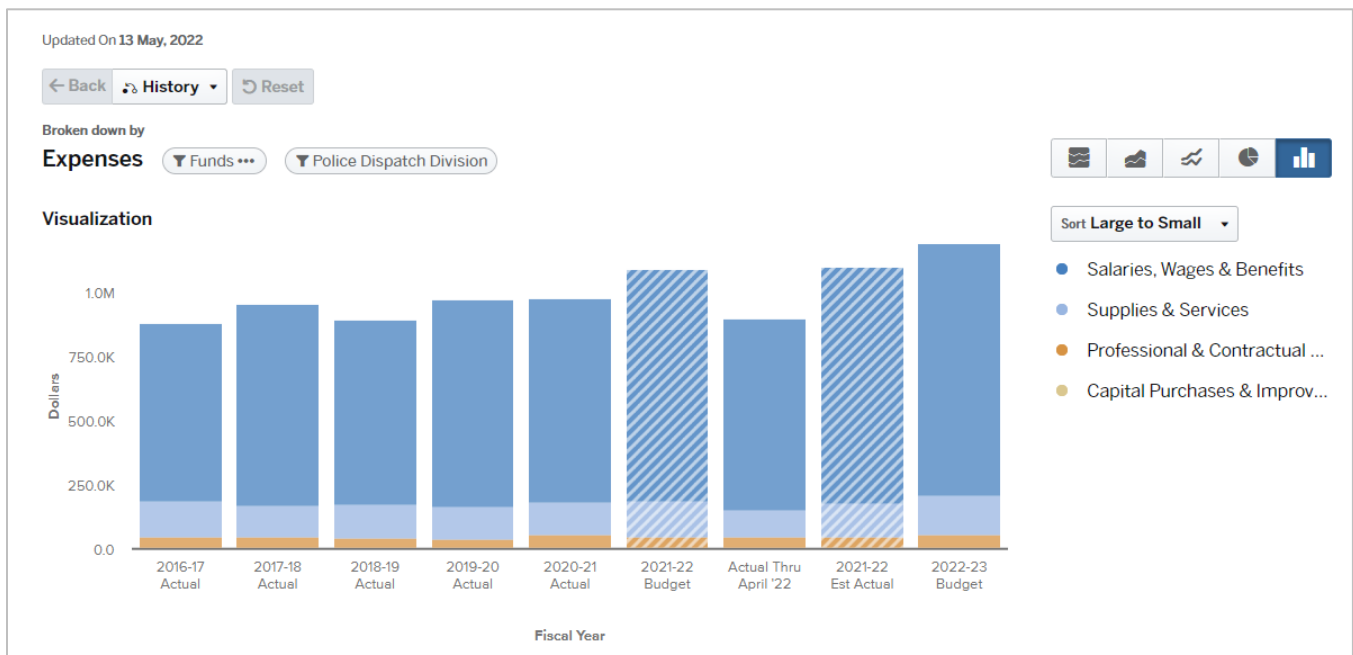
The total Police Communications/Dispatch budget for FY 2022-23 is \$1,189,458. The **salaries, wages, & benefits** represents 82% of the total budget and is the largest category for this department. It supports 4.2 FTE and contributes \$193,000 towards unfunded liabilities.

Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



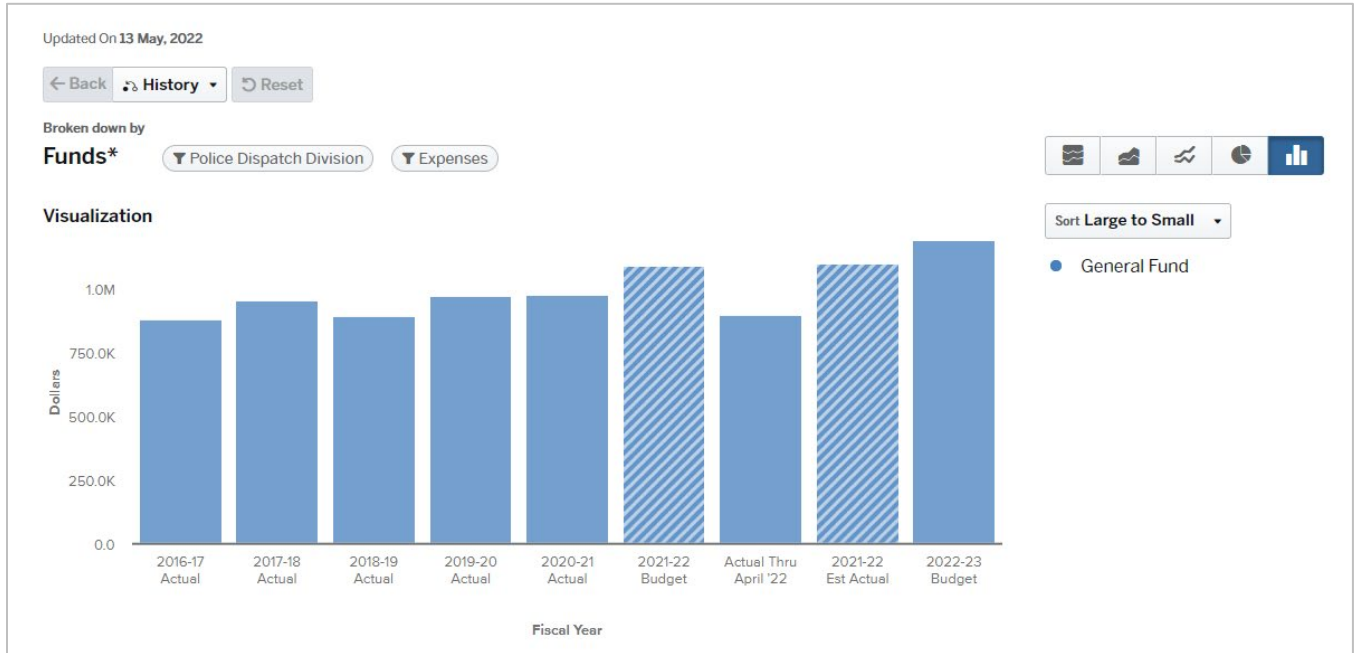
The FY 2022-23 budget is \$86,797 or 8% more than the FY 2021-22 Estimated Actual. The increase in **salaries, wages, & benefits** in the amount of \$53,000 is a result of the increase due to COLA's, pension liabilities contributions, and medical/ dental costs.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Salaries, Wages & Benefits	\$ 692,119	\$ 783,391	\$ 718,601	\$ 808,707	\$ 795,340	\$ 903,526	\$ 745,624	\$ 924,821	\$ 977,508
▶ Supplies & Services	139,791	125,185	134,018	126,970	128,912	138,707	105,950	131,303	154,950
▶ Professional & Contractual Services	48,799	47,803	41,842	38,831	55,759	48,864	46,800	46,537	57,000
▶ Capital Purchases & Improvements	0	0	0	586	0	0	0	0	0
Total	\$ 880,708	\$ 956,379	\$ 894,461	\$ 975,094	\$ 980,012	\$ 1,091,097	\$ 898,374	\$ 1,102,661	\$ 1,189,458

Expenditures by Funds



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ General Fund	\$ 880,708	\$ 956,379	\$ 894,461	\$ 975,094	\$ 980,012	\$ 1,091,097	\$ 898,374	\$ 1,102,661	\$ 1,189,458
Total	\$ 880,708	\$ 956,379	\$ 894,461	\$ 975,094	\$ 980,012	\$ 1,091,097	\$ 898,374	\$ 1,102,661	\$ 1,189,458



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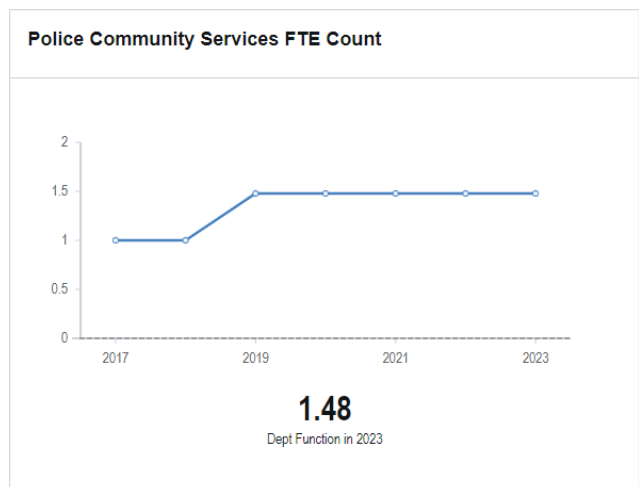
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Department Description

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

Staffing

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



Revenues Summary

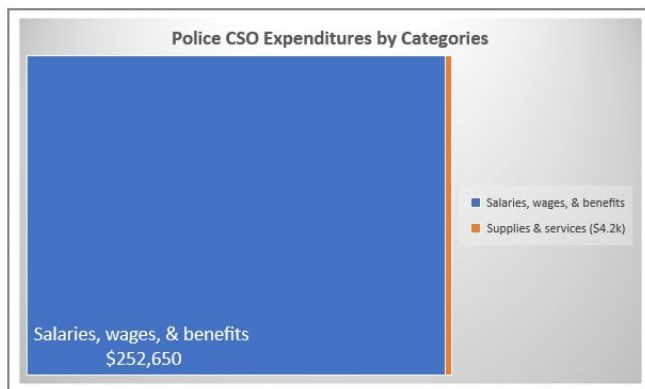
Annually, the Town receives \$150,000 from Supplemental Law Enforcement Services Funds (SLESF) and Multi-Agency Juvenile Justice growth fund. Per Government Cost Section 30062, monies allocated for SLESF is to be expended exclusively to provide front line law enforcement services. The Town classified parking enforcement as front-line law enforcement services.

Data

Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Intergovernmental - Police	\$ 130,086	\$ 139,416	\$ 148,747	\$ 155,948	\$ 156,727	\$ 100,000	\$ 159,577	\$ 150,000	\$ 150,000
Total	\$ 130,086	\$ 139,416	\$ 148,747	\$ 155,948	\$ 156,727	\$ 100,000	\$ 159,577	\$ 150,000	\$ 150,000

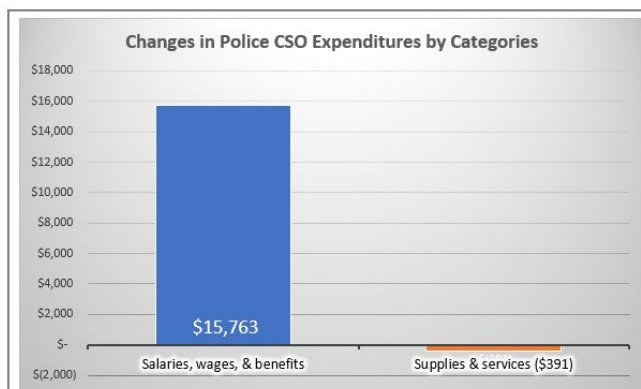
Expenditures Summary

FY 2022-23 Police Community Services Budget



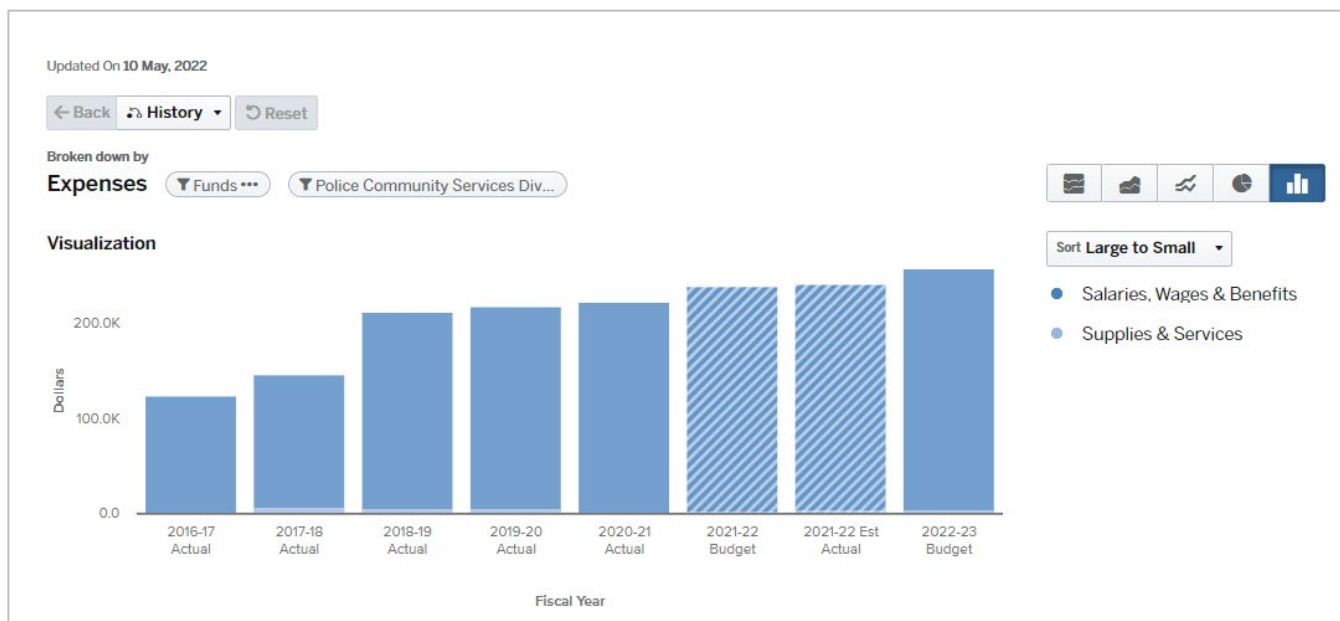
The total Community Services budget for FY 2022-23 is \$256,809. The **salaries, wages, & benefits** category represents 98% of the total department budget. It includes \$65,000 of contributions towards unfunded liabilities.

Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



The FY 2022-23 budget is \$15,372 or 6% more than the FY 2021-22 Estimated Actual and it's mainly in **salaries, wages, & benefits**. The increase is primarily due to increases in unfunded liabilities contributions.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Est Actual	2022-23 Budget
▶ Salaries, Wages & Benefits	\$ 121,519	\$ 139,267	\$ 206,234	\$ 212,901	\$ 220,903	\$ 235,641	\$ 236,887	\$ 252,650
▶ Supplies & Services	2,678	7,141	5,511	5,407	1,962	3,300	4,551	4,159
Total	\$ 124,197	\$ 146,408	\$ 211,745	\$ 218,308	\$ 222,865	\$ 238,941	\$ 241,438	\$ 256,809

Expenditures by Funds



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Est Actual	2022-23 Budget
▶ Special Revenue Funds	\$ 103,437	\$ 115,868	\$ 180,341	\$ 185,165	\$ 203,733	\$ 184,128	\$ 187,387	\$ 191,894
▶ General Fund	20,760	30,540	31,404	33,143	19,132	54,813	54,051	64,915
Total	\$ 124,197	\$ 146,408	\$ 211,745	\$ 218,308	\$ 222,865	\$ 238,941	\$ 241,438	\$ 256,809



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

- [Engineering and Building](#) (310),
- [Public Works Maintenance](#) – including Sewer operations (320),
- [Planning](#) (410), and
- [Facility Operations](#) (800s).

Contract technical professionals and three Town employees provide Public Works and Planning services. Department responsibilities include the development and implementation of the Town’s Five-Year Capital Improvement Program (CIP); administration and implementation of solid waste recycling and National Pollutant Discharge Elimination System (NPDES) regulations; administration of private land development and building permits; maintenance of all Town-owned facilities and infrastructure; current and advanced planning; and neighborhood and sustainability services.

The Department continues to address traffic and transportation issues; identify and develop future capital improvement projects; improve maintenance and land development services; address the needs of other Town departments as they relate to Public Works and Planning; administer local, state, and federal regulations; administer grants and applications; and maintain the overall operation of the Department.

Public Works & Planning Revenues

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

- Sewer charges (or fees) is one of the revenue sources generated by the Public Works & Planning operation - \$927,000. Revenues received from sewer charges are recorded in a separate fund (Enterprise Fund) from the General Fund to pay for sewer conveyance and treatment costs charged by the North San Mateo County Sanitation District and the City of South San Francisco. Sewer maintenance and capital improvements are funded by the General Fund through annual transfers.
- The department also collects permit fees and service charges for planning, building, and engineering activities - \$114,000. The various permits and application fees are based on the City Council approved 2019 Cost of Service Study. The collected charges offset up to 90% of the actual cost of providing such services.
- Grant funding, such as Gas Tax, Measure A, and Measure W (\$195,000), are used for specific activities. A portion of Gas Tax supports streetlight and traffic light repairs and the remaining funds are reserved for streets, sidewalk, and bikeway-related capital programs.

Updated On 13 May, 2022

← Back History Reset

Broken down by

Public Works & Planning*

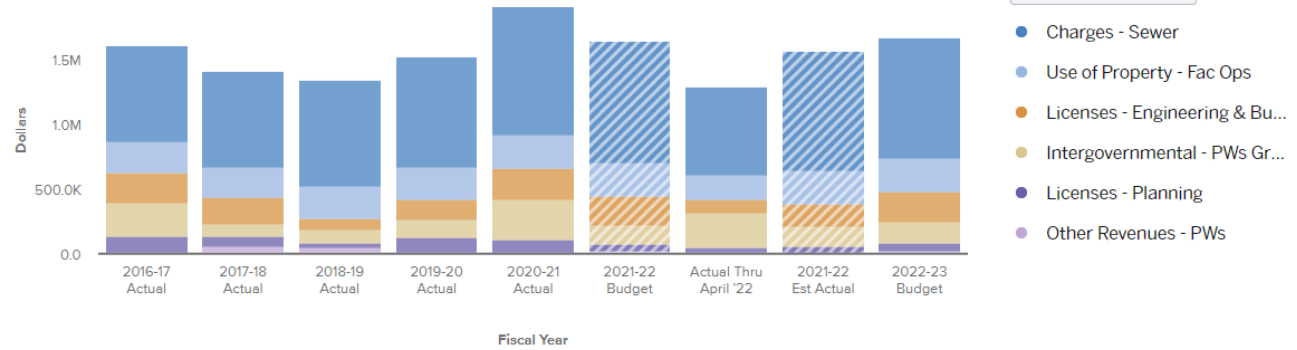
Funds

Revenue



Visualization

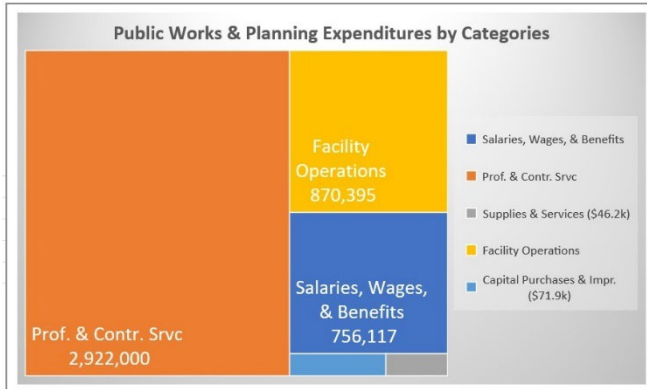
Sort Large to Small



Expand All	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Actual Thru	2021-22	2022-23
	Actual	Actual	Actual	Actual	Actual	Budget	April '22	Est Actual	Budget
▶ Charges - Sewer	\$ 741,229	\$ 741,035	\$ 824,239	\$ 850,366	\$ 987,697	\$ 942,163	\$ 681,828	\$ 920,750	\$ 926,660
▶ Use of Property - Fac Ops	237,396	235,562	244,184	249,366	252,304	255,395	196,335	255,807	257,207
▶ Licenses - Engineering & Building	237,298	203,800	86,655	157,924	244,886	229,256	100,736	179,463	240,794
▶ Intergovernmental - PWs Grant	256,192	99,620	104,482	139,840	313,170	148,937	268,297	150,566	157,560
▶ Licenses - Planning	135,023	74,246	36,971	117,317	103,262	51,920	44,111	55,980	67,312
▶ Other Revenues - PWs	4,669	63,458	51,188	11,761	6,936	22,000	6,547	6,707	21,677
Total	\$ 1,611,806	\$ 1,417,721	\$ 1,347,719	\$ 1,526,575	\$ 1,908,255	\$ 1,649,672	\$ 1,297,854	\$ 1,569,273	\$ 1,671,210

Expenditures Summary

FY 2022-23 Public Works & Planning Budget by Categories



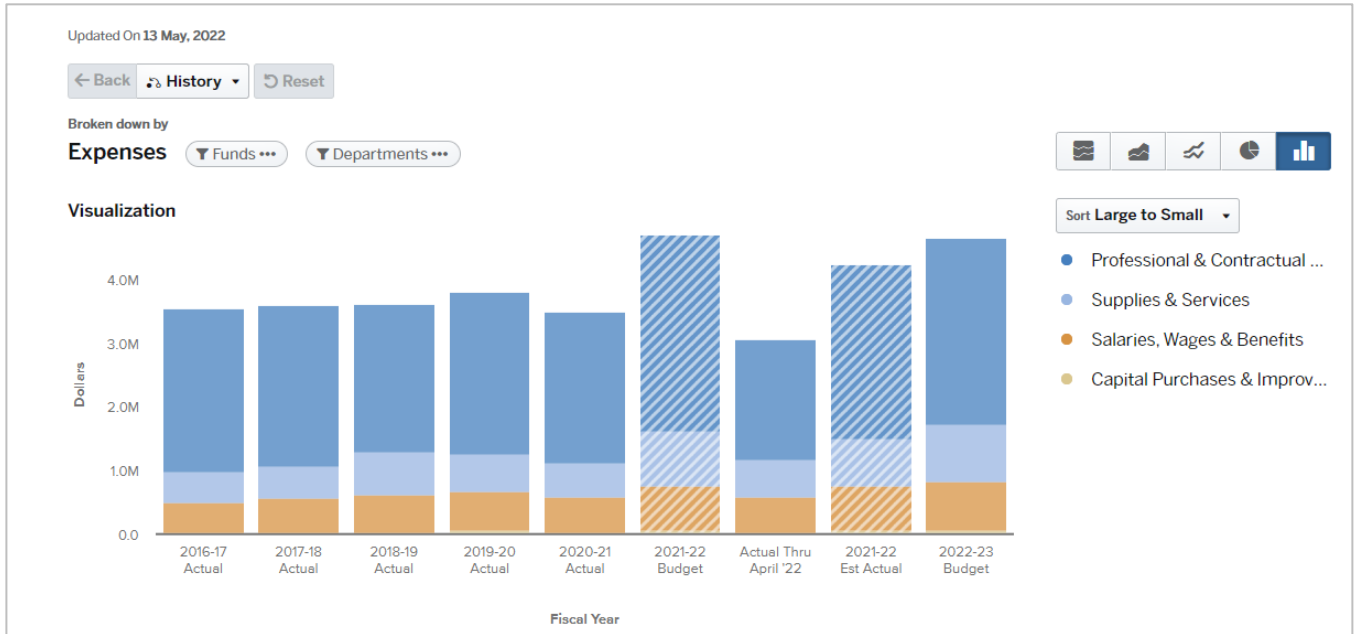
The total Public Works & Planning budget for FY 2022-23 is \$4,666,557. The **professional & contractual services** category represents 63% of the total budget and is the largest budget category. Unlike other departments, the Town contracts out its planning, engineering, and building functions.

FY 2022-23 Public Works & Planning Budget by Department



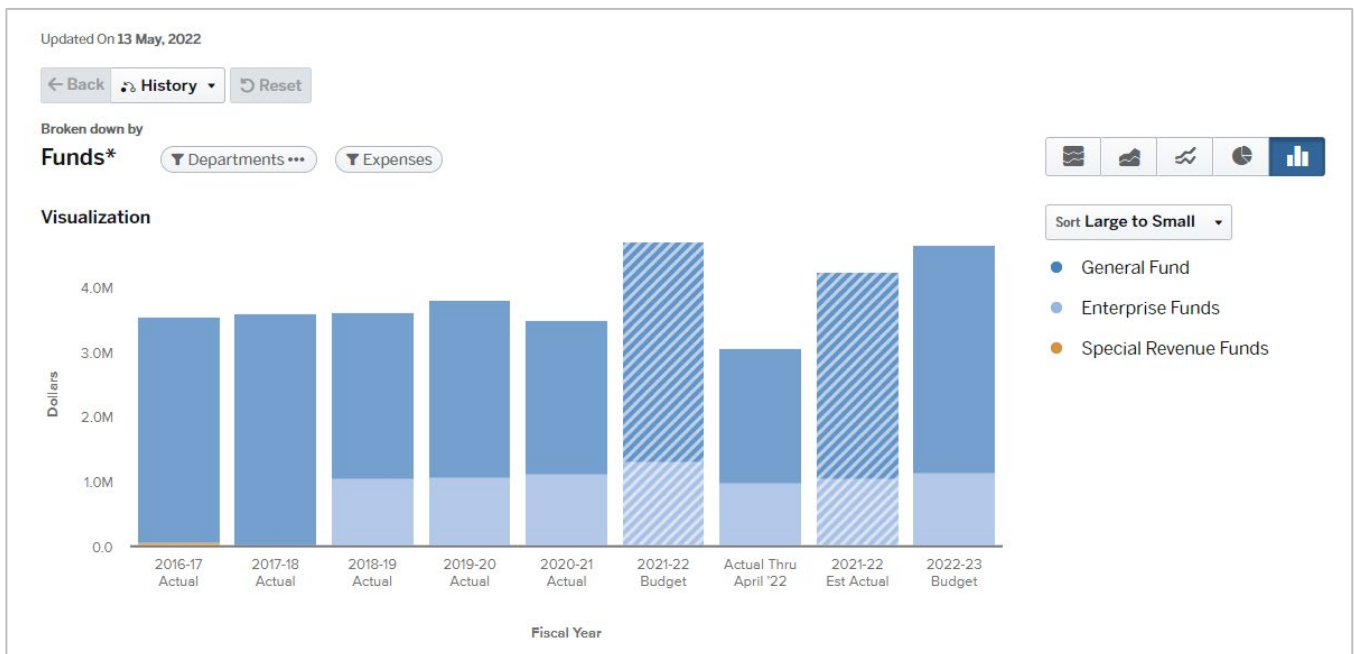
The Maintenance department includes Sewer Operations, a \$988,000 operation budget. More information is available in the departmental budget narratives.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Professional & Contractual Services	\$ 2,571,210	\$ 2,541,362	\$ 2,325,657	\$ 2,550,864	\$ 2,378,541	\$ 3,078,770	\$ 1,891,829	\$ 2,755,738	\$ 2,922,000
▶ Supplies & Services	477,205	501,794	677,270	589,089	536,129	855,632	582,511	742,600	916,584
▶ Salaries, Wages & Benefits	500,611	562,161	599,743	612,929	590,444	700,632	587,839	693,534	756,117
▶ Capital Purchases & Improvements	6,559	14,393	28,673	69,085	4,293	71,856	7,003	71,856	71,856
Total	\$ 3,555,586	\$ 3,619,710	\$ 3,631,343	\$ 3,821,967	\$ 3,509,407	\$ 4,706,890	\$ 3,069,183	\$ 4,263,728	\$ 4,666,557

Expenditures by Funds



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ General Fund	\$ 3,492,438	\$ 3,590,026	\$ 2,572,560	\$ 2,751,829	\$ 2,373,770	\$ 3,379,515	\$ 2,080,377	\$ 3,196,929	\$ 3,527,532
▶ Enterprise Funds	0	0	1,036,151	1,048,970	1,118,504	1,297,375	969,765	1,036,799	1,109,025
▶ Special Revenue Funds	63,148	29,684	22,633	21,169	17,133	30,000	19,041	30,000	30,000
Total	\$ 3,555,586	\$ 3,619,710	\$ 3,631,343	\$ 3,821,967	\$ 3,509,407	\$ 4,706,890	\$ 3,069,183	\$ 4,263,728	\$ 4,666,557

Accomplishments

The following accomplishments are broken down by Division:

Strategic Plan:

Engineering and Building Division (310):

- Completed the El Camino Real Bicycle and Pedestrian Plan.
- Completed the Mission Road Bicycle and Pedestrian Improvement Project
- Plan development and bid documents for:
 - The rehabilitation of the F Street Retaining Wall.
 - Mission Road Landscape Project.
 - 300 Block of F Street Road Rehabilitation.
 - High Visibility Crosswalk on Mission Road.
- Grant applications and administration.
- Rate study for Sanitary Sewer Enterprise Fund.
- Applied for and granted \$1.8 million for ECR Bike and Pedestrian project-Project Study Report (PSR).

Public Works Maintenance Division (320):

- Made various repairs to Historical Museum.

Planning Division (410):

- Completed the General Plan Update and the associated Environmental Impact Report (EIR), approved, adopted by City Council and recorded with San Mateo County Recorder's office.
- Started the process and public outreach as it relates to the Town's Housing Element Update.
- Implemented policies from the Climate Action Plan.
- Worked with Town's Franchise Waste Hauler and Businesses to comply with the SB 1383, Organic Waste Reduction Requirements.
- Participated in the next phases of El Camino Real Bicycle & Pedestrian Improvement Project.
- Continued participation in regional meetings (County and Bicycle and Pedestrian Plan, Grand Boulevard Initiative, RICAPS, County Stormwater Committees, County Flood and Sea Level Rise District, Bay Area Planning Directors Association, 21 Elements Housing, etc.).
- Applied for and received a grant for Master Bicycle and Pedestrian Master Plan.

Operational:

Engineering and Building Division (310):

- Continued work on the Municipal Regional Permit Green Infrastructure program.
- Represented the Town at County and Regional meetings: Countywide NPDES meetings, C/CAG TAC, Colma Creek Flood Control Advisory and TAC meetings, San Mateo Sea

Level Rise committee and board meetings, Cal Building Official Association, CALBO, City and County Engineers and League of California Cities.

- Oversee repair of failed drainage line from CalTrans Right of Way.
- Started negotiations with South San Francisco on sewer rates and charges.
- Continued work with C/CAG and neighboring cities in developing the Smart Corridor Project in the North County.
- Worked with SFPUC and cemeteries on the potential of a reclaim water system.
- Worked with property managers, developers, and contractors to open several new businesses, Target remodel, Cadillac Dealership, Tesla Dealership, and new businesses at 280 Metro Mall.

Public Works Maintenance Division (320):

- Inspection and upkeep of Sterling Park Playground Equipment.
- Upgraded lighting at Sterling Park Recreation Facility.
- Installed reflective borders on the signal head.
- Installed street signage, street striping and pavement markers.
- Made minor repairs and Paint Train Depot.
- Installed flashing beacon for-pre warning for curve in roadway.
- Repaired various retaining walls along roadway.
- Made drainage improvements at Police Facility.
- Responsible for the cleaning and recording of 275+ storm drains throughout with in the right of way and facilities.
- Inspected commercial facilities regarding FOG compliance (Fats, Oil and Grease) along with stormwater compliance.
- Certified all Town-owned domestic and irrigation backflow devices.
- Made minor facility repairs and maintenance & oversight of the landscape and janitorial contracts.
- Attended Integrated Pest Management Countywide meetings.
- Conducted annual street sweeping activities, cleaning 660 miles of Colma roads.
- Continued staff training.

Planning Division (410):

- Continued work with San Mateo County on the Local Hazard Mitigation Plan update.
- Continued to monitor legislation and propose ordinance amendments, if required.
- Continued to participate in activities and meetings related to economic development.
- Continued to represent Colma in regional meetings.
- Continued to process current planning development applications.
- Continued work with property owners to resolve property maintenance issues.
- Continued participation in the Auto Retailers and Cemetery outreach meetings.

Performance Measures:

The 2022-23 Goals in the images below reflects the annual average. All three slides of the Public Works & Planning performance measures presentation are available below as separate images. The link to the digital budget for this section is

https://stories.opengov.com/colmaca/published/zaEjU_Rbel

Engineering & Building



Department Duties	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goals
Processing permit applications and first review of plans within fifteen working days	57 100%	69 100%	56 100%	50 100%
Average number of working days to process a permit Plan Check	15	15	15	15
Capital Projects (Annual Cost / Number of projects)	\$920,400/11	\$2,779,000/7	\$2,339,000/11	\$3,513,000/16

Public Works Maintenance



Department Duties	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goals
Sweep all the Town's roadways (23 lane miles) at least once per month, commercial areas twice a month	100%	100%	100%	100%
Respond to maintenance calls within one business day	100%	100%	100%	100%

Planning



Department Duties	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goals
Code compliance cases opened (does not include first and second notices)	8	5	3	5
Permits issued administratively: Sign Permit, Temporary Banner Permits, Temporary Use Permits, Administrative Use Permit, Tree Removal Permit and Home Office Permit	22	46	24	22
Permits requiring Council approval: Major Design Review, Variance, Planned Development, Major Use Permit, Parcel Map, Subdivision, Recycler's Permit	8	5	1	4
Percentage of permits completed in compliance with Permit Streamlining Requirements	100%	100%	100%	100%

COVID Response

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

Future Objectives

Strategic Plan:

Engineering and Building Division (310):

- Work with County Transit Authority and CalTrans on the ECR Bicycle and Pedestrian Improvement project, select and oversee consultant for the Project Study Report, (PSR). 90% of this project is funded through Measure W Grant.
- Complete the rehabilitation of the F Street Retaining wall.
- Complete the Mission Road High Visibility Crosswalk.
- Start the 1st phase of the Storm Drain Assessment Project.
- Complete the Mission Road Landscape project.
- Complete resurfacing of Town-owned facility parking lots.
- Continue work on the formation of the Town's Sanitary Sewer Enterprise Fund.
- Continue work in establishing easements with the various property owners as it relates to Colma Creek.
- Resume the study of annexing Colma's portion in the Colma Street Light District and the potential of creating the Town's own Street Light & Landscape District.

Public Works Maintenance Division (320):

- Work with staff to establish RFP for HVAC maintenance Contract.
- Institute new asset management program.

Planning Division (410):

- Complete the Housing Element update.
- Update reach codes at the time of building code adoption.
- Commence and complete Zoning Code update.
- Continue to participate in activities and meetings related to economic development.
- Work with Cal Recycle and Town waste hauler regarding strategies for SB 1383, Organic Waste Reduction compliance and residential and business outreach as it relates to waste stream recycling.
- Further the Public Art CIP program.

Operational:

Engineering and Building Division (310):

- Continue negotiations with South San Francisco and NSMCSD on new sewer agreements.
- Develop a cost recovery system for stormwater Business inspections.
- Continue work with SFPUC, NCSMSD, Cal-water, and Cemeteries regarding a reclaim water system.
- Establish an equipment replacement fund.
- Represent Town at Local, County-wide, Regional and State required meetings and conferences.

Public Works Maintenance Division (320):

- Perform minor construction and painting as needed.
- Establish Monthly training programs to further develop maintenance staff.
- Work with the Sustainability group to meet our Climate Action Plan and Goals.

- Continue work with the County Stormwater program and the SF Regional Boards' goals of reducing trash in the Town's waterways.
- Work with local businesses to be compliant with stormwater discharge adherence and their FOG Program.
- Work with staff on a request for proposal for tree maintenance services and tree safety program.
- Continue work on the Towns Sidewalk safety program.
- Establish a roadway striping and signage program.
- Join the Maintenance Superintendents Association.
- Continue to certify all Town-owned backflow devices.
- Monitor and manage minor encroachment work.
- Continue working with the County Integrated Pest Management (IPM) program.

Planning Division (410):

- Continue work with San Mateo County on the Local Hazard Mitigation Plan update.
- Continue to process planning development applications.
- Continue implementation of policies pertaining to the Climate Action Plan.
- Continue to represent Colma in local & regional meetings.
- Continue to monitor legislation and propose ordinance amendments, if required.
- Monitor and review plans, development proposals, and environmental documents of surrounding communities and utility companies to assure that the interests of the Town are considered.
- Outreach with Businesses and residents regarding sustainability goals, alternative energy resources, and water conservation.
- Continue participation in the Auto Retailers and Cemetery outreach meetings.
- Continue work regarding Town wide Code Enforcement.



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Department Description

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

Staffing

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

Revenues Summary

The Engineering and Building departments generate revenues from permit activities. The fees and charges collected offsets the services provided for encroachment review, inspection, and other development activities. The fees and charges assessed are based on the City Council approved cost of service fee study and has a target recovery of 90%. The total FY 2022-23 Engineering & Building revenues budget is \$240,794 and the expenditures budget is \$938,500. The difference of \$697,706 is supported by non-departmental General Fund revenues.

Updated On 13 May, 2022

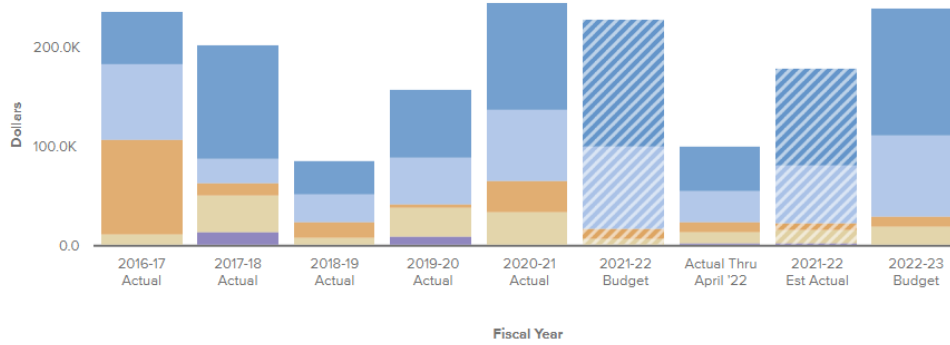
← Back History ↻ Reset

Broken down by

Licenses - Engineering & Building Funds Revenue



Visualization



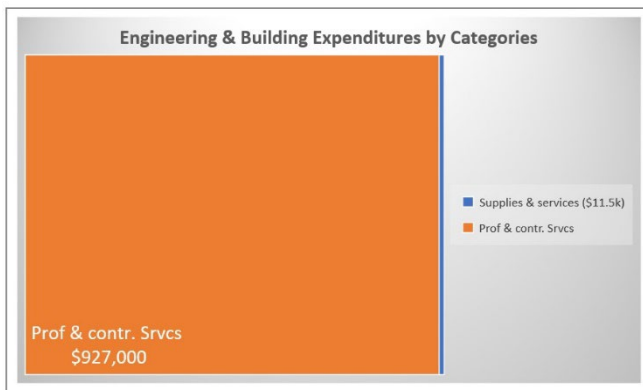
Sort Large to Small

- 32001 - Building Permits
- 32002 - Building Plan Chec...
- 32011 - Grading Permits
- 32004 - Engineering Permit...
- 32003 - Engineering Plan &...

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
32001 - Building Permits	\$ 52,530	\$ 115,616	\$ 34,324	\$ 67,873	\$ 106,975	\$ 128,000	\$ 44,919	\$ 98,000	\$ 128,000
32002 - Building Plan Checking	76,688	23,697	28,051	47,272	71,448	83,000	31,178	58,000	83,000
32011 - Grading Permits	96,231	12,829	15,572	3,134	31,193	10,000	9,494	6,885	10,000
32004 - Engineering Permits Inspections	11,357	37,184	7,286	29,695	33,944	6,256	11,735	12,794	17,794
32003 - Engineering Plan & MAP Checking	492	14,474	1,422	9,950	1,325	2,000	3,410	3,784	2,000
Total	\$ 237,298	\$ 203,800	\$ 86,655	\$ 157,924	\$ 244,886	\$ 229,256	\$ 100,736	\$ 179,463	\$ 240,794

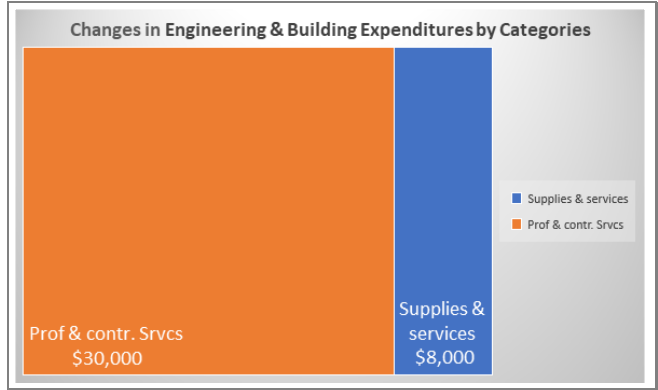
Expenditures Summary

FY 2022-23 Engineering & Building Budget



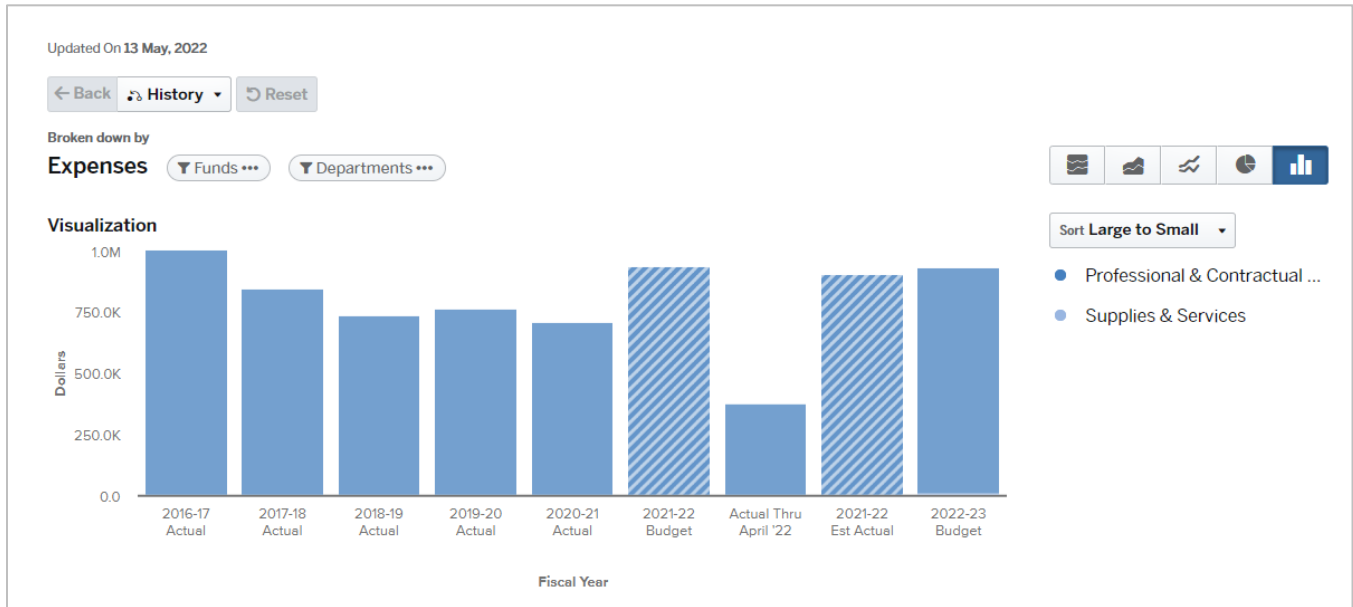
The total Engineering & Building budget for FY 2022-23 is \$938,500. The Town partners with a private company to provide engineering and building services. When comparing to the FY 2021-22 Budget, the increase is immaterial (\$500).

Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



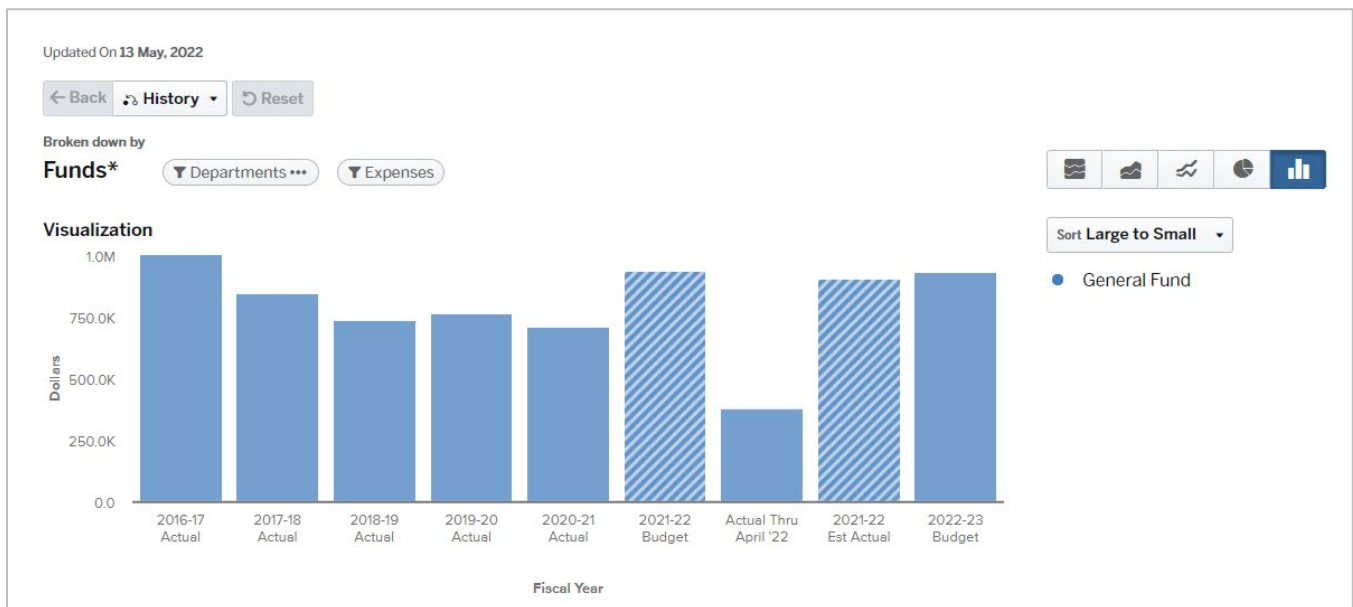
The FY 2022-23 budget is \$30,000 or 3% more than the FY 2021-22 Estimated Actual. A majority of the increase is in **professional & contractual services**, and it is to reset the FY 2022-23 Budget to be the same as FY 2021-22 Budget.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Professional & Contractual Services	\$ 1,001,612	\$ 848,553	\$ 733,499	\$ 760,666	\$ 709,931	\$ 930,000	\$ 378,347	\$ 905,000	\$ 927,000
▶ Supplies & Services	3,317	2,682	6,796	6,548	2,429	9,000	1,612	3,500	11,500
Total	\$ 1,004,929	\$ 851,235	\$ 740,296	\$ 767,214	\$ 712,360	\$ 939,000	\$ 379,959	\$ 908,500	\$ 938,500

Expenditures by Funds



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ General Fund	\$ 1,004,929	\$ 851,235	\$ 740,296	\$ 767,214	\$ 712,360	\$ 939,000	\$ 379,959	\$ 908,500	\$ 938,500
Total	\$ 1,004,929	\$ 851,235	\$ 740,296	\$ 767,214	\$ 712,360	\$ 939,000	\$ 379,959	\$ 908,500	\$ 938,500



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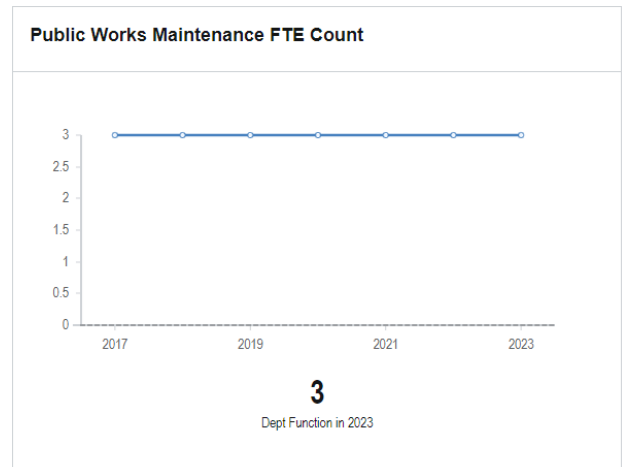
Next ▶

Department Description

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

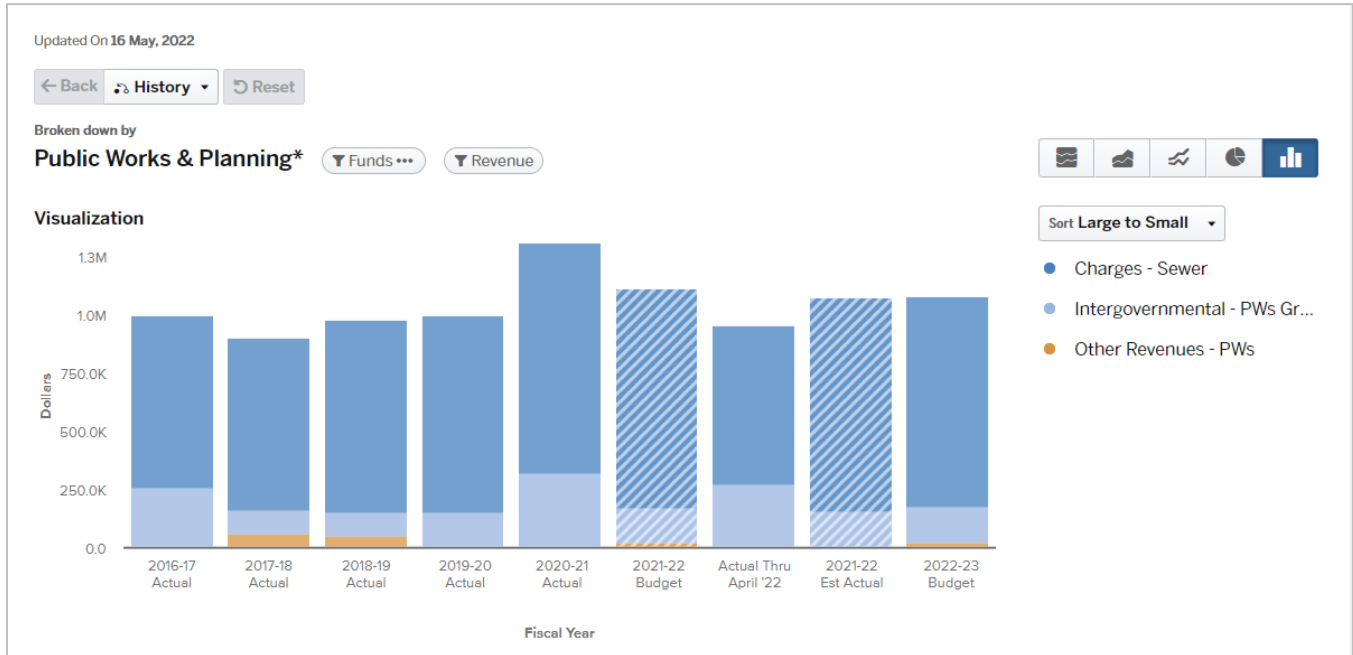
Staffing

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



Revenues Summary

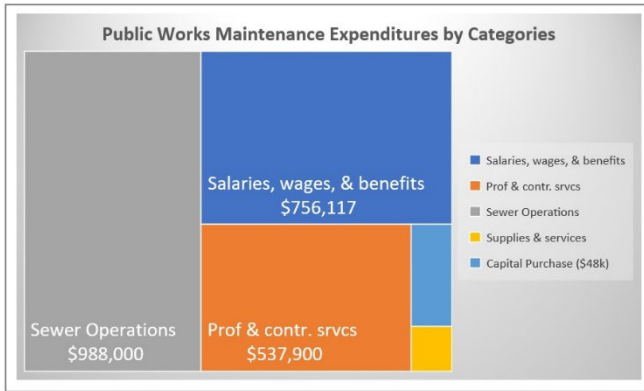
The FY 2021-22 Public Works Maintenance revenues budget is \$1,105,897 with \$901,354 in sewer operations (Fund 81), \$157,560 from State and County grant allocations, and \$21,667 in General Fund (Fund 11) reimbursement. The sewer fees collected offsets the sanitary sewer operating cost of \$988,000.



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
► Charges - Sewer	\$ 741,229	\$ 741,035	\$ 824,239	\$ 850,366	\$ 987,697	\$ 942,163	\$ 681,828	\$ 920,750	\$ 901,354
► Intergovernmental - PWs Grant	256,192	99,620	104,482	139,840	313,170	148,937	268,297	150,566	157,560
► Other Revenues - PWs	4,669	63,458	51,188	11,761	6,936	22,000	6,547	6,707	21,677
Total	\$ 1,002,090	\$ 904,113	\$ 979,909	\$ 1,001,968	\$ 1,307,803	\$ 1,113,100	\$ 956,672	\$ 1,078,023	\$ 1,080,591

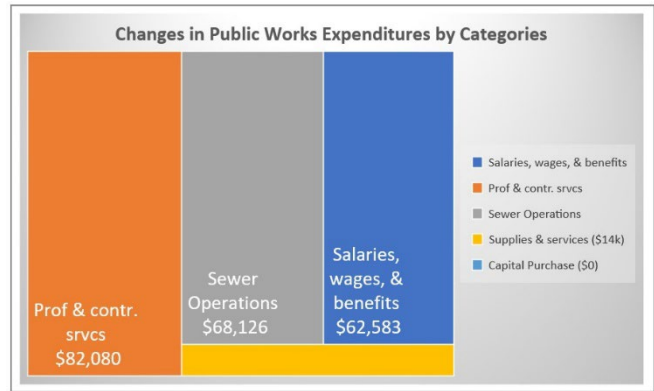
Expenditures Summary

FY 2022-23 PW Maintenance Budget



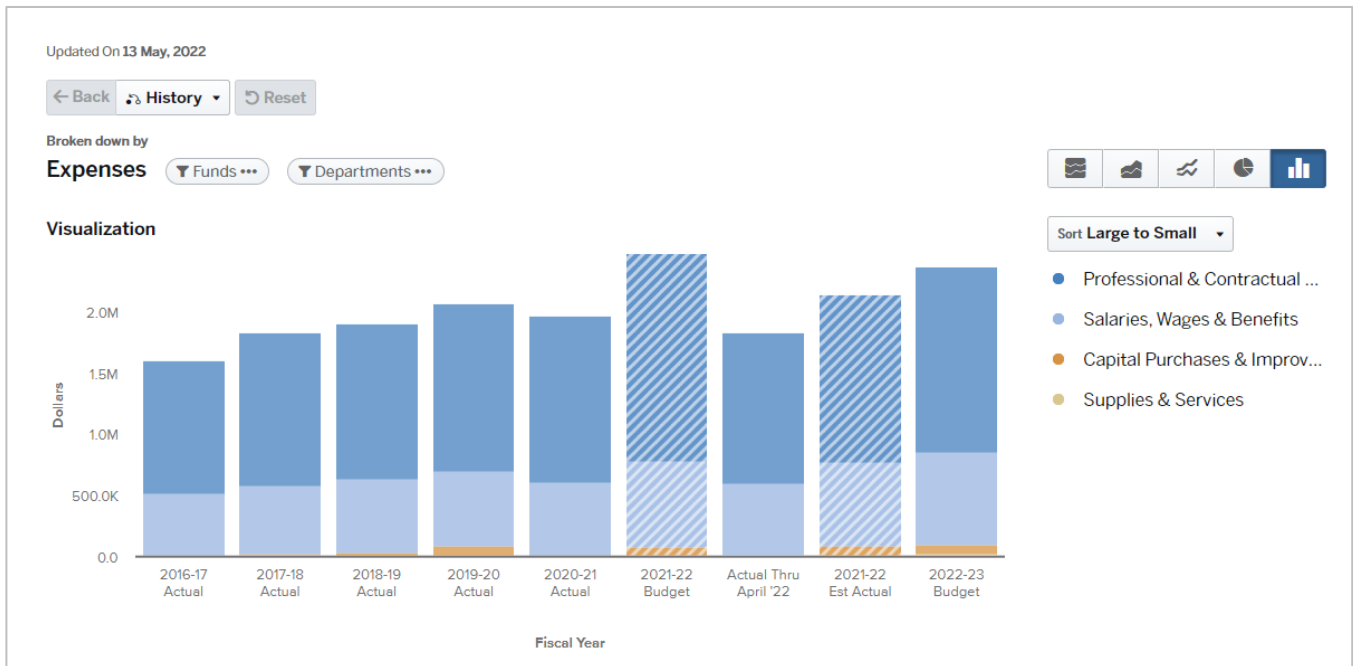
The total Public Works Maintenance budget for FY 2022-23 is \$2,385,562. The **Sewer operations** budget is \$988,000, or 41% and the **salaries, wages, & benefits** budget is \$756,117 or 32%. **Professional & contractual services** is the third largest categories at \$537,900 or 23% of total budget.

Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



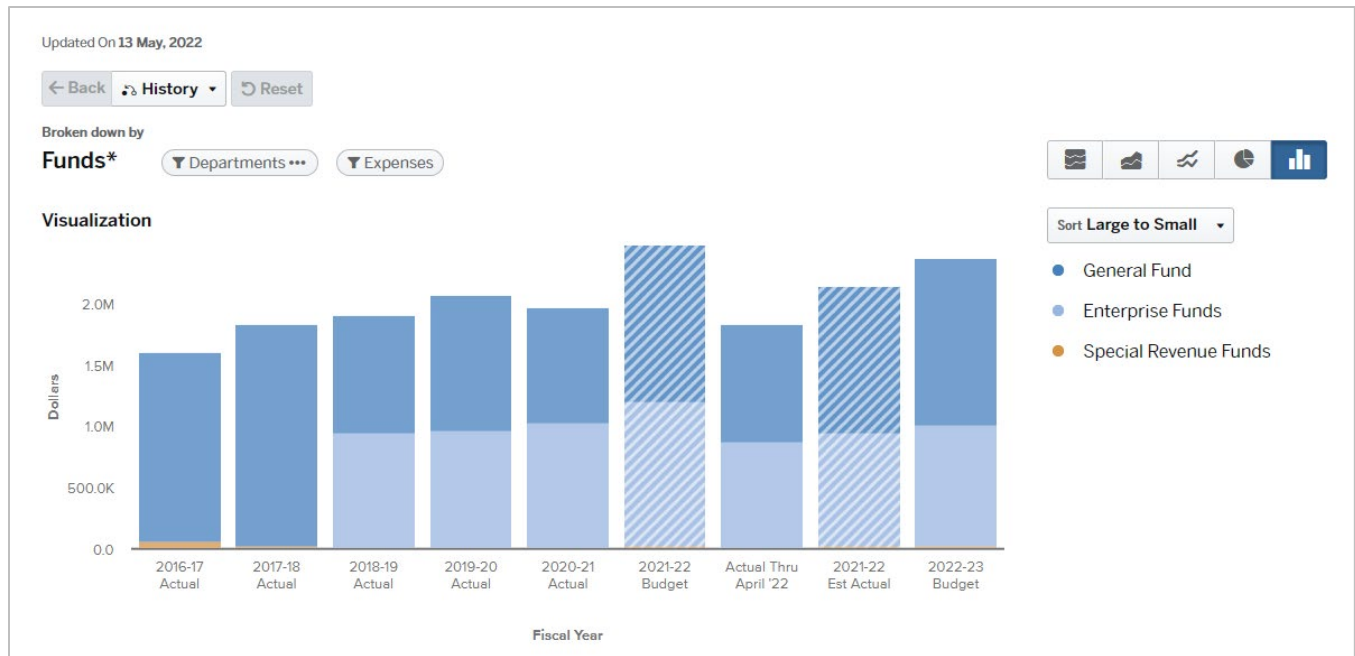
The FY 2022-23 budget is \$226,789 or 11% more than the FY 2021-22 Estimated Actual. The increase of \$82,080 in **professional & contractual services** is due to the resetting of the FY 2021-22 Budget. Part of the budget includes contingencies for roadway and public-right-of-way minor improvements. **Sewer operations** increased by \$68,126 and reflects the Town's projected increase for sewer treatment. **Salaries, wages, & benefits** increase of \$62,583 is related to COLA's and benefit changes.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Professional & Contractual Services	\$ 1,098,799	\$ 1,249,112	\$ 1,276,415	\$ 1,375,226	\$ 1,372,901	\$ 1,697,770	\$ 1,229,665	\$ 1,375,694	\$ 1,525,900
▶ Salaries, Wages & Benefits	500,611	562,161	599,743	612,929	590,444	700,632	587,839	693,534	756,117
▶ Capital Purchases & Improvements	6,559	14,393	28,673	69,085	4,293	71,856	7,003	71,856	71,856
▶ Supplies & Services	10,875	13,935	11,402	20,060	16,781	14,150	14,435	17,689	31,689
Total	\$ 1,616,845	\$ 1,839,601	\$ 1,916,233	\$ 2,077,301	\$ 1,984,419	\$ 2,484,408	\$ 1,838,943	\$ 2,158,773	\$ 2,385,562

Expenditures by Funds



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ General Fund	\$ 1,553,696	\$ 1,809,917	\$ 961,098	\$ 1,107,512	\$ 944,439	\$ 1,274,058	\$ 956,546	\$ 1,208,899	\$ 1,367,562
▶ Enterprise Funds	0	0	932,502	948,620	1,022,846	1,180,350	863,355	919,874	988,000
▶ Special Revenue Funds	63,148	29,684	22,633	21,169	17,133	30,000	19,041	30,000	30,000
Total	\$ 1,616,845	\$ 1,839,601	\$ 1,916,233	\$ 2,077,301	\$ 1,984,419	\$ 2,484,408	\$ 1,838,943	\$ 2,158,773	\$ 2,385,562



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Department Description

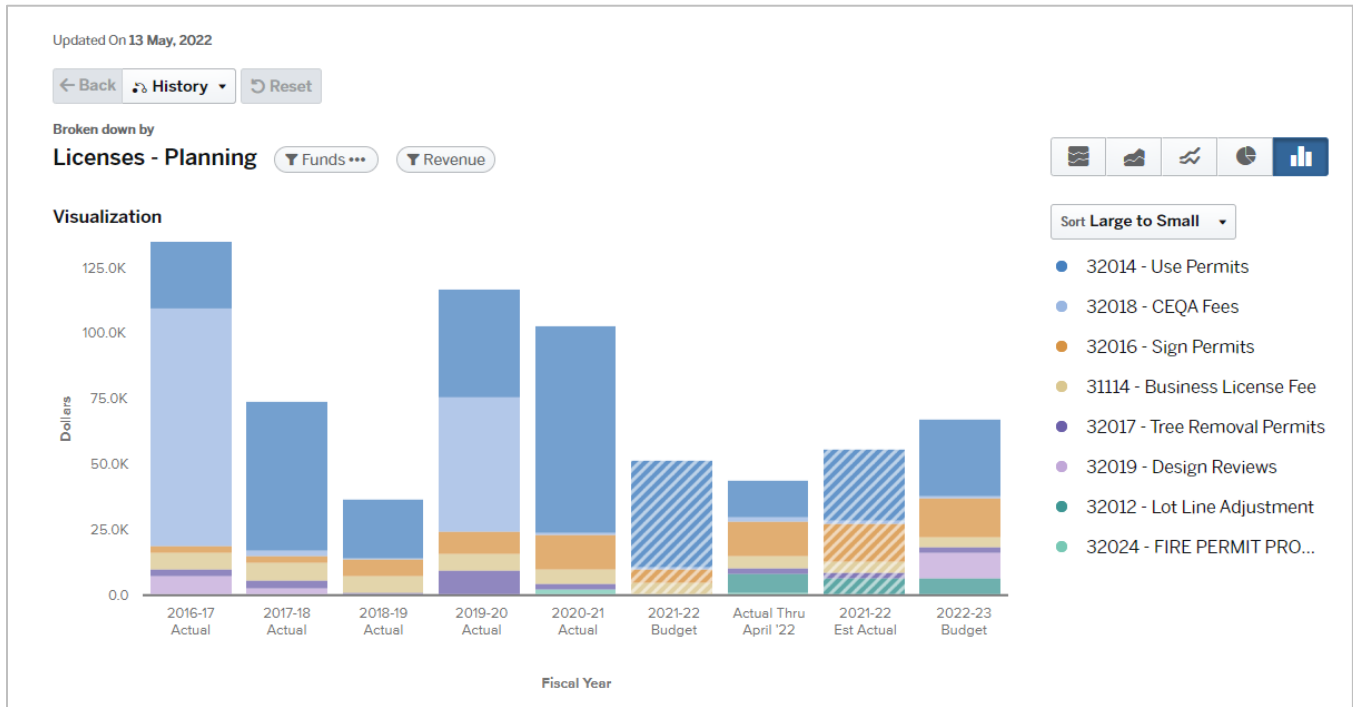
The Planning Division is responsible for Advanced (long range) Planning, Current Planning (application processing), Climate Action, Economic Development and Neighborhood Services. The Planning staff, in partnership with other Town staff, residents and the business community, implements the community vision for the physical development of Colma, as described in the General Plan. Specific activities include: preparing planning studies to update policies and regulations in light of changing laws and conditions to ensure Colma continues to be a desirable community in which to live, work, visit and recreate; coordination with or participation in County and regional planning efforts to represent Colma’s interests; reviewing development proposals to ensure high quality and compatible development; reviewing all building permits for compliance with zoning requirements; enforcing codes and promoting property maintenance; and providing public information about planning and development.

Staffing

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

Revenues Summary

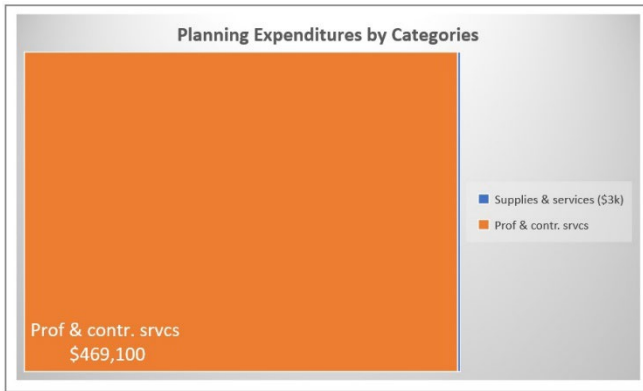
The FY 2021-22 Planning revenues budget is \$51,920 and the operating budget is \$451,000. Fees collected for planning activities are based on the 2018 cost of service fee study with a recovery target of 90%. Non permit related activities are supported by General Fund revenues.



	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
32014 - Use Permits	\$ 25,094	\$ 56,722	\$ 22,324	\$ 41,248	\$ 79,066	\$ 40,972	\$ 13,960	\$ 27,000	\$ 29,000
32018 - CEQA Fees	90,748	2,105	767	51,548	801	801	1,602	1,335	1,000
32016 - Sign Permits	2,522	2,650	6,106	8,239	13,012	5,172	13,283	14,663	14,663
31114 - Business License Fee	6,650	7,000	6,325	6,575	5,875	4,975	4,628	4,000	4,000
32017 - Tree Removal Permits	2,370	2,844	474	9,707	1,833	0	2,333	2,333	2,000
32019 - Design Reviews	7,639	2,925	975	0	0	0	0	0	10,000
32012 - Lot Line Adjustment	0	0	0	0	0	0	6,955	6,649	6,649
32024 - FIRE PERMIT PROCESSING	0	0	0	0	2,675	0	1,350	0	0
Total	\$ 135,023	\$ 74,246	\$ 36,971	\$ 117,317	\$ 103,262	\$ 51,920	\$ 44,111	\$ 55,980	\$ 67,312

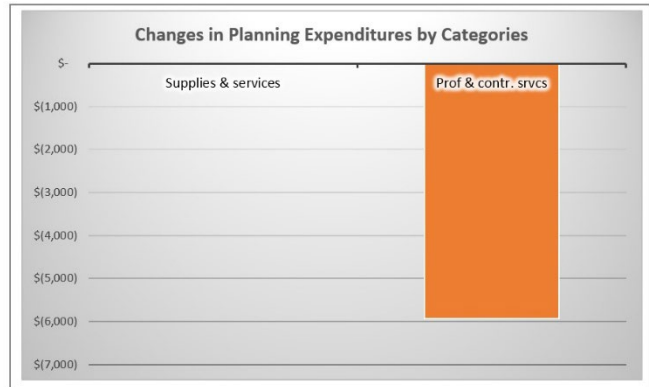
Expenditures Summary

FY 2022-23 Planning Budget



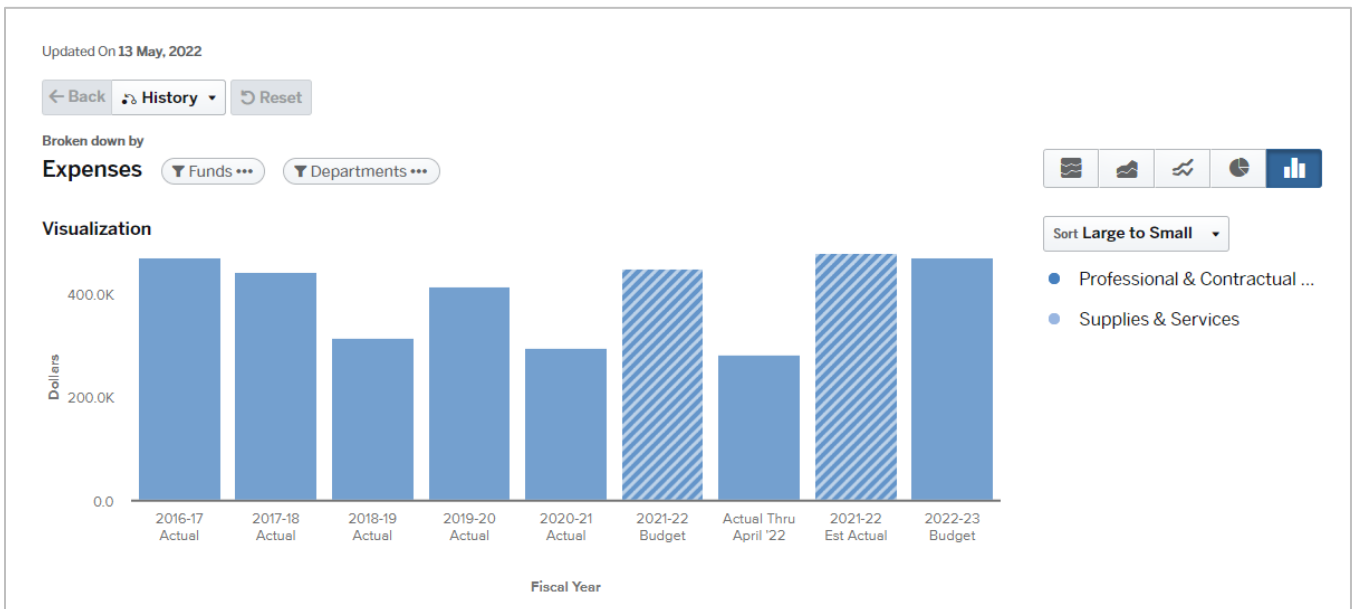
The total Planning budget for FY 2022-23 is \$472,100. Similar to Engineering & Building, the Town partners with a private company in providing planning and sustainability services.

Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



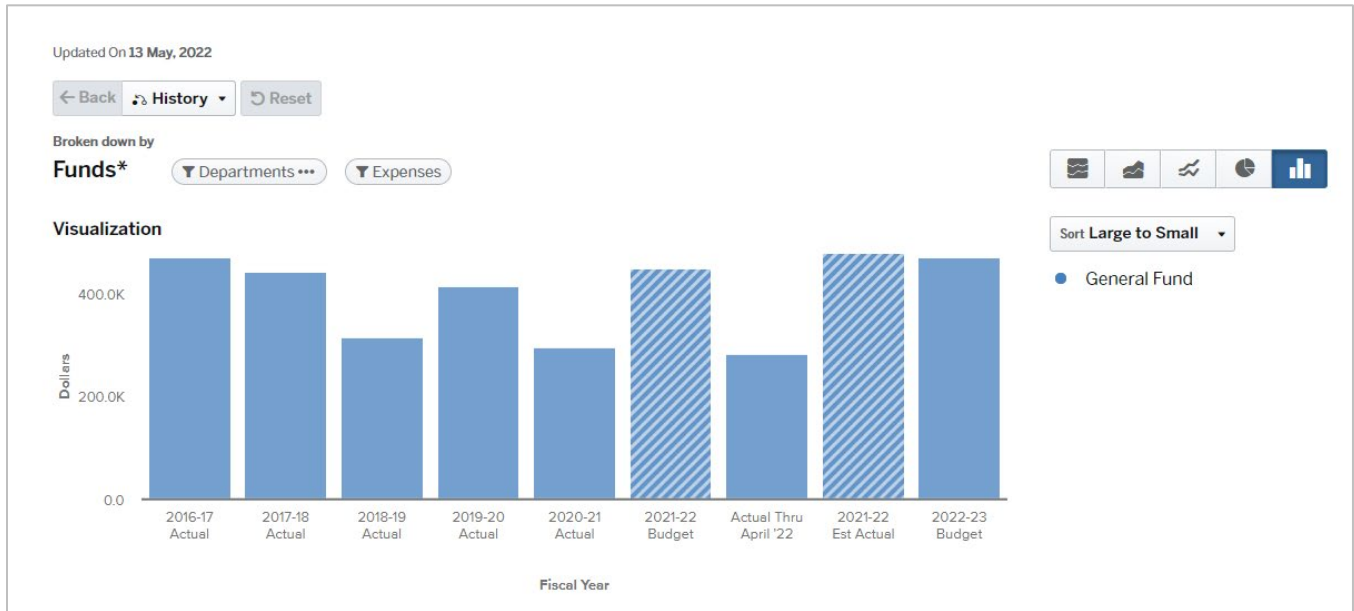
The FY 2022-23 budget is \$5,944 or 1% less than the FY 2021-22 Estimated Actual. The budget for **Code Amendments** and **Advanced Planning** services were reduced with the recently adopted General Plan update, and the **Sustainability Services** budget was increased to address Senate Bill 1383 mandates.

Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
Professional & Contractual Services	\$ 470,799	\$ 443,698	\$ 315,743	\$ 414,972	\$ 295,709	\$ 451,000	\$ 283,817	\$ 475,044	\$ 469,100
Supplies & Services	0	0	0	0	0	0	297	3,000	3,000
Total	\$ 470,799	\$ 443,698	\$ 315,743	\$ 414,972	\$ 295,709	\$ 451,000	\$ 284,114	\$ 478,044	\$ 472,100

Expenditures by Funds



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ General Fund	\$ 470,799	\$ 443,698	\$ 315,743	\$ 414,972	\$ 295,709	\$ 451,000	\$ 284,114	\$ 478,044	\$ 472,100
Total	\$ 470,799	\$ 443,698	\$ 315,743	\$ 414,972	\$ 295,709	\$ 451,000	\$ 284,114	\$ 478,044	\$ 472,100



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Department Description

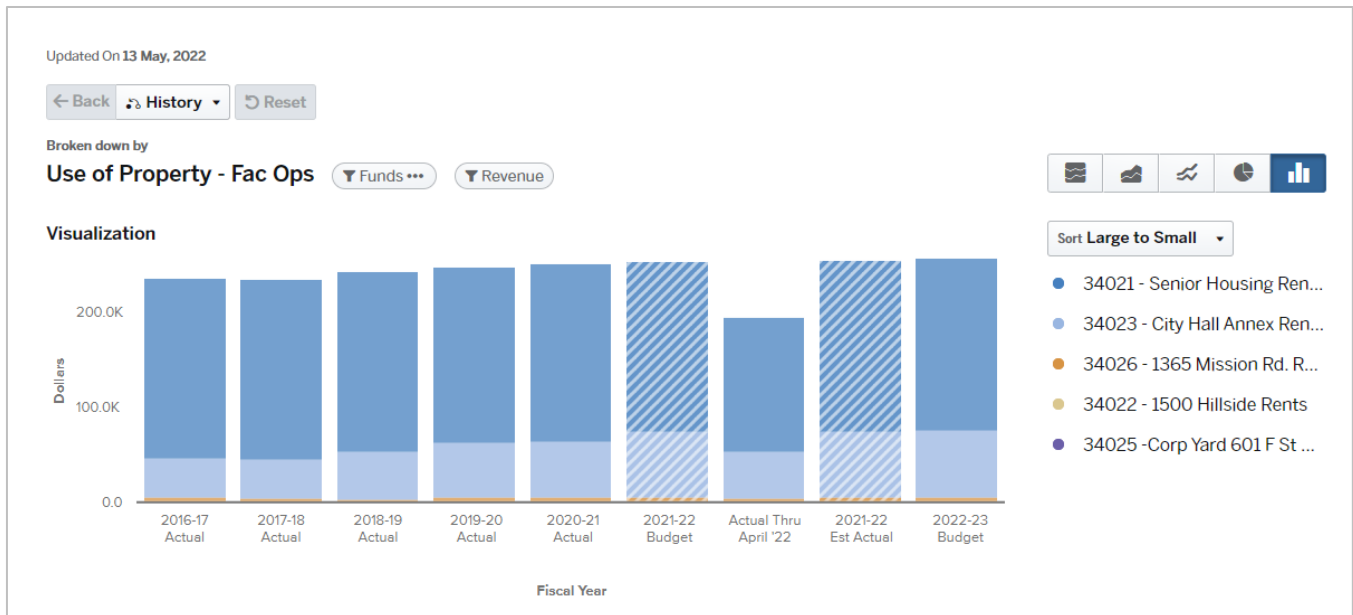
The Facility Operations Activity includes non-personnel operating expenses for all Town facilities, such as janitorial and landscape contract services for facilities, water, electricity, and pest control.

Staffing

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

Revenues Summary

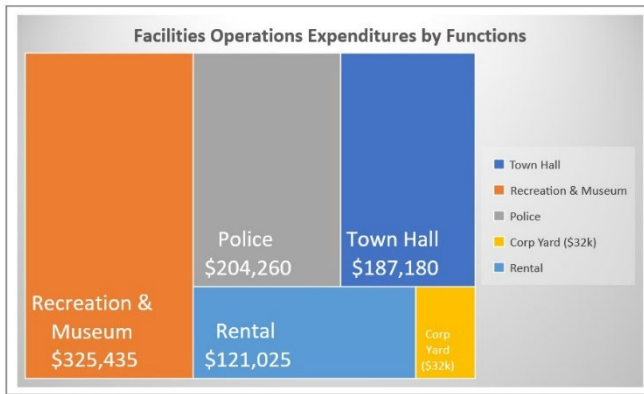
The FY 2021-22 Facility Operations revenues budget is \$257,207, with \$180,300 from Creekside Villas and Verano. Creekside Villas and Verano rental incomes are recorded in Fund 83, City Properties fund - an Enterprise Fund and are used to offset facility operation costs in Fund 83.



	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
34021 - Senior Housing Rents	\$ 190,045	\$ 189,823	\$ 189,494	\$ 185,423	\$ 187,214	\$ 180,297	\$ 142,225	\$ 180,297	\$ 180,297
34023 - City Hall Annex Rents	41,461	41,461	50,875	58,433	59,579	69,588	49,977	70,000	71,400
34026 - 1365 Mission Rd. Rent	5,888	4,276	3,814	5,508	5,508	5,508	4,131	5,508	5,508
34022 - 1500 Hillside Rents	1	1	1	1	1	1	1	1	1
34025 -Corp Yard 601 F St Rent	1	1	0	1	1	1	1	1	1
Total	\$ 237,396	\$ 235,562	\$ 244,184	\$ 249,366	\$ 252,304	\$ 255,395	\$ 196,335	\$ 255,807	\$ 257,207

Expenditures Summary

FY 2022-23 Facilities Operations Budget



The total Facility Operations budget for FY 2022-23 is \$870,395. The **Recreation & Museum** budget of \$325,435 includes facility maintenance and services at Colma Community Center, Sterling Park, Colma Museum, and Bark Park. The next largest function is **Police**, at \$204,260 which includes the Police Station and the Gun range.

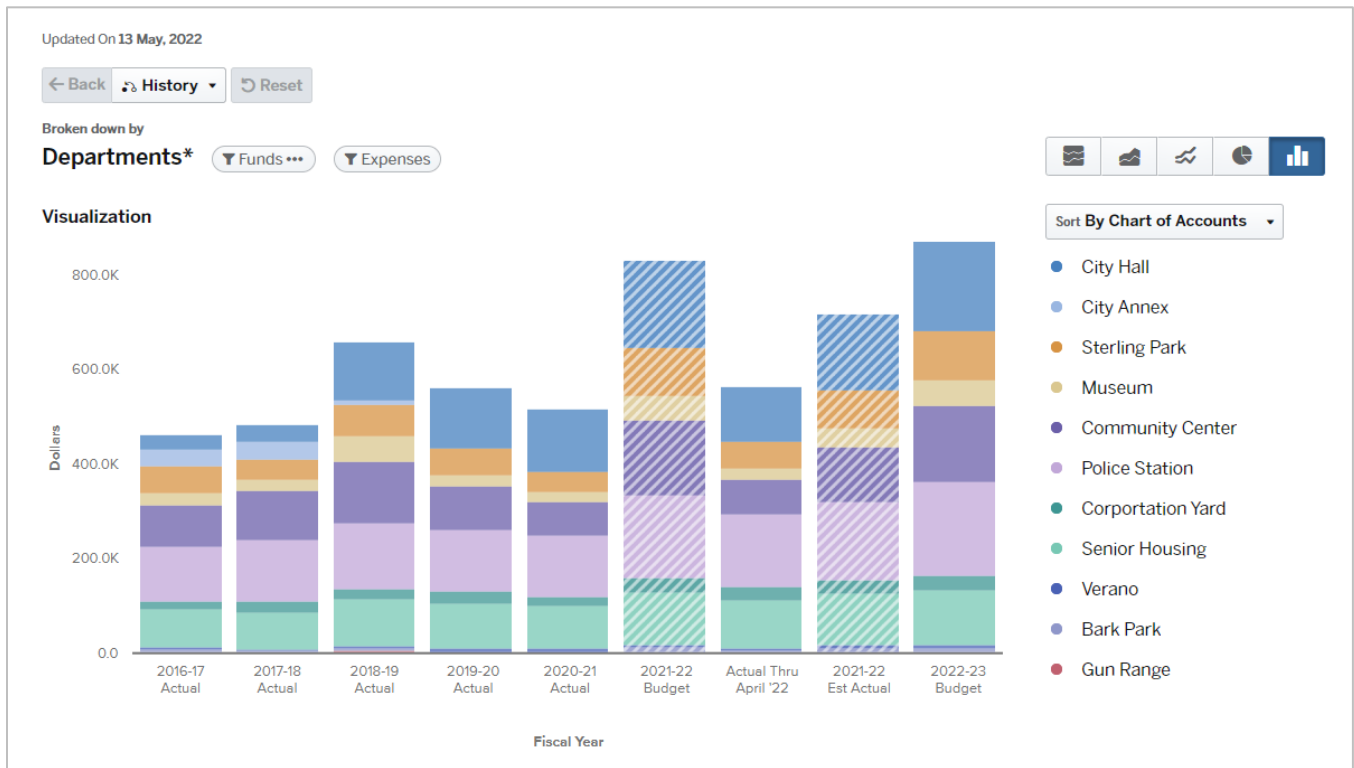
Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



The FY 2022-23 budget is \$151,984 more than the FY 2021-22 Estimated Actual. The largest increase for all facilities is interior and exterior maintenance at \$85,000, where several projects were deferred from FY 2021-22 to FY 2022-23, including a secondary entry to dispatch and repair to the cupola at Sterling Park.

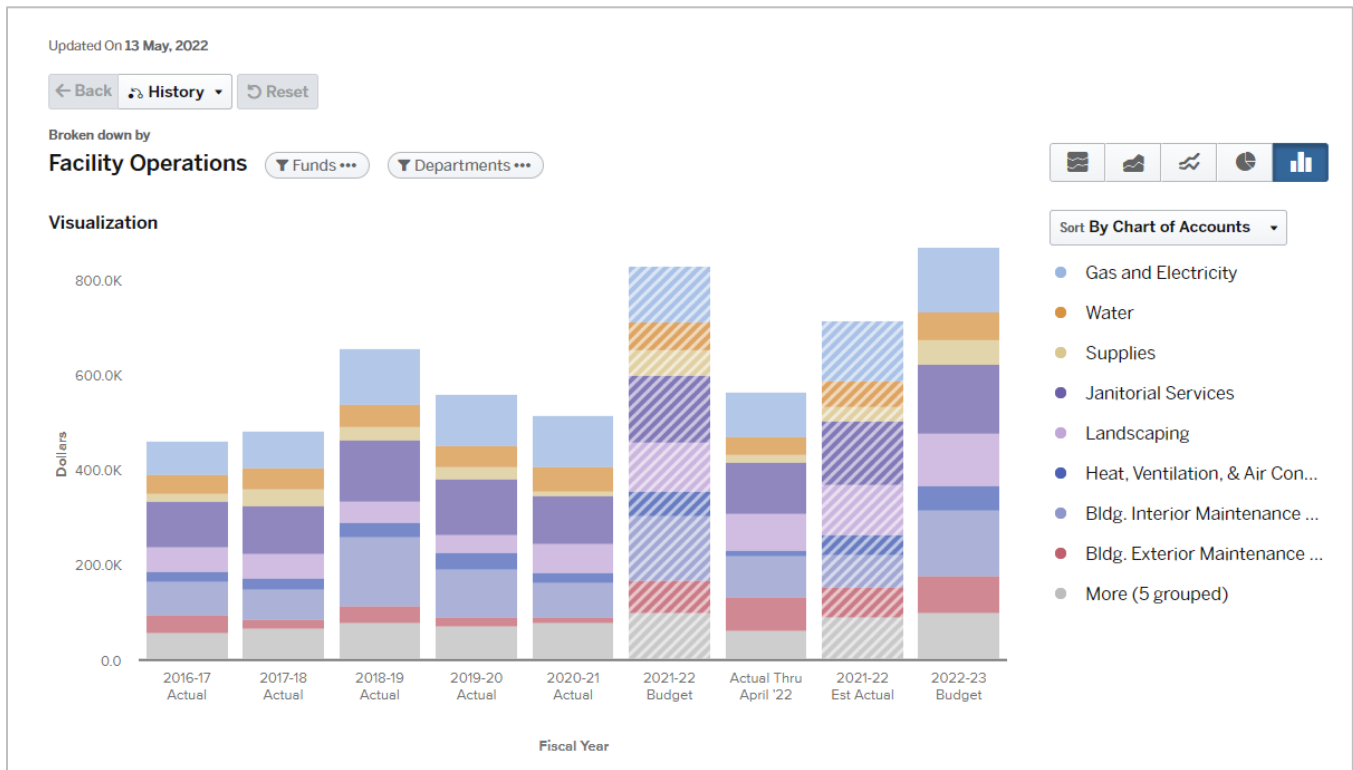
The next largest increase is related to supplies and services at \$53,800 - \$21,100 increase to account for first aid, cleaning supplies, masks and other personal protective equipment (PPE); and \$32,700 increase in services related to janitorial, landscaping, pest control, security systems, and HVAC system upkeep.

Expenditures by Facilities



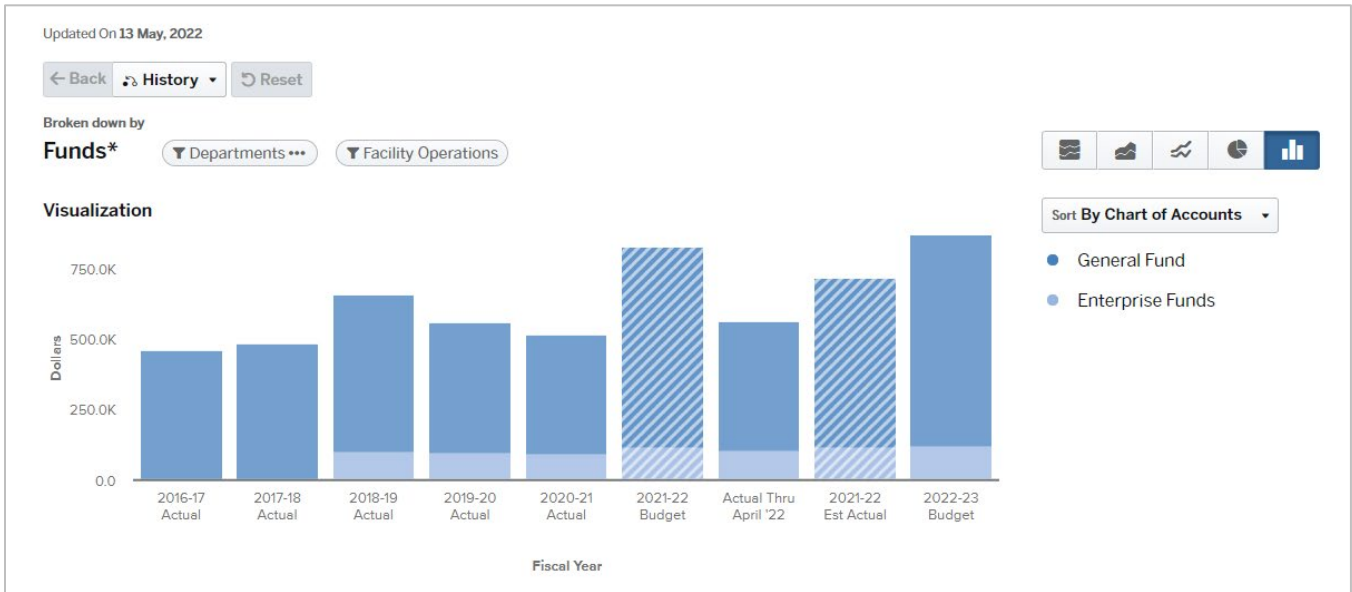
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
City Hall	\$ 30,234	\$ 36,509	\$ 122,546	\$ 127,608	\$ 130,328	\$ 184,232	\$ 117,382	\$ 160,698	\$ 187,180
City Annex	36,266	36,137	9,954	0	0	0	0	0	0
Sterling Park	57,058	44,656	66,170	57,536	44,253	101,150	55,080	80,463	103,850
Museum	24,220	23,463	53,291	22,718	21,156	53,800	24,618	39,836	53,260
Community Center	88,232	104,029	131,536	92,462	69,409	157,125	72,633	115,940	160,875
Police Station	116,416	129,893	137,686	129,068	130,264	175,200	155,255	166,299	199,010
Corporation Yard	16,292	22,321	22,199	26,899	20,351	30,100	28,237	26,650	32,495
Senior Housing	78,951	77,773	99,141	94,958	90,352	110,925	101,627	110,325	114,125
Verano	5,456	4,061	4,508	5,392	5,305	6,100	4,782	6,600	6,900
Bark Park	8,161	4,494	5,914	4,084	4,281	8,600	3,908	6,850	7,450
Gun Range	1,726	1,841	6,129	1,758	1,220	5,250	2,645	4,750	5,250
Total	\$ 463,013	\$ 485,177	\$ 659,072	\$ 562,481	\$ 516,919	\$ 832,482	\$ 566,167	\$ 718,411	\$ 870,395

Expenditures by Categories



	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
Janitorial Services	\$ 97,474	\$ 102,587	\$ 129,245	\$ 117,144	\$ 101,900	\$ 140,525	\$ 106,783	\$ 134,750	\$ 144,580
Gas and Electricity	70,967	78,501	118,122	108,566	108,156	118,300	93,138	128,483	133,925
Bldg. Interior Maintenance & Repair	70,076	63,808	145,126	100,453	72,040	137,400	88,037	68,043	139,000
Landscaping	51,173	51,929	44,032	37,613	61,759	105,000	79,170	105,100	110,400
Water	40,129	45,178	47,516	45,753	50,720	58,650	38,359	53,000	59,300
Bldg. Exterior Maintenance & Repair	36,265	18,616	35,290	19,097	11,672	69,000	70,468	64,675	78,000
Heat, Ventilation, & Air Conditioning	21,961	22,929	32,451	36,056	21,273	49,950	10,030	41,238	51,175
Supplies	15,124	33,566	27,480	24,401	8,835	53,550	16,732	31,448	52,550
Property Management HOA Dues	22,768	22,522	24,963	22,700	26,818	25,700	18,830	25,700	27,000
Telephone/Internet Services	17,883	24,625	22,664	21,247	23,524	27,707	17,224	21,964	24,075
Security System	6,223	8,555	16,378	18,430	17,664	26,750	17,653	27,209	29,500
Pest Control	11,267	10,520	8,165	9,265	11,340	15,350	7,099	12,200	16,290
Miscellaneous Maintenance	1,703	1,841	7,639	1,758	1,220	4,600	2,645	4,600	4,600
Total	\$ 463,013	\$ 485,177	\$ 659,072	\$ 562,481	\$ 516,919	\$ 832,482	\$ 566,167	\$ 718,411	\$ 870,395

Expenditures by Funds



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ General Fund	\$ 463,013	\$ 485,177	\$ 555,423	\$ 462,131	\$ 421,262	\$ 715,457	\$ 459,758	\$ 601,486	\$ 749,370
▶ Enterprise Funds	0	0	103,649	100,350	95,658	117,025	106,409	116,925	121,025
Total	\$ 463,013	\$ 485,177	\$ 659,072	\$ 562,481	\$ 516,919	\$ 832,482	\$ 566,167	\$ 718,411	\$ 870,395



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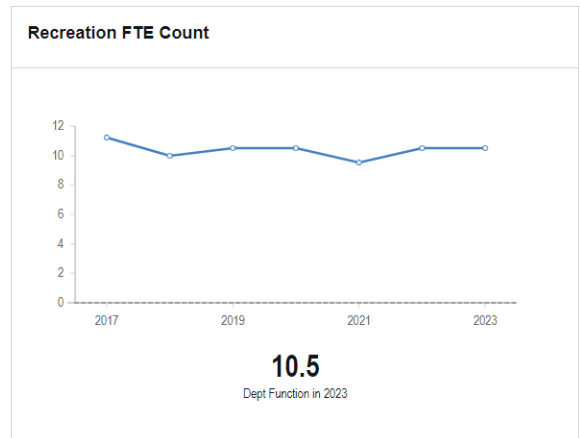
The Recreation Services Department provides programs, activities and events for Colma residents of all age groups ranging from youths to seniors at two park facilities: Colma Historical Park & Community Center and Sterling Park. Program elements include: Fitness, Enrichment, Special Events, Cultural Events, Sporting Events, Trips and Community Events. It is the goal of the Recreation Services Department to offer a balanced program ensuring all elements are offered to all age groups throughout the fiscal year.

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

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

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

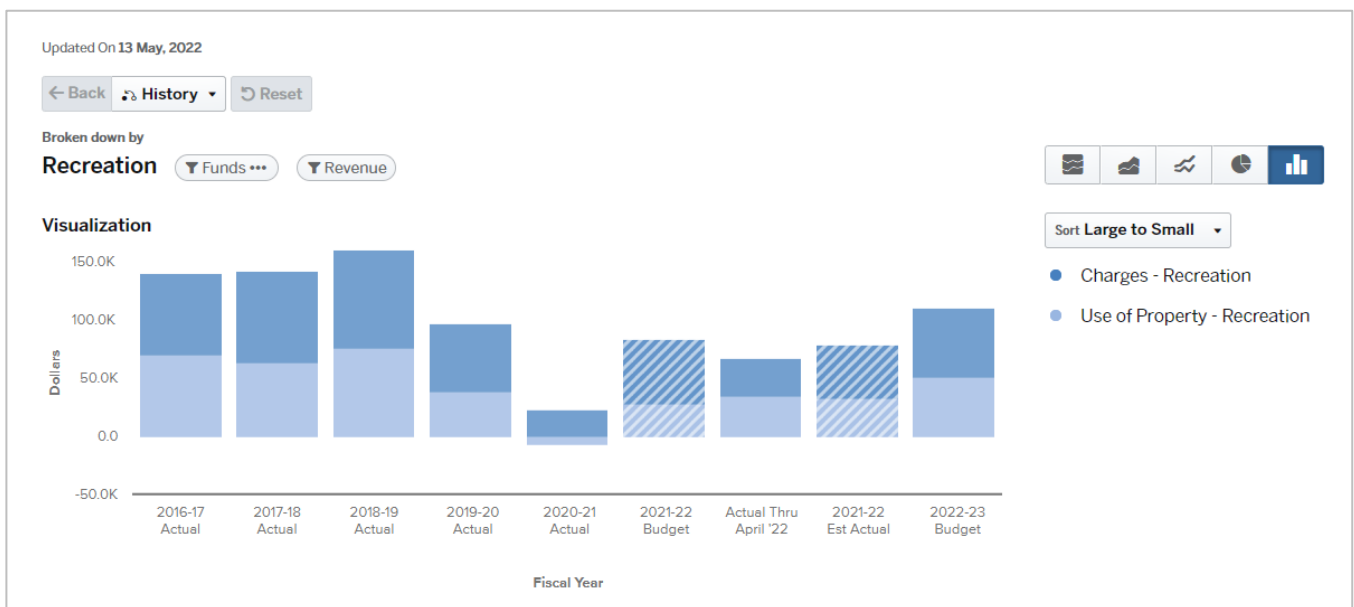
Staffing



The staffing for this Department includes one Recreation Manager, two Recreation Coordinators, 2.5 FTE in part-time Facility Attendants and 2 FTE in part-time Recreation Leaders. In FY 2022-23 the Recreation Manager and Recreation Coordinator position were filled.

Revenues Summary

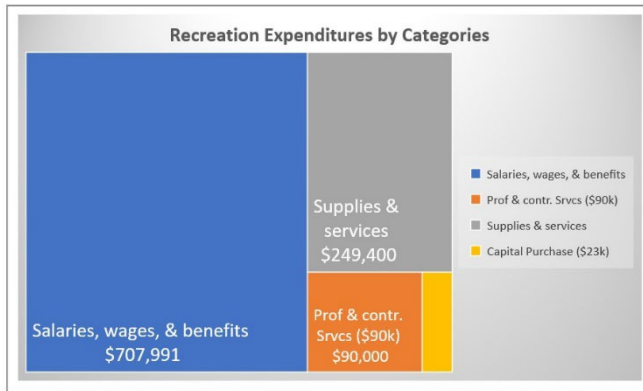
The FY 2021-22 Recreation revenues budget is \$110,000. As shown in the table below, Recreation revenues from program charges and rentals are insufficient to fund the total Recreation Department operating expenditures of \$1.02 million. General Fund revenues supports the remaining \$932,000 of the operating expenditures.



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
► Charges - Recreation	\$ 70,170	\$ 78,530	\$ 83,662	\$ 58,396	\$ 22,797	\$ 55,500	\$ 33,116	\$ 45,632	\$ 59,500
► Use of Property - Recreation	69,798	63,548	75,712	38,585	-6,655	28,095	34,061	32,949	50,500
Total	\$ 139,968	\$ 142,077	\$ 159,374	\$ 96,981	\$ 16,142	\$ 83,595	\$ 67,177	\$ 78,581	\$ 110,000

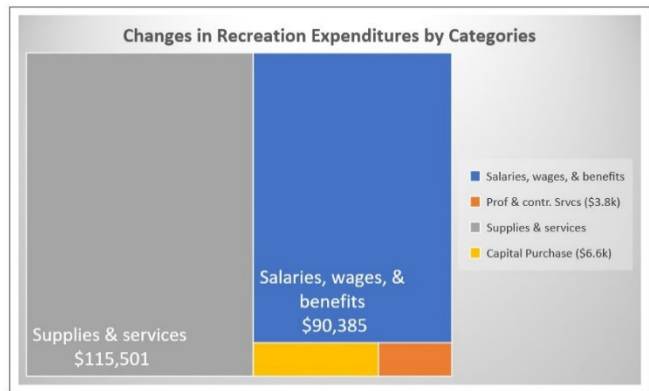
Expenditures Summary

FY 2022-23 Recreation Budget



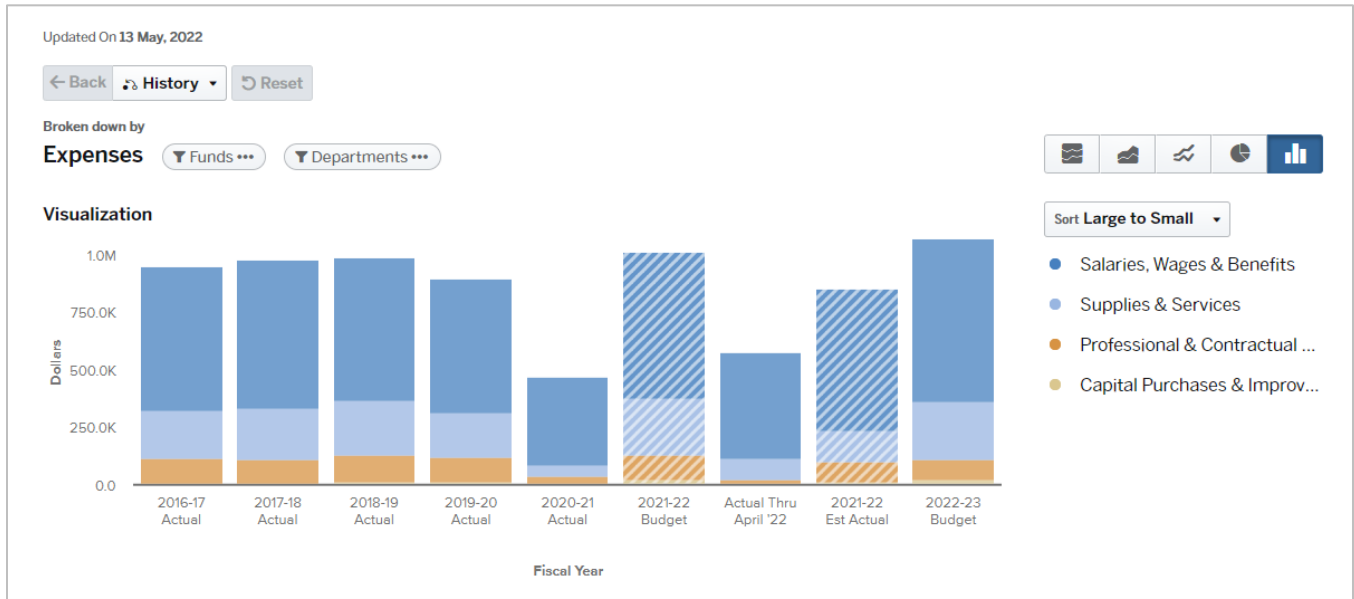
The total Recreation budget for FY 2022-23 is \$1,070,866. **Salaries, wages, & benefits** represents 66% and **supplies & services** represents 23% of the total budget. **Salaries, wages, & benefits** supports 3 full time and 7.5 FTE of part-time staff. **Supplies & services** also includes \$189,200 in recreation program expenses.

Difference between FY 2022-23 Budget and FY 2021-22 Estimated Actual



The FY 2022-23 budget is \$216,294 more than the FY 2021-22 Estimated Actual. The largest increase is in **supplies & services** where recreation programs were budgeted in FY 2021-22, but cancelled due to COVID-19 restrictions. The FY 2022-23 budget for **supplies & services** is a reset to the FY 2021-22 Budget, with the expectation that the Town will be able to offer these community programs and activities in FY 2022-23.

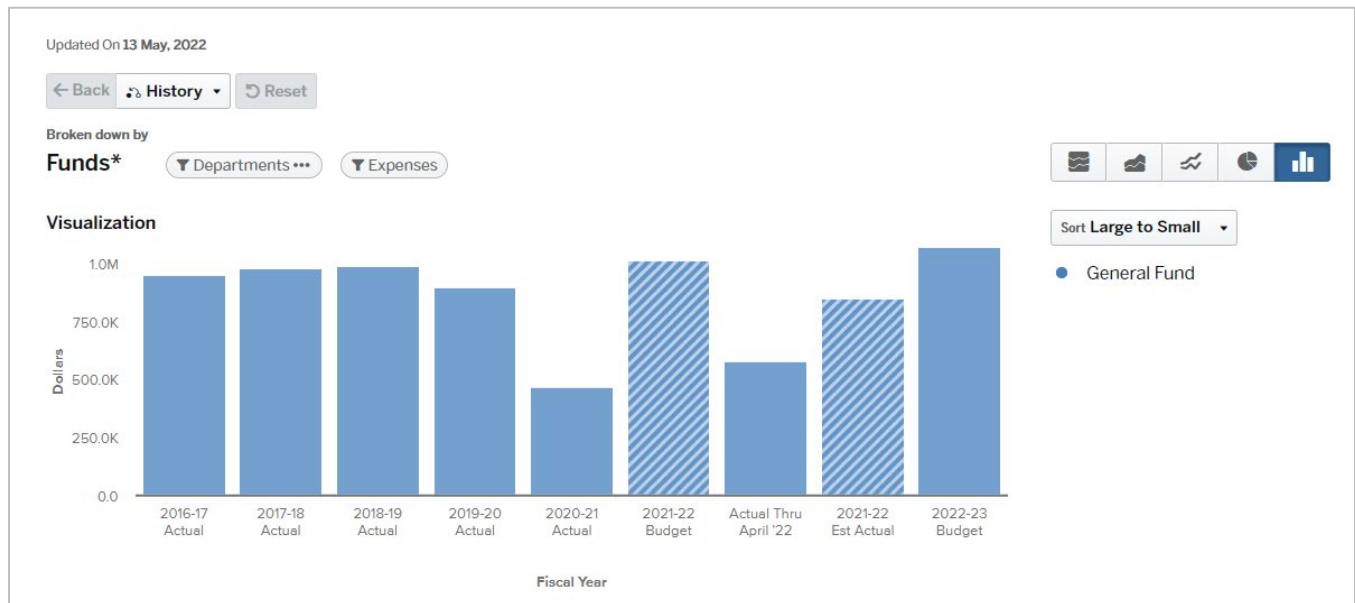
Expenditures by Categories



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
▶ Salaries, Wages & Benefits	\$ 628,217	\$ 646,810	\$ 624,523	\$ 583,116	\$ 385,183	\$ 633,760	\$ 465,281	\$ 617,606	\$ 707,991
▶ Supplies & Services	208,283	221,668	236,101	197,487	47,443	248,400	92,956	133,888	249,400
▶ Professional & Contractual Services	117,285	107,082	119,662	107,789	39,815	110,000	22,235	86,162	90,000
▶ Capital Purchases & Improvements	220	5,868	13,774	13,475	0	23,475	0	16,905	23,475
Total	\$ 954,005	\$ 981,429	\$ 994,060	\$ 901,866	\$ 472,441	\$ 1,015,635	\$ 580,472	\$ 854,561	\$ 1,070,866

Expenditures by Fund

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



	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
General Fund	\$ 954,005	\$ 981,429	\$ 994,060	\$ 901,866	\$ 472,441	\$ 1,015,635	\$ 580,472	\$ 854,561	\$ 1,070,866
Total	\$ 954,005	\$ 981,429	\$ 994,060	\$ 901,866	\$ 472,441	\$ 1,015,635	\$ 580,472	\$ 854,561	\$ 1,070,866

Accomplishments

Strategic Plans:

- Completed Age-Friendly City “Doorhanger Project,” and focused on recruiting additional Task Force Members and providing Age-Friendly initiatives to the community.
- Hosted CAPE/CERT program and certified three new members.
- Hosted modified, and COVID-19 safe Trunk or Treat for the community, Dia De Los Muertos Celebration, Holiday Events and Eggstravaganza.

Operational:

- Hosted multiple Blood Drives with the Red Cross, Stanford Blood Center and Vitalant.
- Partnered with Second Harvest Foodbank of San Mateo County delivering food to populations in need.
- Partnered with Italian Cemetery to safely host Cinema at the Cemetery.
- Provided take home Parol Lantern Kits.
- Safely hosted Summer Concert Series.
- Safely hosted a Veterans Day Celebration at Veterans Village.

Performance Measures:


The 2022-23 Goals in the images below reflects the annual average. All three slides of the Recreation performance measures presentation are available below as separate images. The link to the digital budget for this section is:

<https://stories.opengov.com/colmaca/published/lswWrumtIs>

Recreation

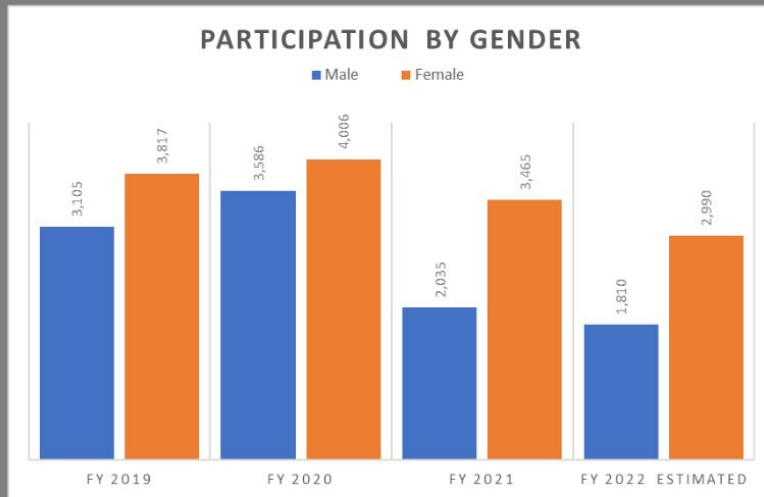
Fiscal Year	Number of Programs Offered	Program Participation
2017-18 Actual	130	5,874
2018-19 Actual	251	6,922
2019-20 Actual	258	7,592
2020-21 Actual*	75	5,500
2021-22 Estimate*	130	4,800
2022-23 Goal	160	5,000

* Affected by COVID-19



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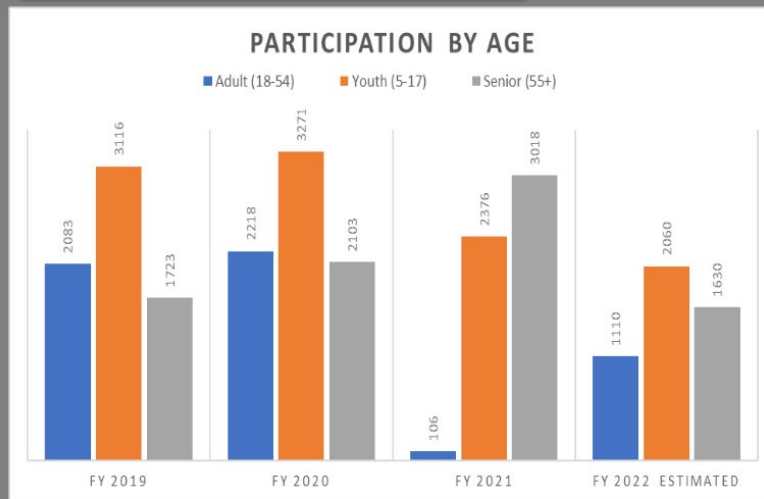
Program Demographics



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Program Demographics



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COVID Response

Due to the Covid-19 pandemic and Shelter in Place Orders, the Recreation Services Department had to transition from providing in person services to a virtual, online, take home and drive thru recreation service provider. For a period of time picnic areas, outdoor workout equipment, and the basketball court were closed and the recreation facilities were closed for rentals since April 2020. Facility rentals for indoor, in-person gatherings started in the Fall of 2021; however, closed during the Omicron surge (December-February) and then re-opened in March 2022.

During FY 2021-22, the Recreation Services Department began offering an array of online programs and remote activities for the community, some of those programs were:

- Community online Bingo and Trivia,
- Remote Armchair Travel,
- Take Home Parents Night Out,
- Senior Breakfast Bingo,
- Delivered Senior Lunches,
- Take home Arts and Crafts & Dessert for Kids,
- Delivered craft kits to seniors,
- Ceramic Painting Kits for adults, and
- Delivered instructional painting kits for adults/seniors.

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

Future Objectives

For FY 2022-23, the Recreation Services Department will:

Strategic Plans:

- Continue working on Age Friendly Cities initiatives;
- Coordinate the annual Town Picnic and Adult Holiday Event, if permitted;
- Continue to develop and offer more community based and teen programming including; and
 - Cinema in the Cemetery Movie Series;
 - Dia De Los Muertos festival in collaboration with a local cemetery;
 - Multicultural Craft Day; and
 - Working with local shopping centers promoting economic development.

Operational:

- Attempt to provide the same service level (offer the same number of programs and meet participation levels) as FY 2019-20;
- Partner with the Colma Historical Association to create a scavenger hunt for the community;
- COVID-19 permitting, fully open recreation facilities for facility rentals and indoor programming; and
- Offer modified in-person Day Camp, Afterschool programs and adult/senior programs.



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The Capital Improvement Plan (CIP) is a project management and financial planning document. It provides a brief project scope, description, and funding & spending plans for major maintenance, improvements, and rehabilitations of Town properties, long-range planning documents, and equipment and technology purchases in excess of \$10,000 for the next five years. The document shows the Town’s capital priorities for the year, as well as future obligations and needs.

The FY 2022-23 CIP includes capital plans through FY 2027-28. The five-year CIP program costs \$81.00 million – with \$16.20 million funded or planned to be funded in the next five years and \$64.80 million pending funding opportunities.

FY 2022-23 Capital Program	2021/22 and Prior	2022/23 Budget	2023/24 to 2027/28 Projected	Future/ Unfunded	Total Project Cost
By categories					
Streets, Sidewalks, and Bikeway (14)	3,131,646	3,136,100	3,089,000	63,900,000	73,256,746
Sewer and Storm Drain (2)	0	70,000	140,000	300,000	510,000
City Facilities & Long-Range Plans (16)	1,087,700	545,975	1,995,000	600,000	4,228,675
Major Equipment, Technology & Fleet (5)	765,000	850,000	1,385,000	0	3,000,000
Total Project Spending - by Categories	4,984,346	4,602,075	6,609,000	64,800,000	80,995,421

Capital Program Overview

CIP Project Categories

The projects listed in the FY 2022-23 through FY 2027-28 CIP program is organized into four major categories, as listed below. The images below are linked to the corresponding sections of the capital program.

Category 1

Streets, Sidewalks & Bikeways



Category 2

Sewer & Storm Drain



Category 3

City Facilities & Long-Range Plan



Category 4

Major Equipment, Technology, & Fleet



Project Status

Within each of the four categories listed above, the projects are grouped by statuses. The statuses are Active, Closed, Future, or Unfunded.

- **Active** - existing or new CIP projects that have available funding and activities (spending) in FY 2022-23. These projects may have future and unfunded portion.
- **Closed** - CIP projects that have been completed or have been closed out. These projects will only appear in future CIP budgets if they have project expenditures during the prior three years.
- **Future** - CIP projects that are programmed for FY 2023-24 through FY 2027-28. Project budget and funding are identified, but are not earmarked.
- **Unfunded** - CIP projects that are Town priorities but are currently without budgeted funds. Unfunded projects will be reviewed annually during the Town Budget process to see if funds are available for construction and if the proposed projects are ready to move from the Unfunded to the Budgeted projects list.

More information about the project status can be found in the project description.

FY 2021-22 Capital Improvement Program Overview

The FY 2021-22 Capital program has 15 projects with a total project budget of \$4.94 million since project inception. From inception to April 30, 2022, the Town has spent \$4.09 million of the total project budget. This leaves an unspent balance of \$854,000, and part of the unspent balance will be carried over to FY 2022-23.

During the year, the Town closed Mission Road and Pedestrian Improvement Project (903) and Creekside Villa Repair & Painting (952) and added Mission Road Crosswalk (909) and Mission Road Landscape (908) projects. In March 2022, the Town completed General Plan Update (991) project, which will be presented to the City Council for project closure and fund release after the FY 2021-22 year-end process is completed.

Of the 15 projects, there are six that has not begun as of April 2022, but the Town plans to begin these projects in May or June of 2022. Projects in the streets, sewer/storm drain, and facilities categories are often weather dependent and would start in the summer/fall months. More information are available in the project description section of the capital budget.

Active Projects	Status	Project Budget			Project Spending			Unspent Budget at 4/30/22
		Thru 6/30/2021	FY 2021-22 Request	Total thru 6/30/2022	Actual Thru 6/30/2021	Actual Thru Apr'22	Total thru Apr'22	
		[a]	[a]	Σ[a]	[b]	[b]	Σ[b]	Σ[a] - Σ[b]
Streets, Sidewalks, and Bikeway								
Annual Roadway Rehab. and Preventative Maint. Program (906)	Ongoing	0	150,000	150,000	0	0	0	150,000
F-Street Retaining Wall (902)	Active	25,000	22,000	47,000	25,410	7,652	33,062	13,938
Mission Road Bicycle and Pedestrian Improvement Project (903)	Closed	2,800,000	60,000	2,860,000	2,858,431	1,569	2,860,000	0
Mission Road Crosswalk (909)	New	0	11,000	11,000	0	0	0	11,000
Mission Road Landscape (908)	New	0	29,000	29,000	0	0	0	29,000
Sewer and Storm Drain								
None		0	0	0	0	0	0	0
City Facilities & Long-Range Plans								
Colma Museum Facility Repair & Painting (951)	Complete in Summer '22	0	75,000	75,000	0	0	0	75,000
Creekside Villa Repair & Painting (952)	Closed	95,000	(40,000)	55,000	55,000	0	55,000	0
Facility Parking Lot Upgrades and Repairs (953)	Combined with FY 2022-23 Program	0	99,025	99,025	0	0	0	99,025
General Plan Update (991)	Completed	653,000	0	653,000	594,835	13,542	608,377	44,623
Housing Element Update (996)	Active	100,000	0	100,000	1,254	19,144	20,398	79,602
Zoning Code Update (997)	Active	100,000	0	100,000	0	0	0	100,000
Major Equipment, Technology & Fleet								
Equipment Purchase and Replacement (984)	Ongoing	250,000	201,000	451,000	217,661	108,402	326,063	124,937
Financial Software Replacement (965)	Start in Summer '22	0	100,000	100,000	0	0	0	100,000
IT Infrastructure Upgrades (986)	Ongoing	0	50,000	50,000	0	36,921	36,921	13,079
Vehicle Replacement (987)	Ongoing	0	164,000	164,000	0	150,244	150,244	13,756
Total Projects (15)		4,023,000	921,025	4,944,025	3,752,591	337,474	4,090,065	853,960

FY 2022-23 Capital Improvement Plan Highlight

The FY 2022-23 Capital program includes 17 active projects, 16 future/unfunded projects, and 4 projects that are closed will be closed by June 30, 2022. Of the 37 total projects, the following six projects are newly added.

1. Town-Wide Bicycle & Pedestrian Master Plan (910) - \$105,000;
2. Public Arts Program (980) - \$15,000;
3. Urban Tree Master Plan & Program (998) - \$300,000 (\$100,000 in FY 2022-23);
4. EV Charging Station at Town Facilities - \$300,000;
5. Solar Panel Installation at Colma Community Center - \$300,000; and
6. Phone System Upgrade (982) - \$250,000.

Ongoing projects includes:

1. Annual Roadway Rehabilitation and Preventative Maintenance (906) - \$292,900;
2. Equipment Purchase and Replacement (984) - \$150,000;
3. IT Infrastructure Upgrades (986) - \$50,000; and
4. Vehicle Replacement (987) - \$164,000.

There are three projects that was part of the FY 2021-22 budget with a status of Future/Unfunded that will begin in FY 2022-23:

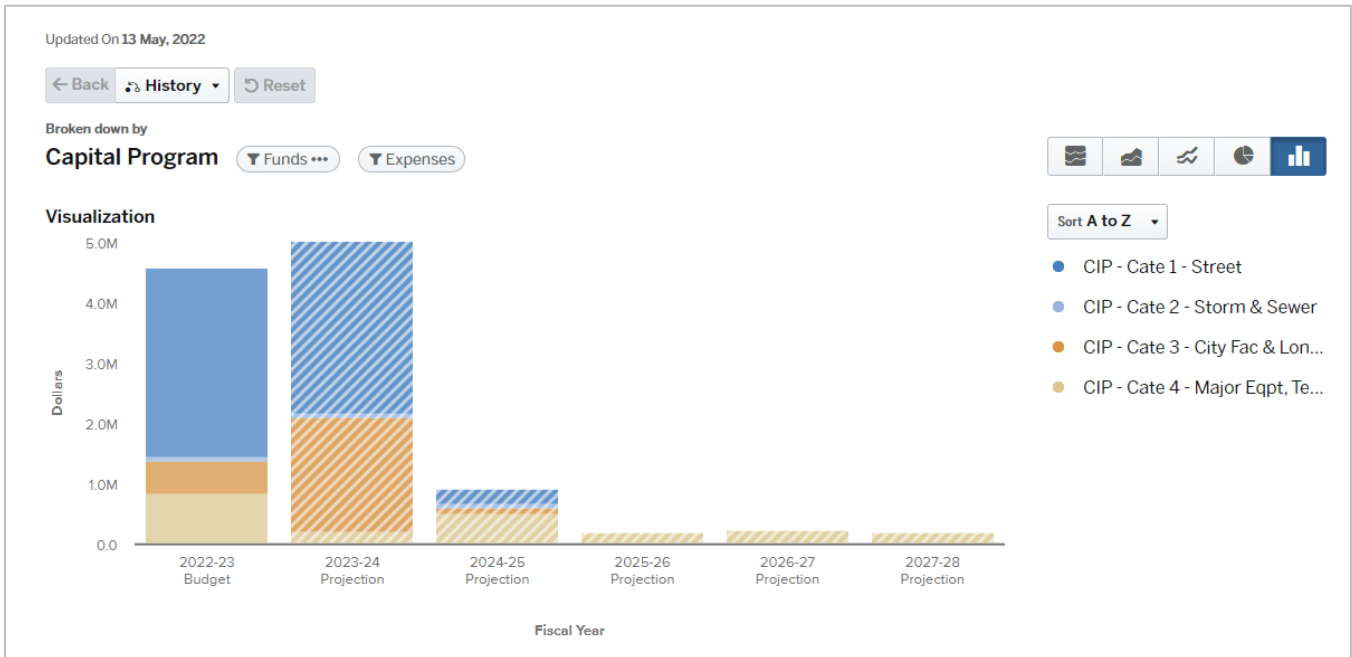
1. El Camino Real Bicycle and Pedestrian Improvement (923) - \$2,000,000 (with a Future unfunded project cost of \$29.1 million);
2. Storm Drain Assessment (972) - \$70,000 (with future funded project cost of \$140,000); and
3. Town-Wide Branding (959) - \$100,000 (with a future funded project cost of \$100,000).

Project Funding and Spending Plan for FY 2022-23 through FY 2027-28

The Funding Plan table below summarizes the revenues sources that the Town plans to use to support the capital program. The funding identification process includes apply grant and special fundings first to the capital project, then special contributions, and finally the General Fund or the Capital Reserve Fund.

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

Funding Plan	2021/22 and Prior	2022/23						Future/ Unfunded	Total Project Cost
		Budget	2023/24	2024/25	2025/26	2026/27	2027/28		
Capital Reserve (31)	836,085	880,975	0	0	0	0	0	0	1,717,060
City Facility (83)	55,000	0	0	0	0	0	0	0	55,000
Fleet Replcmnt (61)	164,000	220,000	150,000	215,000	150,000	200,000	150,000	0	1,249,000
Gas Tax & RMRA (21)	162,450	80,000	31,000	44,000	0	0	0	0	317,450
General Fund (11)	1,878,488	1,391,100	4,753,000	593,000	50,000	50,000	50,000	0	8,765,588
LEAP Grant (31) - Reimb	65,000	0	0	0	0	0	0	0	65,000
Measure A (22)	422,600	80,000	60,000	51,000	0	0	0	0	613,600
Measure M (35131)	320,032	0	0	0	0	0	0	0	320,032
Measure W (26)	31,950	60,000	30,000	32,000	0	0	0	0	153,950
Measure W Grant (32)	0	1,800,000	0	0	0	0	0	0	1,800,000
OBAG-LSR (35006)	100,000	0	0	0	0	0	0	0	100,000
OBAG-TLC (35005)	558,740	0	0	0	0	0	0	0	558,740
PLAN JPA (32)	10,000	0	0	0	0	0	0	0	10,000
REAP Grant (31) - Reimb	20,000	0	0	0	0	0	0	0	20,000
Safe Route to School (35007)	200,000	0	0	0	0	0	0	0	200,000
SB2 Grant (31)	93,000	0	0	0	0	0	0	0	93,000
SB2 Grant - pending reimbursement	67,000	0	0	0	0	0	0	0	67,000
TDA Art 3 Grant (32-35003)	0	90,000	0	0	0	0	0	0	90,000
Unknown Revenue Source	0	0	0	0	0	0	0	64,800,000	64,800,000
Total Funding	4,984,345	4,602,075	5,024,000	935,000	200,000	250,000	200,000	64,800,000	80,995,420



Expand All	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Budget	Projection	Projection	Projection	Projection	Projection
▶ CIP - Cate 1 - Street	\$ 3,136,100	\$ 2,839,000	\$ 250,000	\$ 0	\$ 0	\$ 0
▶ CIP - Cate 2 - Storm & Sewer	70,000	70,000	70,000	0	0	0
▶ CIP - Cate 3 - City Fac & Long Rng Pln	545,975	1,895,000	100,000	0	0	0
▶ CIP - Cate 4 - Major Eqpt, Tech & Fleet	850,000	220,000	515,000	200,000	250,000	200,000
Total	\$ 4,602,075	\$ 5,024,000	\$ 935,000	\$ 200,000	\$ 250,000	\$ 200,000



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Active Projects

Annual Roadway Rehabilitation and Preventative Maintenance (906)

Project Scope

The Annual Roadway Rehabilitation and Preventative Maintenance Program includes minor repairs, such as crack sealing, and major rehabilitation, such as slurry seal and mill and fill. The goal of the program is to maintain the Town's Pavement Condition Index (PCI) at 80 or above; the current PCI has been rated at 79. The multi-year project budget includes design, construction management, and construction costs. The Engineering Department has identified the following locations for the current program cycle:

- 300 Block of F Street (FY 2021-22)
- Hillside Boulevard (FY 2022-23)
- Colma Boulevard and 400 Block of Serramonte Boulevard (FY 2023-24)
- Collins Avenue and Junipero Serra Boulevard (FY 2024-25)

The total project cost for the locations identified above is \$917,900.

Status as of June 30, 2022

The 300 Block of F Street Road Rehabilitation project is scheduled to begin in the Spring of 2022 and be completed in the Summer of 2022. A portion of the project will be completed in FY 2022-23.

Schedule for FY 2022-23 and Thereafter

Staff will start assembling plans and specifications for the Hillside Boulevard surface treatment project. The project is anticipated to go into construction either before the winter months of 2022/2023 or early spring of 2023. Colma Boulevard and 400 Block of Serramonte Boulevard surface treatments are scheduled for FY 2023-24, and Collins Avenue and Junipero Serra Boulevard surface treatments in FY 2024-25.

Impact on Operation

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

Project Funding and Spending Plan

The Annual Roadway Rehabilitation project is an eligible project to utilize the State and County allocated Gas Tax and SB-1 RMRA (21), Measure A (22), Measure W (26), and Measure M grant funding.

Annual Roadway Rehab (906)		Funding Since Inception							
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Measure A (22)	72,600	80,000	60,000	51,000	0	0	0	0	263,600
Measure W (26)	31,950	60,000	30,000	32,000	0	0	0	0	153,950
Gas Tax & RMRA (21)	45,450	80,000	31,000	44,000	0	0	0	0	200,450
General Fund (11)	0	72,900	104,000	123,000	0	0	0	0	299,900
Total Funding	150,000	292,900	225,000	250,000	0	0	0	0	917,900

Annual Roadway Rehab (906)		Project Budget Inception							
Spending Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
F-Street Roadway (81003)	150,000	0	0	0	0	0	0	0	150,000
Hillside & Lawndale (81003)	0	292,900	0	0	0	0	0	0	292,900
Colma/Serramonte (81003)	0	0	225,000	0	0	0	0	0	225,000
Collins/Junipero Serra (81003)	0	0	0	250,000	0	0	0	0	250,000
Total Project Budget	150,000	292,900	225,000	250,000	0	0	0	0	917,900

Annual Roadway Rehab (906)		Actual Spent							
Spending to Date	Thru Feb'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Construction (81003)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

El Camino Real Bicycle and Pedestrian Improvement (923)

Construction Phase Scheduled for future (unknown)

Estimated Project Cost for Construction Phase: \$29.1 million (Future Unfunded)

Project Scope

The project includes a re-design of El Camino Real (ECR). It incorporates a lane reduction in each direction so that Class 4 bike lanes can be designated on the Northbound and Southbound directions. The project also includes continuous compliant sidewalks, additional bicycle and pedestrian safety features, new traffic signals, landscaping, reconfiguration of the Mission Road (“the Y”) intersection, and bioretention storm drain infrastructure along ECR. The project presents a vision for residents and visitors to travel safely, comfortably, and with ease.

Status as of June 30, 2022

The El Camino Real Bicycle and Pedestrian Master Plan was completed in FY 2021-22. For the next phase of this project, the Town applied for and was granted a \$1.8 million grant, with a required 10% local match to fund the Project Study Report (PSR). The PSR is a project initiation document that provides key opportunities for CalTrans and other regional and local agencies to achieve a consensus on the project purpose and need, the project scope, and the proposed project schedule. This PSR phase of work is programmed to take approximately 18 months.

Schedule for FY 2022-23 and Thereafter

Once the PSR is completed, staff will seek funding to move into the Project Approval and Environmental Document phase of the project.

Impact on Operation

There will be an increase in landscaping maintenance and irrigation costs. The proposed improvements and beautification enhancements will not only beautify one of the main thoroughfares, but it will also provide safe access for those who choose to walk or bike in the area.

Project Funding and Spending Plan

Currently, staff is working with the County and CalTrans on future funding opportunities. Staff understands that this project will need financial assistance from outside agencies if it is to be built out.

El Camino Real Bike & Ped Plan (923)		Funding Since Inception							
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Measure W Grant (32)	0	1,800,000	0	0	0	0	0	0	1,800,000
General Fund (11)	0	200,000	0	0	0	0	0	0	200,000
Unknown Revenue Source	0	0	0	0	0	0	0	29,100,000	29,100,000
Total Funding	0	2,000,000	0	0	0	0	0	29,100,000	31,100,000

El Camino Real Bike & Ped Plan (923)		Project Budget Inception							
Spending Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Design (81002)	0	2,000,000	0	0	0	0	0	0	2,000,000
Construction (81003)	0	0	0	0	0	0	0	29,100,000	29,100,000
Total Project Budget	0	2,000,000	0	0	0	0	0	29,100,000	31,100,000

El Camino Real Bike & Ped Plan (923)		Actual Spent							
Spending to Date	Thru Feb'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Design (81002)	0	0	0	0	0	0	0	0	0
Construction (81003)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

F-Street Retaining Wall (902)

Project Scope

In 2019, the Engineering Department surveyed the retaining wall on F Street. The survey determined that the deterioration of the F-Street wall is likely due to poor drainage. The first phase of the project is design, specifications, plans, and construction estimates. The second phase includes soliciting bids for construction and construction management services.

Status as of June 30, 2022

The project plans and specifications have been completed. Town staff has solicited bids from qualified contractors and the project buildout has started.

Schedule for FY 2022-23 and Thereafter

The project should be completed by late summer or early fall of 2022.

Impact on Operation

The proposed improvements will decrease maintenance on and around the wall. Regular monitoring and maintenance of the drainage system will be needed and part of the annual operating budget.

Project Funding and Spending Plan

F-Street Retaining Wall (902)		Funding Since Inception							
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Capital Reserve (31)	40,000	0	0	0	0	0	0	0	40,000
General Fund (11)	7,000	400,000	0	0	0	0	0	0	407,000
Total Funding	47,000	400,000	0	0	0	0	0	0	447,000

F-Street Retaining Wall (902)		Project Budget Inception							
Spending Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Design (81002)	47,000		0	0	0	0	0	0	47,000
Project Management (71010)	0	80,000	0	0	0	0	0	0	80,000
Construction (81003)	0	320,000	0	0	0	0	0	0	320,000
Total Project Budget	47,000	400,000	0	0	0	0	0	0	447,000

F-Street Retaining Wall (902)		Actual Spent							
Spending to Date	Thru Feb'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Design (81002)	33,062	0	0	0	0	0	0	0	33,062
Project Management (71010)	0	0	0	0	0	0	0	0	0
Construction (81003)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	33,062	0	0	0	0	0	0	0	33,062

Lawndale Landscape and Median (956)

Scheduled for FY 2023-24

Projected Cost: \$1.53 million (\$130k for design; \$1.4 million construction)

Project Scope

The median landscape and back of sidewalk on Lawndale Boulevard are in need of rehabilitation. As a result of the severe drought conditions in recent years, the State of California has levied irrigation restrictions that prevent cities from irrigating the street medians with turf. The Town's turf medians on Lawndale Boulevard will need a significant landscape design makeover to replace the 3/4 quarter mile of turf with sustainable and drought-resistant plantings. The project also includes landscaping along the backside of the sidewalk along the northside of Lawndale Boulevard. This landscape area will be addressed in the following phases.

- Phase 1 is the conceptual review and preliminary approvals for the landscaping and public use and enhancement on Lawndale Boulevard - completed in FY 2019-20.
- Phase 2 will provide "Shovel Ready" project plans, specifications, and estimates (PS&E) and prepare a bid package - tentatively scheduled for FY 2023-24.
- Phase 3 is the construction phase, which includes awarding the contract, building and inspection services, and construction - future unfunded \$1.53 million.

The study will also focus on green infrastructure possibilities, stormwater enhancements, and recreational features. Grant opportunities may be available for Phase 3 of this project.

Status as of June 30, 2022

CIP 956 was identified as the Lawndale and El Camino Real Median Landscape Project. The El Camino Real portion of this capital project has been removed and is now part of the El Camino Real Bicycle and Pedestrian Improvement Project, (CIP 923). The Lawndale Median Project was suspended due to COVID-19.

Schedule for FY 2022-23 and Thereafter

The plans, specifications, and estimates are scheduled FY 2023-24, the buildout is also scheduled to take place in FY 2023-24 and be completed in FY 2024-25.

Impact on Operation

The rehabilitation of the landscape median along Lawndale Boulevard with drought resistant vegetation will increase the aesthetic beauty of the roadway. The rehabilitation of the landscaping will provide a more pleasurable experience when walking, biking, and vehicle travel along Lawndale Boulevard. Once plant establishment takes place, monthly maintenance and irrigation will be at a minimum due to the drought resistant plant pallet.

Project Funding and Spending Plan

Lawndale Landscape and Median (956) Funding Since Inception										
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total	
General Fund (11)	19,170	0	1,614,000	0	0	0	0	0	1,633,170	
Total Funding	19,170	0	1,614,000	0	0	0	0	0	1,633,170	

Lawndale Landscape and Median (956) Project Budget Inception										
Spending Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total	
Pre-Design (71009)	19,170	0	0	0	0	0	0	0	19,170	
Design (81002)	0	0	130,000	0	0	0	0	0	130,000	
Project Management (71010)	0	0	84,000	0	0	0	0	0	84,000	
Construction (81003)	0	0	1,400,000	0	0	0	0	0	1,400,000	
Total Project Budget	19,170	0	1,614,000	0	0	0	0	0	1,633,170	

Lawndale Landscape and Median (956) Actual Spent										
Spending to Date	Thru Feb'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total	
Pre-Design (71009)	19,170	0	0	0	0	0	0	0	19,170	
Design (81002)	0	0	0	0	0	0	0	0	0	
Project Management (71010)	0	0	0	0	0	0	0	0	0	
Construction (81003)	0	0	0	0	0	0	0	0	0	
Total Project Spending to Date	19,170	0	0	0	0	0	0	0	19,170	

Mission Road Crosswalk (909)

Project Scope

Design and construct a high visibility crosswalk on Mission Road at the back entrance to the Treasure Island mobile home park. The high visibility crosswalk will be delineated with pre-emptive signage, viable pavement markings and pedestrian activated solar powered Rectangular Rapid Flashing Beacons (RRFB's). Part of the design portion of the project is to design speed humps for the roadway. This will be introduced into the bid documents as a bid alternative.

Status as of June 30, 2022

The project will go before the City Council in May of 2022. The Construction drawing phase will include plans that will be ready to go to bid, specifications that will detail out the specifics of the project, and an engineer's estimate for the work and any other associated costs such as contingencies and construction management. At the time of award, an amendment to the project budget for the construction and management phase will presented to the City Council for reconsideration.

Schedule for FY 2022-23 and Thereafter

After contract approval in June of 2022, the street project is anticipated to start construction in early to mid-July.

Impact on Operation

Once installed, annual cost to maintain is nominal. Street markings is anticipated to be completed every 3 to 5 years.

Project Funding and Spending Plan

Mission Road Crosswalk (909)		Funding Since Inception							
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Capital Reserve (31)	11,000	0	0	0	0	0	0	0	11,000
General Fund (11)	0	0	0	0	0	0	0	0	0
Total Funding	11,000	0	0	0	0	0	0	0	11,000

Mission Road Crosswalk (909)		Project Budget Inception							
Spending Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Design (81002)	11,000	0	0	0	0	0	0	0	11,000
Project Management (71010)	0	0	0	0	0	0	0	0	0
Construction (81003)	0	0	0	0	0	0	0	0	0
Total Project Budget	11,000	0	0	0	0	0	0	0	11,000

Mission Road Crosswalk (909)		Actual Spent							
Spending to Date	Thru Apr'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Design (81002)	0	0	0	0	0	0	0	0	0
Project Management (71010)	0	0	0	0	0	0	0	0	0
Construction (81003)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

Mission Road Landscaping (908)

Project Scope

After completion of the Mission Road Bicycle and Pedestrian Improvement Project in FY 2020-21, a second phase of the project was added to landscape the open area between Holy Cross's Historic Rock Wall and the back of sidewalk that fronts Holy Cross Cemetery on Mission Road. The landscape design will be to emphasize drought resistance low maintenance plants and shrubs. The tree pallet will be a species of trees that thrive in Colma's microclimate along with providing color to enhance the roadway frontage and shade for those who walk through the Mission Road Residential and Business District. The landscape area will have rest stops that will be constructed to meet accessibility requirements, park benches, trash receptacles, and a dog mitt station.

Status as of June 30, 2022

Project approval is going to City Council in May of 2022. City Council approved budget amendment for the construction and management phase of the project on the May 11, 2022 Regular City Council meeting. The \$343,200 budget amendment will be added on July 1, 2022.

Schedule for FY 2022-23 and Thereafter

The project is scheduled to start in late summer and be completed in late fall of 2022.

Impact on Operation

The plant pallet will be low maintenance and drought resistance, after the plants, shrubs and trees reach some level a maturity annual cost should come down substantially. Irrigation is being supplied by Holy Cross Cemetery. The improvements will enhance walking and biking for those who live and work in the Mission Road Neighborhood.

Project Funding and Spending Plan

Mission Road Landscape (908)		Funding Since Inception							
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Capital Reserve (31)	29,000	0	0	0	0	0	0	0	29,000
General Fund (11)	0	343,200	0	0	0	0	0	0	343,200
Total Funding	29,000	343,200	0	0	0	0	0	0	372,200

Mission Road Landscape (908)		Project Budget Inception							
Spending Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Design (81002)	29,000	0	0	0	0	0	0	0	29,000
Project Management (71010)	0	57,200	0	0	0	0	0	0	57,200
Construction (81003)	0	286,000	0	0	0	0	0	0	286,000
Total Project Budget	29,000	343,200	0	0	0	0	0	0	372,200

Mission Road Landscape (908)		Actual Spent							
Spending to Date	Thru Feb'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Design (81002)	0	0	0	0	0	0	0	0	0
Project Management (71010)	0	0	0	0	0	0	0	0	0
Construction (81003)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

Town-Wide Bicycle and Pedestrian Master Plan (910)

Project Scope

Colma was awarded funding through the Transportation Development Act Article 3 (TDA3) Pedestrian and Bicycle Program for a Bicycle and Pedestrian Master Plan. The Colma Bicycle and Pedestrian Master Plan will envision a safer, more connected active transportation system in the Town of Colma. This project will build on the El Camino Real Bike and Pedestrian Plan, the Serramonte Collins Master Plan, the Hillside Boulevard complete streets improvement project, the Mission Road improvement project, and Systemic Safety Analysis Report (SSAR) performed by the Town of Colma.

Status as of June 30, 2022

Grant was awarded in April and request for proposals have been drafted. The project will be processed in FY 2022-23 and will carry over to FY2023-24.

Schedule for FY 2022-23 and Thereafter

Estimated schedule:

- September 2022: Contract approval
- October 2022: Project kickoff
- January/February 2023: Study session with City Council
- April 2023: Finalize draft plan
- May 2023: Bring plan to Council for environmental clearance and plan adoption

Impact on Operation

The Town-Wide Bicycle and Pedestrian Master Plan will primarily be completed by a transportation planning consulting company, so the impacts on operations will be minimal. There will be some impact to staff time with respect to hiring and orienting the sub-consultant, reviewing the consultant’s work, and bringing the plan to council for a study session and adoption.

Project Funding and Spending Plan

Town-Wide Bicycle & Pedestrian Master Plan (910) Funding Plan	Funding Since Inception Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
TDA Art 3 Grant (32-35003)	0	90,000	0	0	0	0	0	0	90,000
General Fund (11)	0	10,000	0	0	0	0	0	0	10,000
Total Funding	0	100,000	0	0	0	0	0	0	100,000

Town-Wide Bicycle & Pedestrian Master Plan (910) Spending Plan	Project Budget Inception Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Design (81002)	0	100,000	0	0	0	0	0	0	100,000
Total Project Budget	0	100,000	0	0	0	0	0	0	100,000

Town-Wide Bicycle & Pedestrian Master Plan (910) Spending to Date	Actual Spent Thru Apr'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Design (81002)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

Future Projects

Projects Funding & Spending Schedule for FY 2023-24 through FY 2027-28

Future Project Funding Plan	Prior Funding	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
General Fund (11)	15,475	1,000,000	0	0	0	0	0	1,015,475
Unknown Revenue Source	0	0	0	0	0	0	34,800,000	34,800,000
Total Funding	15,475	1,000,000	0	0	0	0	34,800,000	35,815,475

Future Project Spending Plan	Prior Spending	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Colma Blvd Improvement (912)	0	0	0	0	0	0	1,500,000	1,500,000
El Camino Real & Mission Rd Signalization (904)	0	0	0	0	0	0	3,400,000	3,400,000
Hillside Blvd Beautification (901)	0	0	0	0	0	0	9,100,000	9,100,000
Serramonte/Collins Rdwy Improv (905)	0	0	0	0	0	0	20,000,000	20,000,000
Serramonte/Serra Center Signalization (911)	0	1,000,000	0	0	0	0	0	1,000,000
Sterling Park Streetlight (926)	15,475	0	0	0	0	0	800,000	815,475
Total Project Budget	15,475	1,000,000	0	0	0	0	34,800,000	35,815,475

Colma Boulevard Improvement (912)

Scheduled for future (unknown)
 Estimated Project Cost: \$1.5 million (Future Unfunded)

Project Scope

Improvements to be considered include accessibility enhancements, mobility improvements, safety features, landscape improvements, roadway improvements (potential lane reduction), street light upgrades, and bike lanes. Colma Boulevard Improvements have been studied in the Town’s Roadway Network Plan (SSAR) - Project No. 993. The result of the SSAR study pursues funding options to help offset costs with the associated upgrades. Project phases would include development of a master plan, PS&E, and construction costs.

Status as of June 30, 2022

None. Pending availability of future funding.

Schedule for FY 2022-23 and Thereafter

Pending availability of funds.

Impact on Operation

Minor increase in streetlight electrical cost, improvements for bicyclists that use Colma Boulevard for travel.

El Camino Real and Mission Road Traffic Signal (912)

Scheduled for future (unknown)
Estimated Project Cost: \$3.4 million (Future Unfunded)

Project Scope

Traffic flow, vehicular safety and Bicycle and Pedestrian safety at the intersection of El Camino Real (ECR) and Mission Road is impacted by the existing geometry of the intersection and lack of a traffic signal. The reconfiguration of the intersection will include realignment of the roadway to accommodate proper ingress and egress into the Mission Road Residential Business District. The installation of a three-leg signal that will be interconnected to existing signals to the North and South to maintain proper traffic flow, but more importantly is the signaled intersection will provide an element of safety for pedestrian's, bicyclists and vehicles to traverse across ECR safely. ECR is part of the CalTrans Highway system, thus environmental studies, long term agreements and construction permitting will need to be obtained from CalTrans.

The estimated project cost increased from \$700,000, originally estimated in 2017, to \$3.4 million. The rise in project costs is the result of CCCI (California Construction Cost Index) and change in project scope. Since 2017, escalation in construction costs have risen between 15 to 20 percent. After the completion of the El Camino Real Bicycle and Pedestrian Master Plan, several features have been added to this project, including required signal interconnects, roadway hardscape and landscape features, realignment of the roadways, and required traffic studies and environmental work to meet the State's Right of Way requirements.

Status as of June 30, 2022

Future Unfunded.

Schedule for FY 2022-23 and Thereafter

Pending availability of funds.

Impact on Operation

Annual cost sharing for maintenance and electrical charges will be shared with Cal Trans. The signalized intersection at ECR and Mission Road will provide access for pedestrian and bicyclist to traverse across the highway safely. It will also provide for vehicular safety (potential speed reduction) when entering the Town of Colma on this portion of ECR.

Hillside Boulevard Beautification (901)

Scheduled for future (unknown)
Estimated Project Cost: \$9.1 million (Future Unfunded)

Project Scope

Phase 1 of the three-phase Hillside Beautification Project (Hoffman Street to 600 feet south of Serramonte Boulevard) was completed in the FY2014-15. Phase 2 and 3 start 600 feet south of Serramonte Boulevard to Lawndale Boulevard. Similar to Phase 1, Phase 2 and 3 of the Hillside Boulevard Beautification project will be compliant with “Complete Streets” policies such as continuous sidewalks, high visibility crosswalks, street lighting, ADA accessibility, and bike paths. The project also includes sustainable landscaping and stormwater treatment features, undergrounding of utilities and placement of new utilities such as water and sanitary sewer. The phasing of the of the remainder of this project will be evaluated on potential grant and other funding opportunities. Project estimates will also need to be updated to incorporate green infrastructure mandates. A reserve of \$930,889 is being held in the Capital Improvement Fund towards an estimated \$9,100,000 project.

Status as of June 30, 2022

On hold. Future Unfunded. Applying for grants and congressional budget earmarks.

Schedule for FY 2022-23 and Thereafter

Pending availability of funds.

Impact on Operation

There will be an increase in landscaping maintenance and irrigation costs, streetlighting and future roadway maintenance. The various street and right of way improvements will provide safe paths of travel for those who use Hillside Boulevard to walk or bike to work or for pleasure. The Hillside Boulevard improvement project will also incentivize property owners and developers to invest in development of the property on Hillside Boulevard that has been now zoned for commercial development, thus creating job opportunities for local residents.

Serramonte Blvd/Collins Ave Roadway Improvement (905)

Scheduled for future (unknown)
Estimated Project Cost: \$20.0 million.

Project Scope

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

Status as of June 30, 2022

None. Scheduled for future unknown.

Schedule for FY 2022-23 and Thereafter

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

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

Please note that phasing is meant to separate the project out into sections, City Council at their discretion can state when they want certain phases to take place.

Impact on Operation

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

Serramonte/Serra Center Signalization (911)

Scheduled for FY 2023-24
Estimated Project Cost: \$1.00 million (Future Unfunded)

Project Scope

Install traffic signal on Serramonte Blvd at the Serra Center entrance (Target). The project will be partially funded by a development impact fee (\$26,000). Estimated project cost of \$500,000 includes for the signalization of the intersection, the road realignment work at Serramonte Boulevard and Collins Avenue and removing the existing slip lane, restriping of Serramonte Boulevard to simulate the proposed lane reduction on Serramonte Boulevard, plus design and project management costs associated with the project.

The elimination of the slip lane will provide a safer approach for pedestrians and bicyclists as vehicles enter Collins Avenue. The removal of the slip lane will provide a landscape area for wayward signage, gateway signage and landscaping while entering into the Serramonte Auto Row District.

Another aspect of this project is to install temporary street stripping to simulate how the lane reduction on Serramonte Blvd. will perform and if the lane reduction is feasible. The restriping of the roadway will simulate the proposed lane reduction and will take two lanes of travel in each direction and reconfigure it to one lane of travel in each direction with a turn lane in the middle of the roadway. The purpose of the middle lane will provide vehicles to enter a safe area to make left hand turns into the various car dealerships and retail outlets. Likewise, vehicles exiting the various businesses along Serramonte will be able to make safe left hand turns onto the roadway and be able to enter the middle lane before merging into the oncoming traffic lane.

The signalization of the Serramonte/Serra Center intersection, roadway reconfiguration roadway striping is part of the Serramonte Blvd/Collins Ave Master Plan. These improvements have been separated for the Master Plan Project (CIP#905) for potential grant funding.

Status as of June 30, 2022

The project currently has set idle due to COVID 19 and is figured to go into design in FY 2022-23.

Schedule for FY 2022-23 and Thereafter

Construction of these improvements are contingent on future grant funding and General Fund contributions. Staff will be pursuing funding opportunities to assist with the buildout of this project.

Impact on Operation

Annual operation and maintenance costs as they relate to the streetlight signal. These improvements will provide both pedestrian and vehicular safety in the Serramonte and Collins Avenue Commercial District.

Sterling Park Streetlight (926)

Scheduled for future (unknown)
Estimated Project Cost: \$960,000.

Project Scope

The antique streetlights in the Sterling Park Residential Neighborhood have shown signs of deteriorating, some of the streetlights have deteriorated to the point where the rust/decay has rotted through the pole. It is estimated that approximately 10 to 25 percent of the streetlights have different levels of decay from minor to severe. It is projected that the decay process is taking place on the remaining lights, to what extent it has not been determined. It is recommended that the existing streetlights be replaced with lights that are more conducive to the salt air and damp weather conditions. In a City Council Study session, it was the City Council's preference to replace the decaying metal streetlights with an ornate antique concrete pole with energy efficient single luminaire LED lighting. Currently, the Town owns the streetlights, and the Colma Lighting District provides maintenance support and pays for the annual electrical charges. The first phase of the project was to provide a

conceptual plan for the replacement of the streetlights within the Sterling Park residential area. The study has been completed and the next step will be to complete the plans and specifications, secure funding or partial funding with the Colma Lighting District and then go to bid for the streetlight replacement project. The original engineer's estimates that was provided in the study has been increased due to escalation costs as it relates to construction and materials/supplies along with construction management costs.

Status as of June 30, 2022

None, project sat idle due to funding and issues related to COVID-19.

Schedule for FY 2022-23 and Thereafter

Follow up with the Colma Lighting District for contributions for funding. Once established, the project will go into construction design documents and bid approval.

Impact on Operation

The improved street light structures should reduce long term maintenance. Electrical costs, (Even though they are paid for by the County Lighting District) will be reduced due to the energy efficient lighting that is being proposed.

Closed Projects in FY 2022-23

Mission Road Bicycle and Pedestrian Improvement Project (903)

Closed as of December 31, 2021

Project Scope

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

Status as of December 31, 2021

The design phase is complete, and the construction phase is nearly completed or will be completed by December 31, 2021.

Schedule for FY 2022-23 and Thereafter

Closed

Impact on Operation

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

Project Funding and Spending Plan

Mission Road Bicycle and Pedestrian Improvement Project (903)

Funding and Spending History

Funding Type	Budget	Actual	Spending	Project Cost		FY 2021-22 Project Cost	Total Project Cost
				Budget	Thru 6/30/21		
General Fund	590,000	566,228	Prof Consult (71010)	246,804	246,804	-	246,804
OBAG-TLC (35005)	525,000	558,740	Plng&Design (81002)	401,834	401,834	1,569	403,403
OBAG-LSR (35006)	100,000	100,000	Construction (81003)	2,211,362	2,209,793	-	2,209,793
Measure A (22)	350,000	350,000		-			
Safe Route to School (35007)	200,000	200,000					
Gas Tax/RMRA (21)	117,000	117,000					
Measure M (35131)	330,000	320,032					
PLAN JPA	10,000	10,000					
Proj Realloc	638,000	638,000					
Total	2,860,000	2,860,000		2,860,000	2,858,431	1,569	2,860,000
Total Eligible for Grant Reimbursement		(0)	Available Project Budget				(0)



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Active Projects

Storm Drain System Assessment and Mapping (972)

Project Scope

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

Status as of June 30, 2022

The project was deferred due to COVID-19 pandemic and has been rescheduled to begin in FY 2022-23. The Storm Water Drainage Assessment Project will need to be funded through the Capital Reserves on an annual basis. This project is anticipated to start FY 2022-23. Budget \$70,000/per year for 3 years starting FY 2022-23.

Schedule for FY 2022-23 and Thereafter

Develop a scope of work to go to a qualified contractor by the summer of 2022. The work is estimated to start in late summer/early fall of 2022 and may work its way into the 2023 calendar year.

Impact on Operation

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

Project Funding and Spending Plan

Storm Drain Assessment (972)		Funding Since Inception							
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
General Fund (11)	0	70,000	70,000	70,000	0	0	0	0	210,000
Total Funding	0	70,000	70,000	70,000	0	0	0	0	210,000

Storm Drain Assessment (972)		Project Budget Inception							
Spending Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Design (81002)	0	70,000	70,000	70,000	0	0	0	0	210,000
Total Project Budget	0	70,000	70,000	70,000	0	0	0	0	210,000

Storm Drain Assessment (972)		Actual Spent							
Spending to Date	Thru Feb'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Design (81002)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

Future Projects

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

Future Project		2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Funding Plan								
General Fund (11)		0	0	0	0	0	0	0
Unknown Revenue Source		0	0	0	0	0	300,000	300,000
Total Funding		0	0	0	0	0	300,000	300,000

Future Project		Prior Spending	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Spending Plan									
Colma Creek Channel Repairs (934)			0	0	0	0	0	300,000	300,000
Total Project Budget			0	0	0	0	0	300,000	300,000

Colma Creek Channel Repairs (934)

Scheduled for future (unknown)
Estimated Project Cost (\$300,000)

Project Scope

Sections of the Colma Creek concrete channel have deteriorated over the years. Because there are different levels of deterioration, a study will need to be performed as **Phase 1** of this project. This study will identify, categorize, and map the deteriorated areas, estimate costs to repair those areas, and identify permits required to enter and repair the creek walls and floor. Progress has been made working with The San Mateo County Flood and Sea Level Rise Resiliency District, also known as One Shoreline, to establish a program for creek repairs has been limited due to the presence of COVID 19. Because Colma Creek runs through private properties it is the Town's responsibility to first establish "Right of Entry" (ROE) agreements to enter the creek and eventually easements that will be granted to One Shoreline for creek maintenance and repair when needed. **Phase 2** of the project will be to prepare plans and specifications for the project along with applying for and obtaining all necessary permits to perform the work. **Phase 3** will be the preparation of the bid documents, project and construction management, and the repair work. Once the easements are established and recorded, Colma Creek will become the responsibility of One Shoreline with the Town of Colma assisting the District.

Status as of June 30, 2022

The Town's role to date is to establish ROE and easements with those property owners where the creek travels through their property. To date, property owners, and contact information has been established. Next step will be to make contact with the various property owners to establish ROE and eventually easements that will be dedicated to One Shoreline for ongoing maintenance and repairs.

Schedule for FY 2022-23 and Thereafter

In FY 2022-23, staff will be working with the various property owners to inform them of the intent to establish easements so that the responsible agency (One Shoreline) or their agent can clean and maintain the portion of the creek that travels through their property.

Impact on Operation

Once this assessment is made, Colma staff can petition One Shoreline for the funds that are needed to perform the maintenance and repair work.

Closed Projects in FY 2021-22

No active projects are scheduled to close by June 30, 2022.



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Active Projects

Facility Parking Lot Upgrades and Repairs (953)

Project Scope

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

Given the recent increase in oil prices and construction escalation costs, it is estimated that the project will increase by more than 20% over original estimates that were presented several years ago.

Status as of June 30, 2022

This project was deferred from the FY2021-22 CIP due to the COVID-19 pandemic. After further review and looking at cost saving measures it is estimated that combing all parking lot upgrades, surface treatments and repairs, the Town would get better value bidding out all the parking lot restorations at one time, in lieu of piecemealing the projects. The Police Station, Creekside Villas, Community Center, Historical Museum, and Corporation yard parking lot will be combined into one project.

Schedule for FY 2022-23 and Thereafter

The Parking lot upgrades, and repair project is estimated to be ready for City Council consideration and approval in the winter of FY2022-23. The project is estimated to go to construction in the spring of 2023.

Impact on Operation

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

Project Funding and Spending Plan

Facility Parking Lot Upgrades (953)	Funding Since Inception								
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
General Fund (11)	99,025	0	0	0	0	0	0	0	99,025
Capital Reserve (31)	0	140,975	0	0	0	0	0	0	140,975
Total Funding	99,025	140,975	0	0	0	0	0	0	240,000

Facility Parking Lot Upgrades (953)	Project Budget Inception								
Spending Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Creekside & PD Station (81003)	99,025	0	0	0	0	0	0	0	99,025
Recreation, Museum, & Corp Yard	0	140,975	0	0	0	0	0	0	140,975
Total Project Budget	99,025	140,975	0	0	0	0	0	0	240,000

Facility Parking Lot Upgrades (953)	Actual Spent								
Spending to Date	Thru Apr'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Construction (81003)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

Housing Element Update (996)

Project Scope

Pursuant to state law, the Town of Colma is required to update its General Plan's Housing Element on a predetermined schedule. The 6th Cycle Housing Element Update (HEU) is required to be completed and certified by the state by January of 2023. Staff is working with 21 Elements, a consultant who is working with other San Mateo County jurisdictions on tasks related to the preparation of the HEU report, including a housing site inventory and feasibility study. The updated housing element will need to include a map and inventory of sites which will show where 202 units can feasibly be built within the 8-year term of the Housing Element. The sites are determined through the Regional Housing Needs Allocation (RHNA) process and completed by the Association of Bay Area Government (ABAG). In addition, the Housing Element will include policies and implementation items to remove barriers to the production of housing.

Additional required activities may include site re-zonings, policy development, and zoning text amendments. An environmental review of the project is required which will be the process of an amendment to the approved and adopted General Plan Update's Environmental Impact Report (EIR) for the fulfillment of CEQA requirements.

Status as of June 30, 2022

Preliminary work on the housing site inventory is currently underway. Regular coordination with 21 Elements consultants will continue. The site inventory is prepared with the consideration of staff's meeting with HCD (State Housing and Community Development Agency) in April, and the first draft housing report (for HCD) is reviewed by the Council in June. The first draft report will be forwarded to HCD in June 2022.

Schedule for FY 2022-23 and Thereafter

A majority of the work will continue through January 2023 when the HEU is due for submittal to the State. In June 2022, the first draft report of the update will be forwarded to HCD for a 90-day review. The final report will be presented to the council by or prior to December 2022 in preparation of the final report to be forwarded to HCD. Final close of the project is anticipated to concluded by June 30, 2023.

Impact on Operation

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

Project Funding and Spending Plan

Housing Element Update (996)	Funding Since Inception								
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
LEAP Grant (31) - Reimb	65,000	0	0	0	0	0	0	0	65,000
REAP Grant (31) - Reimb	20,000	0	0	0	0	0	0	0	20,000
Capital Reserve (31)	15,000	110,000	0	0	0	0	0	0	125,000
General Fund (11)	0	0	0	0	0	0	0	0	0
Total Funding	100,000	110,000	0	0	0	0	0	0	210,000

Housing Element Update (996)	Project Budget Inception								
Spending Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Planning & Design (81002)	99,817	110,000	0	0	0	0	0	0	209,817
Total Project Budget	99,817	110,000	0	0	0	0	0	0	209,817

Housing Element Update (996)	Actual Spent								
Spending to Date	Thru Apr'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Planning & Design (81002)	20,398	0	0	0	0	0	0	0	20,398
Total Project Spending to Date	20,398	0	0	0	0	0	0	0	20,398

Public Arts Program (980)

Project Scope

The Town of Colma's Strategic Plan for 2020-2022 includes an objective of developing a public art and wayfaring program, in the interest of building upon our community identity and maintaining quality of life. On October 13, 2021 and February 23, 2022 the Planning Department presented a public art study session to the City Council in order to gauge interest in implementing public art in Colma. In FY 2022-23 staff is proposing 2-4 pieces of small public art. Once approved, staff would recommend designs that are decorative and that depict uncontroversial subjects.

Paint or vinyl-wrap two utility cabinets

Utility cabinets are a popular site for small-scale public art. In Redwood City, the artist fee for painting a utility cabinet is \$500 and the cost of UV-resistant coating can cost up to \$1,000. Some potential starter sites for art on utility cabinets include Junipero Serra Blvd (near Serra Center) and at Colma Blvd and Junipero Serra Blvd (near 280 Metro Center). Some jurisdictions order vinyl wraps rather than painting directly on the utility cabinet, though that increases the project cost.

Paint on bike rack at the Colma Community Center

Bike racks can be detached from their location and shipped or driven to an artist to paint and return. Great candidates for this treatment could include the bike racks at Town Hall and/or the bike rack at the Colma Community Center and Historical Museum.

Status as of June 30, 2022

New Project.

Schedule for FY 2022-23 and Thereafter

Town staff will prepare requests for proposals for qualified artist and interested residents to participate in the Town's civic art program. Once proposals have been received, Town staff will engage the City Council to review the short list of candidates so that the artist can be commissioned to perform their artistry on various pieces of utility cabinets or Town owned bike racks.

Impact on Operation

There will be some minor work on keeping the art clean and free of graffiti. Civic art is an expression of the local community, which can help create civic pride in the community. This art project is the one of many projects that will keep the local community engaged in Colma.

Project Funding and Spending Plan

Public Arts Program (980)		Funding Since Inception							
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
General Fund (11)	0	15,000	0	0	0	0	0	0	15,000
Total Funding	0	15,000	0	0	0	0	0	0	15,000

Public Arts Program (980)		Project Budget Inception							
Spending Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Construction (81003)	0	15,000	0	0	0	0	0	0	15,000
Total Project Budget	0	15,000	0	0	0	0	0	0	15,000

Public Arts Program (980)		Actual Spent							
Spending to Date	Thru Feb'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Construction (81003)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

Town-Wide Branding (959)

Project Scope

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

Status as of June 30, 2022

This Project was deferred in FY2021-22 due to the COVID-19 pandemic, however some initial groundwork has been started by the Economic Development Ad-Hoc Committee and outreach to business community.

Schedule for FY 2022-23 and Thereafter

Phase 1 of this project is scheduled to begin in FY 2022-23 and carryover into FY 2023-24 for Phase 2.

Impact on Operation

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

Project Funding and Spending Plan

Town-Wide Branding (959)		Funding Since Inception							
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
General Fund (11)	0	100,000	100,000	0	0	0	0	0	200,000
Total Funding	0	100,000	100,000	0	0	0	0	0	200,000

Town-Wide Branding (959)		Project Budget Inception							
Spending Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Profession Consultant (71010)	0	100,000	100,000	0	0	0	0	0	200,000
Total Project Budget	0	100,000	100,000	0	0	0	0	0	200,000

Town-Wide Branding (959)		Actual Spent							
Spending to Date	Thru Feb'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Profession Consultant (71010)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

Urban Tree Master Plan & Improvement (998)

Project Scope

An Urban Tree Master Plan outlines the objectives and actions needed to sustain, protect, and enhance trees along streets, parks, and open space area. The Town's trees have been tagged and entered into a GIS database. The next step is to contract with a certified arborist to survey and assess the health of town trees and provide a tree maintenance schedule that includes pruning, fertilizing, and replacing trees. The result of the study will be incorporated into the existing GIS database, along with tree maintenance and replacement schedule.

Cost for the tree survey and incorporating the results into the GIS database is estimated at \$100,000.

The project also includes tree replacement; however, an analysis of the existing tree conditions is required prior to any replacement. Staff is recommending a budget of \$200,000 for future year tree replacement.

Status as of June 30, 2022

No work to date has taken place.

Schedule for FY 2022-23 and Thereafter

This fall, staff will develop a scope of work, and prepare a Request for Proposals for the tree inventory and development of the GIS data base. Tree replacement will be determined after the inventory has been completed.

Impact on Operation

Managing the Town owned trees will provide Public Works staff with a clearer understanding of what is needed to keep our tree inventory healthy and safe. This is also a best management practice that will assist the Town in keeping annual insurance cost down and reasonable.

Project Funding and Spending Plan

Urban Tree Master Plan & Program (998)	Funding Since Inception								
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
General Fund (11)	0	100,000	200,000	0	0	0	0	0	300,000
Total Funding	0	100,000	200,000	0	0	0	0	0	300,000

Urban Tree Master Plan & Program (998)	Project Budget Inception								
Spending Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Profession Consultant (71010)	0	100,000	200,000	0	0	0	0	0	300,000
Total Project Budget	0	100,000	200,000	0	0	0	0	0	300,000

Urban Tree Master Plan & Program (99)	Actual Spent								
Spending to Date	Thru Feb'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Profession Consultant (71010)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

Zoning Code Update (997)

Project Scope

Pursuant to state law, the Town of Colma is required to amend its zoning code and zoning map after the adoption of the General Plan, which was completed in March 2022. The General Plan and zoning must be consistent with one another. The Town of Colma zoning code has been added to over the years, making it challenging to find information with land uses and development standards for each zone in two separate places in the code. The code requires reformatting and updating to be more user friendly. In addition, in anticipation of the Municipal Code being converted to a searchable document by sections, the update will align with the goal of creating an easily searchable document. Sections will also be updated to comply with current state law. An environmental document will be required to be prepared as required by CEQA requirements.

The project was added to the FY 2020-21 CIP as part of the mid-year budget amendment.

Status as of June 30, 2022

This project started in the first quarter of 2022 and is anticipated to be completed in 2023.

Schedule for FY 2022-23 and Thereafter

Continued work on the Zoning Code update, including several study sessions with City Council and public will be held to gather opinions and direction regarding land use, zoning map, compatibility with other codes and ordinances, and compliance with CEQA requirements.

Impact on Operation

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

Project Funding and Spending Plan

Zoning Code Update (997)		Funding Since Inception							
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Capital Reserve (31)	100,000	0	0	0	0	0	0	0	100,000
General Fund (11)	0	80,000							80,000
Total Funding	100,000	80,000	0	0	0	0	0	0	180,000

Zoning Code Update (997)		Project Budget							
Spending to Date	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Planning & Design (81002)	100,000	80,000	0	0	0	0	0	0	180,000
Total Project Spending to Date	100,000	80,000	0	0	0	0	0	0	180,000

Zoning Code Update (997)		Actual Spent							
Spending to Date	Thru Apr'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Planning & Design (81002)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

Future Projects

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

Future Project Funding Funding Plan	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
General Fund (11)	345,000	100,000	0	0	0	0	445,000
Unknown Revenue Source	1,250,000	0	0	0	0	600,000	1,850,000
Total Funding	1,595,000	100,000	0	0	0	600,000	2,295,000

Future Project Funding Spending Plan	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Bark Park Upgrades (958)	95,000	0	0	0	0	0	95,000
Community Center Facility Painting (960)	0	100,000	0	0	0	0	100,000
Corp Yard Car Wash Upgrade (954)	170,000	0	0	0	0	0	170,000
EV Charging Station at Town Facilities (TBD)	0	0	0	0	0	300,000	300,000
HVAC System Replacement @ PD (943)	1,250,000	0	0	0	0	0	1,250,000
Solar Panel Installation at Colma Community Center (TBD)	0	0	0	0	0	300,000	300,000
Sterling Park Facility Improvement (948)	80,000	0	0	0	0	0	80,000
Total Project Budget	1,595,000	100,000	0	0	0	600,000	2,295,000

Bark Park Upgrade (958)

Scheduled for FY 2023-24
 Estimated Project Cost: \$95,000

Project Scope:

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

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

- Add outdoor message board
- Replace fencing as needed

The funding is expected to come from the Town's CIP reserves.

Status as of June 30, 2022:

The funding for the project has been secured through the Parks & Recreation per capita grant program.

Schedule for FY 2022-23 and Thereafter

The project is scheduled to start in the fall of 2023 and is estimated to be completed by early 2024.

Impact on Operation

Annual repairs will decrease, operation and maintenance of the Bark Park facility should stay the same as in past years.

Colma Community Center Painting and Repair (960)

Schedule for FY 2024-25
Estimated Project Cost: \$100,000

Project Scope

The work will include painting of the exterior, minor trim and building repairs, re-staining of the back deck, painting of miscellaneous iron work, guard and handrails. The Project is scheduled to take place in FY 2024-25.

Status as of June 30, 2022

None. Project was originally scheduled to start in FY 2022-23. The project start has been pushed to FY 2024-25.

Schedule for FY 2023-24 and Thereafter

The project is scheduled to start and be completed in the summer of 2024.

Impact on Operation

Painting and minor repair work will decrease some of the annual maintenance costs as it relates to the exterior of the building.

Corporation Yard Car Wash Upgrade (954)

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

Project Scope

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

Status as of June 30, 2022

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

Schedule for FY 2022-23 and Thereafter

This Project scope and plans are to be developed in the fall/winter of 2023. Anticipated construction is scheduled for spring of 2024.

Impact on Operation

This project will decrease the Public Works Maintenance Workers time in the washdown of equipment and cleanup and keep the Public Works Department in compliance with the State Water Board.

EV Charging Station at Town Facilities (TBD)

Schedule for future (unknown)
Estimated Project Cost: \$300,000

Project Scope

Several level 2 electrical vehicles (EV) charging stations are being considered for installation at the Colma Community Center and Colma Police Facility. The project would include designing the system, upgrading the existing electrical systems at the facilities, and installing the needed infrastructure and associated hardscape to harbor the EV Chargers. The funding plan for this project is being pursued by Peninsula Clean Energy (PCE), one of the Town's energy providers.

Status as of June 30, 2022

In discussion with PCE on the scope and cost of the project.

Schedule for FY 2022-23 and Thereafter

Continue to search out funding to assist with the EV Charger installation.

Impact on Operation

Provides a public need and the EV Chargers in the police facility will assist in less dependency on gas. Providing EV Chargers will also assist in reducing greenhouse gases.

HVAC System Replacement at Police Station (943)

Schedule for FY 2023-24
Estimated Project Cost: \$1,250,000

Project Scope

The HVAC system at the Colma Police Station is showing signs of failure due to exposure from the weather, quality of the equipment, and everyday normal use. The Department operates 24/7 increasing the rate of wear and tear on the HVAC system. The other area of concern is the current HVAC system uses R-22 refrigerant.

Production of R-22 refrigerant has stopped as of 2020 due to its harmful effects to the environment. Currently, the only R-22 available in the market are from recycled stock. As the recycled stock is depleted, the cost of R-22 will increase to the point where it will be more cost effective for the Town to replace the HVAC system.

This project is slated to be in the CIP long range plans, consideration for replacing the HVAC equipment is estimated to be 2-3 years out (approximately 2024), funding for replacement will be pursued through State and Local grant programs that assist in energy equipment upgrades.

The increase in construction is due to escalation costs as it relates to equipment and labor. Design, construction administration was also added to the original construction budget.

Status as of June 30, 2022

Town staff has pursued grant funding to help offset the budget costs to replace the Police Facility HVAC system.

Schedule for FY 2022-23 and Thereafter

Depending on the condition of the HVAC system and the Town's HVAC maintenance contractor's assessment, the project is temporarily scheduled for rehabilitation in FY 2023-24 (maybe able to be pushed out to 2024-25 if outside funding assistance does not become available).

Impact on Operation

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

Solar Panel Installation at Colma Community Center (TBD)

Schedule for future (unknown)
Estimated Project Cost: \$300,000

Project Scope

The Town and Peninsula Clean Energy (PCE) are participating in a Solar and Storage Collaborative Procurement Process in an effort to secure a solar installation at the Community Center. If successful, the solar installation will be funded by PCE through an on-bill finance type program. However, the cost for a battery back-up system would make the project too costly for an on-bill finance program. Staff will seek funding for battery back-up system with an estimated cost of \$300,000.

Status as of June 30, 2022

Working with outside consultants to help secure State and Federal assistance in funding the solar battery back-up system.

Schedule for FY 2022-23 and Thereafter

Will continue to work on grant funding to assist in the purchase and installation of the battery back-up system.

Impact on Operation

The solar panel installation along with the battery back-up system will allow the Colma Community Center to function during a power outage. It will also allow the facility to be less dependent on energy provided by PCE or PG&E. Use of solar will decrease the Town's greenhouse gas emissions and lower its carbon footprint.

Sterling Park Facility Improvement (948)

Schedule for FY 2023-24
Estimated Project Cost: \$80,000

Project Scope

The Sterling Park facility is in need of some minor repairs and enhancements. The improvements would include refurbishing of the exterior basketball court, installing new picnic furniture across from the outside restrooms, and upgrading the exterior bathrooms.

Status as of June 30, 2022

Pursued funding to assist with these upgrades and improvements

Schedule for FY 2022-23 and Thereafter

Once funding is secured, requests for pricing will be pursued for the various repairs and upgrades.

Impact on Operation

Will decrease annual maintenance and improve day to day recreation activities.

Closed Projects in FY 2022-23

Colma Museum Facility Repair & Painting (951)

Will close by June 30, 2022

Project Scope

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

Status as of June 30, 2022

The Colma Museum painting and repair project was completed in FY 2021-22.

Schedule for FY 2022-23 and Thereafter

None. This project will be completed by June 30, 2022. Future improvements will be monitored as part of the operating facilities budget.

Impact on Operation

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

Project Funding and Spending Plan

Colma Museum Facility Repair & Painting (951)

Funding and Spending History

Funding Type	Budget	Actual	Spending	Budget	Project Cost Thru 6/30/21	Project Cost FY 2021-22	Total Project Cost
General Fund (11)	75,000	75,000	Repair & Painting (81003)	75,000	-	75,000	75,000
Total Funding	75,000	75,000	Total Spending to Date	75,000	-	75,000	75,000
Pending Grant/Other Reimbursements		-	Available Project Budget				-

Creekside Villas Repair and Painting (952)

Closed as of December 31, 2021

Project Scope

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

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

Status as of December 31, 2021

Exterior painting was completed 2019. The Town solicited but did not receive any proposals for the other exterior repairs. Remaining \$40,000 in the budget has been returned to the City Facilities Fund (83) to be used for rental operating cost and improvements at Creekside Villa and Verano.

Schedule for FY 2022-23 and Thereafter

None. Project closed.

Impact on Operation

Outstanding exterior repairs will be addressed as part of the rental facility operating budget.

Project Funding and Spending Plan

Creekside Villa Repair & Painting (952)

Funding and Spending History

Funding Type	Budget	Actual	Spending	Budget	Project	Project	Total
					Cost Thru	Cost FY	
					6/30/21	2021-22	Cost
City Facility (83)	55,000	55,000	Repair & Painting (81003)	55,000	55,000	-	55,000
Total Funding	55,000	55,000	Total Spending to Date	55,000	55,000	-	55,000
Pending Grant/Other Reimbursements		-	Available Project Budget				-

General Plan Update (991)

Scheduled to close on June 30, 2022.

Project Scope

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

Status as of June 30, 2022

The Town applied and received a \$160,000 grant for the update of the General Plan.. The General Plan Update (GPU) and associated Draft Environmental Impact Report (DEIR) was presented to City Council Study Session on December 9, 2021. The public review period ended on January 25, 2022. No comments were received.

The Final EIR, CEQA Statement of Overriding Consideration, and the 2040 General Plan Update was approved and adopted by the City Council on March 23, 2022.

The \$160,000 grant will offset a portion of the increase.

Schedule for FY 2022-23 and Thereafter

None. The General Plan Update was adopted by resolution on March 24, 2022. The next phase is in the Housing Element Update and the Zoning Code Update, listed in CIP #996 & 997 respectively)

Impact on Operation

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

Project Funding and Spending Plan

General Plan Update (991)

Funding and Spending History

Funding Type	Budget	Actual	Spending	Budget	Project Cost Thru 6/30/21	Project Cost FY 2021-22	Total Project Cost
General Fund (11)	489,915	489,915	Plng&Design (81002)	653,000	594,835	58,165	651,755
Capital Reserve (31)	3,085	3,085					
SB2 Grant (31)	160,000	93,000					
Total Funding	653,000	586,000	Total Spending to Date	653,000	594,835	56,920	653,000
Pending Grant/Other Reimbursements		67,000	Available Project Budget				0

Recreation Operation and Facility Master Plan (995)

Schedule for future (unknown)
Estimated Project Cost: \$50,000

Project Scope

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

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

While this project is important for the expansion of the Recreation Department, the Department will be shifting its focus on community engagement and programming in a post-COVID world and will revisit this project at a later time. In the meantime, this project will be removed from the Colma Capital Improvement Plan.



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Active Projects

Equipment Purchase and Replacement (984)

Project Scope

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

In the FY 2019-20, the Police Department updated the dispatch center radio and equipment. The Police base station radio and dispatch console equipment was nearing its useful life. The dispatch center was upgraded to digital in preparation for future radio updates. The radio itself will remain an analog system to be consistent with other Police Departments in San Mateo County and to communicate with Town Officers. The minimum life expectancy is 10 years. The project funding of \$250,000 is required in FY 2019-20. This purchase was completed in FY 2020-21. The total project cost is \$217,661. Available funding of \$32,339 was allocated to update the Council Chamber AV system.

For FY 2021-22, the program includes the purchase and installation of

- Body worn cameras and in-car cameras for the Police operation. The purchase will include new tasers, automatic license plate reader (ALPR) units, and new computers for the police cars to support the new in-car camera systems. Projected cost is \$191,000.
- AV System to update the Colma Council Chamber to offer participants to join City Council meeting through a hybrid model, when the City Council meetings return to in-person.

The **FY 2022-23** program includes the following:

- Lawnet Equipment Upgrade: The Lawnet network connects the police departments and the County's criminal justice agencies together and provides a gateway to external criminal justice networks. It is a secure network that meets California DOJ and FBI standards for electronically transporting criminal justice information. The current system is more than 12 years old and must be replaced because of its age. Additionally, Lawnet uses old-style AT&T circuits that are increasingly unreliable and expensive. The circuits need to be

replaced with more modern fiber-optic circuits. Also, we are faced with higher standards for encryption that cannot be met with the old Lawnet equipment.

- **Radio Encryption Upgrade:** Following a mandate by California Department of Justice all law enforcement agencies must encrypt their radio communications. The reason for the encryption is protect individuals Private Identifying Information PII from becoming public. The Colma Police Department is currently working with both the San Mateo County Chief of Police and Sheriff's Association as well as outside consultant Telecommunications Engineering Associates TEA. The compliance deadline is 12/31/2023.

Status as of June 30, 2022

The Automatic License Plate Reader (ALPR) system and the Police body-worn and in-car cameras have been purchased and installed.

As for the Council Chamber AV System Upgrade, the Town is waiting for the equipment to arrive. The delay is due to supply shortages as a result of supply chain issues which arose from COVID and the War in Ukraine.

Schedule for FY 2022-23 and Thereafter

The Police Department will update its Lawnet system and continue to collaborate with neighboring jurisdictions in exploring solutions to the radio encryption mandate.

Impact on Operation

Depending on the selected system features, there may be annual maintenance or subscription cost that will be added to the operating budget.

Project Funding and Spending Plan

Equipment Purchase and Repl (984)	Funding Since Inception								
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
General Fund (11)	451,000	0	0	0	0	0	0	0	451,000
Capital Reserve (31)	0	150,000	0	0	0	0	0	0	150,000
Total Funding	451,000	150,000	0	0	0	0	0	0	601,000

Equipment Purchase and Repl (984)	Project Budget Inception								
Spending Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
PD Radio Update	217,661	0	0	0	0	0	0	0	217,661
Council Chamber AV System	32,339	0	0	0	0	0	0	0	32,339
PD Camera (In-Car & Body Worn)	201,000	0	0	0	0	0	0	0	201,000
PD Radio Encryption (80005)	0	130,000	0	0	0	0	0	0	130,000
PD Lawnet Upgrade (80005)	0	20,000	0	0	0	0	0	0	20,000
Total Project Budget	451,000	150,000	0	0	0	0	0	0	601,000

Equipment Purchase and Repl (984)	Actual Spent								
Spending to Date	Thru Apr'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Equipment Purchase (80005)	276,370	0	0	0	0	0	0	0	276,370
Tech Purchase & Support (81005)	49,693	0	0	0	0	0	0	0	49,693
Total Project Spending to Date	326,063	0	0	0	0	0	0	0	326,063

Financial Software Replacement (965)

Project Scope

The Town of Colma currently uses Eden Software provided by Tyler Technologies to record, manage and track all of the City's revenues, expenditures and financial transactions. In March 2022, Tyler Technologies notified all Eden users that they will retire the Eden system on March 1, 2027. They are encouraging all Eden system users to transition to their other financial system, Munis.

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

The implementation will take up to 3 years from the start of the contract. The proposed budget of \$550,000 does not include staff augmentation needs during the system implementation and data conversion process.

Status as of June 30, 2022

Schedule demo and preliminary quotes for the system.

Schedule for FY 2022-23 and Thereafter

Evaluate and select system based on the need of the Town, and begin data conversion process. During the data conversion phase, the Town will need additional financial assistance during the audit and budget seasons. Further discussion on staff augmentation will be discussed at a regular City Council meeting during the ERP selection.

Impact on Operation

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

Project Funding and Spending Plan

Financial Software Rplc (965)		Funding Since Inception							
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
General Fund (11)	100,000	0	20,000	0	0	0	0	0	120,000
Capital Reserve (31)	0	430,000	0	0	0	0	0	0	430,000
Total Funding	100,000	430,000	20,000	0	0	0	0	0	550,000

Financial Software Rplc (965)		Project Budget Inception							
Spending Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Consult/Contr Svc	30,000	0	20,000	0	0	0	0	0	50,000
Software & Network	70,000	430,000	0	0	0	0	0	0	500,000
Total Project Budget	100,000	430,000	20,000	0	0	0	0	0	550,000

Financial Software Rplc (965)		Actual Spent							
Spending to Date	Thru Apr'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Consult/Contr Svc	0	0	0	0	0	0	0	0	0
Software & Network	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

IT Infrastructure Upgrades (986)

Project Scope

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

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

Status as of June 30, 2022

This Project is ongoing.

Schedule for FY 2022-23 and Thereafter

IT and Infrastructure upgrades is an ongoing capital investment.

Impact on Operation

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

Project Funding and Spending Plan

IT Infrastructure Upgrades (986)		Funding Since Inception							
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
General Fund (11)	50,000	0	50,000	50,000	50,000	50,000	50,000	0	300,000
Capital Reserve (31)	0	50,000	0	0	0	0	0	0	50,000
Total Funding	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	350,000

IT Infrastructure Upgrades (986)		Project Budget Inception							
Spending Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Software & Network	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	350,000
Total Project Budget	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	350,000

IT Infrastructure Upgrades (986)		Actual Spent							
Spending to Date	Thru Apr'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Software & Network (2022)	35,235	0	0	0	0	0	0	0	35,235
Software & Network (2023-2028)	0	50,000	50,000	50,000	50,000	50,000	50,000	0	300,000
Total Project Spending to Date	35,235	50,000	50,000	50,000	50,000	50,000	50,000	0	335,235

Vehicle Replacement (987)

Project Scope

This Capital Improvement Project covers the purchase of vehicles and major fleet items Town-wide.

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

For **FY 2022-23**, the Town plans to replace the Public Works Maintenance Truck, and two police patrol vehicles (2015 Ford Explorers).

Status as of June 30, 2022

The Police Department purchased the two patrol vehicles and will defer the detective vehicle to FY 2022-23.

Schedule for FY 2022-23 and Thereafter

This is an ongoing CIP project.

Impact on Operation

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

Project Funding and Spending Plan

Vehicle Replacement (987)		Funding Since Inception							
Funding Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Fleet Replcmnt (61)	164,000	220,000	150,000	215,000	150,000	200,000	150,000	0	1,249,000
Total Funding	164,000	220,000	150,000	215,000	150,000	200,000	150,000	0	1,249,000

Vehicle Replacement (987)		Project Budget Inception							
Spending Plan	Thru Jun'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Police Patrol (7)	124,000	150,000	150,000	150,000	150,000	150,000	150,000	0	1,024,000
Police Non-Patrol (8)	40,000	0	0	0	0	0	0	0	40,000
Public Works (3 + heavy equipment)	0	70,000	0	0	0	0	0	0	70,000
Town Hall & Recreation (2)	0	0	0	65,000	0	50,000	0	0	115,000
Total Project Budget	164,000	220,000	150,000	215,000	150,000	200,000	150,000	0	1,249,000

Vehicle Replacement (987)		Actual Spent							
Spending to Date	Thru Feb'22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Vehicles Purchase (80002)	94,787							0	94,787
Total Project Spending to Date	94,787	0	0	0	0	0	0	0	94,787

Future Projects

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

Future Project Funding							
Funding Plan	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
General Fund (11)	0	250,000	0	0	0	0	250,000
Total Funding	0	250,000	0	0	0	0	250,000

Future Project Funding							
Spending Plan	2023/24	2024/25	2025/26	2026/27	2027/28	Unfunded	Total
Phone System Upgrade (982)	0	250,000	0	0	0	0	250,000
Total Project Budget	0	250,000	0	0	0	0	250,000

Phone System Upgrade (982)

Project Scope

The Town currently uses the ShoreTel telephone system for all Town facilities. The system was installed and implemented in FY 2014-15 and the VoIP infrastructure is managed by Stepford. The average useful life of a commercial phone system is 5-8 years. Our system is 7 years old and replacement will be required once the Town has depleted its inventory of replacement parts, which are no longer available in the market.

Status as of June 30, 2022

New project.

Schedule for FY 2022-23 and Thereafter

Monitor the need for replacing the phone system based on inventory and system support.

Impact on Operation

Depending on the infrastructure of the replacement phone system, there may be annual subscription cost to be added to the Town's operating budget.

Closed Projects in FY 2022-23

No active projects scheduled to close by June 30, 2022.



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

Historical Revenues and Expenditures (All Funds)

The table summarizes the Town's activities since FY 2016-17. The table separates out operating activities from capital, as capital activities varies dramatically depending on the capital program. For example, the Town Hall Campus Renovation capital project entered construction phase in FY 2017-18 and FY 2018-19. As a result, the capital program expenses in those fiscal years were more than \$8.0 million. As for operating activities, the Town's operating revenue had been sufficient to support operating expenses, including debt services.

All Fund	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est. Actual	2022-23 Budget
Operating									
Operating Revenue	18,353,574	18,917,285	19,650,707	16,918,721	19,272,334	18,826,733	14,711,671	19,691,547	20,386,954
Operating Expense	(13,493,068)	(14,951,522)	(13,541,729)	(16,589,844)	(14,738,213)	(19,500,224)	(14,636,341)	(18,473,811)	(19,814,679)
Debt Service	(299,069)	(295,263)	(301,669)	(297,218)	(297,719)	(297,569)	(88,134)	(297,569)	(298,669)
Operating Subtotal	4,561,437	3,670,500	5,807,308	31,659	4,236,403	(971,061)	(12,804)	920,167	273,607
Capital									
Capital Revenue	393,667	322,610	496,099	797,803	1,268,849	403,152	218,703	447,805	2,370,413
Capital Expense	(3,748,860)	(8,396,881)	(8,109,201)	(1,239,516)	(3,522,145)	(1,271,434)	(359,640)	(1,231,434)	(4,602,075)
Capital Subtotal	(3,355,192)	(8,074,270)	(7,613,102)	(441,713)	(2,253,296)	(868,282)	(140,937)	(783,629)	(2,231,662)
Net Impact on Reserve	1,206,245	(4,403,770)	(1,805,794)	(410,054)	1,983,107	(1,839,343)	(153,741)	136,538	(1,958,055)

General Fund Revenues & Expenditures Trend (including transfers)

As for General Fund activities, the Town reduced reserves in FY 2016-17 and FY 2019-20 and added to reserves in FY 2017-18, FY 2018-19, and FY 2020-21. FY 2016-17 includes a \$5.5 million transfer to the capital program for the Town Hall Campus Renovation. As for FY 2019-20, the Town had to drawdown on reserve due to the fiscal impact of the COVID-19 pandemic.



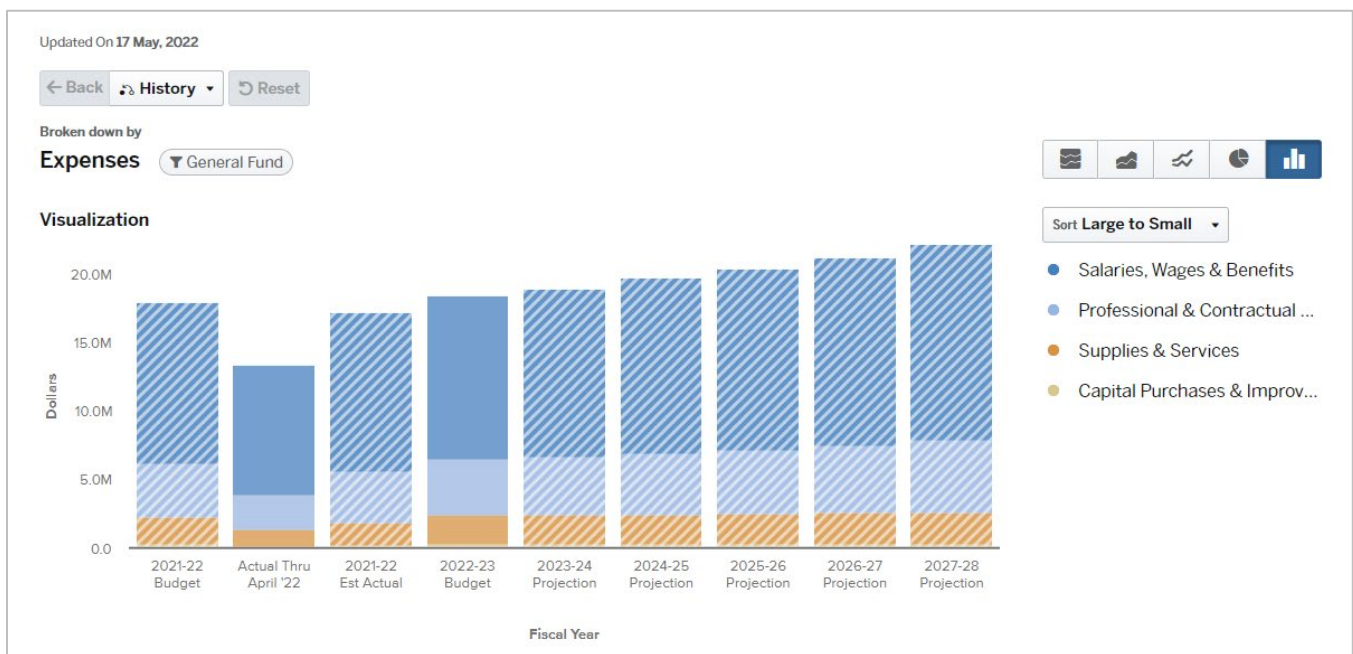
Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget
► Revenues	\$ 18,125,608	\$ 18,745,552	\$ 18,394,614	\$ 15,638,109	\$ 17,845,355	\$ 17,531,264	\$ 13,681,790	\$ 18,370,806	\$ 19,082,055
► Transfers In	0	29,499	15,900,000	65,000	113,027	3,000,000	3,000,000	3,356,190	0
► Expenses	13,323,024	14,682,852	14,336,497	15,275,872	13,918,293	17,982,721	13,461,353	17,259,625	18,477,759
► Transfers Out	5,848,997	1,183,819	19,232,053	1,776,084	624,554	7,067,781	3,295,816	6,183,990	1,951,415
Revenues Less Expenses	\$ -1,046,413	\$ 2,908,380	\$ 726,063	\$ -1,348,847	\$ 3,415,535	\$ -4,519,238	\$ -75,379	\$ -1,716,619	\$ -1,347,119

General Fund Forecast and Assumptions

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

General Fund Expenditures Forecast

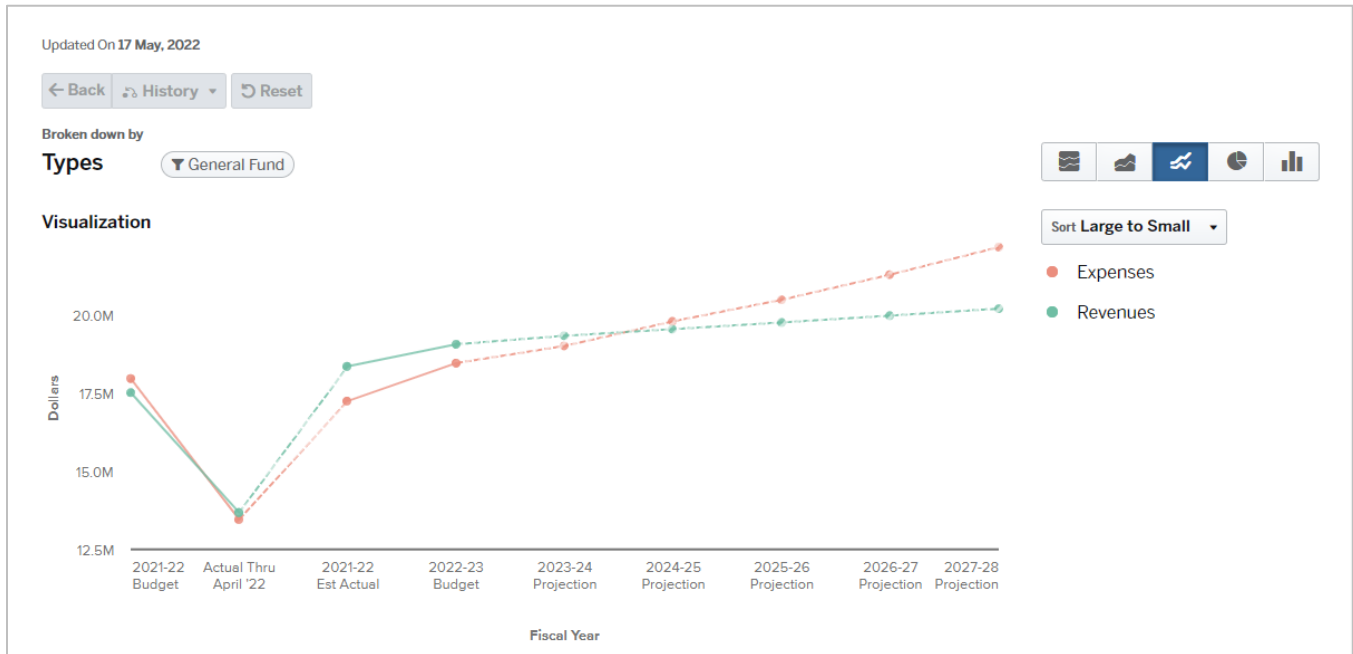
- Salaries, wages & benefits** is the largest expenditures category for the General Fund. This expenditures category includes contributions to address future unfunded liabilities as they are related to OPEB, pension, and accrued leave payout at separation (retirement and voluntary separation). The five-year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



Expand All	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
▶ Salaries, Wages & Benefits	\$ 11,743,444	\$ 9,538,524	\$ 11,603,234	\$ 11,939,625	\$ 12,317,739	\$ 12,867,317	\$ 13,324,100	\$ 13,769,853	\$ 14,265,315
▶ Professional & Contractual Services	3,978,779	2,535,677	3,737,718	4,099,300	4,259,907	4,456,370	4,658,570	4,958,328	5,319,090
▶ Supplies & Services	1,966,998	1,380,147	1,646,982	2,145,334	2,156,196	2,201,262	2,232,110	2,292,418	2,317,900
▶ Capital Purchases & Improvements	293,500	7,003	271,691	293,500	294,600	295,100	295,600	296,100	296,600
Total	\$ 17,982,721	\$ 13,461,353	\$ 17,259,625	\$ 18,477,759	\$ 19,028,442	\$ 19,820,049	\$ 20,510,380	\$ 21,316,699	\$ 22,198,905

General Fund Revenues & Expenditures Forecast (including operating transfers)

Adding revenues to the discussion, the projection below shows the revenues and expenses lines cross between FY 2023-24 and FY 2024-25 projections. The gap between the revenue and expenditure lines continues to widen over time. This signifies that the Town's General Fund revenues are not enough to support general government operations, such as police services, recreation services, planning, building, and engineering services, public infrastructure maintenance, and administrative support. This is assuming no changes to revenue streams or operating structure.



Expand All	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
► Revenues	\$ 17,531,264	\$ 13,681,790	\$ 18,370,806	\$ 19,082,055	\$ 19,354,521	\$ 19,567,136	\$ 19,782,947	\$ 20,002,004	\$ 20,224,353
► Expenses	17,982,721	13,461,353	17,259,625	18,477,759	19,028,442	19,820,049	20,510,380	21,316,699	22,198,905
Revenues Less Expenses	\$ -451,457	\$ 220,437	\$ 1,111,181	\$ 604,296	\$ 326,079	\$ -252,913	\$ -727,433	\$ -1,314,696	\$ -1,974,552

In terms of General Fund Reserves, the unassigned reserve is projected to reduce by \$5.07 million by June 30, 2024, and it is due to capital transfers of \$4.75 million. Beginning the fiscal year ending June 30, 2025, the reduction in unassigned reserve is attributed to the compounding of the operating deficit, shown in the table above, and transfers to support debt obligations, sewer services, and capital activities.

General Fund Reserves @ June 30,	2022	2023	2024	2025	2026	2027	2028
Committed Reserves (12)							
Accrued Leave Payout	1,050,860	1,148,060	1,245,260	1,342,460	1,439,660	1,536,860	1,634,060
Budget Stabilization	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Debt Reduction	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Assigned Reserves (11)							
Litigation	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Insurance	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Disaster	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Unassigned (11, 19)	7,968,518	6,524,199	1,458,185	26,374	(1,283,492)	(3,190,489)	(5,767,129)
Total Reserves (All Fund)	25,569,378	24,222,259	19,253,445	17,918,834	16,706,168	14,896,371	12,416,931

Potential Options to Mitigate Insolvency

The FY 2019-20 Budget projected that the unassigned General Fund reserve will turn red beginning in FY 2023-24. Since then, the Town increased its OPEB and pension trust contributions, made supplemental payments to CalPERS to reduce future unfunded liabilities, negotiated changes to employee benefits, and obtained several grants to fund major capital programs.

As stated in the [Budget Overview](#) section of the document, the 2020-2022 Strategic Plan includes plans to diversify revenues sources and promote economic development. In addition to the revenue measures, the financial plan for the coming year is to remain flexible. It is unclear how the US market will be impacted by the current rise in inflation and the potential stagnation predicted by many economists. Some additional strategies to consider includes reducing debt and unfunded pension liabilities, restructuring services, making Sewer Enterprise a self-sustaining operation, and partnering with neighboring agencies is providing needed services.

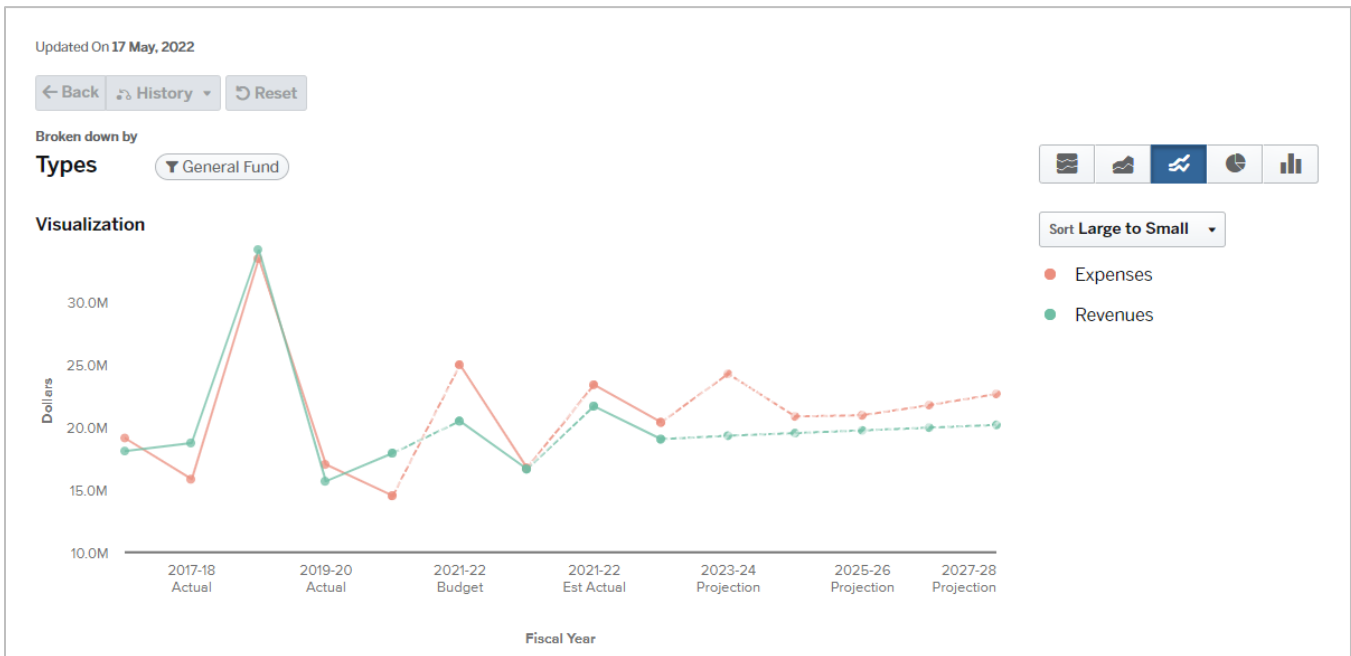
Financial Summaries

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

General Fund (11, 12, 19) – Major Fund

General Fund Category consists of three separation fund numbers. The fund was separated for reporting and tracking purposes. For audit reporting purposes, they are consolidated to form the General Fund Category.

- **11: General Fund** - For the purpose of tracking funding and cost of ongoing operation and unrestricted revenues. The expenditures and use of General Funds are discretionary after appropriation by the City Council to the extent there are no local policies or laws that impose any special conditions.
- **12: General Fund Reserves** - For the purpose of segregating committed reserve funds approved by the City Council in the Town Budget.
- **19: Emergency Operation** - For the purpose of tracking emergency operation.



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Revenues	\$ 18,125,608	\$ 18,745,552	\$ 18,394,614	\$ 15,638,109	\$ 17,845,355	\$ 17,531,264	\$ 13,681,790	\$ 18,370,806	\$ 19,082,055	\$ 19,354,521	\$ 19,567,136	\$ 19,782,947	\$ 20,002,004	\$ 20,224,353
Transfers In	0	29,499	15,900,000	65,000	113,027	3,000,000	3,000,000	3,356,190	0	0	0	0	0	0
Expenses	13,323,024	14,682,852	14,336,497	15,275,872	13,918,293	17,982,721	13,461,353	17,259,625	18,477,759	19,028,442	19,820,049	20,510,380	21,316,699	22,198,905
Transfers Out	5,848,997	1,183,819	19,232,053	1,776,084	624,554	7,067,781	3,295,816	6,183,990	1,951,415	5,294,893	1,081,698	485,233	495,101	504,889
Revenues Less Expenses	\$ -1,046,413	\$ 2,908,380	\$ 726,063	\$ -1,348,847	\$ 3,415,535	\$ -4,519,238	\$ -75,379	\$ -1,716,619	\$ -1,347,119	\$ -4,968,814	\$ -1,334,611	\$ -1,212,666	\$ -1,809,797	\$ -2,479,441

General Fund Reserves @ June 30,	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Committed Reserves (12)												
Accrued Leave Payout	42,000	42,000	650,000	715,000	605,670	1,050,860	1,148,060	1,245,260	1,342,460	1,439,660	1,536,860	1,634,060
Budget Stabilization	13,627,000	14,900,000	12,000,000	12,000,000	12,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Debt Reduction	618,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Assigned Reserves (11)												
Litigation	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Insurance	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Disaster	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Unassigned (11, 19)	6,310,836	7,964,213	10,982,278	9,568,432	13,130,328	7,968,518	6,524,199	1,458,185	26,374	(1,283,492)	(3,190,489)	(5,767,129)
Total Reserves - GF	21,547,836	24,456,213	25,182,278	23,833,432	27,285,998	25,569,378	24,222,259	19,253,445	17,918,834	16,706,168	14,896,371	12,416,931

Special Revenues and Debt Funds

Special Revenues and Debt Funds category consists of grant funding and debt transactions.

The following grant funds are allocated and distributed to the Town annually and are intended for specific use.

- **21: Gas Tax** - For the purpose of receiving gas tax collected and distributed by the State of California. Gas Tax Fund is designated for ongoing traffic signal and street lighting contract services as well as street capital projects as authorized by the gas tax requirement.
- **22: Measure A** - For the purpose of receiving Measure A collected and distributed by the San Mateo County Transportation Authority. This is a county-wide voter-approved sales tax measure designed to improve transit and relieve traffic congestion. A portion of the Measure A funds are distributed directly to cities on a per-capita basis and the use is limited to eligible street capital improvements.
- **23: Transportation Grant** - For the purpose of recording various Federal, State and county grants for major bikeway, pedestrian, and roadway capital improvement projects. Grants are generally reimbursable in nature and require the Town to pay the contract cost, first.
- **26: Measure W** - For the purpose of receiving Measure W collected and distributed by the San Mateo County Transportation Authority. This is a county-wide voter-approved sales tax measure designed to improve transit and relieve traffic congestion. A portion of the Measure W funds are distributed directly to cities on a per-capita basis and the use is limited to eligible street capital improvements.
- **27: Police Grants** - For the purpose of revenues associated with one-time or limited-term Police grants that have restricted uses. This includes a distribution associated with State criminal justice realignment funds. Other one-time Police-related grants are also accounted for in this fund. The Public Safety Grants Fund is designated by the Town as Fund #27. Expenditures from this fund will finance the majority of costs associated with specialized Police training and homeless outreach services.
- **29: Citizens' Option for Public Safety** - For the purpose of revenues associated with Police grants that have restricted uses and may be on-going. This includes an annual State distribution from the Supplemental Law Enforcement Services Fund (SLESF), which must be used for front-line law enforcement activities. Expenditures from this fund will finance the majority of costs associated with the Police - Community Services Division including a Community Services Officer (CSO) position.

The following funds are collected from development agreements.

- **24: Park in-Lieu** - For the purpose of receiving Parks in Lieu fees and disbursing funds for Town parks and recreational facilities.
- **25: Housing Impact** - For the purpose of receiving Housing Impact fees paid by developers and disbursing funds for affordable housing purposes.

The following fund is debt service funds.

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

Updated On 17 May, 2022

← Back History Reset

Broken down by

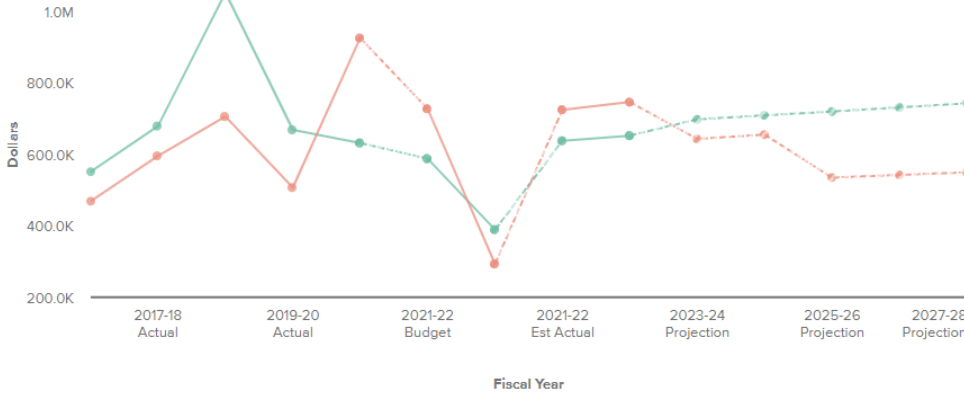
Types

Funds



Sort Large to Small

Visualization

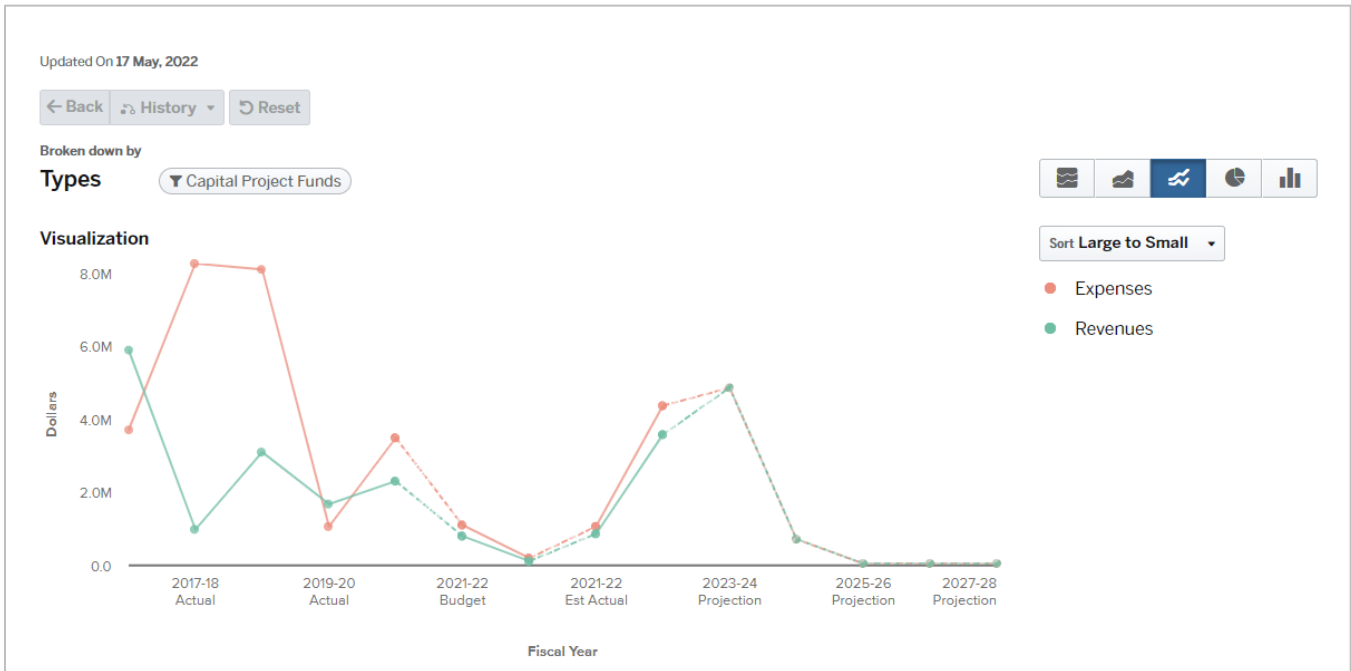


Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Revenues	\$ 252,659	\$ 382,055	\$ 361,270	\$ 373,111	\$ 336,446	\$ 290,652	\$ 303,362	\$ 338,314	\$ 353,976	\$ 357,884	\$ 361,869	\$ 365,935	\$ 370,081	\$ 374,311
Transfers In	298,997	297,361	692,290	295,830	295,612	297,569	86,032	299,827	298,669	340,523	347,534	354,195	361,651	368,952
Expenses	469,113	595,814	512,808	507,220	519,135	517,697	293,358	514,956	526,563	522,563	528,534	535,195	542,651	549,952
Transfers Out	0	194	193,500	0	407,000	210,000	0	210,000	220,000	121,000	127,000	0	0	0
Revenues Less Expenses	\$ 82,544	\$ 83,408	\$ 347,252	\$ 161,721	\$ -294,076	\$ -139,476	\$ 96,035	\$ -86,815	\$ -93,918	\$ 54,843	\$ 53,869	\$ 184,934	\$ 189,082	\$ 193,311

Special Revenues & Debt @ June 30,	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Gas Tax & RMRA (21)	1	15,403	59,321	111,000	83,614	61,992	45,236	79,315	102,265	171,125	241,931	314,724
Measure A (22)	111,144	174,399	242,757	331,659	80,375	48,575	42,567	57,979	83,839	162,177	242,021	323,402
Transportation (23)	-	(11,269)	-	-	-	-	-	-	-	-	-	-
Park-in-Lieu (24)	-	-	-	-	-	-	-	-	-	-	-	-
Housing (25)	-	-	259,681	276,242	278,563	279,749	282,749	285,749	288,749	291,749	294,749	297,749
Measure W (26)	-	-	-	30,259	61,371	61,521	34,261	37,654	39,713	74,450	109,881	146,018
Police Grant (27)	30,195	18,118	10,532	6,865	6,315	6,315	315	315	315	315	315	315
SLESF/COPS (29)	148,331	173,934	145,464	124,776	78,589	41,602	708	(332)	(332)	(333)	(332)	(332)
Debt Services (43)	45	2,541	2,620	1,296	(807)	1,451	1,451	1,451	1,451	1,451	1,451	1,451
Total Reserves - SRF & Debt	289,716	373,125	720,375	882,097	588,021	501,206	407,288	462,131	516,000	700,934	890,016	1,083,327

Capital Improvement Funds

- 31: Capital Improvement** - For the purpose of tracking the funding and cost of capital improvement projects that are not related to improvements to streets (Fund 32), sewer (Fund 82), Verano property (Fund 83), and Creekside Villas property (Fund 83). Fund 31 also reserves as the general Capital Reserve fund. This is categorized as a major fund in the audited financial statements.
- 32: Street Capital** - For the purpose of tracking the funding and cost of Street Capital Improvement Projects. This fund includes grant reimbursements revenues to offset eligible street and roadway constructions.

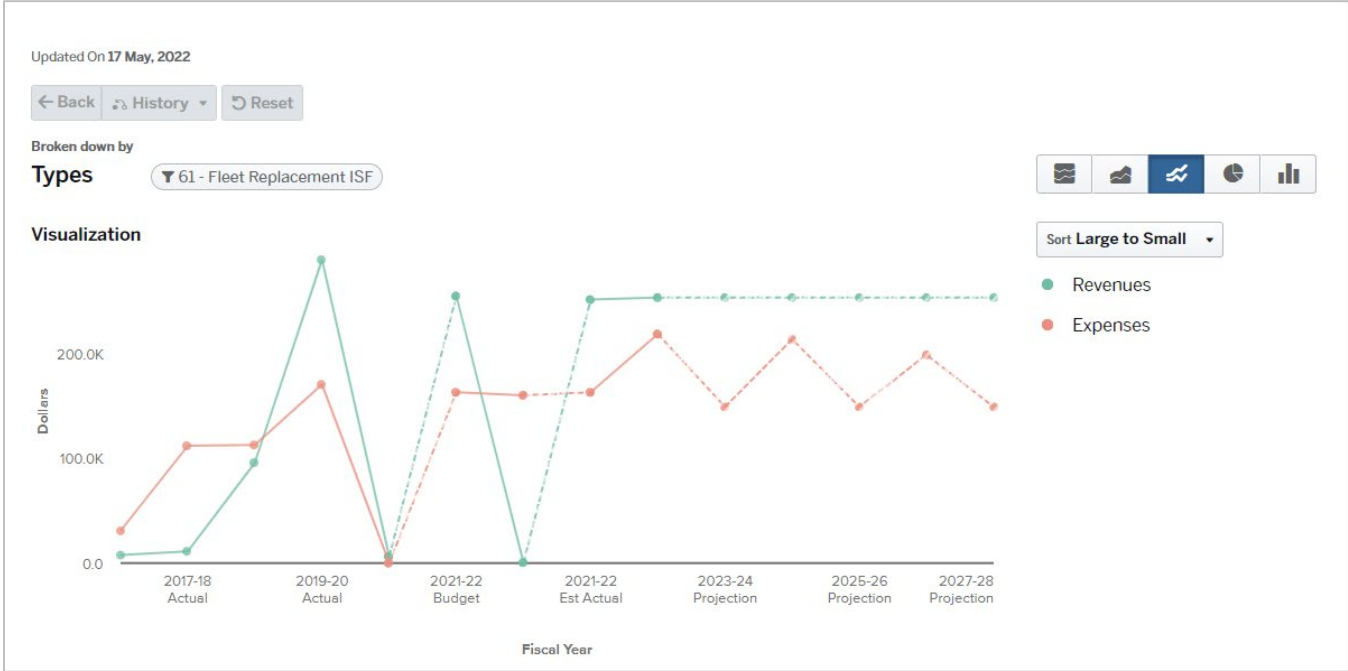


Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
▶ Transfers In	\$ 5,550,000	\$ 889,034	\$ 2,833,341	\$ 1,317,000	\$ 1,177,000	\$ 782,025	\$ -2	\$ 797,025	\$ 1,611,100	\$ 4,874,000	\$ 720,000	\$ 50,000	\$ 50,000	\$ 50,000
▶ Revenues	361,271	100,970	276,079	365,885	1,134,345	22,000	116,245	70,177	1,978,177	3,177	3,177	3,177	3,177	3,177
▶ Expenses	3,717,895	8,252,413	5,888,225	1,066,644	2,982,172	1,067,434	198,475	1,027,434	4,382,075	4,874,000	720,000	50,000	50,000	50,000
▶ Transfers Out	0	31,881	2,235,558	0	520,000	40,000	-2	40,000	0	0	0	0	0	0
Revenues Less Expenses	\$ 2,193,376	\$ -7,294,289	\$ -5,014,363	\$ 616,241	\$ -1,190,826	\$ -303,409	\$ -82,230	\$ -200,232	\$ -792,798	\$ 3,177	\$ 3,177	\$ 3,177	\$ 3,177	\$ 3,177

Capital Improvement @ June 30,	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Capital Program (31)	13,579,938	8,015,221	1,310,417	2,157,961	1,572,252	1,313,179	520,381	523,558	526,735	529,912	533,089	536,266
Street Capital (32)	-	-	1,690,440	1,459,138	854,021	912,862	912,862	912,862	912,862	912,862	912,862	912,862
Town Hall CIP (33)	1,729,570	-	-	-	-	-	-	-	-	-	-	-
Total Reserves - CIP & ISF	15,309,508	8,015,221	3,000,857	3,617,099	2,426,273	2,226,041	1,433,243	1,436,420	1,439,597	1,442,774	1,445,951	1,449,128

Internal Service Fund

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



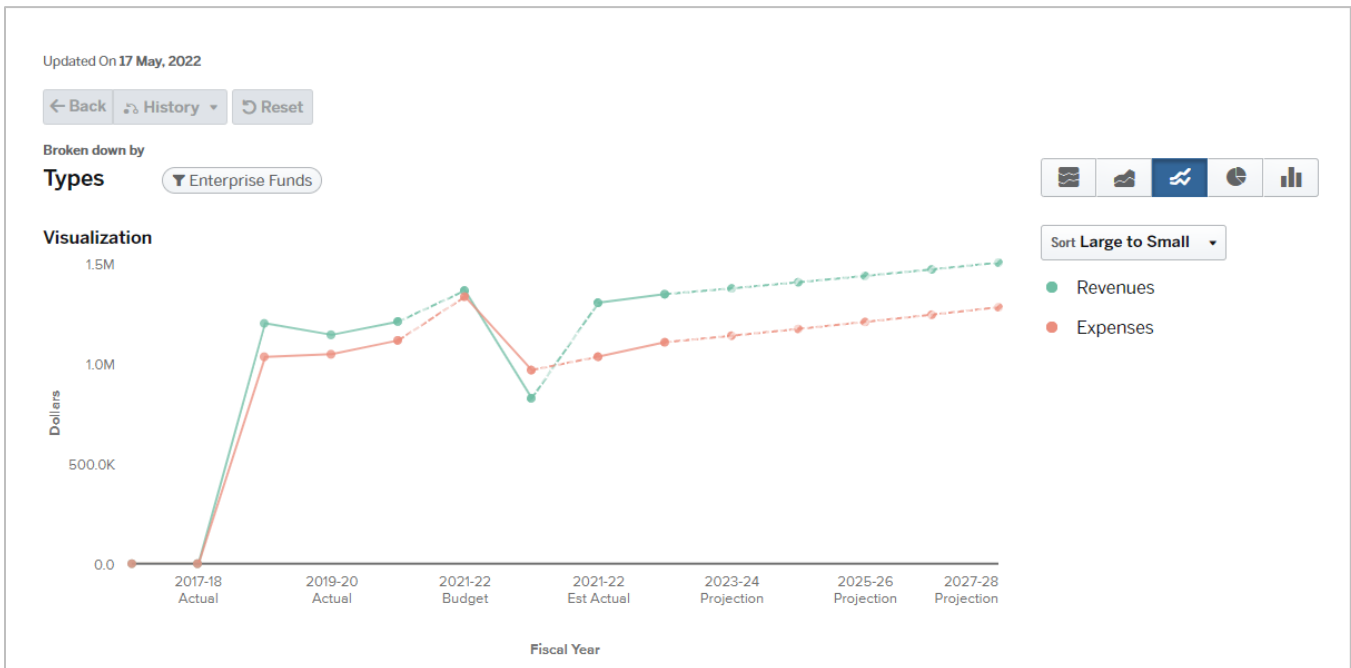
Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
▶ Revenues	\$ 7,703	\$ 11,318	\$ 96,472	\$ 291,336	\$ 6,173	\$ 256,500	\$ 587	\$ 253,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000
▶ Expenses	30,964	112,587	113,433	171,578	19,973	164,000	161,165	164,000	220,000	150,000	215,000	150,000	200,000	150,000
▶ Transfers Out	0	0	0	0	-19,973	0	0	0	0	0	0	0	0	0
Revenues Less Expenses	\$ -23,261	\$ -101,269	\$ -16,961	\$ 119,758	\$ 6,173	\$ 92,500	\$ -160,578	\$ 89,000	\$ 35,000	\$ 105,000	\$ 40,000	\$ 105,000	\$ 55,000	\$ 105,000

Fleet Replacement @ June 30,	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Fleet Replacement (61)	753,160	651,891	634,930	754,688	740,887	829,887	864,887	969,887	1,009,887	1,114,887	1,169,887	1,274,887
Total Reserves - ISF	753,160	651,891	634,930	754,688	740,887	829,887	864,887	969,887	1,009,887	1,114,887	1,169,887	1,274,887

Enterprise Funds

Enterprise Fund includes two sewer funds and one for city properties. For budgeting purposes, these funds are budgeted on modified accrual basis. For audited financial report purpose, these funds are reported in full accrual basis.

- **81: Sewer Operating** - For the purpose of tracking the operating and maintenance cost of the Town’s Sewer System and to streamline quarterly and annual compliance reporting
- **82: Sewer Capital** - For the purpose of tracking the funding and cost of Sewer Capital Improvement project, and to establish the sewer system needs of the Town.
- **83: City Properties** - For the purpose of tracking the lease and rental of City properties, expenses for the maintenance of City properties, and depreciation.



Expand All	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Actual Thru April '22	2021-22 Est Actual	2022-23 Budget	2023-24 Projection	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
▶ Revenues	\$ 0	\$ 0	\$ 1,018,371	\$ 1,048,080	\$ 1,181,832	\$ 1,129,468	\$ 828,390	\$ 1,107,055	\$ 1,088,159	\$ 1,177,805	\$ 1,268,441	\$ 1,360,167	\$ 1,390,355	\$ 1,421,868
▶ Transfers In	0	0	185,480	98,253	30,914	238,187	0	200,000	261,646	201,370	141,164	81,038	83,450	85,937
▶ Expenses	0	0	1,101,636	1,105,264	1,118,504	1,337,375	969,765	1,036,799	1,109,025	1,141,778	1,175,647	1,210,956	1,247,023	1,284,620
▶ Transfers Out	0	0	-65,485	-56,294	0	0	0	0	0	0	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 167,700	\$ 97,363	\$ 94,243	\$ 30,280	\$ -141,375	\$ 270,256	\$ 240,780	\$ 237,398	\$ 233,958	\$ 230,249	\$ 226,782	\$ 223,185

Enterprise Fund @ June 30,	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Sewer Ops (81)	-	-	(0)	(0)	(4,235)	196,641	371,641	545,141	717,112	887,312	1,056,012	1,223,112
Sewer CIP (82)	-	-	11,732	10,438	10,439	10,439	10,439	10,439	10,439	10,439	10,439	10,439
City Properties (83)	-	-	90,483	132,845	231,323	300,703	366,483	430,381	492,368	552,417	610,499	666,584
Total Reserves - CIP	-	-	102,215	143,283	237,527	507,783	748,563	985,960	1,219,918	1,450,167	1,676,949	1,900,135

GANN Limit, Staffing, Fund Descriptions, and Financial Policies

Appendix

FY 2022-23 Budget

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Appropriation Limit

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

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

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

Selection of Optional Factors

1. Change in Population (Town of Colma vs. San Mateo County)
 - a. Town of Colma had a population of 1,391 on 1/1/2021 and 1,370 on 1/1/2022, a decrease of 1.51%
 - b. County of San Mateo had a population of 751,464 on 1/1/2021 and 744,552 on 1/1/2022, a decrease of 0.92%
2. Change in State per capita Personal Income vs. Colma Non-Residential Building Construction
 - a. Change in State Per Capital Personal Income was 7.33%
 - b. Change in Colma Non-Residential Assessed Valuation was not available.

For the Fiscal Year 2022-23 calculation, the Town selected the County’s population growth rate of -0.92% and the change in the State Per Capita Income of 7.33%

Appropriation Limit Calculation 2022-23

Appropriations Limit			
City	Town of Colma	FY	2022-23
		Amount	Source
a) Prior Year Appropriations Limit		57,274,771	Prior year schedules
b) Adjustment Factors			
	percent	ratio	
1) Population Change	-0.92%	0.991	
	Population in city or county?	County	"city" or "county"
2) Cost of Living	7.55%	1.076	
	State CPI or % New non-residential?	CPI	"CPI" or "%newnon-resid AV"
3) Combined adjustment factor		1.0656	b1 * b2
c) Adjusted Limit		61,031,996	a * b3
d) Alterations			
Transfer of Financial Responsibility			
Transfer to Fees			
Emergency			
Voter Override			
Total Alterations		-	sum of d
e) Appropriations Limit - Current Year		61,031,996	c + d

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Appropriations Subject to Limitation			
City	Town of Colma	FY	2022-23
		Amount	Source
a) Proceeds of Taxes		18,157,135	
b) Exclusions		-	
c) Appropriations Subject to Limitation		18,157,135	a-b
d) Appropriations Limit (current year)		61,031,996	
e) Under (Over) Limit		42,874,861	d-c

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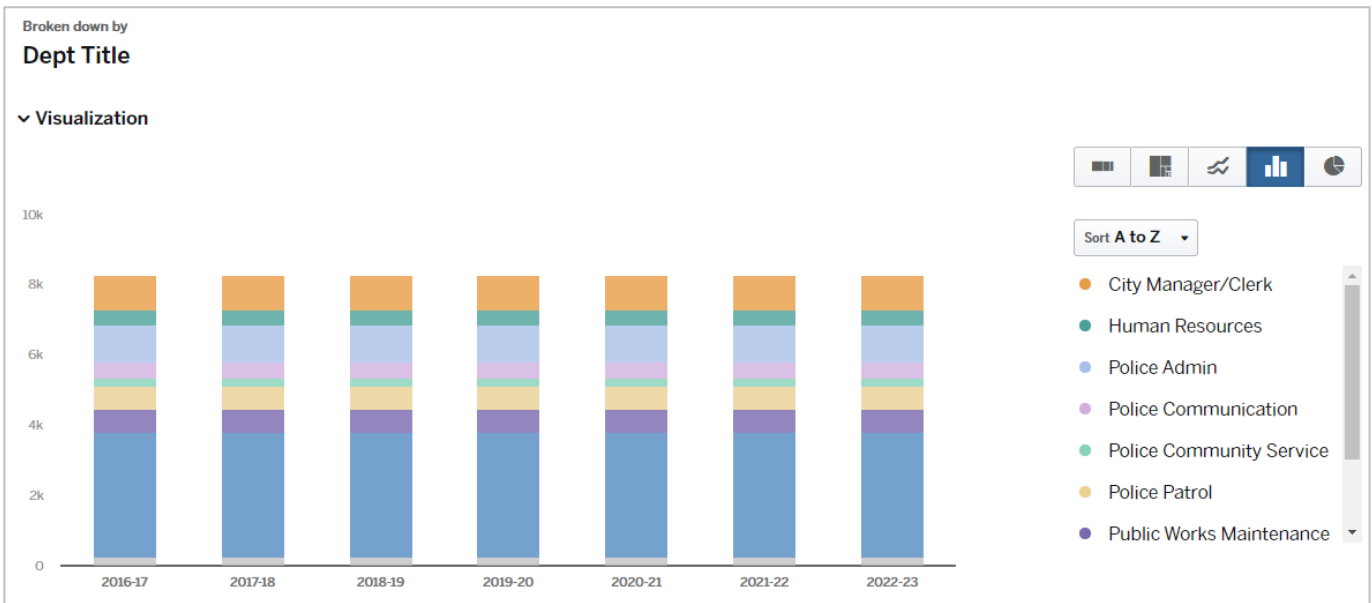
The 2022-23 Appropriations subject to the limit ("Proceeds of Taxes") total \$18,157,135, which means the Town is \$42,874,861 below the authorized limit.

Appropriation Limit History

Fiscal Year	Reso	Population Change [a]	State Per Capita			Calculation of Factor [e] = [b] x [d]	Appropriation Limit Prior Year x [e]
			Population Factor [b] = ([a]-1)/1	Personal Income [c]	Per Capita Factor [d] = ([c]-1)/1		
2022-23	2022-XX	-0.92%	0.9908	7.55%	1.0755	1.0656	61,031,996
2021-22	2021-17	-0.75%	0.9925	5.73%	1.0573	1.0494	57,274,771
2020-21	2020-27A	14.05%	1.1405	3.73%	1.0373	1.1830	54,582,281
2019-20	2019-34	0.70%	1.0070	3.85%	1.0385	1.0458	46,137,229
2018-19	2018-36	0.50%	1.0050	3.67%	1.0367	1.0419	44,103,586
2017-18	2018-35	0.56%	1.0056	3.69%	1.0369	1.0427	42,330,631
2016-17	2016-27	0.91%	1.0091	5.37%	1.0537	1.0633	40,596,875
2015-16	2015-29	1.00%	1.0100	3.82%	1.0382	1.0486	40,571,394
2014-15	2014-33	1.17%	1.0117	-0.23%	0.9977	1.0094	40,553,428
2013-14	2013-18	1.09%	1.0109	5.12%	1.0512	1.0627	40,551,319

Staffing List

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



Description of Funds

Fund Type: General Fund

General Fund (11)

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

General Fund Reserves (12)

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

Emergency Operation (19)

For the purpose of tracking emergency operation.

Fund Type: Special Revenues

Gas Tax (21)

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

Measure A (22)

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

Transportation Grant (23)

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

Parks in Lieu (24)

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

Housing Impact Fees (25)

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

Measure W (26)

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

Public Safety Grants (27)

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

COPS Grant (29)

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

Fund Type: Capital

Capital Improvement (31)

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

Street Capital (32)

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

Fund Type: Debt

COPS Debt Services (43)

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

Fund Type: Internal Services

Vehicle/Fleet Replacement (61)

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

The future replacement of these vehicles and the fleet is financed from reserves accumulated in this fund.

Fund Type: Trust

OPEB Trust (71)

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

Pension Trust (72)

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

Fund Type: Enterprise

Sewer Operating (81)

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

Sewer Capital (82)

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

City Properties (83)

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

Financial Policies

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

Colma Administrative Code 4.01: Budget Procedures and Reserve Polices

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

Beginning on page 2 of the policy details the responsibility of the City Manager, content of the proposed budget, the process for budget adoption, and the process for budget amendments and adjustments. Beginning on page 6 of the policy details the reserve policy and the procedure to use and replenish the reserves.

Colma Administrative Code 4.02: Investment Policy

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

The purpose of the investment policy is to provide directions on how to invest public funds in a manner which will provide safety, liquidity, and yield through a diversified investment portfolio. The policy is reviewed annually and updated as needed.

Colma Administrative Code 4.03: Grants & Donations

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

The purposes of the grants and donation policy is to establish policies and procedures for assuring that all grants for charitable purposes are lawful and for establishing a fair and efficient process for reviewing and approving requests for grants or donations by the Town.

Colma Administrative Code 4.04: Banking Authority

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

The purpose of the banking authority policy is to document the signing authority, transfer authority, and the internal control surrounding Town;s depository accounts.



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Glossary of Terms

A

AB - Assembly Bill.

ABAG - Association of Bay Area Governments.

ABC - Alcoholic Beverage Control.

Accounting System - The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting - A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Activity - A unit of budgetary accountability and control that encompasses specific and distinguishable lines of work performance for the purpose of accomplishing a function for which the Town is responsible.

ADA - See Americans with Disabilities Act.

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

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

Ad-valorem - According to value.

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

Americans with Disabilities Act (ADA) - A 1990 law that gives federal civil rights protections to individuals with disabilities similar to those provided to individuals on the basis of race, color, sex, national origin, age, and religion. It guarantees equal opportunity for individuals with disabilities in public accommodations, employment, transportation, State and local government services, and telecommunications.

Appropriation - A legal authorization granted by the City Council to make expenditures or enter into obligations for specific purposes.

Appropriation Limit (Gann Limit) - A mandated calculation of how much the Town is allowed to expend in one fiscal year. It is mandated on government agencies within California by Article XIII B of the California Constitution. The amount of appropriation subject to the limit is the budgeted proceeds of taxes. Some examples of proceeds of taxes are sales and property taxes. The total of these budgeted revenues cannot exceed the total appropriations limit. Annually, local governments may increase the appropriations limit by a factor comprised of the change in population combined with the California inflation rate as determined by the State Finance Department.

APWA - American Public Works Association.

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

Assessed Valuation - A valuation set upon real estate or other property by the San Mateo County Assessor and the State as a basis for levying taxes.

Assigned Reserve - The spendable amounts set aside for specific purposes or contingencies authorized by resolution of the City Council.

Authorized Positions - Positions approved by the City Council which may or may not have funding. (See Budgeted Positions)

Audit - A review of the Town's accounts by an independent accounting firm to verify that the Town's financial statements accurately reflect its financial position.

B

BAAQMD - Bay Area Air Quality Management District.

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

BART - Bay Area Rapid Transit.

Base Budget - Those resources necessary to meet an established and existing service level.

Basis of Budgeting - The method used for recognizing revenues and expenditures in the budget. The Town uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles (GAAP).

BCDC - Bay Conservation and Development Commission.

Beginning Fund Balance - Resources available in a fund from the end of the prior year for use in the following year.

Benefits - See Fringe Benefits.

Bond - A written promise to pay a specified sum of money, called the face value of principal amount, at a specified date or dates in the future, together with the periodic interest at a specified rate issued by a city to raise capital funds.

Budget - A planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year. A plan expressed in figures.

Budget Adjustment - A change of expenditures levels and corresponding resources needed to accomplish an existing service level or unanticipated service. All budget adjustments are reflected in the current year budget and are approved by the City Council.

Budget Calendar - The schedule of key dates or milestones that a city follows in the preparation and adoption of the budget.

Budget Highlights - Portion of department narrative in the budget that focuses on key changes in the budget from the previous year.

Budget Message - A general written description summarizing the proposed budget. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

Budget Stabilization Reserve - Monies set aside, sometimes called a rainy day fund, that can be used to assure continuity of Town operations when tax revenues temporarily decline as the result of a recession, the loss of a major taxpayer or other similar circumstance.

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

Budgeted Positions - The number of full-time equivalent positions to be funded in the budget. Example: Funding of two half-time positions would equal one full-time equivalent position. (See Authorized Positions).

C

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

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

CAFR - Comprehensive Annual Financial Report.

Cal BIG - California Building Inspection Group.

CALBO - California Building Officials.

CalPERS - See PERS.

CAP - Climate Action Plan.

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

Capital Improvements - A permanent major addition to the Town's real property assets including the design, construction, purchase or major renovation of land, buildings or facilities including major landscaping and park improvements.

Capital Improvement Program (CIP) - A plan for capital expenditures and the means of financing them, to be incurred each year over a fixed period of years, to meet capital needs arising from a long-term plan. (See Capital Improvements)

Capital Expenditure/Outlay - Routine capital expenditures for the acquisition of capital assets. These items are included in almost every budget and do not have a significant impact on the operating budget. The Town's capitalization limit is \$10,000. (See Fixed Asset)

Capital Project - All related expenditures for a public improvement project.

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

Cardroom Tax - A permit tax imposed on gambling establishment operations in the Town of Colma. The tax is a general tax with the proceeds going to the General Fund. The tax requires each person operating a gambling establishment to pay a monthly tax which is a combination of a set fee and a percentage of gross revenues on a sliding scale set by Town ordinance.

CASp - Certified Access Specialist.

CAT - Community Action Teams.

CEQA - California Environmental Quality Act.

CERT - Community Emergency Response Team.

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

Charges for Service - See Fees.

CIP - See Capital Improvement Program.

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

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

COLA - See Cost of Living Adjustment.

Committed Reserve - The spendable amounts set aside to meet the Town's long-term obligations.

Competitive Bidding - Transparent procurement method in which bids from competing contractors, suppliers, or vendors are invited by openly advertising the scope, specifications, and terms and conditions of the proposed contract as well as the criteria by which the bids will be evaluated. Competitive bidding aims at obtaining goods and services at the lowest prices by stimulating competition, and by preventing favoritism.

Consultants - Outside individuals who provide advice or services.

Contractual - A type of expenditures. Usually, a professional consulting service involving a contract for one or more years.

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

COPs - (debt) Certificates of Participation.

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

Cost Accounting - The branch of accounting that provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

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

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

CPI - Consumer Price Index.

CPOA - California Peace Officers' Association.

CPR - Cardiopulmonary Resuscitation.

CPRS - California Park and Recreation Society.

CPUC - California Public Utilities Commission.

CSMFO - California Society of Municipal Financial Officers.

CSO - Community Service Officer.

D

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

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

Deficit - The excess of expenditures over revenues during an accounting period.

Department - An organizational unit comprised of divisions or programs. It is possible for a department to be comprised of only one division.

Department Description - A list of the typical activities of programs.

Department Function - Category of work performed. The Town has five major categories: General Government, Recreation, Public Works, Public Safety and Planning.

Discretionary Revenues - Money that the City Council has the authority to allocate for any purpose. Often refers to the General Fund, as opposed to special or Restricted Use Funds.

Division - A functional grouping of related activities within a department. There are usually several activities within a division. (See Activity)

DUI - Driving Under the Influence.

E

Economic Development - Efforts that seek to improve the economic well-being and quality of life for a community by creating and/or retaining jobs and supporting or growing incomes and the tax base.

Encumbrance - An obligation in the form of a purchase order or contract.

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the City Council is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges, i.e., water utility, parking system.

EOC - Emergency Operations Center.

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

Expenditures - Designates the cost of goods delivered or services rendered, whether paid or unpaid. Where accounts are kept on the accrual or modified accrual basis of accounting, costs are recorded when goods are received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized when the cash payments are made.

F

FBI - Federal Bureau of Investigation.

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

FEMA - Federal Emergency Management Agency.

FF&E - Furniture, Fixtures and Equipment.

FHA - Fair Housing Act.

Fiscal Accountability - The responsibility of governments to justify that their actions in the current period have complied with public policy decisions concerning the raising and spending of public moneys in the short term (usually one budgetary cycle or one year).

Fiscal Year - A twelve-month period of time to which the budget applies. For the Town of Colma and many local government agencies, this period is from July 1 through June 30.

Fixed Asset - A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$10,000. (See Capital Outlay)

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

FLSA - Fair Labor Standards Act.

FMLA - Family Medical Leave Act.

FPPC - Fair Political Practices Commission.

Fringe Benefits - Benefits to Town employees, in addition to salaries, paid by the Town. These benefits include pensions, workers' compensation, unemployment insurance, health club membership, and life and health insurance.

FTE - See Full-Time Equivalent.

Full-Time Equivalent (FTE) - One or more employee positions totaling one full year of service or approximately 2,080 hours a year.

Full Cost Recovery - Recovering or funding the full costs of a project or service, typically through a user fee. In addition to the costs directly associated with the project, such as staff and equipment, projects will also draw on the rest of the organization. For example, adequate finance, human resources, management, and IT systems are also integral components of any project or service.

Fund - A self-balancing set of accounts. Governmental accounting information is organized into funds, each with separate revenues, expenditures and fund balances.

Fund Balance - The difference between fund assets and fund liabilities in a governmental or trust fund. Changes in fund balances are the result of the difference of revenues to expenditures. When revenues exceed expenditures in a given period, fund balance increases and when expenditures exceed revenues, fund balance decreases.

Funding Source - Identifies fund(s) that will provide resources for Town expenditures.

FY - See Fiscal Year.

G

GAAP - See Generally Accepted Accounting Principles.

Gann Limit - See Appropriation Limit.

Gas Tax Fund - Fund required by State law to account for gas tax revenues received from the State and expended for construction and maintenance of Town streets.

GASB - See Governmental Accounting Standards Board.

GASB Statement No. 34 - Requires state and local governments to produce financial statements on an accrual basis, in much the same manner as private sector businesses. The objective is to enhance the understandability and usefulness of the financial reports of state and local governments to the public, legislative and oversight bodies, and investors and creditors.

GASB Statement No. 45 - Requires the measurement and recognition criteria for other Post Employment Benefits (OPEB) for reporting purposes. The objective is to recognize the cost of benefits, provide information on related liabilities and provide information for assessing fiscal health for future periods.

GASB Statement No. 54 - Intended to improve the usefulness of the amount reported in fund balance by providing a more structured classification. It also clarifies the definition of existing governmental fund types.

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

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

Generally Accepted Accounting Principles (GAAP) - Uniform standards used by state and local governments for financial recording and reporting; established by the accounting profession through the Governmental Accounting Standards Board.

General Fund - The primary fund of the Town used to account for all revenues of the Town not legally restricted as to use and related expenditures.

General Fund Reserves - The balance of all general funds not otherwise appropriated (budgeted) or accounted for, such as the allocated reserves Council set aside for Litigation, Insurance, Disaster Preparedness, Employee Benefits and Operations.

General Plan - A plan of a city, county or area which establishes zones for different types of development, uses, traffic patterns, and future development.

General Revenues - General sources of income a city collects and receives for public use (e.g. property tax). There are no restrictions as to the use of these monies - often referred to as Discretionary Revenues. General Revenues comprises the General Fund.

GF - See General Fund.

GFOA - Government Finance Officers Association.

GHG - Greenhouse Gas emissions.

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

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

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

Governmental Funds - Self-balancing sets of accounts that are maintained for governmental activities. Financial statements of governmental funds are prepared on the modified accrual basis of accounting and the current financial resource flows method of measurement focus. All of the Town's funds are in the governmental category. (See Measurement Focus)

GP - General Plan.

Grant - A payment of money, often earmarked for a specific purpose or program, e.g. from one governmental unit to another or from a governmental unit to a not-for-profit agency.

Grievance - An actual or supposed circumstance regarded as just cause for complaint. A complaint or protestation based on such a circumstance.

H

HEART - Housing Endowment and Regional Trust.

HOA - Homeowners Association.

HR - Human Resources.

HRA - Human Resources Administration.

HVAC - Heating, Ventilation and Air Conditioning.

I

ICMA - International City/County Management Association.

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

Interfund Transfers - Monies appropriated from one fund to another fund. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government on a cost reimbursement basis.

IPM - Integrated Pest Management.

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

IT - Information Technology.

J

JPA - Joint Powers Agreement.

L

LAFCO - Local Agency Formation Commission.

LAIF - Local Agency Investment Fund.

LAO - Legislative Analyst's Office.

LCW - Liebert Cassidy Whitmore.

Level of Service - Indicator that measures the performance of a system. Certain goals are defined and the service level gives the percentage to which they should be achieved.

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

LTD - Long Term Disability.

M

MADD - Mothers Against Drunk Driving.

Mandate (Mandated Services) - A legal requirement, usually imposed by State or Federal law. This term is used to refer to Town services, which are provided to comply with State or Federal laws, such as preparation of the City Council Agenda in compliance with the Brown Act.

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

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

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

Measurement Focus - The accounting convention which determines: (1) which assets and which liabilities are included on the governmental unit's balance sheet; and (2) whether its operating statement presents "financial flow" information (Revenues and Expenditures) or "capital maintenance" information (Revenues and expenses).

Mid-Year - As of December 31st (mid-point of the fiscal year).

Mid-Year Budget Review - Annual process, which occurs in February, where staff analyzes the revenues and expenditures of the Town through the mid-point of the fiscal year (December 31st), projects the data to the end of the fiscal year (June 30th) and presents the information to Council, along with any recommended budget adjustments.

MMANC - Municipal Management Association of Northern California.

Modified Accrual Basis of Accounting - A form of accrual accounting in which (1) expenditures are recognized when the goods or services are received and (2) revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period.

MOU - Memorandum of Understanding.

MRP - Municipal Regional Stormwater Permit.

MTC - Metropolitan Transportation Commission.

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

N

National Pollution Discharge Elimination System (NPDES) - A policy set forth by the Environmental Protection Agency, under the 1987 Federal Clean Water Act, imposing regulations

that mandate local governments to control and reduce the amount of stormwater pollutant runoff into receiving waters.

Non-recurring Costs - One-time activities for which the expenditures should be budgeted only in the fiscal year in which the activity is undertaken.

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

NorCalHR - Northern California Municipal Human Resources Managers Group.

NPDES - See National Pollution Discharge Elimination System.

NSMCD - North San Mateo County Sanitation District.

O

OBF - On-Bill Financing.

Objectives - Desired results of the activities of a program.

OES - Office of Emergency Services.

OPEB - Other Post-Employment Benefits.

Operating Budget - A programmatic, financial, and organizational plan for furthering the goals of the City Council through departments of the Town, which does not include capital improvement projects.

Operating Expenses - Expenses incurred as a result of day-to-day operations.

Operational Accountability - Governments' responsibility to report the extent to which they have met their operating objectives efficiently and effectively, using all resources available for that purpose, and whether they can continue to meet their objectives for the foreseeable future.

Ordinance - A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution. Adopted ordinances form the Municipal Code. (See Municipal Code)

P

PCI - Pavement Condition Index.

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

PELRA - Public Employers Labor Relations Association.

PEMHCA - Public Employees Medical and Hospital Care Act.

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

Performance Measures - Indicators used in budgets to show, for example, (1) the amount of work accomplished, (2) the efficiency with which tasks were completed, and (3) the effectiveness of a program, which is often expressed as the extent to which objectives were accomplished.

Personnel Expenditures - Salaries, wages and benefits paid to employees.

PMP - Pavement Management Plan.

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

POST - Police Officer Standards and Training.

Priority Area - A category of Town services, such as Economic Development, Long Range Financial Plan or Neighborhoods which the City Council selects as an area of focus for staff in the coming fiscal year.

Program - Plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means or resources will be used.

Program Revenues - Revenues received by a department as a result of the services or operations of that department (such as user fees), and generally used to finance the related services or programs.

Property Tax - A tax on the assessed value of property. California State Constitution Article XIII A provides that the combined maximum property tax rate on any given property equal to 1% of its assessed value unless an additional amount has been approved by voters for special taxes or general obligation bonds. San Mateo County remits the Town's share, including all penalties and interest.

Proposed Budget - The working document for the fiscal year under discussion.

PTAF - Property Tax Assessment Fee.

Public Employee Retirement System - See PERS.

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

PW - Public Works.

R

Real Estate Transfer Tax - A tax on the value of property transferred, currently levied at a rate of \$0.275 per \$500. San Mateo County collects the tax and the Town receives the revenues. Revenues are dependent on how frequently the property is transferred and on the accrued value at the time of transfer.

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

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

Reserve - An account used to designate a portion of the fund balance as legally segregated for a specific use, i.e., General Fund Reserve.

Reserve Policy - A Council adopted set of principles which establish an appropriate minimum level of reserves and specify how reserves can be used.

Resolution - A special order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

Restricted Use Funds - Funds designated for use for a specific purpose.

Revenues - Income from all sources used to pay Town expenses.

RFP - See Request for Proposal.

RHNA - Regional Housing Needs Assessment.

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

RMS - See Records Management System.

ROW - Right-Of-Way.

RWQCB - Regional Water Quality Control Board.

S

Salaries and Wages - A fixed monthly or hourly sum paid to an employee.

Sales Tax - Taxes assessed on retail sales or leases of tangible personal property in the Town. The Town receives one percent of the 8.25% San Mateo County sales tax.

SAMCAT - San Mateo County Telecommunications Authority.

SamTrans - San Mateo County Transit District.

SB - Senate Bill.

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

SFPUC - San Francisco Public Utilities Commission.

SLESF - See Supplemental Law Enforcement Services Fund.

SLPP - State-Local Partnership Program.

SMC - San Mateo County.

SMIP - San Mateo County Investment Pool.

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

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

SSF – City of South San Francisco.

SSO - Sanitary Sewer Overflow.

STEP - Saturation Traffic Enforcement Program.

STOPP - Stormwater Pollution Prevention Program.

Strategic Plan - Plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means or resources will be used.

Strategic Planning - A comprehensive and systematic management tool designed to help organizations assess the current environment, increase effectiveness, develop commitment to the organization's mission and achieve consensus on strategies and objectives for achieving that mission. The focus is on aligning organizational resources to bridge the gap between present conditions and the envisioned future. The organization's objectives for a strategic plan will help determine how available resources can be tied to future goals.

Supplemental Assessment - An assessment of real property occurring after the real property lien date of January 1st of each year as a result of new construction or a change in ownership. The San Mateo County Assessor determines the new value of the property based on current market values, and then calculates the difference between the new value and the value set on January 1st.

Supplemental Law Enforcement Services Fund (SLESF) - A component of the Citizens' Option for Public Safety (COPS) program which provides grants to every city and county and five special districts that provide law enforcement in the State of California. SLESF funds are allocated among cities and counties and special districts that provide law enforcement services in proportion to population, except that each agency is to be allocated a minimum of \$100,000. The Town of Colma receives the minimum allocation.

Supplies and Services - Expenditures for materials, supplies and related services which are ordinarily consumed within a fiscal year.

SWAT - Special Weapons And Tactics.

T

Tax Levy - Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.

Tax Equity Allocation - The amount of property taxes payable to the Town under a special law to assist cities that otherwise would receive low or no property taxes.

TDM - Transportation Demand Management.

TEA - Tax Equity Allocation.

TLC - Transportation for Livable Communities.

TMA - Training Managers Association.

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

U

UBC - Uniform Building Code.

Unassigned Reserve - The amount of spendable fund balance that is not otherwise appropriated.

Unencumbered Appropriation - The portion of an appropriation not yet expended or encumbered.

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

Unfunded Position - Positions that are authorized but funding is not provided.

Unsecured Taxes - An ad-valorem (value-based) property tax that is the liability of the person or entity assessed for the tax. Because the tax is not secured by real property (such as land) the tax is called "unsecured."

Useful Life - An accounting term defined as the number of years, as set by the IRS, that depreciable business equipment or property is expected to be in use.

W

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

Y

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

Resolutions

Budget Adoption

**RESOLUTION NO. 2022-20
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION APPROPRIATING FUNDS AND ADOPTING THE ANNUAL BUDGET FOR
FISCAL YEAR 2022-2023**

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

1. Background

- (a) The City Manager's budget message, the proposed budget, and all calculations and documentation upon which this resolution is based have been available to the public for more than fifteen days for review;
- (b) The City Council conducted a study session and public meeting on the preliminary budget report on April 13, 2022, the capital program on April 27, 2022, and the complete FY 2022-23 Proposed Budget document was distributed and available on the Town website on May 25, 2022;
- (c) The City Council conducted a study session in a public meeting on the complete FY 2022-23 Proposed Budget document on May 25, 2021;
- (d) A public hearing was held on June 8, 2022 on the proposed budget; and
- (e) The City Council duly considered the proposed budget, the City Manager's budget message, and public comments, if any, thereon.

2. Findings and Order.

- (a) *Budget Approval.* The 2022-23 budget proposed by the City Manager, dated July 1, 2022, shall be, and hereby is, adopted as the budget for the Town of Colma for Fiscal Year 2022-23.
- (b) *Authorization for the use of reserves.* Colma Administrative Code 4.01.180 (b) requires City Council approval for use of reserves above \$50,000. The maximum amount of reserves needed for FY 2022-23 is \$1.96 million to fund the FY 2022-23 capital program.
- (c) *Summary of Appropriations.* A summary (Exhibit A) is attached hereto and by reference made part of this Resolution, reflects the Fiscal Year 2022-23 Budget (All Funds) for the Town of Colma.
- (d) *Clerical Adjustments.* The City Manager shall be, and hereby is, authorized to adjust the budget pursuant to the provisions of section 4.01.070 of the Colma Administrative Code to make such other adjustments necessary to correct any clerical or technical errors in the proposed budget, provided that the City Manager makes a written report of all corrections or adjustments to the City Council within the timelines provided for in the Colma Administrative Code.
- (e) *Department Limitation.* The City Council authorizes the expenditure of funds for the items specified in the budget, provided that the total expenditures for the department shall not exceed the total budget by fund, for the department.
- (f) *Staffing.* The number and classifications of employment positions shown in the proposed

budget is hereby approved as the authorized staffing level for the Town. The City Manager and each department head may not expand the number of full-time equivalent employees beyond that shown as the authorized staffing level for the Town without specific approval of the City Council.

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

(h) *Administration of Annual Budget.* The City Manager shall be responsible to administer the Budget and financial records and the City Council authorization includes the following administrative actions as may be required during the year:

(i) Transfer budgeted amounts between line items, provided that the transfer is within the same fund, and within the same Department.

(ii) Increase grant funded revenue and expenditure budgets. Changes may be administratively processed, when revenue estimates exceed the amount identified in the Budget due to increases in grant revenues, as verified by financial records. The adjustment will also account for increased expenditures in an amount not to exceed the amount of increased grant revenue. Increased appropriations shall continue to be documented in the financial records and conveyed to the City Council as part of the quarterly financial reports.

(iii) Make transfers among the various funds designated as "Transfers In / Transfers Out". The FY 2022-23 Budget document. All fund transfers shall be recorded in the financial records.

(iv) Administratively adjust the Fiscal Year 2022-23 Operating Budget appropriations to account for the carryover of unspent 2020-21 appropriations for contracts entered into before June 30, 2022, where funds are encumbered. The City Manager shall use discretion in approving carryovers and all such adjustments shall be clearly recorded in the Town financial records. These amendments shall be identified and included in the Fiscal Year 2021-22 quarterly financial report.

(v) Administratively adjust the Fiscal Year 2022-23 Capital Project appropriations to account for the carryover of unspent appropriations from Fiscal Year 2021-22. All such adjustments shall be clearly recorded in the Town financial records and shall only be for projects that remain incomplete as of June 30, 2022.

3. Reserves

The City Council hereby declares the following classifications of reserves (Net Income):

(a) A Debt Reduction reserve shall be recorded in the General Fund in the amount of \$600,000 as of June 30, 2023. This amount represents a minimum of two years of COP Debt Service. (Committed Fund Balance – Designated by City Council)

(b) The Budget Stabilization Reserve as of June 30, 2023 is established at \$15,000,000, being the amount sufficient to ensure continuity of operations in the event of a severe economic downturn, which amount is hereby determined to be 100% (rounded to the nearest \$100,000) of the General Fund expenditures for the prior fiscal year. The exact amount of this reserve shall be determined based on the final audit and financial statements. (Committed Fund Balance – Designated by City Council)

(c) Accrued Leave Payout Reserve shall be recorded in the General Fund in the amount of \$1,257,390 as of June 30, 2023. (Committed Fund Balance – Designated by City Council)

(d) Assigned Fund Balances – General Fund: Assigned fund balance includes amounts intended to be used by the Town for specific purposes, subject to change. The City Council authorizes the City Manager to establish the following assignments in the General Fund:

(i) Litigation Reserve of \$100,000, which may fund expenditures in the event of extraordinary legal expenses.

(ii) Insurance Reserve in the amount of \$100,000, which may fund expenditures in the event of extraordinary insurance claims and related expenses.

(iii) Disaster Response and Recovery in the amount of \$750,000 which may fund expenditures in the event of a catastrophic event.

(e) Assigned Fund Balances – Capital Project Fund / Fleet Replacement Fund: All reserves in the Capital Project Fund and Fleet Replacement Fund shall be recorded as assigned for future projects. Changes in the assignment shall be subject to City Council action.

(f) General Fund 2022-23 – Decrease Reserve: The proposed budget estimates \$1,444,319 reduction in unassigned reserves.

4. Transfer to Unassigned Reserve

All General Fund net income on hand on June 30, 2022, which is not designated for a specific reserve category shall be recorded in the Unassigned Reserve.

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Certification of Adoption

I certify that the foregoing Resolution No. 2022-20 was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 8, 2022, by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Helen Fiscaro, Mayor	X				
Raquel "Rae" Gonzalez					X
Joanne F. del Rosario	X				
John Irish Goodwin	X				
Diana Colvin	X				
<i>Voting Tally</i>	4	0			

Dated 6/15/2022

Helen Fiscaro
Helen Fiscaro, Mayor

Attest: Caitlin Corley
Caitlin Corley, City Clerk

"EXHIBIT A": SUMMARY OF APPROPRIATIONS FY 2022-23

Town-wide Financial	Special Revenues & Debt Funds					Enterprise Funds	Total
	General Funds	(21, 22, 23, 24)	Capital Funds	Vehicle Replacement Fund	(81, 82, 83)		
Expenditures by Function	(11, 12, 19)	25, 26, 27, 29, 43)	(31, 32)	(61)	(81, 82, 83)		
Revenues by Categories							
Sales tax	13,081,000	0	0	0	0		13,081,000
Cardroom tax	4,200,000	0	0	0	0		4,200,000
Property and other taxes	788,190	0	0	0	0		788,190
Licenses and permits	308,106	0	0	0	0		308,106
Fines and forfeitures	86,000	0	0	0	0		86,000
Use of money and property	301,902	8,600	1,500	5,000	186,805		503,807
Revenues from other agencies	28,020	345,376	1,975,000	0	0		2,348,396
Charges for current services	115,637	0	0	0	901,354		1,016,991
Allocations	97,200	0	0	250,000	0		347,200
Other revenues	76,000	0	1,677	0	0		77,677
Total Revenues	19,082,055	353,976	1,978,177	255,000	1,088,159		22,757,367
Expenditures by Category							
Salaries, Wages, & Benefits	11,939,625	193,135	0	0	0		12,132,760
Supplies & Services	2,145,334	4,759	0	0	121,025		2,271,119
Professional & Contract Services	4,099,300	33,000	237,200	0	988,000		5,357,500
Capital Outlay	43,500	0	4,144,875	220,000	0		4,408,375
ISF Allocation	250,000	0	0	0	0		250,000
Debt Proceeds	0	295,669	0	0	0		295,669
Total Expenditure by Category	18,477,759	526,563	4,382,075	220,000	1,109,025		24,715,423
Operating Surplus/ (Deficit)	604,296	(172,587)	(2,403,898)	35,000	(20,866)		(1,958,055)
Other Activities							
Transfers In	0	298,669	1,611,100	0	261,646		2,171,415
Transfers (Out)	(1,951,415)	(220,000)	0	0	0		(2,171,415)
Net Transfers In/(Out)	(1,951,415)	78,669	1,611,100	0	261,646		0
Fund Balance							
Change in Fund Balance	(1,347,119)	(93,918)	(792,798)	35,000	240,780		(1,958,055)
Beginning Fund Balance @ 7/1/21	25,678,708	501,206	2,226,041	829,887	507,783		29,743,625
Ending Fund Balance	24,331,589	407,288	1,433,243	864,887	748,563		27,785,570
Trust Funds Balance							
OPEB Trust (71)							8,879,424
Pension Trust (72)							3,060,835
Ending Fund Balance - All Funds							39,725,829

GANN Limit

**RESOLUTION NO. 2022-22
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

RESOLUTION ESTABLISHING THE 2022-23 APPROPRIATION LIMIT

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

1. Background

- (a) Article XIII B of the California Constitution places certain restrictions on annual appropriations by cities;
- (b) The restrictions only apply to those appropriations which meet the definition of "Proceeds of Taxes";
- (c) The FY 2022-23 Appropriations Limit Calculation was publicly noticed and posted on the Town's website on June 8, 2022, which is more than fifteen days for review consistent with California Government Code Section 7910;
- (d) The adoption of the Appropriations Limit must identify the optional calculation factors to be used as adjustment factors.

2. Findings

- (a) The first adjustment factor, the Town must select between: (A) the change in Town population, or (B) Countywide population, and the Town has selected the Change in Countywide population; and
- (b) The second adjustment factor the Town must select between: (1) the change in the State per capita income, or, (2) the change in the assessed valuation of local nonresidential construction, and the Town has selected the change in the State per capita income;
- (c) The detailed calculation of the Appropriations Limit for Fiscal Year 2022-23 is described in Exhibit A, attached hereto and by reference made a part hereof.
- (d) The City Council finds that the Fiscal Year 2022-23 budget does not exceed the constitutional appropriation limit placed on "Proceeds of Taxes" for Fiscal Year 2022-23 and is \$42,874,861 below the authorized limit.

3. Appropriation Limit

The Appropriation Limit for the Fiscal Year 2022-23 shall be, and hereby is determined to be \$61,031,996.

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Certification of Adoption

I certify that the foregoing Resolution No. 2022-22 was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 22, 2022, by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Helen Fisicaro, Mayor	X				
Raquel "Rae" Gonzalez	X				
Joanne F. del Rosario	X				
John Irish Goodwin	X				
Diana Colvin	X				
<i>Voting Tally</i>	5	0			

Dated 6/29/2022

Helen Fisicaro
Helen Fisicaro, Mayor

Attest: Caitlin Corley
Caitlin Corley, City Clerk

**EXHIBIT TO RESOLUTION 2022-22
FISCAL YEAR 2022-23 APPROPRIATIONS LIMIT**

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

Selection of Optional Factors

1. Change in Population (Town of Colma vs. San Mateo County)

Options	Population 1/1/2021	Population 1/1/2022	% Increase
a. Town of Colma	1,391	1,370	-1.51%
b. County of San Mateo	751,464	744,552	-0.92%

2. Change in State per capita Personal Income vs. Colma Non-Residential Building Construction

Options	% Increase
a. Change in State Per Capita Personal Income	7.55%
b. Change in Colma Non-Residential Assessed Valuation	N/A*

* Change in non-residential assessed valuation was not available.

For the Fiscal Year 2022-23 calculation, the Town selected the County's population growth rate of -0.92% and the change in the State Per Capita Income of 7.55%.

APPROPRIATION LIMIT CALCULATION 2022-23

Population Change (San Mateo Co.)	0.92%	$((0.0092+100)/100 = 1.0099)$
State Per Capita Personal Income	7.55%	$((0.0755+100)/100 = 1.076)$
Calculation of Factor for 2022-23	1.0656	$1.0099 \times 1.0076 = 1.0656$
Prior Year Appropriation Limit (2021-22)	\$ 57,274,771	
Appropriation Limit 2022-23	\$ 61,031,996	$57,274,771 \times 1.0656 = 61,031,996$

The 2022-23 Appropriations subject to the limit ("Proceeds of Taxes") total \$18,157,135, which means the Town is \$42,874,861 below the authorized limit.


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 document, should direct such a request to Pak Lin, Administrative Services Director, at 650-997-8300 or pak.lin@colma.ca.gov. Please allow two business days for your request to be processed.

Town of Colma

1198 El Camino Real

[Town Website](#)

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BUDGET AT A GLANCE

The FY 2022-23 Town-Wide budget consists of \$22.77 million in total revenues and \$24.72 million in total expenditures.

Town-Wide (in Millions)	General Funds	Capital Funds	Other	Total
Revenues	\$ 19.09	\$ 1.98	\$ 1.70	\$ 22.77
Expenditures	(18.48)	(4.38)	(1.86)	(24.72)
Net Transfer	(1.95)	1.61	0.34	0.00
Net Change	(1.34)	(0.79)	0.18	(1.95)
Ending Bal	\$ 24.33	\$ 1.43	\$ 2.02	\$ 27.79

The table separates the Town's activities into General, Capital, and other activities, which include special revenues, debt, and business-like activities. The Town tracks most of its daily operations in the General Fund.

The budget process begins in February with a Mid-Year financial update, followed by the budget development process, where each department reviews and assesses its financial needs for the year. Historical trends, economic factors, and new department priorities are incorporated into the budget. The budget document is reviewed and discussed in three publicly held budget study sessions, prior to the adoption on June 8, 2022. The budget is prepared in accordance with General Accepted Accounting Principles.

GENERAL FUND

The general fund revenues and expenditures budget for FY 2022-23 are \$19.09 million and \$18.48 million, respectively.

Revenues

At \$19.09 million, the FY 2022-23 General Fund revenue is \$700,000, or 3.9% more, than the projected June 30, 2022 total General Fund revenues.

General Fund Revenues (in millions)	20/21 Actual	21/22 Est. Act	22/23 Budget
Sales tax	\$ 13.62	\$ 12.70	\$ 13.08
Cardroom tax	2.19	4.00	4.20
Property and other taxes	0.76	0.76	0.79
Licenses and permits	0.35	0.24	0.31
Fines and forfeitures	0.10	0.08	0.09
Use of money and property	0.25	0.18	0.30
Revenues from other agencies	0.45	0.19	0.03
Charges for current services	0.06	0.09	0.11
Allocations	-	0.09	0.10
Other revenues	0.09	0.05	0.08
Total General Fund Revenues	\$ 17.87	\$ 18.38	\$ 19.09

The increase is attributed to increasing in **sales tax** revenues due to inflation. **Cardroom tax** revenue has restored to pre-pandemic levels and all other general fund revenues have flattened.

Expenditures

The FY 2022-23 operating budget is \$18.47 million and is \$1.21 million, or 7.0 percent more than FY 2021-22 estimated actual.

General Fund Expenditures (in millions)	20/21 Actual	21/22 Est. Act	22/23 Budget
Salaries, Wages, & Benefits	\$ 7.55	\$ 8.53	\$ 8.75
Supplies & Services	0.70	0.78	1.06
Professional & Contract Services	1.62	2.24	2.29
Capital Outlay	-	0.02	0.04
ISF Allocation	-	0.25	0.25
Total General Fund Expenditures	\$ 13.91	\$ 17.26	\$ 18.47

The increase in **salaries, wages & benefits** is associated with the cost of filling a vacant position. The increase in **supplies & services** is related to restoring contingency budget, which was not used in FY 2021-22.

Economic Impacts

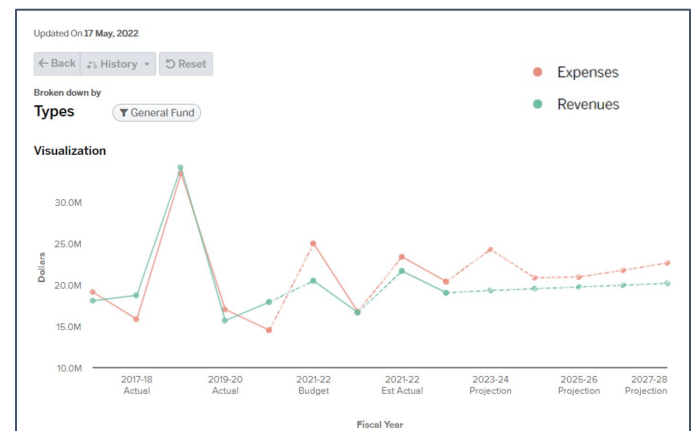
The key economic factors for the Town in the coming years include the impact of inflation and market uncertainty.

Inflation has a positive impact on the Town's sales tax as cost of nonperishable items increases. However, as consumer behavior changes and purchases shift to perishable goods, the Town's sales tax revenues will begin to flatten. This flattening is anticipated to begin in 2023. The other side of inflation results in increases in operating and capital expenditures. As the prices of fuel and consumer goods rise, the Town's expenditures will increase.

Since the start of 2022, market uncertainty resulted in the fall of investment income. This market uncertainty and the rise in federal reserve are negatively impacting CalPERS investment returns. As a result, the Town is anticipating our portion of pension liability will increase in FY 2023-24. As for FY 2022-23, under the direction of the City Council, Staff will be research on the benefit of making supplemental pension payments to flatten this dramatic increase.

Five-Year Trend

Based on the current budget plus known economic impacts and capital needs, the Town anticipates General Fund expenditures will exceed revenues in the coming years.



BUDGET AT A GLANCE

ENTERPRISE FUNDS

Aside from the General Fund, the Town has two business-type funds – Sewer and City Properties.

Sewer

In FY 2021-22, the Town completed the Sewer Fee study, and the City Council approved a phased-in approach to making the Sewer Fund self-sustaining by FY 2025-26. This means that user fees collected will be sufficient to pay for sewer conveyance, treatments, and maintenance, including future major capital improvements.

For FY 2022-23, the Town budgeted \$0.90 million as sewer revenues, \$1.04 million as sewer expenditures, and a general fund transfer of \$260,000.

Sewer Funds (in millions)	20/21 Actual	21/22 Est. Act	22/23 Budget
Revenues and Transfers In			
Sewer Fees	0.99	0.92	0.90
Colma Transfer	0.03	0.20	0.26
Less: Expenses			
Sewer Treatment Cost	(1.02)	(0.87)	(0.99)
Sewer Maintenance Cost	-	(0.05)	(0.05)
Net Change in Fund	\$ -	\$ 0.20	\$ 0.12

Majority of the sewer fees collected are pass-through payments to North San Mateo County Sanitation District and the City of South San Francisco Sanitary Sewer operation. The remaining \$250,000 is the Town's collection fee to maintain and expand the existing Colma sewer infrastructure.

City Properties

As for City Properties, the Town has two rental properties within Colma – Creekside Villa and a unit in Verano. Creekside Villa is dedicated to 62+ Colma residents on a fixed income. Eligibility criteria is stated in Colma Administrative Code Section 2.02. As for the Verano unit, the Town is in the middle of liquidating the unit.

For FY 2022-23, the Town budgeted \$190,000 as revenues, and \$120,000 as expenditures. The Town will be preparing the Verano unit for sale, while complying with State's surplus property disposal process.

City Properties (in millions)	20/21 Actual	21/22 Est. Act	22/23 Budget
Revenues			
Rental Properties	0.19	0.19	0.19
Less: Expenses			
Facility Operations & Maintenance	(0.10)	(0.12)	(0.12)
Net Change in Fund	\$ 0.09	\$ 0.07	\$ 0.07

MAJOR CAPITAL

The Town has a rolling 5-year capital program. This means, each year as part of the budget process, the department will assess and add a year to the capital program. Additionally, the unspent budget in the current year is automatically rolled over to the budget year.

The following is the 2022-2028 Capital Program. For more information, please go to the Capital Improvement Plan section of the budget.

Capital Program (in Millions)	Prior	22/23	23/24 to 27/28 + Unfunded	Total
Streets, Sidewalks, and Bikeway				
Annual Roadway Rehabilitation and Preventative Maintenance Program (906)	0.15	0.29	0.48	0.92
El Camino Real Bicycle and Pedestrian Improvement (923)	-	2.00	29.10	31.10
F-Street Retaining Wall (902)	0.05	0.40	-	0.45
Lawndale Landscape and Median (956)	0.02	-	1.61	1.63
Mission Road Crosswalk (909)	0.01	-	-	0.01
Mission Road Landscape (908)	0.03	0.34	-	0.37
Town-Wide Bicycle & Pedestrian Master Plan (910)	-	0.10	-	0.10
Sewer and Storm Drain				
Storm Drain Assessment (972)	-	0.07	0.14	0.21
City Facilities & Long-Range Plans				
Facility Parking Lot Upgrades and Repairs (953)	0.10	0.14	-	0.24
Housing Element Update (996)	0.10	0.11	-	0.21
Public Arts Program (980)	-	0.02	-	0.02
Town-Wide Branding (959)	-	0.10	0.10	0.20
Urban Tree Master Plan & Program (998)	-	0.10	0.20	0.30
Zoning Code Update (997)	0.10	0.08	-	0.18
Major Equipment, Technology & Fleet				
Equipment Purchase and Replacement (984)	0.45	0.15	-	0.60
Financial Software Replacement (965)	0.10	0.43	0.02	0.55
IT Infrastructure Upgrades (986)	0.05	0.05	0.25	0.35
Vehicle Replacement (987)	0.16	0.22	0.87	1.25
Total Capital Program	\$ 1.32	\$ 4.60	\$ 32.77	\$ 38.69

ADDITIONAL DETAILS AND INFORMATION

This format was prepared by the Finance Department to highlight in summary fashion key indicators of the Town's financial performance. Additional Financial Reports and Budgets – including earlier Quarterly Financial Reports, Audits and Budgets – are also available on the Town website www.colma.ca.gov. This report will also be posted on the Town website after it has been reviewed by the City Council