



**AGENDA  
REGULAR MEETING  
CITY COUNCIL OF THE TOWN OF COLMA  
Wednesday, February 22, 2023  
7:00 PM**

*This City Council meeting will be conducted pursuant to the provisions of Assembly Bill 361 and Government Code Section 54953(e) (and without compliance with section 54953(b)(3) related to conducting public meetings during the COVID-19 pandemic. The City Council, staff and members of the public may participate in the meeting in person at Town Hall or virtually via Zoom Video Conference.*

**To attend the meeting in person:**

Town Hall, Council Chamber, 1198 El Camino Real, Colma CA 94014

**To participate in the meeting via Zoom Video Conference:**

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

Passcode: 074407

Meeting ID: 812 8997 6261

Dial by your location

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Meeting ID: 812 8997 6261

Passcode: 074407

**To provide Public Comment in person:**

Members of the public wishing to speak are requested to complete a yellow speaker card and submit it to the City Clerk. Comments should be kept to three minutes or less.

**To provide Public Comment via Zoom Video Conference:**

Live verbal public comments may be made by requesting to speak using the "raise hand" feature in Zoom or, if calling in by phone, by pressing \*9 on the telephone keypad prior to the consent calendar being heard, or prior to the close of the public comment period for agenda items or non-agenda items. In response, the Town will unmute the speaker and allow them to speak up to three minutes.

**To provide Public Comment in writing:**

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

## **PLEDGE OF ALLEGIANCE AND ROLL CALL**

## **ADOPTION OF AGENDA**

## **PUBLIC COMMENTS**

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

## **CONSENT CALENDAR**

1. Motion to Accept the Minutes from the February 8, 2023 Regular Meeting.
2. Motion to Accept the Minutes from the February 16, 2023 Special Meeting.
3. Motion to Adopt a Resolution in Opposition to Initiative No. 21-0042a1, the Taxpayer Protection and Government Accountability Act Pursuant to CEQA Guideline 15061(b)(3).
4. Motion to Adopt a Resolution Terminating the Local Emergency Declared as a Result of the COVID-19 Pandemic Pursuant to CEQA Guideline 15061(b)(3).
5. Motion Approving and Authorizing the City Manager to Execute the Letter of Understanding (LOU) Amending Article 15 of the Communication and Records Memorandum of Understanding (MOU); and Authorizing Staff to Recruit for One Additional Full Time Benefitted Dispatcher to Accommodate a 24 Hour Per Day/Seven Day Per Week Police Dispatch Center.

## **STUDY SESSION**

### **6. PENSION LIABILITIES UPDATE**

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

## **NEW BUSINESS**

### **7. FY 2022-23 MID-YEAR FINANCIAL UPDATE AND BUDGET AMENDMENT**

- a. *Consider:* Motion Accepting the Fiscal Year 2022-23 Mid-Year Financial Report Through December 31, 2022; and
- b. *Consider:* Motion to Adopt a Resolution Appropriating Funds and Amending Budget for the Fiscal Year 2022-23 to Increase General Fund (11) Appropriation by \$65,500 and Transportation Fund (23) Revenues and Expenditure Budget by \$75,000, Pursuant to CEQA Guideline 15378.

## **REPORTS**

Mayor/City Council

City Manager

## **ADJOURNMENT**

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

### Reasonable Accommodation

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

**MINUTES  
REGULAR MEETING**

City Council of the Town of Colma  
Town Hall Council Chamber  
1198 El Camino Real, Colma CA  
Also Accessible via Zoom.us  
**Wednesday, February 8, 2023**  
**7:00 PM**

**PLEDGE OF ALLEGIANCE AND ROLL CALL**

Mayor del Rosario called the meeting back to order at 7:00 p.m.

Council Present – Mayor Joanne F. del Rosario, Vice Mayor John Irish Goodwin, Council Members Ken Gonzalez, Carrie Slaughter and Helen Fisicaro were all present.

Staff Present – City Manager Brian Dossey, City Attorney Christopher Diaz, Chief of Police John Munsey, Administrative Services Director Pak Lin, Director of Public Works and Planning Brad Donohue, City Planner Farhad Mortazavi, Recreation Manager Angelika Abellana, Building Official Chai Lor, City Clerk Caitlin Corley and Administrative Technician Abigail Dometita were in attendance.

The Mayor announced, “Regarding Public Comment: Members of the public who are here in person are requested to complete a yellow speaker card and submit it to the City Clerk. Those of you on Zoom may make public comments by using the “raise hand” feature in Zoom or, if calling in by phone, by pressing \*9 on the telephone keypad. The City Clerk will unmute your microphone and allow you to speak. Comments should be kept to three minutes or less.”

**ADOPTION OF THE AGENDA**

Mayor del Rosario asked if there were any changes to the agenda. None were requested. The Mayor asked for a motion to adopt the agenda.

**Action:** Vice Mayor Goodwin moved to adopt the agenda; the motion was seconded by Council Member Gonzalez and carried by the following vote:

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

**PRESENTATIONS**

- **Black History Month**

The Mayor read a proclamation in honor of February 2023 as Black History Month.

**PUBLIC COMMENTS**

Mayor del Rosario opened the public comment period at 7:06 p.m. and seeing no one request to speak, the Mayor closed the public comment period.

**CONSENT CALENDAR**

1. Motion to Accept the Minutes from the January 25, 2023 Regular Meeting.
2. Motion to Approve Report of Checks Paid for January 2023.
3. Motion to Reconfirm the Findings and Determinations Made in Resolution No. 2021-33 and Under Assembly Bill 361 for the Continuation of Virtual Meetings, with Acknowledgment that the California Department of Public Health has Updated the Definition of “Close Contact” in Regulation 3205 from Being within 6 Feet of Another Person to Sharing the Same Indoor Space with Another Person for 15 Minutes or More, Which Further Supports the Findings.

**Action:** Council Member Fiscaro moved to approve the consent calendar items #1 through 3; the motion was seconded by Council Member Slaughter and carried by the following vote:

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

**PUBLIC HEARING**

**4. ADOPTION 2022 BUILDING CODES**

Director of Public Works and Planning Brad Donohue presented the staff report. The Mayor opened the public hearing at 7:20 p.m. and seeing no one request to speak, she closed the public hearing. Council discussion followed.

**Action:** Council Member Fiscaro moved to Adopt an Ordinance Amending Chapter 5, Subchapter 4 of the Town of Colma Municipal Code, Adopting by Reference the 2022 Edition of the California Building Standards Code (California Code of Regulations, Title 24), Consisting of the 2022 California Building Code, the 2022 California Residential Code, the 2022 California Electrical Code, the 2022 California Mechanical Code, the 2022 California Plumbing Code, the 2022 California Fire Code, the 2022 California Energy Code, the 2022 California Green Building Standards Code, the 2022 California Historical Building Code, the 2022 California Existing Building Code and the 2022 California Referenced Standards Code; the 1997 Edition of the Uniform Housing Code; and the 2018 International Property Maintenance Code, Together With Certain Additions, Amendments, and Deletions, All Pursuant to CEQA Guidelines 15061(B)(3) and 15378; the motion was seconded by Council Member Gonzalez and carried by the following vote:

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

**NEW BUSINESS**

**5. 2023 ADULT HOLIDAY PARTY**

Recreation Services Manager Angelika Abellana presented the staff report. The Mayor opened the public comment period at 7:40 p.m. Resident Thom Taylor made a comment. Seeing no one else request to speak, the Mayor closed the public comment period at 7:41 p.m. Council discussion followed.

**Action:** Council Member Fisicaro moved to Direct the City Manager to: (1) Plan and Coordinate an Adult Holiday Event in December 2023; (2) Set the Participation Fee for the Adult Holiday Party at \$15 for Adults and \$10 for Seniors and Disabled, All Pursuant to CEQA Guidelines 15301 and 15323; the motion was seconded by Council Member Gonzalez and carried by the following vote:

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

**6. STATUS UPDATE TO 2020-2022 STRATEGIC PLAN**

City Manager Brian Dossey presented the staff report. The Mayor opened the public comment period at 8:13 p.m. Resident Thom Taylor made a comment. Seeing no one else request to speak, the Mayor closed the public comment period at 8:15 p.m. Council discussion followed.

**Action:** Council Member Fisicaro moved to Accept Update and to Close Out the 2020 - 2022 Town of Colma Strategic Plan Pursuant to CEQA Guidelines 15306 and 15378; the motion was seconded by Vice Mayor Goodwin and carried by the following vote:

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

**COUNCIL CALENDARING**

There will be a Special Meeting for Team Building on Thursday, February 16, 2023 at 9:00am at Town Hall.

The next Regular Meeting will be on Wednesday, February 22, 2023 at 7:00pm at Town Hall.

**REPORTS**

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

- There will be a Coffee and Cars event at Serramonte Lexus on Sunday, February 12, 2023 at 9:00 a.m.
- Town Hall and the Recreation Department will be closed on Monday, February 13, 2023 for President Lincoln’s Birthday holiday.

**ADJOURNMENT AND CLOSE IN MEMORY**

Mayor del Rosario adjourned the meeting at 8:28 p.m.

Respectfully submitted,

Caitlin Corley  
City Clerk

**MINUTES  
SPECIAL MEETING**

City Council of the Town of Colma  
Town Hall, Conference Room  
1198 El Camino Real, Colma CA  
**Thursday, February 16, 2023**  
**9:00 AM**

**TEAM BUILDING WORKSHOP FOR CITY COUNCIL AND TOWN STAFF**

Mayor del Rosario called the meeting to order at 9:05 a.m.

Council Present – Mayor Joanne F. del Rosario, Vice Mayor John Irish Goodwin, Council Members Ken Gonzalez, and Helen Fiscaro were present. Council Member Carrie Slaughter was absent

Staff Present – City Manager Brian Dossey, City Attorney Christopher Diaz, Chief of Police John Munsey, Administrative Services Director Pak Lin, Director of Public Works and Planning Brad Donohue, City Planner Farhad Mortazavi, Recreation Manager Angelika Abellana, and City Clerk Caitlin Corley were in attendance.

A consultant led the group in several team building exercises.

*This item was for training purposes only; no action was taken at this meeting.*

Mayor del Rosario adjourned the meeting at 2:13 p.m.

Respectfully submitted,

Caitlin Corley  
City Clerk







# STAFF REPORT

TO: Mayor and Members of the City Council  
 FROM: Caitlin Corley, City Clerk  
 VIA: Brian Dossey, City Manager  
 MEETING DATE: February 22, 2023  
 SUBJECT: Opposition to the Taxpayer Protection and Government Accountability Act

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## RECOMMENDATION

Staff recommends the City Council adopt the following resolution:

RESOLUTION IN OPPOSITION TO INITIATIVE NO. 21-0042A1, THE TAXPAYER PROTECTION AND GOVERNMENT ACCOUNTABILITY ACT PURSUANT TO CEQA GUIDELINE 15061(B)(3).

## EXECUTIVE SUMMARY

The Taxpayer Protection and Government Accountability Act would amend the California Constitution with provisions that limit voters' authority and input, adopt new and stricter rules for raising taxes and fees, and may make it more difficult to impose fines and penalties for violation of state and local laws.

The measure puts billions of local government tax and fee revenues at risk statewide with related core public service impacts. The measure would have significant negative impacts Town operations and core service delivery. The proposed constitutional initiative is sponsored by the California Business Roundtable.

## BACKGROUND

On Jan. 4, 2022, the California Business Roundtable filed the "Taxpayer Protection and Government Accountability Act" or AG# 21-0042A1. On Feb. 1, 2023, the measure qualified for the November 2024 ballot.

The League of California Cities, along with a broad coalition of local governments, labor and public safety leaders, infrastructure advocates, and businesses, strongly opposes this initiative.

Local government revenue-raising authority is currently substantially restricted by state statute and constitutional provisions, including the voter approved provisions of Proposition 13 of 1978, Proposition 218 of 1996, and Proposition 26 of 2010. The Taxpayer Protection and Government Accountability Act adds and expands restrictions on voters and local government tax and fee authority.

## FISCAL IMPACT

The Initiative would change the following fees and charges:

- Except for licensing and other regulatory fees, fees and charges may not exceed the “actual cost” of providing the product or service for which the fee is charged. “Actual cost” is the “minimum amount necessary.” The burden to prove the fee or charge does not exceed “actual cost” is changed to “clear and convincing” evidence.
- Requires fees and charges paid for the use of local and state government property and the amount paid to purchase or rent government property to be “reasonable.” These fees and charges are currently allowed to be market-based. Whether the amount is “reasonable” (introducing a new legal standard aiming to force below market fee and charge amounts) must be proved by “clear and convincing evidence.” The standard may significantly reduce the amount large companies (e.g., oil, utilities, gas, railroads, garbage/refuse, cable, and other corporations) will pay for the use of local public property.
- Prohibits fees on new development based on vehicle miles traveled.

The initiative would impact current and future taxes:

- Taxes and fees adopted after Jan. 1, 2022, that do not comply with the new rules, are void unless reenacted.
- Invalidates *Upland* decision that allows a majority of local voters to pass special taxes. The measure specifies that taxes proposed by the initiative are subject to the same rules as taxes placed on the ballot by a city council.
- Expressly prohibits local advisory measures which allow local voters to express a preference for how local general tax dollars should be spent.
- Requires voter approval to expand existing taxes (e.g., Utility, Transient Occupancy) to new territory (e.g., annexations) or to expand the tax base (e.g., new utility service)
- New taxes can only be imposed for a specific time period.
- City charters may not be amended to include a tax or fee.
- All state taxes require majority voter approval.

The initiative may also require voter approval of fines, penalties, and levies for corporations and property owners that violate state and local laws unless a new, undefined adjudicatory process is used to impose the fines and penalties.

## **ANALYSIS**

### **Fees and Taxes**

Local governments levy a variety of fees and other charges to provide core public services.

Major examples of affected fees and charges are:

- Nuisance abatement charges, such as for weed, rubbish, and general nuisance abatement to fund community safety, code enforcement, and neighborhood cleanup programs.
- Commercial franchise fees.
- Emergency response fees, such as in connection with DUI.
- Advanced Life Support (ALS) transport charges.
- Document processing and duplication fees.
- Transit fees, tolls, parking fees, and public airport and harbor use fees.
- Facility use charges, fees for parks and recreation services, garbage disposal tipping fees.

Virtually every city, county, and special district must regularly (e.g., annually) adopt increases to fee rates and charges and revise rate schedules to accommodate new users and activities. Most of these would be subject to new standards and limitations under threat of legal challenge. Based on the current volume of fees and charges imposed by local agencies, including council-adopted increases to simply accommodate inflation, Cal Cities estimates the amount of local government fee and charge revenue at risk is approximately \$2 billion per year including those adopted since Jan. 1, 2022. Over ten years, \$20 billion of local government fee and charge revenues will be at heightened legal peril.

Hundreds of local tax measures were approved in 2022 that likely do not comply with the provisions of the initiative. Nearly \$2 billion of annual revenues from these voter-approved measures will cease a year after the effective date of the measure, reducing the local public services funded by these measures, unless the tax is re-submitted for voter approval.

Reductions on local government tax revenues have impacts on core services and infrastructure including fire and emergency response, law enforcement, streets and roads, drinking water, sewer sanitation, parks, libraries, public schools, affordable housing, homelessness prevention, and mental health services.

### **Fines and Penalties**

Under existing law, cities are required to provide due process before imposing a penalty or fine for violation of its municipal code:

1. A local agency must adopt administrative procedures that govern imposing fines and penalties, including providing a reasonable period of time for a person responsible for a continuing violation to correct or remedy the violation [Gov't Code 53069.4].

2. Notice must be given to the violating party before imposing the penalty; and give the party an opportunity to be heard and present any facts or arguments [Merco Construction Engineers v. Los Angeles Unified School District (1969) 274 CA 2d 154, 166].

3. The fine may not be "excessive" [U.S. Constitution amendments VIII and XIV].

The initiative converts administratively-imposed fines and penalties into taxes unless a new, undefined, and ambiguous "adjudicatory due process" is followed. This provision may put at risk authority to impose fines and penalties for violations of state and local law.

## **ENVIRONMENTAL**

The City Council's action in adopting this resolution is not a project subject to the California Environmental Quality Act (CEQA) as it can be seen with certainty that adoption of a resolution opposing a ballot measure dealing with fees and taxes will not cause a physical change in the environment leading to any type of significant impact. The action is therefore exempt under CEQA.

## **Alternatives**

The Council could choose not to adopt a resolution in opposition to the Taxpayer Protection and Government Accountability Act.

## **Values**

This action is consistent with the Council adopted values of **Responsibility** and **Vision**. The Initiative will take billions of dollars away from local government services statewide, as well as taking away local control. Opposing the initiative is both fiscally responsible and protects the long-range goal of having local control over these matters.

## **CONCLUSION**

Staff recommends the City Council adopt the attached resolution which formalizes the Town's opposition to Initiative No. 21-0042A1, the Taxpayer Protection and Government Accountability Act.

## **Attachments**

A. Resolution

**RESOLUTION NO. 2023-\_\_\_\_**  
**OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION IN OPPOSITION TO INITIATIVE NO. 21-0042A1, THE TAXPAYER  
PROTECTION AND GOVERNMENT ACCOUNTABILITY ACT PURSUANT TO CEQA  
GUIDELINE 15061(B)(3)**

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

**1. Background and Findings**

(a) an association representing California's wealthiest corporations and developers is spending millions to push a deceptive proposition aimed for the November 2024 statewide ballot; and

(b) the measure includes undemocratic provisions that would make it more difficult for local voters to pass measures needed to fund local services and infrastructure, and would limit voter input by prohibiting local advisory measures where voters provide direction on how they want their local tax dollars spent; and

(c) the measure creates new constitutional loopholes that allow corporations to pay far less than their fair share for the impacts they have on our communities, including local infrastructure and our environment; and

(d) the measure may make it much more difficult for state and local regulators to issue fines and levies on corporations that violate laws intended to protect our environment, public health and safety, and our neighborhoods; and

(e) the measure puts billions of dollars currently dedicated to local services at risk and could force cuts to fire and emergency response, law enforcement, public health, parks, libraries, affordable housing, services to support homeless residents, mental health services, and more; and

**2. Order**

(a) The City Council of the Town of Colma hereby opposes Initiative 21-0042A1, the Tax Payer and Government Accountability Act; and

(b) that the City Council of the Town of Colma will join the No on Initiative 21-0042A1 coalition, a growing coalition of public safety, education, labor, local government, and infrastructure groups throughout the state.

### Certification of Adoption

I certify that the foregoing Resolution No. 2023-\_\_\_ was duly adopted at a regular meeting of the City Council of the Town of Colma held on February 22, 2023, by the following vote:

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

Dated \_\_\_\_\_

\_\_\_\_\_  
Joanne F. del Rosario, Mayor

Attest: \_\_\_\_\_  
Caitlin Corley, City Clerk



# STAFF REPORT

TO: Mayor and Members of the City Council  
 FROM: Christopher J. Diaz, City Attorney  
 VIA: Brian Dossey, City Manager  
 MEETING DATE: February 22, 2023  
 SUBJECT: Terminating Local Emergency for the COVID-19 Pandemic

## RECOMMENDATION

Staff recommends that the City Council adopt the following:

RESOLUTION TERMINATING THE LOCAL EMERGENCY DECLARED AS A RESULT OF THE  
 COVID-19 PANDEMIC PURSUANT TO CEQA GUIDELINE 15061(B)(3)

## EXECUTIVE SUMMARY

The City Council is being asked to adopt a resolution to terminate the local emergency declared on March 16, 2020 by the City Manager/Director of Emergency Services and ratified by the City Council on March 18, 2020 pursuant to the adoption of Resolution No. 2020-09 as it relates to the COVID-19 pandemic. Adoption of the resolution would terminate the local emergency at the Town level on February 28, 2023 consistent with Governor Newsom's lifting of the State of Emergency for California on this same date.

Government Code section 8630 permits the governing body of a city or town to declare a local emergency when conditions of disaster or extreme peril to safety of persons and or property is likely to exceed the resources of any single county, city and county, or city and the combined force of a mutual aid region or regions is required.<sup>1</sup> A local emergency is defined as "the existence of conditions of disaster or of extreme peril to the safety of persons and property within the territorial limits of a county, city and county or city..."<sup>2</sup>

The City Council's action in terminating the local emergency will be a clear indication by the Town that the conditions that necessitated declaring the local emergency at the start of the pandemic, are no longer occurring based on the current state of COVID-19 which is becoming endemic versus a pandemic.

<sup>1</sup> Gov. Code, § 8630.

<sup>2</sup> Gov. Code, § 8558 (c).

## **FISCAL IMPACT**

There are no financial impacts associated with terminating the local emergency. Any funding that has been available to cities to deal with the pandemic have been accessed by the Town and terminating the local emergency should not have any impact on any past funding related to the pandemic.

## **ENVIRONMENTAL**

The City Council's action in adopting the resolution is not a project subject to the California Environmental Quality Act, as it can be seen with certainty that the action will not have a significant effect on the environment pursuant to CEQA Guideline 15061(b)(3).

## **BACKGROUND AND ANALYSIS**

On February 26, 2020, the Centers for Disease Control and Prevention ("CDC") confirmed the first possible case of community transmission of COVID-19 in the United States. On March 4, 2020, Governor Newsom declared a State of Emergency in response to the COVID-19 pandemic. And on March 11, 2020, the World Health Organization (WHO) publicly characterized COVID-19 as a pandemic.

On March 18, 2020, on the recommendation of the Town's Director of Emergency Services (otherwise known as the City Manager), the City Council adopted a resolution ratifying and proclaiming the existence of a local emergency pursuant to Colma Municipal Code Subchapter 1.17 and the California Emergency Services Act.

The public health community's response to mitigating the spread of COVID-19 has changed over time in response to the fluctuating presence of the disease, and fortunately, the State and County are currently experiencing a significant decrease in confirmed cases, test positivity rates, and related hospitalizations. In fact, California's death rate as a result of COVID-19 is the lowest amongst large states. Additionally, COVID-19 vaccines and boosters are now widely available, and vaccination rates are increasing – in fact, as of January 18, 2023, approximately 94% of San Mateo County residents have received the vaccine. Most businesses are operating as normal, and San Mateo County has reduced the number of restrictions countywide in response to current conditions. Although COVID-19 continues to remain a threat, the State, County, and Town have successfully developed measures to effectively combat the spread of the disease, and these efforts have transformed a once-crisis-level event into a manageable long-term situation. Governor Newsom has since announced that the statewide state of emergency will end on February 28, 2023.

The intent of the local emergency proclamation was to prevent a catastrophic failure of Town services, personnel, equipment, and facilities. The Town's response to the COVID-19 pandemic has stabilized, and a declared local emergency is no longer necessary. However, should the circumstances change significantly, the City Council may declare a new local emergency, pursuant to state law and the Colma Municipal Code, in order to respond as needed. If adopted, the resolution terminating the local state of emergency will take effect February 28, 2023, to coincide with the date the Governor's state of emergency is set to terminate.



## **Council Adopted Values**

The City Council's action in adopting the resolution is *responsible* as it shows that the City Council took swift action at the start of the COVID-19 pandemic to ensure that the Town and its residents had all needs met during the emergency situation. Further, terminating the local emergency now that the state of the pandemic has changed is *fair* as the initial reasons for declaring the local emergency no longer exist in the Town.

## **Alternatives**

The City Council could choose not to adopt the resolution. The only reason that the City Council may want to delay adoption is if the Council believes that emergency conditions related to COVID-19 still exist in the Town. But, as stated above, although COVID-19 continues to remain a threat, the State, County, and Town have successfully developed measures to effectively combat the spread of the disease, and these efforts have transformed a once-crisis-level event into a manageable long-term situation.

## **CONCLUSION**

Staff is recommending that the City Council adopt the resolution.

## **ATTACHMENTS**

- A. Resolution



**RESOLUTION NO. 2023-\_\_**  
**OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION TERMINATING THE LOCAL EMERGENCY DECLARED AS A RESULT OF  
THE COVID-19 PANDEMIC PURSUANT TO CEQA GUIDELINE 15061(B)(3)**

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

**1. Recitals**

(a) The California Emergency Services Act (“CESA”) (Government Code Section 8550, *et seq.*) authorizes the proclamation of a local emergency when conditions of disaster or extreme peril to the safety of persons and property within the territorial limits of a municipality exist.

(b) In late 2019, an acute respiratory illness caused by a novel coronavirus, known as COVID-19, began to spread globally and rapidly, resulting in severe illness and death around the world. The World Health Organization (“WHO”) described COVID-19 as a global pandemic. The WHO reports that to date the disease has caused over 6 million deaths worldwide.

(c) On March 4, 2020, Governor Newsom declared a statewide state of emergency to make additional resources available, formalize emergency actions already underway across multiple state agencies and departments, and help the State prepare for the broader spread of COVID-19. Further, in this declaration, the Governor also directed State agencies to enter into contracts for the procurement of goods and supplies that could be provided to impacted local government including the Town and Central County Fire Department. The Governor also directed the Office of Emergency Services to provide assistance to local governments impacted by COVID-19.

(d) On March 5, 2020, the San Mateo County Health Officer declared a local health emergency pursuant to Health and Safety Code Section 101080, and on March 10, 2020, the San Mateo County Board of Supervisors voted to ratify the Health Officer’s declaration of a local health emergency.

(e) In light of the COVID-19 pandemic and the State and County declarations of emergency, on March 16, 2020, the City Manager, acting as the Director of Emergency Services for the Town, proclaimed a local state of emergency. On March 18, 2020, the City Council adopted Resolution 2020-09, ratifying the Director of Emergency Services’s proclamation of a local emergency pursuant to Colma Municipal Code (“CMC”) Subchapter 1.17.

(f) During the term of the local emergency and statewide emergency, the Director of Emergency Services is empowered to, among other things, recommend agreements and rules and regulations to address the emergency circumstances for approval by the City Council; control and direct the efforts of the emergency organization of the Town; direct coordination of Town staff and services to address the emergency circumstances; and obtain and requisition vital services, supplies, and other goods needed for the protection of life and property in the Town, pursuant to CMC Sections 1.17.050(a) and 1.17.060(a).

(g) Ordinarily, the City Council is required under CESA to review the need for continuing the local emergency at least once every 60 days until it terminates the local emergency. (Gov. Code,

§ 8630.) However, under Governor Newsom’s state of emergency proclamation issued on March 4, 2020, the 60-day time period in Government Code Section 8630 was waived for the duration of the statewide emergency. As such, the City Council’s local emergency proclamation has remained in effect and will remain in effect until terminated by this formal action of the City Council.

(h) The public health community’s response to mitigating the spread of COVID-19 has changed over time in response to the fluctuating presence of the disease, and fortunately, the State and County are currently experiencing a significant decrease in confirmed cases, test positivity rates, and related hospitalizations. In fact, California’s death rate as a result of COVID-19 is the lowest amongst large states. Additionally, COVID-19 vaccines and boosters are now widely available, and vaccination rates are increasing – in fact, as of January 18, 2023, approximately 94% of San Mateo County residents have received the vaccine. Most businesses are operating as normal, and San Mateo County has reduced the number of restrictions countywide in response to current conditions.

(i) Governor Newsom has now announced that the COVID-19 state of emergency will end on February 28, 2023. The announcement was made on October 17, 2022, months before the termination date, to allow time for the health care system and state and local partners to prepare for this phase-out.

(j) Although COVID-19 continues to remain a threat, the State, County, and Town have successfully developed measures to effectively combat the spread of the disease, and these efforts have transformed a once-crisis-level event into a manageable long-term situation.

(k) Pursuant to Government Code Section 8630, the City Council shall terminate the existence of a proclaimed local emergency at the earliest possible date that conditions warrant.

## **2. Termination of Local Emergency**

(a) The conditions of extreme peril to the safety of persons and property that arose as a result of COVID-19 in the Town of Colma no longer exist to a level warranting the continuation of a local emergency. As such, the proclamation of an existence of a local emergency declared in response to COVID-19 proclaimed by the Town pursuant to Resolution No. 2020-09 on March 18, 2020 is hereby terminated on the date the Governor terminates the State of Emergency which is anticipated to be on February 28, 2023.

(b) The City Manager is hereby authorized to take any additional actions necessary to process the termination of the local emergency, and the Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

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### Certification of Adoption

I certify that the foregoing Resolution 2023-\_\_ was duly adopted at a regular meeting of said City Council held on February 22, 2023 by the following vote:

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

Dated \_\_\_\_\_

\_\_\_\_\_  
Joanne F. del Rosario, Mayor

Attest: \_\_\_\_\_  
Caitlin Corley, City Clerk





# STAFF REPORT

TO: Mayor and Members of the City Council

FROM: Brian Dossey, City Manager  
John Munsey, Chief of Police  
Christopher Diaz, City Attorney

MEETING DATE: February 22, 2023

SUBJECT: Full Time Dispatch Services

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## RECOMMENDATION

Staff recommends that the City Council make the following motion:

MOTION APPROVING AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE LETTER OF UNDERSTANDING (LOU) AMENDING ARTICLE 15 OF THE COMMUNICATION AND RECORDS MEMORANDUM OF UNDERSTANDING (MOU); AND AUTHORIZING STAFF TO RECRUIT FOR ONE ADDITIONAL FULL TIME BENEFITTED DISPATCHER TO ACCOMMODATE A 24 HOUR PER DAY/SEVEN DAY PER WEEK POLICE DISPATCH CENTER.

## EXECUTIVE SUMMARY

In February of 2021, the Colma Police Department was contacted by CalOES State 911 Branch regarding being out of compliance with Public Safety Answering Point (PSAP) regulations that mandates that a 911 dispatcher must be onsite taking 911 calls 24 hours a day 7 seven days a week. In particular, CalOES cites to its OES 9-1-1 Operations Manual, which states in relevant part that a dispatch center must be "staffed with 9-1-1 call-taker(s) and committed to answer 9-1-1 calls 24 hours per day, every day of the year, for a minimum of five (5) years." On this basis, CalOES is taking the position the dispatch center must be 24/7 operations.

Staff brought this issue before the City Council at a public meeting in July and August of 2022. After discussion and deliberation, the City Council decided to move the Town's dispatch operations to a 24/7 operation as required by CalOES and also directed staff to begin negotiations with the Police Communications and Records Unit.

The outcome of the negotiation process was a Letter of Understanding or "side-letter" amending article 15 of the MOU (Attachment A) accommodating a 24/7 dispatch Center. The

Police and Records Unit voted to approve and executed the LOU (Attachment B) on January 23, 2023 fully agreeing to the terms contained in the LOU.

Staff recommends the City Council approve and authorize the City Manager to execute the LOU and direct staff to start recruitment of one full time, benefitted dispatcher.

## **FISCAL IMPACT**

In the FY 2022-23 adopted budget, the PD Communications/Records Division's expenditure budget for FY 2022-23 was \$1,189,458, and the projection for FY 2023-24 was \$1,217,654. By shifting to a 24/7 operation, the Town's budget is impacted in three main ways, resulting in a projected increase of \$262,000 and bringing the final projected budget for FY 2023-24 to \$1,479,654.

1. Increasing full-time staff from 4 to 5 (\$190,000) – includes current and future benefits;
2. Inherit overtime pay due to the 4 on/3 off work schedule (\$70,000);

NOTE: members of the Communication/Records Associations are non-safety by classification and are limited to 40-hour work weeks, even if the total hours worked within a pay period is within 80 hours.

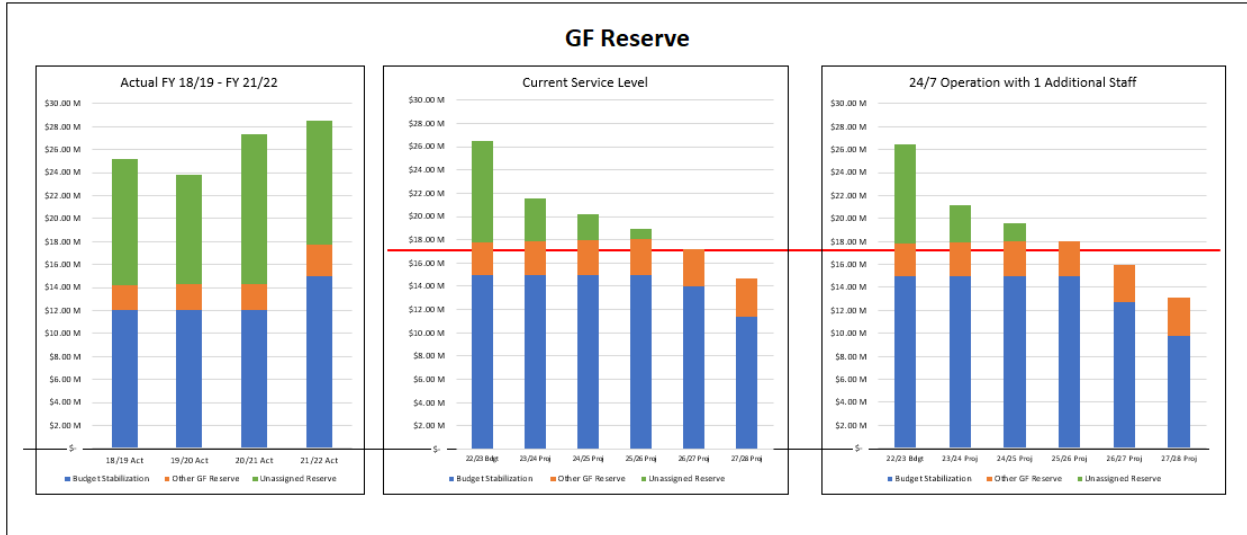
3. Division's operating cost as a result of an added staff net of the reduction in SSF contract cost (\$2,000)

To ensure a smooth transition to 24/7 operation as of July 1, 2023, Staff will be requesting to increase the Division's operating budget for FY 2022-23 by \$65,500. The budget will be presented as part of the Mid-Year Financial Update.

The projected increase of \$262,000 has been refined down from \$450,000 and will continue to be adjusted during the budget season, dependent on the selected candidate. The refinement included reducing the dispatch contract with the City of South San Francisco, removing staffing contingencies, and adjusting the medical, pension, and OPEB costs.

As for the five-year forecast, the general fund unassigned reserve is expected to reach zero by FY 2025-26, a year earlier than the projection provided in the FY 2022-23 adopted budget.





As shown in the chart above, the general fund unassigned reserve (green bar) reaches zero by FY 2026-27 in the current service level (center chart) and a year earlier once the 24/7 operation is in place.

### BACKGROUND/ANALYSIS

The Town of Colma currently contracts part-time dispatch services with the South San Francisco Police Department. The Services include coverage from 12:00 am to 8:00 am 365 days a year. The service also covers 24-hour coverage for the holidays of Christmas, Thanksgiving, and New Year's Day.

In February of 2021, CALOES 911 informed the Town of Colma it was not in compliance with state regulations as a full-time PSAP. According to CALOES 911 compliance regulations, only full-time PSAPs are eligible for funding via technology and upgrades.

Staff began working on various options to present to CalOES to work through the problem. Various options were presented to CalOES, all ending with negative results. Staff was left with two options: (1) outsource dispatch services; or (2) go to an in-house 24/7 dispatch service.

On July 13, 2022, the Town of Colma conducted a public study session regarding the status of dispatch services. The two above options were given to the council and public. At the conclusion of the session all five Council Members made it clear they wanted to move forward with keeping their own in-house dispatch services by going fulltime.

At the City Council meeting on August 24, 2022, the Council directed staff to begin negotiations with the Police Communications and Records Unit.

Upon conclusion of the negotiations, an LOU was drafted amending the MOU to accommodate a 24/7 dispatch center. The Police Communications and Records unit voted to approve and executed the LOU on January 23, 2023.

Staff recommends the City Council approve and authorize the City Manager to sign the LOU and direct staff to start recruitment of one full time, benefitted dispatcher.

### **Council Adopted Values**

After considering the safety and financial implications, City Council is making a *responsible* decision by moving to a 24/7 dispatch center.

### **ALTERNATIVES**

The following alternative course of action is available to the City Council:

1. Contract dispatch services 24/7 with an outside service provider like South San Francisco or San Mateo County. This is not recommended as the LOU represents the outcome of good faith negotiations between the Town and Police Communications and Records unit

### **CONCLUSION**

Staff recommends the City Council move to approve and authorize the City Manager to execute the LOU, and direct staff to start recruitment of one full time, benefitted dispatcher.

### **ATTACHMENTS**

- A. Communications and Records MOU
- B. Letter of Understanding

**MEMORANDUM OF UNDERSTANDING**

**BETWEEN**

**THE TOWN OF COLMA**

**AND**

**THE COLMA POLICE COMMUNICATIONS/RECORDS  
ASSOCIATION**

**December 25, 2021 – June 30, 2024**

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## **MEMORANDUM OF UNDERSTANDING**

[See Article 22 for definitions]

### **ARTICLE 1 - PURPOSE AND INTENT**

A. It is the intent and purpose of the parties that this Memorandum of Understanding shall set forth rules of pay, hours of work, and other terms and conditions of employment to be observed by the parties in connection with the Police Clerical/Dispatching Employees Unit. The provisions of this Memorandum of Understanding shall apply only to the Members of the Police Clerical/Dispatching Employees Unit (Member) and shall in no way establish terms and conditions of employment of other employees of the Town of Colma who are not Members of that Unit. The classifications included in that Unit are Police Dispatcher/Clerk and Police Dispatch/Records Supervisor. This agreement has been developed in the interest of promoting and improving employee relations between the Town of Colma (hereinafter referred to as the Town) and the Colma Police Communications/Records Association (hereinafter referred to as the Association).

B. This Memorandum is entered into pursuant to the Meyers-Milias-Brown Act (GOVERNMENT CODE sections 3500, et seq.) and Subchapter 3.09 of the Administrative Code of the Town.

### **ARTICLE 2 - REPRESENTATION**

A. The Town hereby recognizes the Association as the Recognized Employee Organization to act as bargaining agent for the Police Clerical/Dispatching Employees Unit.

B. The Town shall deduct the Association dues from the Members' pay checks and transmit such monies to the duly authorized and designated employee organization representative or by direct deposit to the Association's bank account.

### **ARTICLE 3 - RIGHTS RESERVED**

A. The Association recognizes that the Town has and will continue to retain, whether exercised or not, the unilateral and exclusive right to operate, administer and manage its municipal services and work force performing those services in all respects subject to this Memorandum.

B. The City Manager and Police Chief have and will continue to retain exclusive decision-making authority on matters not officially and expressly modified by specific provisions of this Memorandum and such decision-making shall not be subject in any way, directly or indirectly, to the grievance procedure contained herein.

C. The exclusive rights of the Town shall include, but not be limited to, the right to determine the organization of Town government and the purpose and mission of its constituent agencies, to set standards of service to be offered to the public, and through its management officials to exercise control and discretion over its organization and operations, to establish and effect Administrative Regulations and Employment Rules and Regulations consistent with law and the specific provisions of this Memorandum to direct its employees, to take disciplinary

action for just cause, to relieve its employees from duty because of lack of work or for other legitimate reasons, to determine whether goods or services shall be made, purchased or contracted for, to determine the methods, means and personnel by which the Town's services are to be provided, including the right to schedule and assign work and overtime, and to otherwise act in the interest of efficient service to the community.

#### **ARTICLE 4 - MANAGEMENT OBLIGATIONS**

The Town shall, at its own expense, provide to every Member a copy of this Memorandum and all rules, regulations, general and special orders.

#### **ARTICLE 5 - SEVERABILITY**

If any article or section of this Memorandum of Understanding or if any chapter or section of the Town's Personnel Policies referred to in this Memorandum should be found invalid, unlawful, or unenforceable by reason of any existing or subsequent enacted legislation by a court of competent jurisdiction, all other articles and sections of this Memorandum shall remain in full force and effect for the duration of this Memorandum. In the event of invalidation of any article or section, the Town and Association may negotiate regarding that section or article on the anniversary of this Memorandum as provided by Article 8. However, in the event the legislation or decision referred to above affects wages, hours or working conditions, the Town and Association agree to meet and confer within sixty days of the effective date of the legislation or decision to renegotiate said article or section.

#### **ARTICLE 6 - WAIVER**

The parties acknowledge that, during the negotiations which resulted in this agreement, each had the unlimited right and opportunity to make demands and proposals with respect to any subject or matter not removed by law from the area of collective bargaining, and that the understandings and agreements arrived at by the parties after the exercise of that right and opportunity are set forth in this agreement. Therefore, the Town and the Association, for the life of this agreement, each voluntarily and unqualifiedly waives the right and each agrees that the other shall not be obligated to bargain collectively with respect to any subject or matter referred to or covered in this agreement (except as provided in Article 5), even though such subject or matter may not have been within the knowledge and contemplation of either or both parties at the time they negotiated or signed this agreement. However, in the event the Police Chief, the City Manager or the City Council imposes a change in policy regarding the Association which substantially affects wages, hours or other terms and conditions of employment not covered by this Memorandum of Understanding, the Association may request that the Town meet and confer regarding that change.

#### **ARTICLE 7 - MAINTENANCE OF BENEFITS**

A. The status of all existing benefits and conditions of employment now enjoyed by classifications represented by the Association shall not be deemed affected by this agreement, except as specifically modified by provisions of this Memorandum.

B. Except as expressly stated in this Memorandum, where this Memorandum refers to a benefit in the Town's Personnel Policies, that benefit may only be modified by the Town after meeting and conferring with the Association.

## **ARTICLE 8 - DURATION AND RENEWAL**

Unless otherwise specifically provided herein, this Memorandum of Understanding shall run from **December 25, 2021, to June 30, 2024**. It shall be automatically renewed from year to year thereafter, with no scheduled salary increases, unless either party shall have notified the other, in writing, at least sixty days prior to the expiration date that it desires to modify the Memorandum of Understanding. In the event that such notice is given, negotiations shall begin within thirty days of delivery of the notice of intent to modify the Memorandum of Understanding.

## **ARTICLE 9 - WORK PERIOD AND HOURS**

The work period established for Members is a regularly recurring period of forty hours in seven consecutive days beginning at 00:01 each Sunday and ending at 24:00 the following Saturday.

## **ARTICLE 10 - STAFFING LEVELS**

A. The Police Chief shall determine the minimum staffing levels on each work shift.

B. Open shifts may or may not be filled, depending on the ongoing safety of department personnel. If the Police Chief or his/her designee decides to fill the open shift, this will be implemented without the use of overtime, whenever possible. This may include altering the normal work shift of Members to reduce or eliminate the need for overtime. When overtime must be used to fill an open shift, it will be filled by seniority, with the first choice going to the senior Member of the Association.

(1) Open shifts are designated as any/all hours which need coverage by an employee due to sick leave, vacation, CTO, LOA, paid family leave, training and any other open hours.

(2) Open shifts are defined as the normally scheduled hours for the shift had the Member on leave actually worked it.

## **ARTICLE 11 - SHIFT SELECTION**

A. Members will sign up for shifts by seniority for a one year time frame (January through December). The Police Chief or his designee may assign a Member to an alternate shift at any time for the good of the organization.

B. In order to avoid miscommunication, the Police Dispatch/Records Supervisor will notify the Police Dispatcher/Clerk in person, by phone, or by official schedule change form to be initialed by employee, of changes they feel are necessary in the hours of the monthly schedule. (Days off will not be changed unless an emergency exists, or unless the employee volunteers to make changes.) Every effort will be made to notify the employee as soon as the need is

recognized for a shift change. Messages left on answering devices or notes left in Member's boxes shall not be considered adequate by themselves.

C. In the interests of Supervisor-Member relations all attempts will be made to seek volunteers when changes in the schedule are necessary.

D. Changes in a Member's schedule shall not be used as a disciplinary action, bonus or an incentive. However, if after a sustained personnel investigation it is determined that a change in the schedule is necessary, that change can be made at the discretion of the Police Chief.

## **ARTICLE 12 - SHIFT EXCHANGE**

A. All Members may be permitted to substitute for another during scheduled work hours, as herein provided. Trading shall be limited to one shift in any consecutive thirty days and any Member requesting a trade shall submit a written request to the Chief or designee seven days prior to the first day of the trade. No trade shall be made unless the Chief or designee approves the trade in writing. The traded shift shall be paid back within the same thirty days. This shift trading is strictly voluntary on the part of Members and is for their benefit, not the benefit of the Town. The Town shall exclude the hours worked as a substitute in calculating overtime.

B. Once the exchange has been signed by both Members and approved by the Police Chief or his or her designee, it will be the responsibility of the person agreeing to work the shift to cover that shift.

## **ARTICLE 13 - SALARIES**

A. Effective in the first pay period beginning after the Council ratifies this MOU, the Town shall pay each Member an amount determined by multiplying the number of hours worked in a pay period by the applicable hourly base rate of pay shown for the Member in Appendix A.

B. FICA and PERS Member Contributions

Each Member shall pay the employee share of FICA (Social Security and Medicare) taxes and the employee's contributions to the Public Employees Retirement System (PERS).

C. Training Differential

(1) The Town shall pay a Member who is assigned to train new clerk/dispatchers, Officers or per diem employees an additional five percent differential of his or her base rate as shown in Appendix A for actual hours worked as a Trainer in one-half hour increments.

(2) Members may be required to provide orientation for new employees provided that such orientation responsibilities do not exceed one hour per day. No additional compensation shall be paid for performing orientation duties under this paragraph.



(3) The Police Chief or his or her designee shall have discretion to make all training assignments.

D. CAD Administration Incentive

(1) The Town shall pay a Member who is assigned duties of CAD system administration an additional five percent (5%) of his or her base pay as shown in Appendix A and shall pay the Member who is assigned backup CAD system administration duties an additional two and one half percent (2.5%) of his or her base pay.

(2) The Police Chief or his or her designee shall have discretion to make CAD system administration assignments.

E. Retention Pay

Effective in the first pay period beginning after Council ratification of this Agreement, eligible Members may begin to receive Retention Pay in the amount of 2.5% for continuous 10 years of Town of Colma service, and an additional 2.5% for 20 years of continuous Town of Colma service, to a combined maximum of 5% Retention Pay. The percentage of Retention Pay shall be calculated on the Members base pay (not including incentive pay or any other differential pay). After the effective date above, Members are eligible for Retention Pay beginning in the first pay period following their anniversary date in which the employee meets its 10 year or 20 year of continuous Town service. For purposes of this section, "continuous" service shall include Town-approved leaves of absence and other leaves required by law.

**ARTICLE 14 - OVERTIME AND COMPENSATORY PAY**

A. Members will be routinely scheduled to work forty hours in a seven-day work period. Members will receive overtime when a Member has worked in excess of forty hours during the seven-day work period, subject to the provisions below. For purposes of this section, holiday as listed under Article 15(B), vacation leave that was scheduled and approved at least twenty-eight (28) days prior to the date taken off, sick leave, bereavement leave and training hours will count towards hours worked. Vacation leave not scheduled and approved at least twenty-eight (28) days prior to the date taken off, administrative leave and compensatory time used will not count as hours worked for purposes of this section.

(1) Overtime must be approved in advance by the Police Chief or Designee.

(2) The overtime pay rate will be paid as defined in the FLSA.

(3) All overtime worked which is less than one hour increments in a work shift shall be compensated in fifteen-minute increments.

B. Notwithstanding the foregoing, the Member may, in his or her sole discretion, take or bank Compensatory Time Off at the rate of one and one-half hours for each hour of overtime worked. A Member's Compensatory Time Leave Bank will be established with a maximum leave balance of eighty hours.

C. A Member who is subpoenaed to testify on his or her day off at any judicial, civil or administrative hearing, including but not limited to Superior Court, Municipal Court, Traffic Court, DMV hearing, civil deposition or parole hearing, on a matter arising out of the Member's course and scope of employment, shall earn overtime as follows:

(1) While at the place of the hearing, the Member shall earn overtime from the time first required to be there until the time released, except for meal breaks. The Member will be paid for only one block of time in a day, regardless of the number of matters that may require the Member's appearance. Except for the circumstances described in paragraphs (2) and (3), the Member will earn a minimum of four hours of overtime for the day.

(2) If placed on telephone standby by the District Attorney, the Member shall earn two hours of overtime for all time on standby. If the Member is called to court, he or she will receive overtime from the time first required to be there until the time released, except for meal breaks. The Member called to court will receive court overtime in lieu of standby overtime. In all cases, Members must have authorization from a supervisor prior to accepting the telephone standby.

(3) When a Member is required to be at the place of the hearing within four hours prior to his or her shift, the Member shall earn overtime from the time first required to be at the hearing until the beginning of his or her scheduled shift, except for meal breaks. When a Member is required to be at the place of the hearing within one hour after his or her shift, the Member shall earn overtime from the end of his or her shift until the time released, except for meal breaks.

(4) While testifying by telephone, Members shall earn overtime for the time the Member is required to be on the telephone.

D. A Member who is called to work within four hours of the start of his or her shift will receive at least one hour of regular pay, if actual time worked is less than one hour, and overtime pay, if actual hours worked or counted as worked in a work period exceed forty hours.

E. A Member, who is called to work on his or her day off, or after having been relieved of duty for the day at least one hour prior, shall earn overtime for the time the Member is called back, with a minimum of four hours of overtime. If the callback shift exceeds four hours, the Member will be compensated overtime on an hour for hour basis after the first four hours.

F. All training scheduled on a Member's day off will be compensated on an hour for hour basis and overtime pay, if actual hours worked or counted as worked in a work period exceed forty hours.

## **ARTICLE 15 - HOLIDAY PAY**

A. In lieu of holiday pay, Members will be paid additional compensation at the rate of five percent of his or her base hourly rate of pay according to his or her classification as shown in salary tables above for all hours except overtime. Said compensation shall be paid at the same

time and manner as the Member is usually paid his or her salary, without regard for the number of holidays occurring or worked during the pay period and will be included in the FLSA overtime calculation. This policy is in lieu of the holiday schedule and holiday leave policy set forth in the Town's Personnel Policies

B. Until the Town converts to twenty-four (24) hours dispatching, the Dispatch Center will be closed on the following days. Employees will receive eight hours straight time pay for the following three days.

- (a) New Year's Day
- (b) Thanksgiving Day
- (c) December 25th

## **ARTICLE 16 - LEAVES**

A. Vacation Leave

(1) Sign up for vacation periods for the upcoming calendar year shall be completed by December 31. Any Member who has not signed up for all vacation time he or she is entitled to by midnight on December 31 shall lose all priority he or she is entitled to because of higher seniority.

(2) A Member may accrue unused vacation time up to two times the number of hours the Member may earn in one year. For example, a Member with two years of service may accrue up to one hundred-sixty (160) hours of unused vacation time while a Member with more than fifteen years of service may accrue up to four hundred (400) hours.

(3) Once a Member has accrued the maximum number of unused vacation hours set forth in Article 16A(2) above, the Member shall not earn any additional vacation hours until vacation is utilized to bring the amount of accrued vacation below the applicable cap or vacation is cashed out as permitted by this policy.

4) A Member may cash out a portion of his/her accrued vacation hours in accordance with Town's Personnel Policies.

B. Personnel Leave

Notwithstanding the provisions of the Town's Personnel Policies regarding *Leaves*:

- (1) Members will accrue sick leave at a rate of eight hours per month.
- (3) Upon separation of employment with the Town, a Member is not entitled to be paid for his or her accrued and unused sick leave except as follows:
  - a. a Member hired prior to or on July 1, 2019 who is eligible for and who has

applied for retirement under the California Public Employees Retirement System within sixty days of separation from the Town may, at the Member's option, convert unused and accrued sick leave to additional PERS service credit or be paid for unused and accrued sick leave, provided that the number of hours to be converted or paid shall not exceed one thousand forty (1,040) hours.

- b. a Member hired after July 1, 2019 who is eligible for and who has applied for retirement under the California Public Employees Retirement System within sixty (60) days of separation from the Town may, at the Member's option, convert unused and accrued sick leave to additional PERS service credit provided that the number of hours to be converted shall not exceed 1,040 hours. Accrued but unused sick leave shall have no cash value at separation for such Members.

(3) Nothing herein shall prevent a Member from accruing sick leave beyond one thousand forty (1,040) hours and, while employed, taking paid sick from the total amount of accrued sick leave in accordance with the Town's Sick Leave Policy.

- C. The Town will administer Family Leave in accordance with state and federal law.

## **ARTICLE 17 - REIMBURSEMENTS**

- A. Uniform and Equipment Allowance

(1) The Town agrees to pay to full-time Members a uniform allowance. The amount of the annual allowance shall be seven hundred, seventy-four dollars and seventy-three cents (\$774.73). Payment of the uniform allowance shall be paid a pro-rata amount on each paycheck (for example \$774.73 divided by 26 = \$29.80 per pay period). A one-time payment shall be issued on the next regular pay period after ratification of this MOU which shall equal to amounts earned March 1, 2016 to the date of contract ratification. This uniform allowance is not CalPERS reportable compensation for Members hired on or after January 1, 2013, who were never members of a public employee retirement system or who had a break in service of more than six months.

(2) The Town shall provide, at the Town's own expense, new full-time Members an initial uniform consisting of the items determined by the Chief and approved by the City Manager.

- B. Damage to Personal Property and Uniforms

(1) The Town shall reimburse a Member for damage to uniforms that are damaged during duty hours or while stored in their locker at a Town facility, providing that the Member made a reasonable effort to safeguard the uniform. This reimbursement shall be made on approval of the Police Chief.

(2) The Town shall reimburse a Member for damage of personal property in the performance of his/her duty, subject to the following restrictions:

- (a) The maximum reimbursement for items of personal property necessity such as eye glasses and hearing aids shall be two hundred dollars (\$200.00).
- (b) The maximum reimbursement for the damage of all other personal property shall be fifty dollars (\$50.00).
- (c) Requests for reimbursement for the damage of personal property must be made within the shift in which the damage occurs.
- (d) Reimbursement of damaged property must be approved by the Police Chief.

C. Tuition Reimbursement

Regular, full-time Members shall be entitled to the Tuition Reimbursement benefits as described in the Town's Personnel Policies.

**ARTICLE 18 - RETIREMENT, HEALTH AND WELFARE BENEFITS**

A. PERS Retirement

(1) Classic – Tier One Hired before August 1, 2012

Members hired before August 1, 2012, that are enrolled in the California Public Employees Retirement System (PERS) shall receive a retirement allowance under the "2.5% at 55 Modified," formula, One-Year Final Compensation retirement plan, to the extent provided by law.

(2) Classic – Tier Two Hired on or after August 1, 2012

Members hired on or after August 1, 2012, including Members hired on or after January 1, 2013 who are not classified as "new members" (as defined in Gov't Code 7522.04(f)) under Public Employees' Pension Reform Act (PEPRA), that are enrolled in PERS shall receive a retirement allowance under the "2% at 60 Modified" formula, Three-Year Final Compensation retirement plan, to the extent provided by law.

(3) PEPRA - Hired on or after January 1, 2013

Members hired on or after January 1, 2013, who are classified as "new members" (as defined in Gov't Code 7522.04(f)) under PEPRA, that are enrolled in PERS shall receive a retirement allowance under the "2% @ 62 formula", Three-Year Final Compensation retirement plan, to the extent provided by law.

(4) Each Member shall contribute to PERS the employee's rate of contribution required by law relevant to his/her retirement formula, as may be amended from time to time by the State of California. The Member does not have the right to directly receive the Member's PERS contribution in lieu of payment to PERS. The Town shall contribute

all other costs and contributions necessary to implement this plan. If the Employer's contribution required by PERS increases over the present contribution, the Town shall pay the increase; if the Employer's contribution decreases, the Town shall keep the savings.

B. Deferred Compensation Plan

As to any Member who participates in the Town's deferred compensation plan, the Town will pay a sum equal to the amount withheld from salary by the Member and contributed to the Plan, up to one hundred dollars (\$100) per month. The City Manager may establish reasonable rules and procedures for implementing this plan. If the additional sum contributed by the Town causes the Member's contribution to exceed the maximum amount allowed under federal law as deferred compensation, then such sum shall be reported as taxable income of the Member.

C. Dental, Vision, and Life Insurances

Dental, vision, and life insurance are as provided in the Town's Personnel Policies, except that:

(1) Members hired on or after January 1, 2010, will not receive Town-paid dental benefits upon retirement. Members hired prior to January 1, 2010, will continue to receive Town-paid dental benefits upon retirement to the same extent as other miscellaneous Town employees.

D. Medical Insurance

(1) PEMHCA Minimum Contribution

The Town contracts with PERS pursuant to the Public Employees Medical and Hospital Care Act (PEMHCA) for the purpose of providing eligible Members, dependents and annuitants with access to medical insurance. The Town shall revise its current PEMHCA contract with CalPERS through the adoption of a new PEMHCA resolution to provide that the Town shall pay to PERS, on behalf of each eligible active Member and each retired Member who qualifies for retiree medical benefits, a monthly employer contribution equal to the minimum contribution required under Section 22892(b)(2) of PEMHCA (PEMHCA Minimum). This amount is established by CalPERS and may change annually.

Pursuant to PEMHCA and relevant PERS regulations, a retired Member will qualify for retiree medical benefits if his or her retirement from the Town is effective within 120 days of his or her separation from employment with the Town and the retired Member receives a retirement allowance from CalPERS resulting from his or her service with the Town (Annuitant). Annuitants are eligible to continue health coverage under PEMHCA. An Annuitant will receive the PEMHCA Minimum regardless of hire date.

Supplemental benefits will be provided to Active Members and Annuitants in accordance with the terms set forth in Sections (2), (3) and (4) below.

(2) Supplemental Benefit for Active Members

The Town offers an Internal Revenue Code Section 125 Plan (Plan) which contains premium conversion, health care reimbursement and dependent care reimbursement as available benefits. The availability of the Plan is contingent on compliance with State and Federal rules and regulations. The Town and Association agree to meet and confer if any part of the Plan is found to be noncompliant regarding a replacement provision. In addition to the PEMHCA Minimum, the Town contributes for eligible Active Members an additional amount to be used to pay for premiums for Health Insurance Coverage through the Plan. The amount of the additional monthly contribution for each Active Member's PERS health insurance premium is based on the date of hire. An Active Member may not use the contribution for other reasons.

(i) Active Members Hired Prior to June 1, 2010 (Tier A)

Active Members hired prior to June 1, 2010, will receive a contribution under the Plan equal to the full cost of the PERS health plan selected, for which he or she and his or her dependents are eligible and enrolled, minus the PEMHCA minimum contribution.

The Town may not require Tier A Active Members to pay or contribute premiums for medical or hospital insurance unless the Town has first met with and obtained the agreement of the Association.

(ii) Active Members Hired on or after June 1, 2010 but on or before June 30, 2012 (Tier B)

Active Members hired on or after June 1, 2010 and on or before June 30, 2012, will receive a contribution under the Plan equal to the cost of the PERS health plan in which he or she and his or her dependents are eligible and enrolled but not to exceed the cost of second most costly plan offered by CalPERS, minus the PEMHCA Minimum. Members may select enrollment in a plan that exceeds the maximum Employer contribution and the difference in cost will be paid by the Member through payroll deductions.

(iii) Active Members Hired on or after July 1, 2012 but on or before December 31, 2016 (Tier C)

Active Members hired on or after July 1, 2012 and on or before December 31, 2016, will receive a contribution under the Plan in the same amount and manner as Active Members described in Tier B (section ii) above.

(iv) Active Members Hired on or after January 1, 2017 (Tier D)

Active Members hired on or after January 1, 2017, will receive a contribution under the Plan in the same amount and manner as Active Members described in Tier B (section ii) above.

(3) Supplemental Benefit for Annuitants Originally Hired Before January 1, 2017

In addition to the PEMHCA Minimum, each Annuitant hired by the Town on or before December 31, 2016 is eligible for an Employer contribution, as set forth below, to be used for reimbursement of additional medical costs under a Retiree Health Reimbursement Arrangement (HRA) established by the Employer. Receipt of Reimbursements may be made through a third-party administrator and subject to administrative requirements.

(i) Annuitants Who Were Originally Hired Prior to June 1, 2010 (Tier A)

Annuitants hired by the Town prior to June 1, 2010, will receive a monthly HRA contribution equal to the monthly cost of the PERS health plan selected, for which he or she and his or her dependents are eligible and enrolled, minus the PEMHCA Minimum.

The Town may not require Tier A Annuitants to pay or contribute premiums for medical or hospital insurance unless the Town has first met with and obtained the agreement of the Association.

(ii) Annuitants Who Were Originally Hired on or after June 1, 2010, but on or before June 30, 2012 (Tier B)

Annuitants hired by the Town on or after June 1, 2010, but on or before June 30, 2012, will receive an HRA contribution equal to the cost of the PERS health plan in which he or she and his or her dependents are eligible and enrolled but not to exceed the cost of second most costly plan offered by CalPERS, minus the PEMHCA Minimum.

(iii) Annuitants Who Were Originally Hired on or after July 1, 2012 but on or before December 31, 2016 (Tier C)

Annuitants hired by the Town on or after July 1, 2012, but on or before December 31, 2016, who have five years of service with the Town and at least ten years of total PERS service credit, will receive an HRA contribution equal to the "applicable percentage" of the cost of the PERS health plan in which he or she and his or her dependents are eligible and enrolled but not to exceed the cost of the second most costly plan offered by PERS, as adjusted by the "applicable percentage", minus the PEMHCA Minimum.



The "applicable percentage" shall be determined on the basis of the Annuitant's years of service (with a minimum of five years of service with the Town) pursuant to the following vesting schedule:

<b>CREDITED YEARS OF SERVICE</b>	<b>APPLICABLE PERCENTAGE</b>
10	50%
11	55%
12	60%
13	65%
14	70%
15	75%
16	80%
17	85%
18	90%
19	95%
20 or More	100%

Notwithstanding the preceding service requirement, the contribution payable by the Town shall be equal to 100 percent of the cost of the PERS health plan in which he or she and his or her dependents are eligible and enrolled but not to exceed the cost of second most costly plan offered by CalPERS, minus the PEMHCA Minimum, on behalf of any annuitant who retired for industrial disability.

This benefit is structured in accordance with the PERS statutory vesting schedule in Government Code Section 22893 such that Tier C Annuitants will receive retiree medical benefits calculated in accordance with the statutory vesting schedule and related provisions of Section 22893, as it may from time to time be amended, provided that only the PEMHCA Minimum will be paid directly to CalPERS and the remaining amount, as described in the first paragraph of this Section (D)(3)(iii), will be provided to Tier C Annuitants in the form of a reimbursement under the terms of the HRA.

(iv) Retiree Health Benefit Preserved in Event of Reinstatement and Subsequent Retirement

In accordance with AB 410 (2013), as codified in Government Code Section 22838, an Annuitant eligible for retiree health benefits pursuant to Section (D)(3)(i), (ii) or (iii) who reinstates from retirement may, upon his or her subsequent retirement, elect to enroll in a health benefit plan approved or maintained by CalPERS as an annuitant of the Town and receive the applicable benefit under Section (D)(3)(i), (ii) or (iii), if all of the following apply:

- (a) The subsequent retirement occurs on or after January 1, 2014;

- (b) The Annuitant is eligible for retiree health coverage through the Town prior to reinstatement from retirement;
- (c) The subsequent retirement occurs within 120 days of separation; and
- (d) The retiree health contribution available from the Town is higher than the retiree health contribution from the employer through which the subsequent retirement occurs.

To the extent that the Town's conversion to the PEMHCA Minimum causes the requirement at (d) above to fail and, as a result, the Annuitant enrolls in a PERS health benefit plan through the subsequent employer, the Town shall cause the difference between the total benefit described in Section (D)(3)(i), (ii) or (iii), as applicable, and the retiree health benefit to which he or she is entitled under the subsequent employer, to be paid to the Annuitant in the form of a reimbursement under the HRA of substantiated expenses for a PERS health insurance plan in which he or she has enrolled.

(4) Retirement Health Savings Program (RHSP)

As soon as administratively possible, the Town will establish a Retirement Health Savings Program (RHSP). The RHSP will use a third-party administrator selected by the Town. The design of the RHSP is intended to be a tax advantaged savings plan to be used exclusively for qualifying medical expenses during retirement.

(i) Mandatory Participation - Members Hired on or after January 1, 2017

Members hired on or after January 1, 2017 receive a monthly Employer contribution to an individual account under the RHSP. The Town shall contribute to the Member's individual RHSP account an amount equivalent to one and one-half percent (1.5%) of the Member's monthly base salary as shown in the Town's adopted salary schedule. The base salary for the initial month of service and final month of service shall be prorated based on actual base salary paid in those months.

(ii) Optional Participation - Members Hired Prior to January 1, 2017

Members hired prior to January 1, 2017 may exercise a one-time irrevocable election and waiver as defined in the RHSP Plan Document. Any Member who elects to receive the RHSP benefit shall receive the same benefit as described in Section (D)(4)(i) above and will no longer receive the benefits in Section (D)(3) above.

D. Health Club Membership

Health Club Membership benefits are as provided in the Town's Personnel Policies.

E. Funeral Expenses

The Town shall pay fifteen thousand dollars (\$15,000) to the executor, administrator or personal representative of the estate of, or to the trustee authorized to pay funeral expenses for, any Member killed in the line of duty.

**ARTICLE 19 - PAYROLL ERRORS**

A. To ensure that system or other errors which affect a Members pay are processed in an efficient and effective manner, the Town shall notice the affected Member as soon as practicable.

B. Payroll errors detected by a Member shall, as soon as practicable, be communicated to the City Manager, or his or her designee. In the case of under payment, the City Manager or his or her designee will process the appropriate adjustments as soon as practicable.

C. Payroll errors identified by the City Manager or his or her designee will be communicated to the Member either directly or through the Police Chief.

D. Under payments will be processed as soon as practicable.

E. In the event of an overpayment, the City Manager or his or her designee will determine a reasonable repayment schedule and inform the Member of the schedule directly or through the Police Chief. The affected Member shall be given an opportunity to discuss the repayment schedule and, if necessary, to request a reasonable adjustment to it. Factors considered in determining a reasonable adjustment to the repayment schedule include but are not limited to, the Member's normal salary, and other financial obligations of the Member. The Town and the Association agree that the Town will use any and all legal remedies to recover any salary overpayment made to the Member from the Member's wages in the event that (1) the Member does not respond within five working days of being notified of the overpayment or (2) mutual agreement on the repayment schedule is not achieved within ten working days of the Member being notified of the overpayment.

**ARTICLE 20 - GRIEVANCE PROCEDURE**

Grievance procedures are provided as stated in the Town's Personnel Policies.

**ARTICLE 21 - SAFETY VESTS**

The parties have met and conferred and agreed to the Town's Safety Vest Policy.

**ARTICLE 22 - DEFINITIONS**

As used in this Memorandum:

"Base rate" means the hourly rate of pay, by each job classification shown in the tables in Appendix A of this Memorandum.

"Personnel Policies" means the provisions, policies and regulations adopted by the City Council as Chapter Three of the Colma Administrative Code, or its successor, and the procedures and regulations adopted by the City Manager to implement the provisions of Chapter Three of the Colma Administrative Code or its successor.

**ARTICLE 23 - TRANSITION**

A. Upon execution, this Memorandum of Understanding will supersede the Memorandum of Understanding between the parties and for the period from December 25, 2020 through June 30, 2024.

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IN WITNESS WHEREOF:

Dated 12/15/2021

COLMA POLICE COMMUNICATIONS/RECORDS ASSOCIATION

DocuSigned by:  
By Monique Kendrick  
E165EF7389DC4EB...  
Monique Kendrick Dispatch/Records

Print Name and Title  
DocuSigned by:  
Attest Amanda Velasquez  
CB365B86B839497...  
Amanda Velasquez Dispatch Sup  
Print Name and Title

Dated 12/16/2021

TOWN OF COLMA  
By Helen Fisicaro  
Helen Fisicaro, Mayor  
Attest Pak Lin  
Pak Lin, Administrative Services Director

## Appendix A

### BASE RATE SALARY TABLES

*December 26, 2021 through June 25, 2022*

**Increased 2%**

	Step 1	Step 2	Step 3	Step 4	Step 5
Police Dispatch/Records Supervisor	56.74	58.30	59.89	61.47	63.05
Police Dispatcher/Clerk	47.08	48.39	49.70	51.00	52.30

*June 26, 2022 through December 24, 2022*

**Increased 2%**

	Step 1	Step 2	Step 3	Step 4	Step 5
Police Dispatch/Records Supervisor	57.87	59.47	61.09	62.70	64.31
Police Dispatcher/Clerk	48.02	49.35	50.69	52.02	53.34

*December 25, 2022 through June 24, 2023*

**Increased 2%**

	Step 1	Step 2	Step 3	Step 4	Step 5
Police Dispatch/Records Supervisor	59.03	60.66	62.31	63.95	65.60
Police Dispatcher/Clerk	48.98	50.34	51.70	53.06	54.41

**BASE RATE SALARY TABLES***June 25, 2023 through December 23, 2023***Increased 2%**

	Step 1	Step 2	Step 3	Step 4	Step 5
Police Dispatch/Records Supervisor	60.21	61.87	63.56	65.23	66.91
Police Dispatcher/Clerk	49.96	51.34	52.74	54.12	55.49

*December 24, 2023 through June 30, 2024***Increased 2%**

	Step 1	Step 2	Step 3	Step 4	Step 5
Police Dispatch/Records Supervisor	61.41	63.11	64.83	66.54	68.25
Police Dispatcher/Clerk	50.96	52.37	53.79	55.20	56.60

Proposed LoU for Association's consideration

January 17, 2023

Colma Police Communications and Records Association

Dear Association,

Whereas CAL OES has agreed to provide the Town of Colma until October 24, 2023 to bring Dispatch into 7/24 staffing compliance (see attached CAL OES letter to Town of Colma),

Whereas we have met and conferred regarding the effects of this requirement on the Bargaining Unit that your Association represents,

Whereas the current Memorandum of Understanding is from December 25, 2021 through June 30, 2024,

Therefore, the parties agree or acknowledge that,

- 1) The current Memorandum of Understanding continues in full force and effect with only the exception listed below.
- 2) The staff will recommend to the City Council that the recruitment process for a new Dispatcher will commence prior to April 15, 2023.
- 3) The current Supplemental Dispatch contract between the Town of Colma and City of South San Francisco expires June 30, 2023.
- 4) Effective July 1, 2023 Article 15 will read in full as follows;

In lieu of holiday pay, Members will be paid additional compensation at the rate of five percent of his or her base hourly rate of pay according to his or her classification as shown in salary tables above for all hours except overtime. Said compensation shall be paid at the same time and manner as the Member is usually paid his or her salary, without regard for the number of holidays occurring or worked during the pay period and will be included in the FLSA overtime calculation. This policy is in lieu of the holiday schedule and holiday leave policy set forth in the Town's Personnel Policies

Notwithstanding the above, Members who work on designated significant holiday shifts will be compensated at one and a half (1.5) times his/her base rate as defined in the salary tables. The designated significant holiday shifts are 6:00pm to 6:00am on Thanksgiving, December 24 and December 31 and 6:00am to 6:00pm on Thanksgiving, December 25 and January 1.

If the foregoing is in accordance with your understanding, please so indicate by dating and signing below.

Dated 01/21/23

By  \_\_\_\_\_

Colma Police Communications and Records Association

By \_\_\_\_\_

Town of Colma







# STAFF REPORT

TO: Mayor and Members of the City Council  
 FROM: Pak Lin, Administrative Services Director  
 VIA: Brian Dossey, City Manager  
 MEETING DATE: February 22, 2023  
 SUBJECT: Pension Liabilities Update

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## RECOMMENDATION

Staff seeks comments, questions, impressions, and opinions from each Council member regarding the Pension and OPEB status update.

## EXECUTIVE SUMMARY

Pension and other post-employment benefits (OPEB) plan obligations continue to be one of the Town's largest financial concerns. As part of the FY 2022-23 budget development, the City Council directed staff to research and analysis the pros and cons of (Option 1) making a \$1.0 million supplemental payment to CalPERS and transferring \$0.8 million to PARS 115 Trust vs (Option 2) making a \$1.8 million supplemental payment to CalPERS.

Attachment A includes the analysis of the options stated above and a summary table can be found in the Analysis section of this Staff Report. Option 1 offers larger net savings in the long run and Option 2 offers a lower annual pension liability payment to CalPERS.

## FISCAL IMPACT

There is no fiscal impact for FY 2022-23. Feedback will be incorporated in the FY 2023-24 budget development.

## BACKGROUND

Since 2018, the Town reviews and updates its future pension funding strategy every two years. The study starts with the current CalPERS assumptions and the resulting pension liability contributions. Then, the analysis prepares different scenarios to manage the annual pension liability contributions through the use of PARS 115 Trust as part of the budget stabilization and supplemental payments to CalPERS to lower overall pension liabilities.

During the FY 2022-23 Budget development, the City Council directed staff to make a supplemental payment of \$1.0 million to CalPERS and to research the best strategy for the remaining \$0.8 million, whether to transfer the remaining \$0.8 million to the Town's 115 Trust or

to pay it to CalPERS. Supplemental payments to CalPERS will directly reduce the Town's unfunded pension liability, whereas transferring funds to 115 Trust helps the Town stabilize budgetary needs during economic downturns.

Staff partnered with GovInvest in completing the analysis. The analysis accounts for the dramatic fluctuation in CalPERS investment earnings in FY 2020 and FY 2021. As shown on Page 9 of Attachment A, CalPERS had an investment return of 21.3% in FY 2020-21 and an investment loss of 6.1% in FY 2021-22, resulting in an increase in unfunded pension liability.

## **ANALYSIS**

As shown in Attachment A, the pension presentation included two options. Option 1 involves making the \$1.0 million supplemental payment to CalPERS, transferring \$0.8 million to PARS 115 Trust, and eliminating CalPERS unfunded liabilities when the aggregate funding reaches 100%. Option 2 involves making the \$1.8 million supplemental payment to CalPERS and eliminating CalPERS unfunded liabilities when the aggregate funding reaches 100%.

	Option 1	Option 2
Net Savings	\$6.1 to \$6.3 million	\$5.8 to \$5.9 million
Fully Funded	FY 2034-35 or FY 2035-36	FY 2034-35 or FY 2035-36

While Option 1 provides more net savings in the long run, Option 2 has a lower annual pension liability payment. With the investment loss of 6.1% in FY 2021-22, the annual pension liability payment will increase significantly.

## **Next Step**

The Colma unfunded liabilities strategy includes an evaluation of the Town's OPEB liabilities, which is scheduled for March. Feedback from the pension study and OPEB study will be incorporated into the development of the FY 2023-24 and FY 2024-25 budgets. Additionally, the supplemental payment to CalPERS will be presented to the City Council for consideration in April.

## **Council Adopted Values**

Periodic reviews of the Town's Pension liabilities are in alignment with the Town's Responsibility and Vision attributes in the Town's Value-Based Code of Conduct.

## **CONCLUSION**

Staff seeks comments, questions, impressions, and opinions from each Council member regarding the Pension status update.

## **ATTACHMENTS**

- A. Pension Update

# CalPERS Pension Update

Colma, CA

January 27, 2023



# Agenda



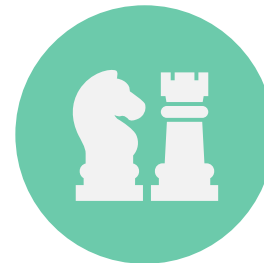
CalPERS  
Pension Basics



Major Changes  
to CalPERS



Impact of these  
Changes on CalPERS  
Costs



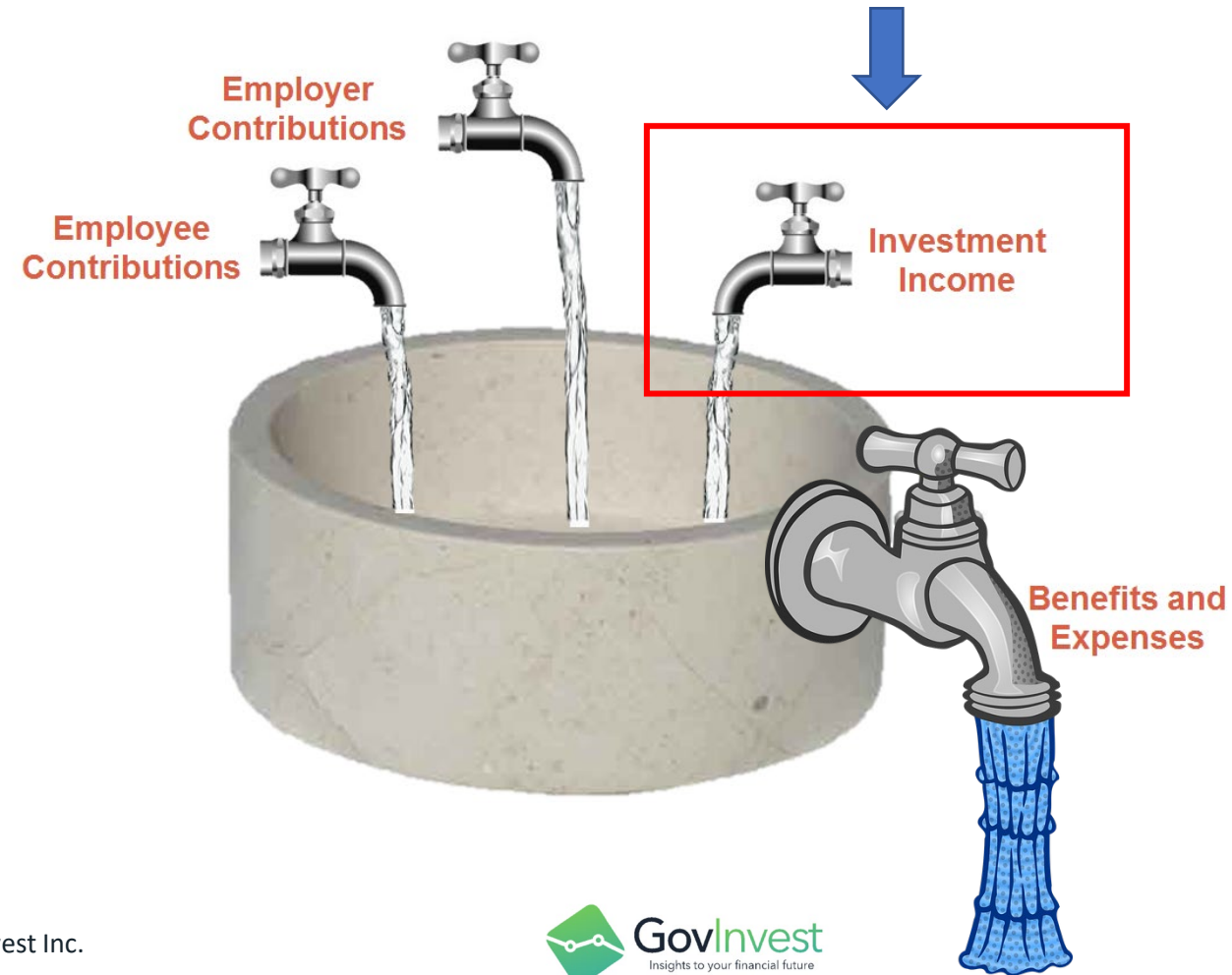
Potential  
Strategies

# CalPERS Pension Basics

# Money going into CalPERS is equal to the Money coming out of CalPERS

Major Driver of  
Plan Cost

## Funding a Pension Plan

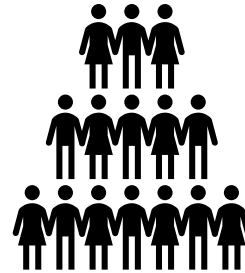


# CalPERS Projects Future Benefit Payments using a Series of Assumptions



## Economic

- Inflation
- Investment Return
- Salary Growth



## Demographic

- Retirement
- Disability
- Death
- Termination

# Colma has Multiple Benefit Structures within CalPERS

	<i>Classic Safety</i>	<i>Classic Safety Tier 2</i>	<i>PEPRA Safety Police</i>
<b>Hire Date</b>	On or before 7/31/12	Between 8/1/12 and 12/31/12	On or after 1/1/13
<b>Formula</b>	3% @ 50	3% @ 55	2.7% @ 57
<b>Final Pay Period</b>	12 months	36 Months	12 Months
<b>COLA</b>	2% per year	2% per year	2% per year
<b>Employee Contributions</b>	9% of Pay	9% of Pay	13% of Pay (50% of Normal Cost) (Effective July 1, 2023)

PEPRA – Public Employee Pension Reform Act



# Colma has Multiple Benefit Structures within CalPERS

	<i>Classic Miscellaneous Tier 1</i>	<i>Classic Miscellaneous Tier 2</i>	<i>PEPRA Miscellaneous</i>
<b>Hire Date</b>	On or before 7/31/12	Between 8/1/12 and 12/31/12	On or after 1/1/13
<b>Formula</b>	2% @ 55	2% @ 60	2% @ 62
<b>Final Pay Period</b>	12 months	36 months	36 months
<b>COLA</b>	2% per year	2% per year	2% per year
<b>Employee Contributions</b>	8% of pay	7% of Pay	6.75% of Pay (50% of Normal Cost) (Effective July 1, 2023)

PEPRA – Public Employee Pension Reform Act

# Major Changes to CalPERS

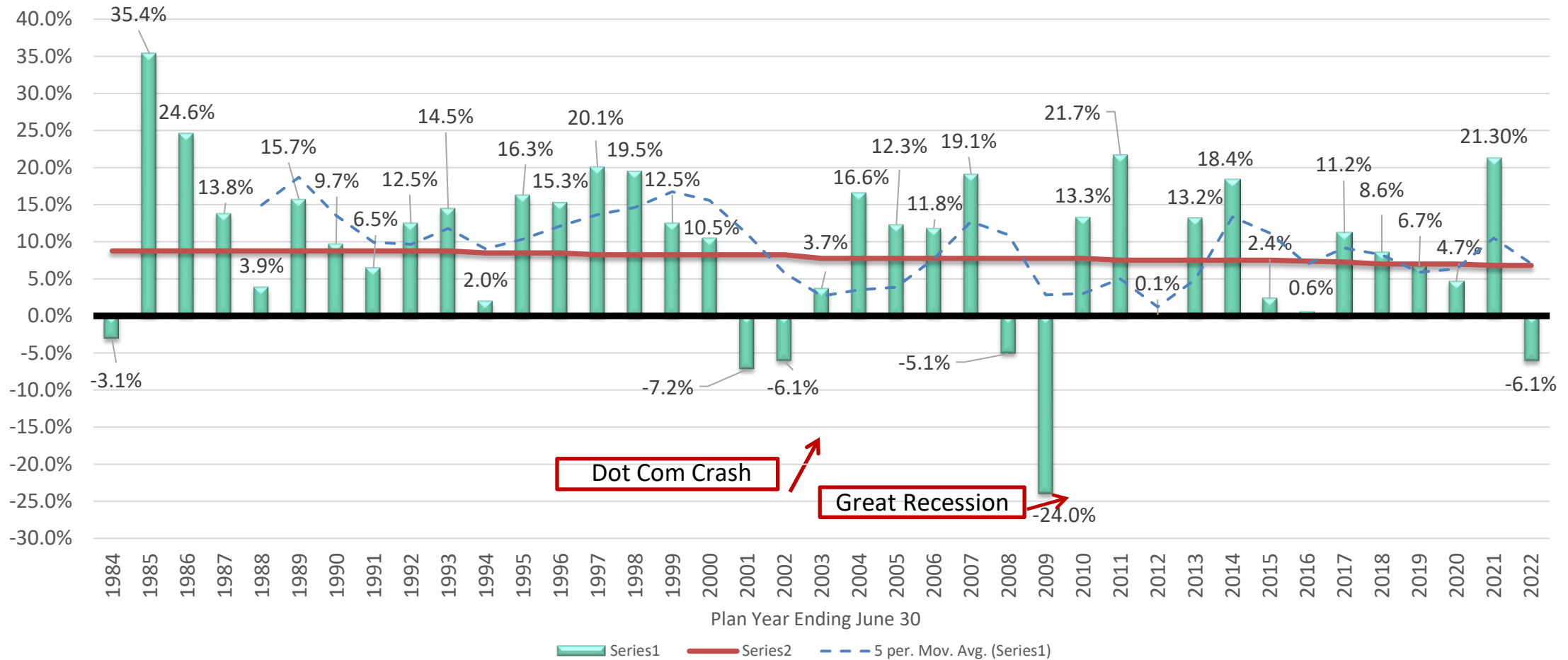
# CalPERS Investment Return:

**21.3% in 2020/21**

**-6.1% in 2021/22**

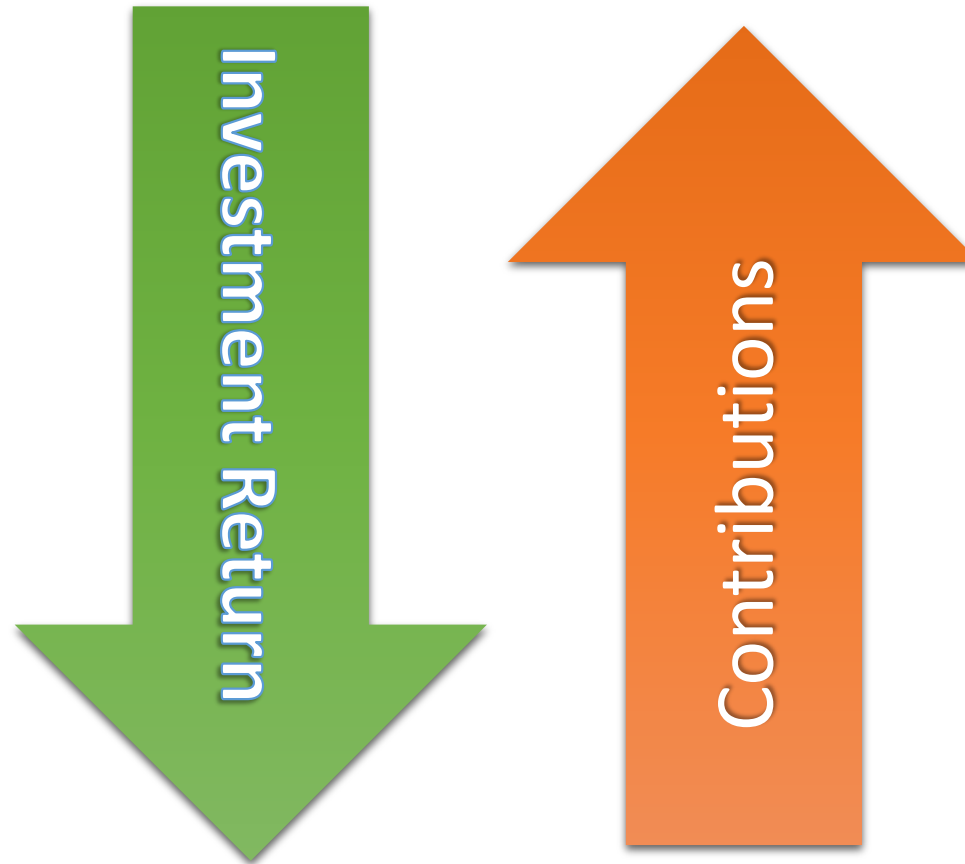
Strong return in 2020/21 followed by weak return in 21/22

# CalPERS Actual Investment Returns versus Assumed Investment Return



Discount Rate = Assumed Investment Return Rate

# Less Money from Investment Return means More Money Required from Contributions



# PARS 115 Trust Balance

- The City has set money aside for future pension contributions in a Section 115 Trust
- The amount of money in the Section 115 Trust was:

Date	Section 115 Pension Trust Balance
6/30/2021	\$ 1,931,517.90
6/30/2022	\$ 2,140,900.10
12/31/2022	\$ 2,633,510.72

# PARS 115 Trust Returns

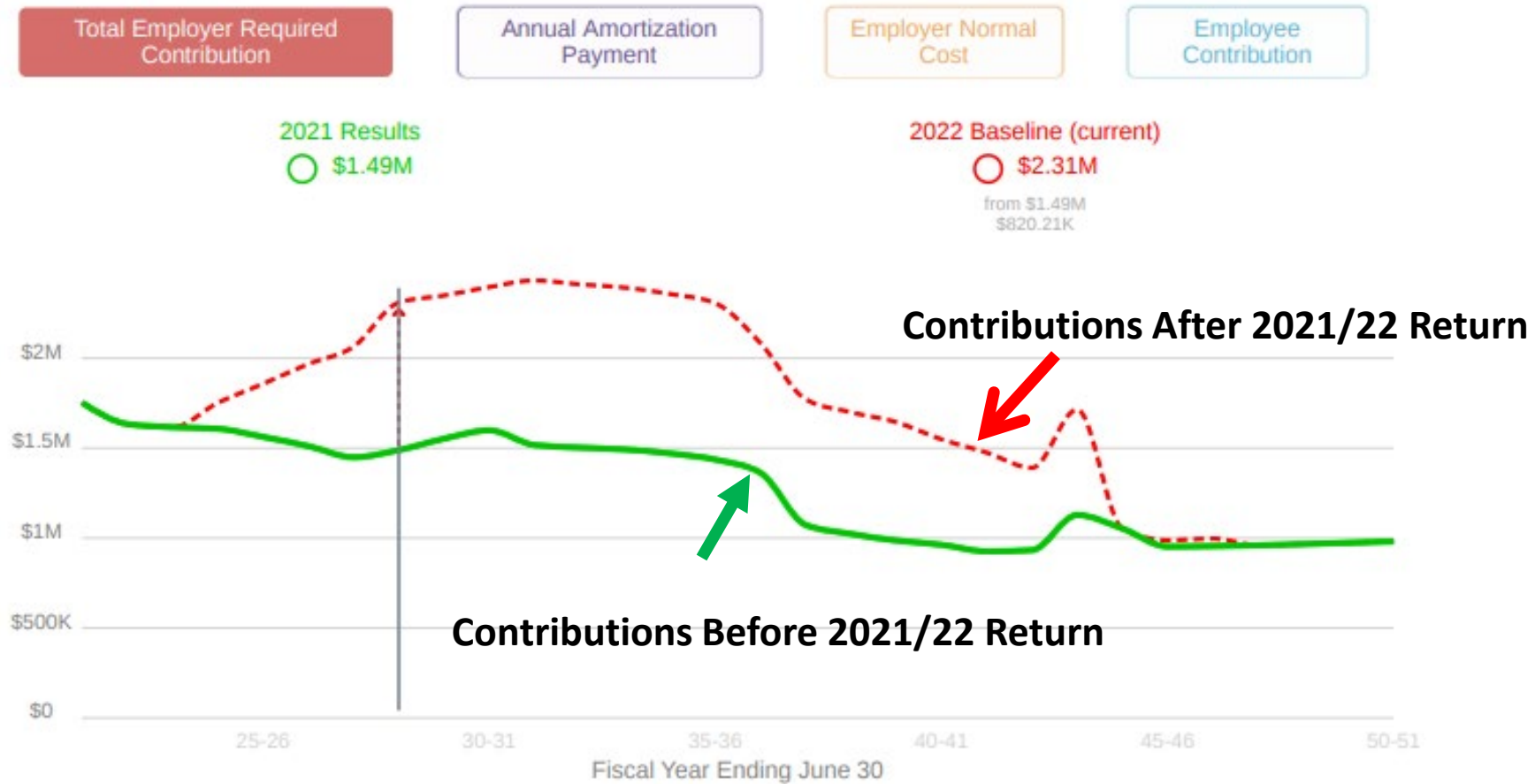
- The investment returns for the Section 115 Pension Trust were:

Period	Section 115 Pension Trust Investment Return
7/1/2021 to 6/30/22	-11.42%
7/1/2022 to 9/30/2022	-4.23%
10/1/2022 to 12/31/2022	3.56%

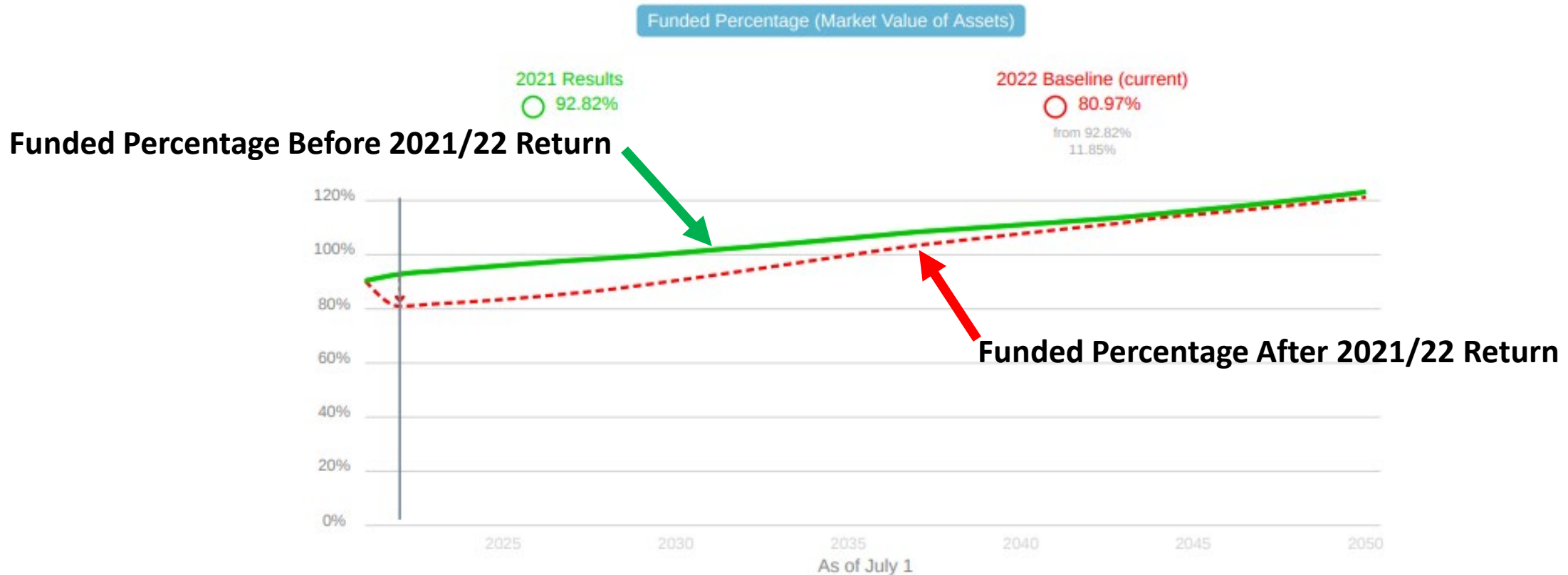
# Impact of these Changes on CalPERS Costs



# Weak Returns Increase Required Contributions



# Weak Returns Reduce Funding of Pension Liabilities



Funded Percentage = CalPERS Assets divided by CalPERS Liabilities

# Additional Payments

# What Can Cities Do?

- Allocate Funding to:
  - Make additional payments to CalPERS
  - Set up internal reserve
  - Make contributions to a 115 Trust
- Multiple Contingency Plans
- Long Range Planning (pensions, capital infrastructure)

# Option 1

Additional Contributions to CalPERS  
and  
Contributions to 115 Trust

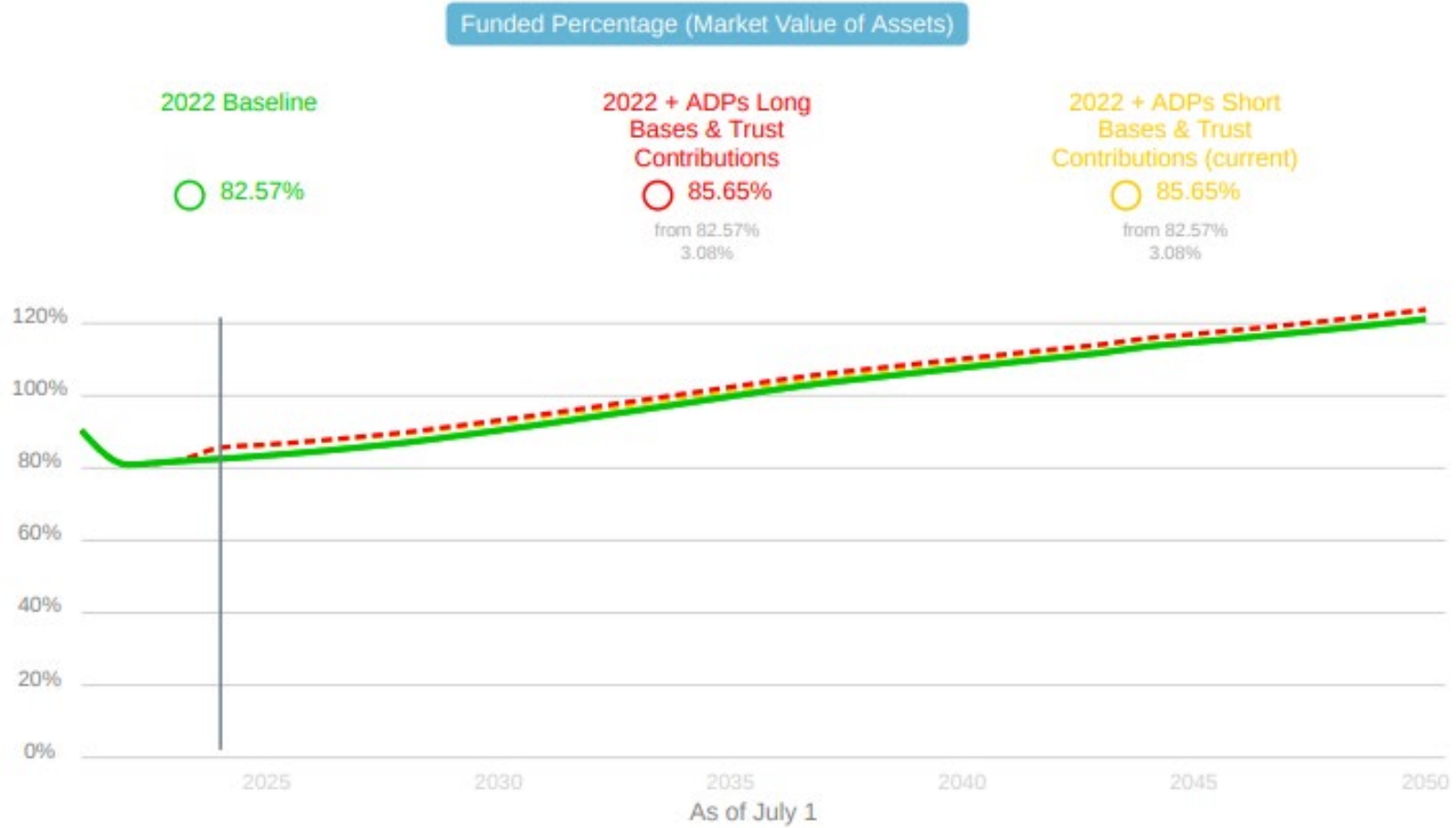
# Analyzing Impact of Additional Contribution

- Currently Colma has \$1.8 million in internal reserve
- Analyzing impact of contributing:
  - Additional \$1 million to pay off Safety liability
    - Two Scenarios
      - Pay off Longest Amortization Bases
      - Pay off Shortest Amortization Bases
  - Additional \$0.8 million to Section 115 Trust
  - Move total balance from 115 Trust to CalPERS when funding reaches 100%

# Unfunded Accrued Liability

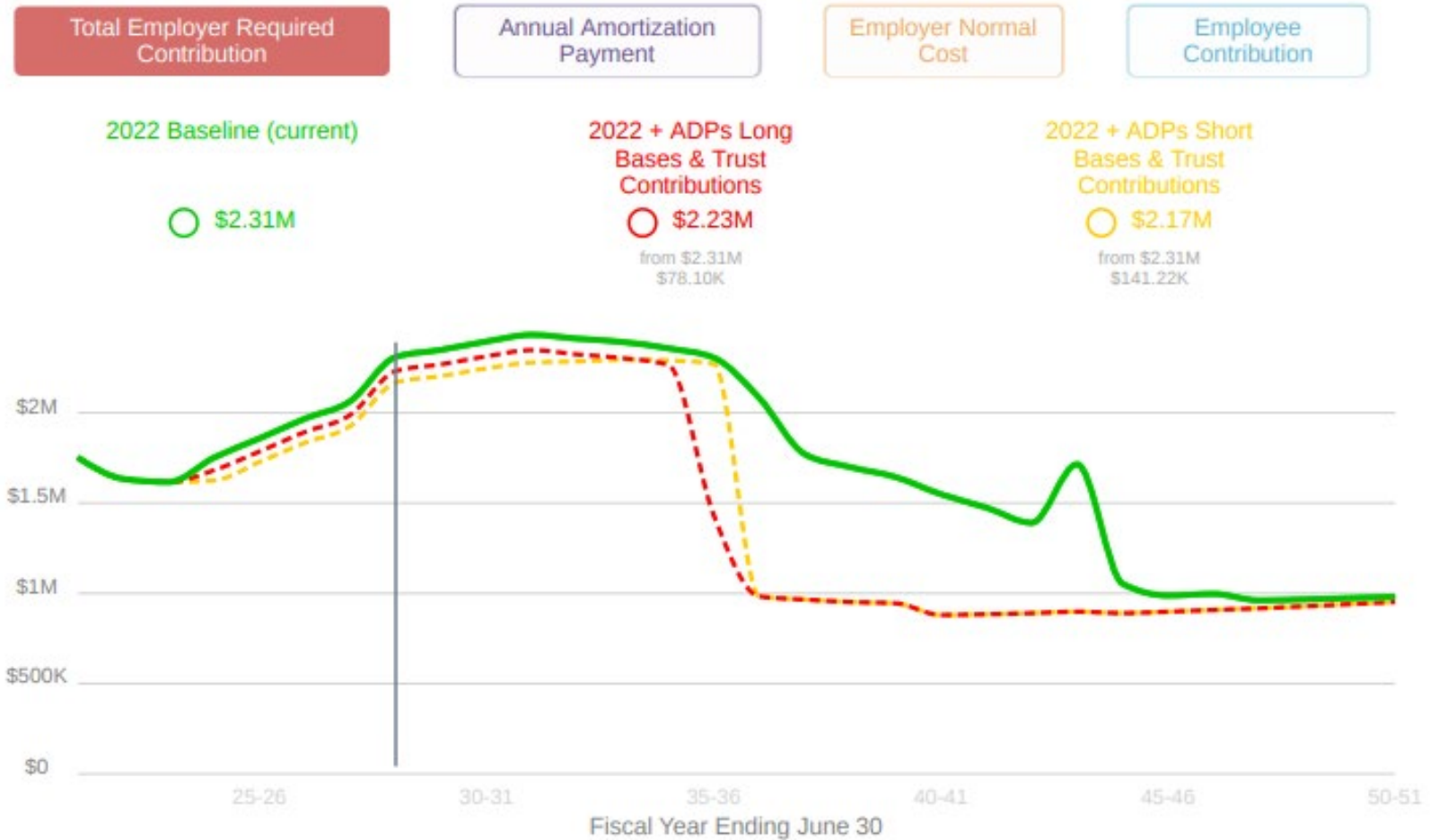


# Funded Percentage





# Total Employer Required Contributions



# Total Savings

	2022 Baseline	Pay off Longest Bases & Trust Contributions	Pay Off Shortest Bases & Trust Contributions
Sum of Employer Required Contributions	\$51,842,504	\$43,668,850	\$43,986,365
Additional Contributions	N/A	\$1,800,000	\$1,800,000
Total Contributions	N/A	\$45,468,850	\$45,786,365
<b>Net Savings</b>		<b>\$6,373,654</b>	<b>\$6,056,139</b>

# Fully Funded

- 2022 Baseline
  - 2036-2037
- 2022 + ADPs Longest Bases & Trust Contributions
  - 2034-2035
- 2022 + ADPs Shortest Bases & Trust Contributions
  - 2035-2036

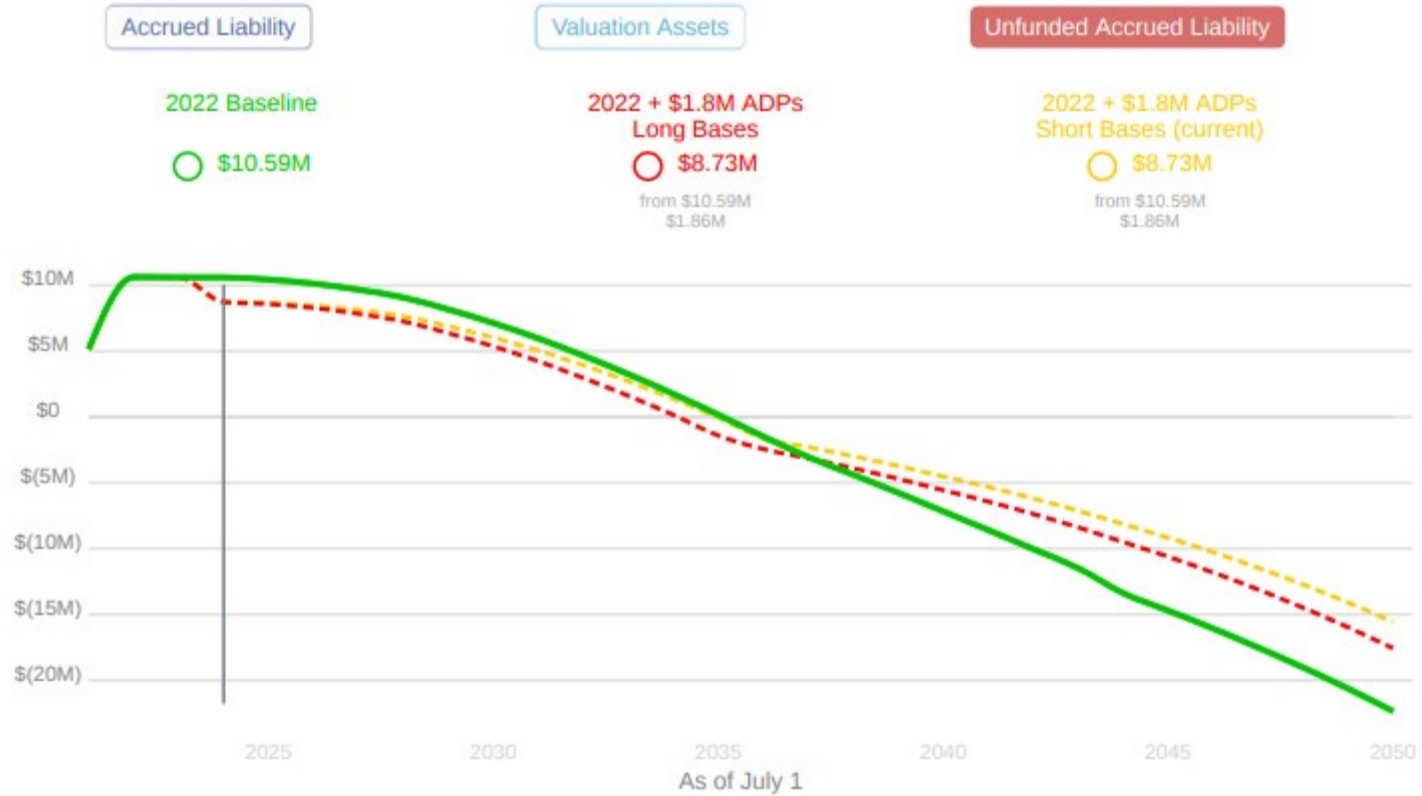
# Option 2

Additional Contributions to CalPERS

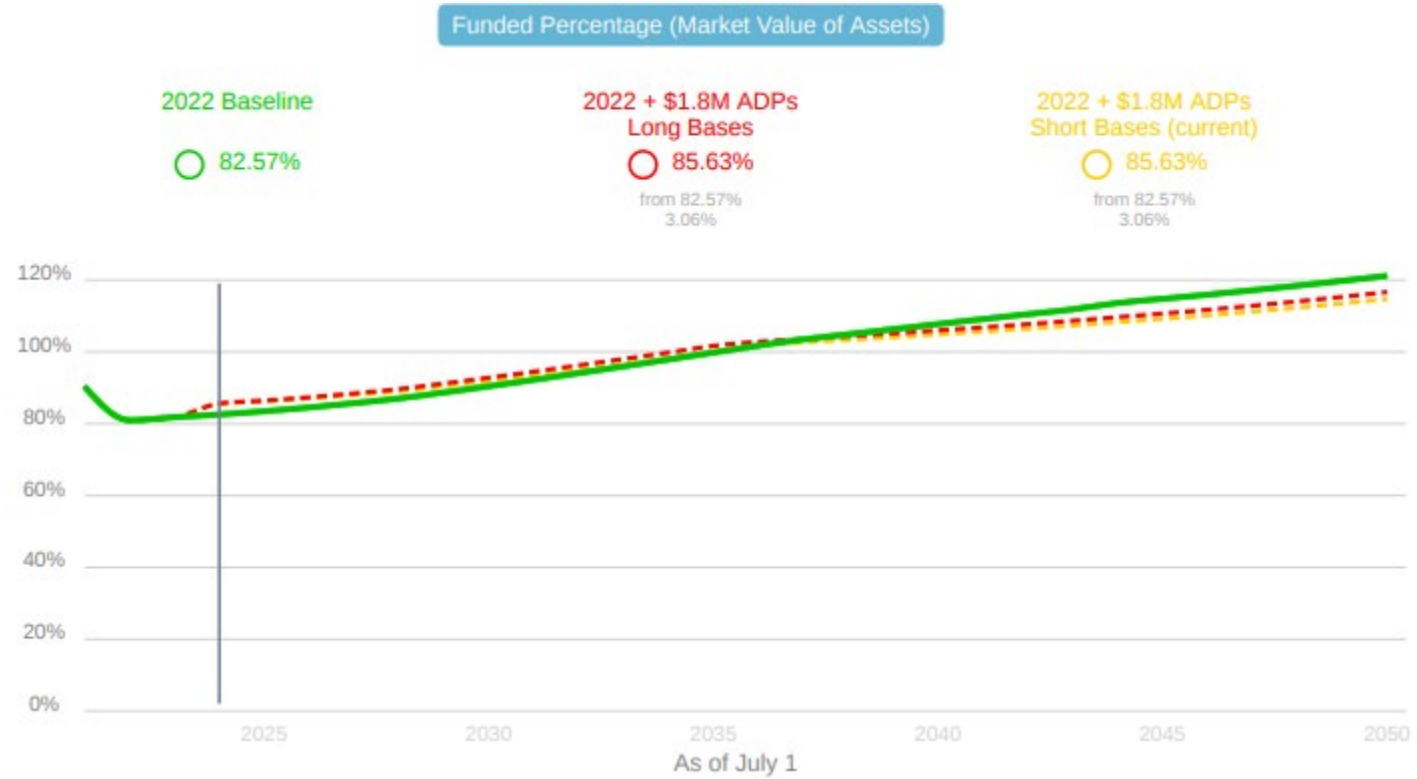
# Analyzing Impact of Additional Contribution

- Currently Colma has \$1.8 million in internal reserve
- Analyzing impact of contributing:
  - Additional \$1.8 million to pay off Safety liability
    - Two Scenarios
      - Pay off Longest Amortization Bases
      - Pay off Shortest Amortization Bases
  - Move current 115 Pension Trust balance to CalPERS when funding reaches 100%

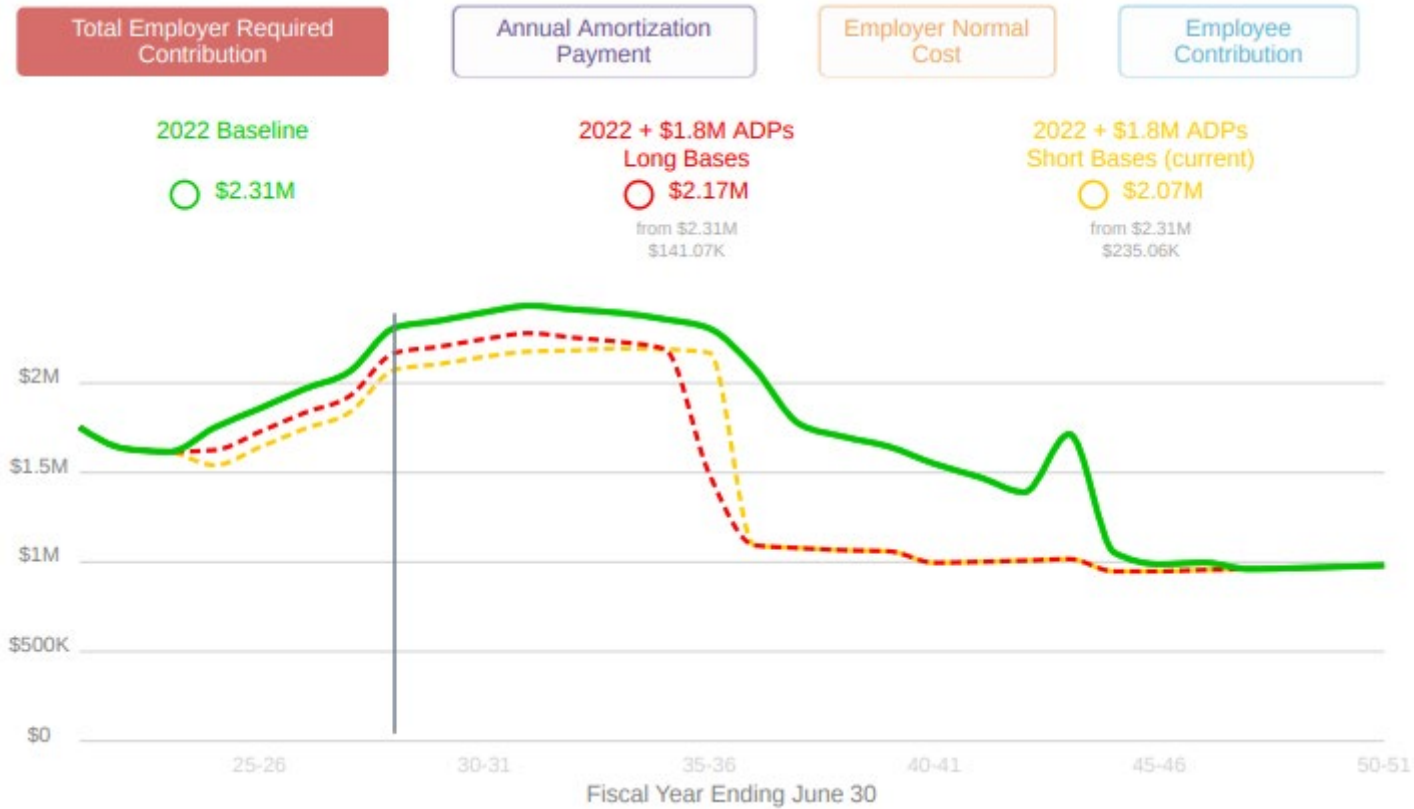
# Unfunded Accrued Liability



# Funded Percentage



# Total Employer Required Contributions





# Total Savings

	2022 Baseline	Pay Off Longest Bases	Pay Off Shortest Bases
Sum of Employer Required Contributions	\$51,842,504	\$44,235,100	\$44,061,935
Additional Contributions	N/A	\$1,800,000	\$1,800,000
Total Contributions	N/A	\$46,035,100	\$45,861,935
<b>Savings</b>		<b>\$5,807,404</b>	<b>\$5,980,659</b>

# The Additional Contributions is Projected to Help the Plan Reach 100% Funding Sooner

- 2022 Baseline
  - 2036-2037
- 2022 + ADPs Longest Bases
  - 2034-2035
- 2022 + ADPs Shortest Bases
  - 2035-2036

# Questions



# Disclaimer

While tested against actuarial valuation results, the software results will not necessarily match actuarial valuation results, as no two actuarial models are identical. The software offers financially sound projections and analysis; however, outputs do not guarantee compliance with standards under the Government Accounting Standards Board or Generally Accepted Accounting Principles. The software and this presentation are not prepared in accordance with standards as promulgated by the American Academy of Actuaries, nor do outputs or this presentation constitute Statements of Actuarial Opinion. GovInvest has used census data, plan provisions, and actuarial assumptions provided by Customer and/or Customer's actuary to develop the software for Customer. GovInvest has relied on this information without audit.



# STAFF REPORT

TO: Mayor and Members of the City Council  
 FROM: Pak Lin, Administrative Services Director  
 VIA: Brian Dossey, City Manager  
 MEETING DATE: February 22, 2023  
 SUBJECT: FY 2022-23 Mid-Year Financial Update & Budget Amendment

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## RECOMMENDATION

Staff recommends that the City Council:

MAKE A MOTION ACCEPTING THE FISCAL YEAR 2022-23 MID-YEAR FINANCIAL REPORT THROUGH DECEMBER 31, 2022

AND

ADOPT A RESOLUTION APPROPRIATING FUNDS AND AMENDING BUDGET FOR THE FISCAL YEAR 2022-23 TO INCREASE GENERAL FUND (11) APPROPRIATION BY \$65,500 AND TRANSPORTATION FUND (23) REVENUES AND EXPENDITURE BUDGET BY \$75,000, PURSUANT TO CEQA GUIDELINE 15378.

## EXECUTIVE SUMMARY

Mid-year financial reports serve as a communication tool on the financial health of the Town and provide an early warning of potential financial concerns. In reviewing the Town's finances through December 31, 2022, the general fund revenues and expenditures are trending consistently with the same periods in the prior three years. Staff is proposing to amend the FY 2022-23 budget to prepare for the launch of the rideshare program (\$75,000) and for implementing a 24/7 dispatch 9-1-1 call center effective on July 1, 2023 (\$65,500).

## FISCAL IMPACT

Acceptance of the report has no fiscal impact. Approval of the budget amendment will increase Transportation Grant Fund (23) by \$75,000 in both the revenues and expenditures account and will increase the General Fund (11) Dispatch personnel budget by \$65,500.

## BACKGROUND

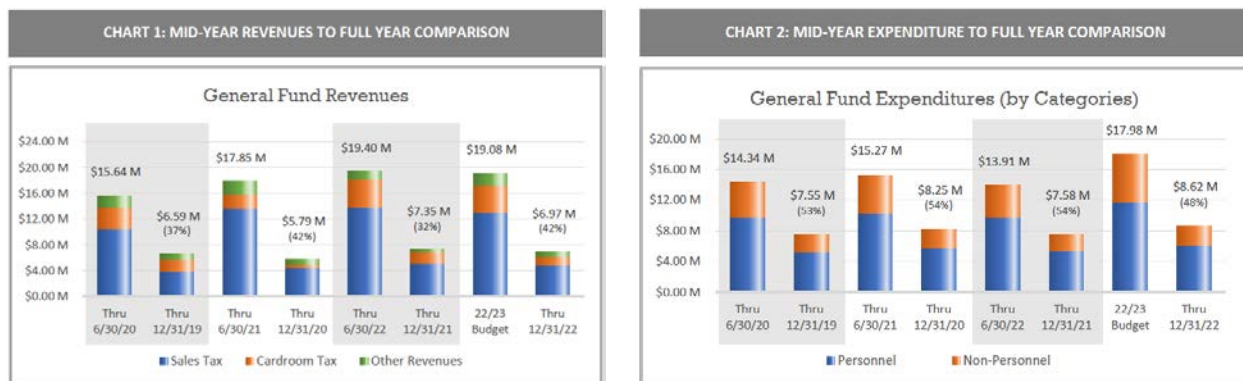
Annually, a mid-year financial review is submitted to the City Council for consideration and discussion. The review consists of a summary of the Town's fiscal performance, fund availability, and departmental needs and accomplishments. The review also includes a discussion on potential

overages and the use of potential savings, in accordance with Colma Administrative Code 4.01.200.

The mid-year financial review calculates the “mid-year ratio” and compares the results for multiple years. The “mid-year ratio” shows the likelihood that the Town will meet its budgetary goal for the year. This is also known as trend analysis.

## ANALYSIS

As summarized in Attachment B of the staff report, the Town’s general fund revenues and expenditures are on target to meet its operating goals. Total general fund revenues through December 31, 2022 represent 42% and total expenditure represents 48% of the FY 2022-23 Budget. When comparing the ratio to the prior three years, the charts show that both general fund revenues and expenditures ratios are consistent with prior years. Barring an extreme economic downturn, FY 2022-23 operations should be consistent with the prior years and general fund revenues should reach the \$19.08 million revenue budget and expenditure should be less than the \$17.98 million expenditure budget. The charts for general fund revenues and expenditures are below.



Part of the mid-year financial review includes assessing the need to amend the budget to prepare for new programs or changes in operation. For FY 2022-23, Staff identified two main operating changes.

- Ridesharing Program.** The City Council approved Staff to submit a grant application to San Mateo County Transportation Authority to partner with a rideshare provider and offer ride share vouchers to Colma residents with mobility issues. The program is estimated to cost \$75,000 and will be fully reimbursed by grant. The Town is currently in negotiation with a rideshare provider and the budget (Fund 23) needs to be amended in preparation for the launch of this program.
- 24/7 Colma Dispatch Operation.** In 2021, CalOES informed the Colma Police Department that its 911 call center needs to be in 24/7 operation. Currently, the Town transfers after-hour calls to South San Francisco Dispatch Center. After months of negotiations with CalOES and the Colma Communication and Records Association, all stakeholders have agreed to change dispatch operation to 24/7 and increase the total staff count from 4 to 5 full-time. This change will be effective July 1, 2023 and

recruitment needs to begin in March/April to meet this deadline. By adding a personnel contingency budget of \$65,500, the Town has more flexibility to recruit, train, and onboard the new full-time dispatcher by July 1<sup>st</sup>.

### **Reasons For the Recommended Action/Findings**

Acceptance of the report provides disclosure of current-year revenue and expenditure trends.

### **Council Adopted Values**

Periodic review of the Town's financial condition aligns with the City Council adopted *responsibility* value. It exemplifies financial accountability and ensures reasonable use of public funds. Additionally, publishing the accepted report on the Town's website promotes meaningful public involvement and thereby aligns with the City Council adopted *fairness* value.

### **CONCLUSION**

Staff is requesting that the City Council receive and file the report.

### **ATTACHMENTS**

- A. Resolution
- B. 2022-23 Mid-Year Financial Report





**RESOLUTION NO. 2023-\_\_  
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION APPROPRIATING FUNDS AND AMENDING BUDGET FOR THE FISCAL  
YEAR 2022-23 TO INCREASE GENERAL FUND (11) APPROPRIATION BY \$65,500 AND  
TRANSPORTATION FUND (23) REVENUES AND EXPENDITURE BUDGET BY \$75,000,  
PURSUANT TO CEQA GUIDELINE 15378**

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

**1. Background**

- (a) On June 8, 2022, the City Council adopted the FY 2022-23 Budget.
- (b) Staff reviewed the budget to actual through December 31, 2022 and found that the current operating budget does not include appropriations for the rideshare program and for the operating transition within the Dispatch 9-1-1 call center.

**2. Finding**

The rideshare program has an estimated program cost of \$75,000, with a \$75,000 reimbursement grant. The shift in Dispatch 9-1-1 call center to 241/7 operation will require a contingency budget in FY 2022-23 of \$65,500 for recruitment and onboarding purposes.

**3. Amendment to Budget**

- (a) The FY 2022-23 Adopted Budget for the Town of Colma shall be and hereby is amended as follows:
  - (i) Increase revenue and expenditure accounts in Transportation Grant Fund (23) by \$75,000
  - (ii) Increase the general fund (11) dispatch personnel budget by \$65,500.

- (b) The funds described in this amendment are hereby appropriated as described above.

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### Certification of Adoption

I certify that the foregoing Resolution No. 2023-\_\_ was duly adopted at a regular meeting of said City Council held on February 22, 2022 by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Joanne F. del Rosario, Mayor					
John Irish Goodwin					
Kenneth Gonzalez					
Carrie Slaughter					
Helen Fiscaro					
<i>Voting Tally</i>					

Dated \_\_\_\_\_

\_\_\_\_\_  
Joanne F. del Rosario, Mayor

Attest: \_\_\_\_\_  
Caitlin Corley, City Clerk



# FY 2022-23 MID-YEAR FINANCIAL REPORT

## (JULY 1, 2022 – DECEMBER 31, 2022)

### GENERAL FUND: BUDGET VS ACTUAL

Overall, the Town is financially healthy at mid-year. By December 31, 2022, the Town received \$6.97 million in General Fund revenues - with \$4.82 million in sales tax, \$1.32 million in cardroom tax and \$0.83 million in other general fund revenues. Total General Fund expenditure was \$8.62 million with a burn rate of 48%.

### GENERAL FUND REVENUES

As shown in Chart 1 (right), the revenue run rate for general fund is 42% of budget, which is similar to the prior three fiscal years. Additionally, the Town received 37% of its budgeted sales tax revenues and 32% of its cardroom tax by mid-year. These are good indicators the Town will reach our general fund revenue projections by the end of the fiscal year; absent another unforeseen interruption to the economy.

### GENERAL FUND EXPENDITURES

General fund expenditures are shown by categories (Chart 2) and by departments (Chart 3).

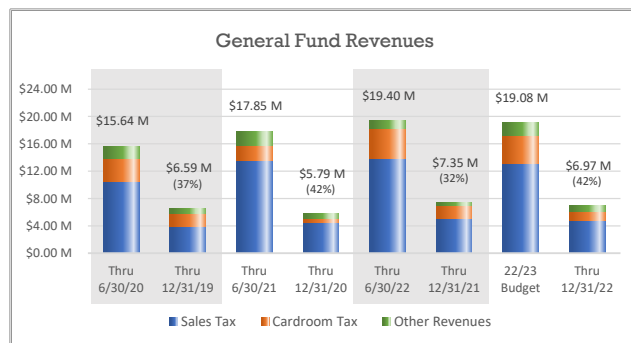
In Chart 2, personnel expenditures totaled \$6.11 million, or 52% of budget. The typical burn rate for personnel cost by mid-year is between 50% and 60%, because of lump-sum payments made towards unfunded pension liabilities in July of each fiscal year. Non-personnel expenditures of \$2.51 million, or 40% of budget, is reasonable as well, since the budget for non-personnel includes special projects slated for the second half of the fiscal year and contingency budget to address unforeseen emergencies.

Comparing expenditure trends by department (Chart 3), General Government and Public Safety spending rate is consistent with prior years, at 54% and 54%, respectively. General Government includes insurance payments (\$808,000) in the beginning of the fiscal year, and therefore the burn rate will generally be higher than 50% by mid-year. Public Works & Planning and Recreation are both trending at 40% and 43% respectively. This is typical of Public Works & Planning as majority of their budget is non-personnel.

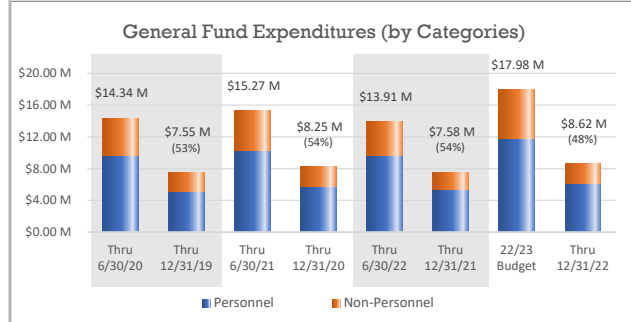
### GENERAL FUND RESERVES

Total general fund reserves as of December 31, 2022 is \$25.13 million, which includes \$16.21 million committed to various Council identified purposes, \$0.95 million assigned to Council identified initiatives, and leaving \$7.83 million as unassigned general fund reserve. Table 4 (right) lists the various general fund reserves and Table 5 (next page) summarizes the other Town reserves by major fund categories.

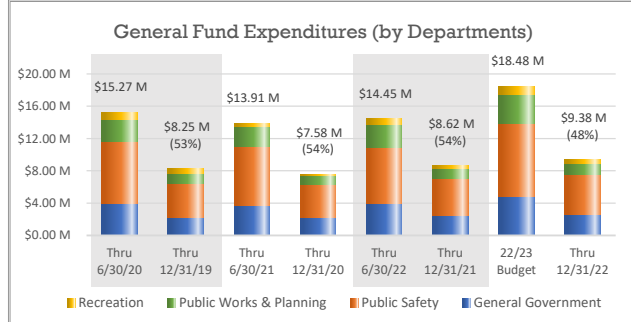
**CHART 1: MID-YEAR REVENUES TO FULL YEAR COMPARISON**



**CHART 2: MID-YEAR EXPENDITURE TO FULL YEAR COMPARISON**



**CHART 3: MID-YEAR EXPENDITURE TO FULL YEAR COMPARISON**



**TABLE 4: GENERAL FUND RESERVES HISTORY**

GENERAL FUND RESERVES	Jun 30, 2021	Jun 30, 2022	Dec 31, 2022
<b>COMMITTED RESERVES (12)</b>			
BUDGET STABILIZATION	12,000,000	15,000,000	15,000,000
DEBT REDUCTION	600,000	600,000	600,000
ACCRUED LEAVE PAYOUT	715,000	605,670	605,670
<b>COMMITTED RESERVES TOTAL</b>	<b>13,315,000</b>	<b>16,205,670</b>	<b>16,205,670</b>
<b>ASSIGNED RESERVES (11)</b>			
LITIGATION	100,000	100,000	100,000
INSURANCE	100,000	100,000	100,000
DISASTER RESPONSE & RECOVER	750,000	750,000	750,000
<b>ASSIGNED RESERVES TOTAL</b>	<b>950,000</b>	<b>950,000</b>	<b>950,000</b>
<b>UNASSIGNED RESERVE (11,19)</b>	<b>13,203,304</b>	<b>10,324,054</b>	<b>7,829,177</b>
<b>TOTAL GF RESERVES</b>	<b>27,468,304</b>	<b>27,479,724</b>	<b>24,984,847</b>

TABLE 5: FUND BALANCE SUMMARY FOR ALL FUNDS

FUND TITLE		Fund	AUDITED Fund Balance @ 7/1/22	Revenues YTD 12/31/22	Expenditures YTD 12/31/22	Net Transfers In/(Out)	Net Change in Fund Balance	Fund Balance @ 12/31/22
GENERAL FUND	GENERAL FUND	11						
	LITIGATION RESERVE		100,000	0	0	0	0	100,000
	INSURANCE RESERVE		100,000	0	0	0	0	100,000
	DISASTER RESERVE		750,000	0	0	0	0	750,000
	UNASSIGNED		10,616,272	6,791,240	(9,353,528)	(82,246)	(2,644,533)	7,971,739
	UNASSIGNED	19	(292,218)	178,100	(28,443)	0	149,657	(142,561)
	GENERAL FUND RESERVE	12	0			0	0	
	BUDGET STABILIZATION		15,000,000	0	0	0	0	15,000,000
	DEBT REDUCTION		600,000	0	0	0	0	600,000
	ACCRUED LEAVE PAYOUT RESERVE		605,670	0	0	0	0	605,670
<b>GENERAL FUND TOTAL</b>			<b>27,479,724</b>	<b>6,969,340</b>	<b>(9,381,971)</b>	<b>(82,246)</b>	<b>(2,494,877)</b>	<b>24,984,847</b>
SPECIAL FUNDS	GAS TAX	21	126,853	32,305	(7,552)	0	24,753	151,606
	MEASURE A	22	157,497	32,832	0	0	32,832	190,329
	TRANSPORTATION GRANT	23	0	0	0	0	0	0
	HOUSING IMPACT FEES	25	277,255	(173)	0	0	(173)	277,082
	MEASURE W	26	89,445	17,619	0	0	17,619	107,064
	PUBLIC SAFETY GRANTS	27	6,315	0	0	0	0	6,315
	COPS GRANT	29	21,053	104,051	(110,213)	0	(6,162)	14,891
	<b>SPECIAL FUNDS TOTAL</b>			<b>678,418</b>	<b>186,633</b>	<b>(117,764)</b>	<b>0</b>	<b>68,869</b>
CAPITAL	CAPITAL IMPROVEMENT	31	2,124,999	(810)	(97,971)	0	(98,781)	2,026,218
	STREET CAPITAL	32	1,016,195	(632)	(355,076)	0	(355,708)	660,487
	<b>CAPITAL FUNDS TOTAL</b>			<b>3,141,194</b>	<b>(1,443)</b>	<b>(453,047)</b>	<b>0</b>	<b>(454,489)</b>
DEBT	COP DEBT SERVICE	43	39	0	(1,250)	82,246	80,996	81,035
	<b>DEBT FUND TOTAL</b>			<b>39</b>	<b>0</b>	<b>(1,250)</b>	<b>82,246</b>	<b>80,996</b>
ISF	VEHICLE / FLEET REPLACEMENT ISF	61	816,185	(509)	(63,126)	0	(63,634)	752,551
	<b>INTERNAL SERVICE FUND (ISF) TOTAL</b>			<b>816,185</b>	<b>(509)</b>	<b>(63,126)</b>	<b>0</b>	<b>(63,634)</b>
ENTERPRISE	SEWER OPERATING	81	7,417	444,708	(946,258)	0	(501,551)	(494,134)
	SEWER CAPITAL	82	0	0	0	0	0	0
	CITY PROPERTIES	83	297,796	60,333	(42,445)	0	17,888	315,684
	<b>ENTERPRISE FUND TOTAL</b>			<b>305,213</b>	<b>505,040</b>	<b>(988,703)</b>	<b>0</b>	<b>(483,663)</b>
<b>TOTAL FOR ALL FUNDS (NON TRUST)</b>			<b>32,420,773</b>	<b>7,659,063</b>	<b>(11,005,861)</b>	<b>0</b>	<b>(3,346,798)</b>	<b>29,073,975</b>
TRUST	OPEB TRUST	71	5,544,921	129,773	(539,004)	0	(409,231)	5,135,690
	RETIREMENT TRUST	72	3,920,187	408,775	(3,368)	0	405,407	4,325,594
	<b>TRUST FUNDS TOTAL</b>			<b>9,465,108</b>	<b>538,548</b>	<b>(542,372)</b>	<b>0</b>	<b>(3,824)</b>
<b>TOTAL FOR ALL FUNDS (NON TRUST)</b>			<b>41,885,881</b>	<b>8,197,610</b>	<b>(11,548,233)</b>	<b>0</b>	<b>(3,350,622)</b>	<b>38,535,259</b>

## MID-YEAR BUDGET AMENDMENTS

The Town is anticipating two new operating programs:

(1) The Town is working with a rideshare provider to offer transportation to Colma residents with mobility issues. The program is estimated at \$75,000. The Town plans to launch the program in Spring/Summer of 2023, pending negotiation with the rideshare provider. The budget amendment will be managed in Fund 23 - Transportation Grant.

(2) The Town is working with stakeholders to shift the Colma Dispatch operation to 24/7 per CalOES requirement. The 24/7 dispatch operation is scheduled to start on July 1, 2023. Recruitment for a fourth full-time dispatcher will begin in March/April and the onboarding is tentatively scheduled in May/June. A budget amendment of \$65,500 is needed in FY 2022-23 in preparation for when the additional dispatcher is onboarded.

## 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](http://www.colma.ca.gov). This report will also be posted on the Town website after it has been reviewed by the City Council