

Annual Budget

FY 2023-24 Budget

[Town Website](#)

[Table of Contents](#)

[Next](#)



Preface

Budget Cover

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

About this Document

The Fiscal Year 2023-24 Budget is the Town of Colma's operating and capital plan for the year.

About the Cover

Photos in order from the top going clockwise:

- C.A.P.E. at National Night Out
- Holiday Senior Luncheon
- Town of Colma logo
- Cinema at the Cemetery
- Police Department Swearing-In
- Stuff the Cruiser
- Colma Town Hall (center)

Elected Officials and Appointed Officials

Elected Officials:

- Joanne F. del Rosario (Mayor)
- John Irish Goodwin (Vice Mayor)
- Ken Gonzalez (Council Member)
- Carrie Slaughter (Council Member)
- Helen Fisicaro (Council Member)

Appointed City Officials:

- City Manager – Brian Dossey (through August 2023)
- Chief of Police – John Munsey
- Administrative Services Director – Pak Lin
- Recreation Manager – Angelika Abellana

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

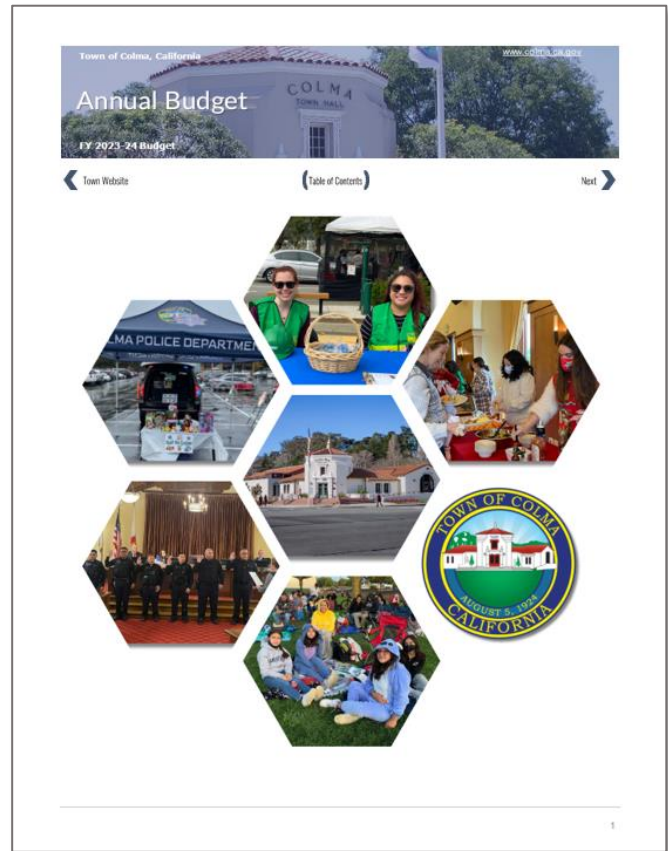


Table of Contents

The contents below are linked to the corresponding section of the document. Clicking on the section title or the page number will bring you directly to that section of the document.

Introductory	Budget Detail	Supplementary
Preface..... 1	Departmental Budget34	Financial Summaries & Forecast 199
Budget Award 4	General Government38	Historical Revenues and Expenditures (All Funds) 199
Introduction 6	City Council47	Financial Summaries..... 203
Navigating Through the FY 2023-24 Budget..... 6	City Attorney.....52	Appendix219
City Manager's Message 7	City Manager/City Clerk56	Appropriation Limit 219
Budget-At-A-Glance..... 10	Human Resources 60	Staffing List..... 222
Colma Profile 14	Finance.....64	Description of Funds 223
Colma Revenues Profile 18	General Services 68	Glossary of Terms 227
Budget Overview20	Debt Services73	Resolutions..... 243
Budget Development 20	Other Governmental Activities 77	Budget Adoption 243
Basis of Budgeting 21	Public Safety.....79	GANN Limit 248
Economic Assumptions for FY 2023-24 22	Police Administration 88	
Budget Analysis 22	Police Patrol 92	
Town-Wide Financial Summary for Fiscal Year 22	Police Communications 96	
General Fund Budget 27	Police Community Services..... 100	
Inter-Fund Transfers Summary..... 32	Public Works & Planning..... 105	
Projected Reserve Balance ... 33	Engineering & Building 116	
	Public Works Maintenance..... 120	
	Planning..... 125	
	Facility Operations 130	
	Recreation 135	
	Capital Improvement Plan ... 145	
	Capital Program Overview..... 145	
	Streets, Sidewalks, & Bikeways 151	
	Sewer & Storm Drains 171	
	City Facilities & Long-Range Plans..... 175	
	Major Equipment, Technology & Fleet 191	

Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Colma
California**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Colma, California, for its annual budget for the fiscal period beginning July 1, 2022.

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

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

*California Society of Municipal
Finance Officers*

Certificate of Award

***Operating Budget Excellence Award
Fiscal Year 2022-2023***

Presented to the

Town of Colma

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

February 10, 2023



Scott Catlett

*Scott Catlett
2022 CSMFO President*

James Russell-Field

*James Russell-Field, Chair
Recognition Committee*

Dedicated Excellence in Municipal Financial Reporting

Introduction

FY 2023–24 Budget

[Previous](#)[Table of Contents](#)[Next](#)

Navigating Through the FY 2023-24 Budget

The Town of Colma's FY 2023-24 Budget is available in two forms – the online interactive version and the printed version. The online interactive version can be found at:

<https://stories.opengov.com/colmaca/published/3ydEAPqhh9>

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

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

Navigating Through the Printed or PDF Document

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

City Manager's Message

TO: Mayor and Members of the City Council
FROM: Brian Dossey, City Manager
MEETING DATE: June 10, 2023
SUBJECT: FY 2023-24 Proposed Budget

Madam Mayor del Rosario, Members of the City Council, Colma residents and visitors, I am pleased to present the FY 2023-24 Proposed Budget for the Town of Colma. It continues the outstanding efforts by the Town to provide municipal services to our residents and businesses. The FY 2023-24 Proposed Budget was prepared using the guiding principles stated in the Town of Colma's Value Statement, which can be found in the Town's Website at www.colma.ca.gov.

The Town of Colma prides itself on our dedication to maintaining and enhancing a strong sense of community and our dedication to partnering with our business communities to promote and encourage commerce.

FY 2022-23 Key Accomplishments

With the closure of the Colma 2020-2022 Strategic Plan, the Town is proud to have accomplished several key goals that were part of the 2020-2022 Strategic Plan.

In the area of **Resiliency**, the Town sold the 1365 Mission Road rental property, met the SB 1383 requirements relating to reducing greenhouse gas emissions, committed to a solar installation at the Colma Community Center, and certified five new members to the CAPE/CERT team. The Town also reviewed its pension and OPEB unfunded liabilities and determined that the liabilities are on track to be fully funded by 2035-36.

In the area of **Operations**, the Town continued to use different outreach efforts to communicate with residents, businesses, and visitors – including expanding the use of social media platforms. Safety and security continues to be one of the Town's key priorities. The Police Department placed vehicle speed feedback signs on Mission Road to encourage motorists to drive at a safe speed limit, added a motorcycle police traffic detail to help with roadway regulation compliance, and installed two additional license plate reader cameras. The Police Department also increased its investigative work and helped local businesses deter theft and recover stolen vehicles.

In the area of **Economic Development**, the Town continued to support local businesses by restarting the Mayor/Chamber walks; hosting the Business Recognition Luncheon, which also acts as a networking opportunity; assisting in ribbon-cutting events for all new businesses; and partnering with the Retail Coach and property owners to fill vacant commercial spaces. After the adoption of the General Plan Update in March 2022, the Town began working on the Housing Element update and was awarded several roadway improvement grants at critical areas that will promote economic vitality.

In the area of **Community**, the Town focused on inclusiveness. This includes creating an Age-Friendly City binder to help the aging population, researching a ride-share program for seniors and populations in need, enforcing parking policy to ensure safety and accessibility to all residents and visitors, hosting multi-cultural programs and events, updating the flag raising schedules to celebrate diversity, and relaunching the Adult Holiday Event to offer an opportunity for residents to network and mingle. The Town is also working on various beautification projects, including adding artwork on utility boxes and seeking request for proposal for an F-Street Wall Mural.

As for the Town's **Capital** program, the Town was awarded over \$13.0 in grant funding for various future roadway projects. The Town also completed the following capital projects:

- The pavement project on the 300 Block of F Street.
- The F Street Wall rehabilitation project.
- The Town completed the Council Chamber A/V upgrade supporting hybrid City Council meetings.
- Staff purchased its first all-electric Department of Public Works vehicle.

Financially, the Town is projecting to add \$538,723 to the General Fund's unassigned reserve in FY 2022-23. Better than expected sales tax revenues and not spending contingency funds unless absolutely necessary are the main drivers for the positive financial outcome. The Town also made \$1.8 million supplemental contributions to CalPERS (\$1.0 million) and 115 Trust managed by PARS (\$0.8 million) to reduce future pension liabilities.

FY 2023-24 Overview

The Town is expected to be financially healthy in FY 2023-24, with a projected non-restricted ending fund balance of \$31.29 million and \$11.35 million in the two 115 Trust Funds by June 30, 2024. The two 115 Trust Funds are restricted to pay for future unfunded pension and other post-retirement benefits (also known as OPEB).

The General Fund is projected to reduce unassigned reserves by \$1.01 million in order to support debt service, parking enforcement operations, sewer operations, and the FY 2023-24 capital program. The General Fund will also be reducing the Accrued Leave Payout Reserve by \$507,000 in preparation for potential retirements in the coming year.

General fund revenues are budgeted at a 1% growth for FY 2023-24. Sales tax remains as the main source of revenues for the Town, representing 70% of the Town's general fund revenue budget. In the last five years, the Town has been anticipating a flattening in sales tax revenues. With the advice from HdL, the Town's sales tax consultant, the Town is expecting the flattening to begin in FY 2023-24, with a 1% increase in revenues.

In operations, the General Fund expenditure budget includes many major initiatives, including the hiring of an election consultant to help with new revenue analysis, an additional full-time Dispatcher to comply with 9-1-1 call center regulations set by CalOES, an additional full-time Accounting Manager to strengthen the accounting and finance department, and preparation for the 100th Year Anniversary Celebration.

Acknowledgements

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

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

A handwritten signature in blue ink, consisting of stylized initials followed by a long horizontal stroke.

BUDGET AT A GLANCE

The FY 2023-24 (23/24) Town-Wide budget consists of \$23.29 million in total revenues and \$23.65 million in total expenditures.

Town-Wide (in Millions)	General Funds	Capital Funds	Other	Total
Revenues	\$ 19.37	\$ 0.51	\$ 1.62	\$ 21.50
Expenditures	(19.56)	(1.37)	(1.84)	(22.77)
Net Transfer	(1.32)	0.89	0.43	0.00
Net Change	(1.51)	0.03	0.21	(1.27)
Ending Bal	\$ 26.44	\$ 1.98	\$ 2.48	\$ 30.90

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

GENERAL FUND

The general fund revenues and expenditures budget for FY 2023-24 are \$19.37 million and \$19.56 million, respectively.

Revenues

At \$19.37 million, the FY 2023-24 General Fund revenue is \$280,000, or 1.5 percent more, than the projected June 30, 2024 total General Fund revenues.

General Fund Revenues (in millions)	21/22 Actual	22/23 Est. Act	23/24 Budget
Sales tax	\$ 13.86	\$ 13.40	\$ 13.60
Cardroom tax	4.34	4.07	4.20
Property and other taxes	0.88	0.84	0.82
Licenses and permits	0.22	0.25	0.23
Fines and forfeitures	0.10	0.08	0.10
Use of money and property	(0.02)	0.11	0.11
Revenues from other agencies	(0.15)	0.05	0.04
Charges for current services	0.08	0.08	0.10
Allocations	0.00	0.10	0.11
Other revenues	0.09	0.11	0.06
Total General Fund Revenues	\$ 19.40	\$ 19.09	\$ 19.37

The significant changes are mainly in **sales tax** and **cardroom tax** revenues. Sales tax revenue was impacted in FY 2022-23 due to unusually high inflation resulting in lower revenue generation. Based on data provided by HdL, the Tax Consultant, the Town projects sales tax revenues to reach \$13.60 million in FY 2023-24.

Cardroom tax revenue was also impacted by inflation in FY 2022-23. With favorable inflation numbers, the Town projects the FY 2023-24 budget for cardroom tax to be \$4.2 million – the historical average.

The budget process begins in February with a Mid-Year financial update, followed by the budget development process, where each department reviews and assesses its financial needs for the year. Historical trends, economic factors, and new department priorities are incorporated into the budget. The budget document is reviewed and discussed in three publicly held budget study sessions, prior to the adoption on June 14, 2023. The budget is prepared in accordance with General Accepted Accounting Principles.

Expenditures

The FY 2023-24 operating budget is \$19.56 million and is \$1.64 million, or 9.2 percent more than the FY 2022-23 estimated actual.

General Fund Expenditures (in millions)	21/22 Actual	22/23 Est. Act	23/24 Budget
Salaries, Wages, & Benefits	\$ 9.06	\$ 11.73	\$ 12.81
Supplies & Services	1.71	1.93	2.25
Professional & Contract Service	3.42	3.98	4.23
Capital Outlay	0.02	0.03	0.02
ISF Allocation	0.25	0.25	0.25
Total General Fund Expenditures	\$ 14.46	\$ 17.92	\$ 19.56

Significant changes are in **salaries, wages & benefits**, **supplies & services**, and **professional & contract services**. **Salaries, wages & benefits** changed over the years as a result of changes in staffing. FY 2021-22 Actual includes vacant positions. Those positions were filled in FY 2022-23 plus benefit increase resulting in \$2.67 million increase in salaries, wages & benefits. The Town also made \$1.8 million in supplemental contributions to reduce pension liabilities. For FY 2023-24, the Town added two full-time positions: (1) full-time dispatch to increase dispatch coverage to 24/7 and (2) full-time accounting manager as part of the succession planning for administrative services.

Supplies & services and professional & contract services increased by \$0.78 million in FY 2022-23 and \$0.57 million in FY 2023-24. The increase is mainly due to inflation and CPI adjustments.

BUDGET AT A GLANCE

ENTERPRISE FUNDS

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

Sewer

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

For FY 2023-24, the Town budgeted \$1.09 million as sewer revenues, \$1.08 million as sewer expenditures, and a general fund transfer of \$170,000.

Sewer Funds (in millions)	21/22 Actual	22/23 Est.Act	23/24 Budget
Revenues and Transfers			
Sewer Charges	\$ 0.75	\$ 0.89	\$ 1.09
Transfers In	0.12	0.26	0.17
Less: Expenses			
Sewer Treatment Cost	(0.81)	(0.91)	(1.01)
Other Sewer O&M	(0.06)	(0.09)	(0.07)
Net Change in Fund	\$ 0.00	\$ 0.15	\$ 0.18

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

City Properties

As for City Properties, the Town has two rental properties within Colma – Creekside Villa and a unit in Verano. Creekside Villa is dedicated to 62+ Colma residents on a fixed income. Eligibility criteria is stated in Colma Administrative Code Section 2.02. The Town sold the Verano unit in FY 2022-23 for \$890,000 – classified as other income.

For FY 2023-24, the Town budgeted \$180,000 as revenues and \$120,000 as expenditures from the Creekside Villa property.

City Properties (in millions)	21/22 Actual	22/23 Est.Act	23/24 Budget
Revenues			
Rental Properties	\$ 0.20	\$ 0.18	\$ 0.18
Other Income	(0.01)	0.89	0.00
Less: Expenses			
Creekside Villas O&M	(0.12)	(0.11)	(0.12)
Verano O&M	(0.01)	(0.02)	0.00
Net Change in Fund	\$ 0.06	\$ 0.94	\$ 0.06

MAJOR CAPITAL

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

The following is the 2023-2029 Capital Program. For more information, please go to the Capital Improvement Plan section of the budget.

Capital Program (in millions)	Prior	23/24	24/25 Thru 28/29 & Unfunded	Total
Streets, Sidewalks, and Bikeway				
Annual Roadway Rehabilitation and Preventative Maintenance Program (906)	\$ 0.49	\$ 0.23	\$ 0.25	\$ 0.97
El Camino Real Bicycle and Pedestrian Improvement (923)	2.00	0.00	0.00	2.00
El Camino Real/Mission Road Access to Transient Multimodal Crossing (904)	0.18	0.00	0.00	0.18
El Camino Real Segment B Design (915)	0.67	0.00	0.00	0.67
El Camino Real Segment B Construction (916)	5.80	0.00	0.00	5.80
Serramonte Boulevard West Bicycle and Pedestrian Improvement - Phase 1 (911)	2.04	0.15	0.00	2.19
Town-Wide Bicycle & Pedestrian Master Plan (910)	0.10	0.00	0.00	0.10
Sewer and Storm Drain				
Colma Creek Channel Easement (934)	0.00	0.08	0.00	0.08
Storm Drain Assessment (972)	0.07	0.07	0.07	0.21
City Facilities & Long-Range Plans				
Bark Park Upgrade (958)	0.00	0.12	0.00	0.12
EV Charging Station at CCC (946)	0.00	0.14	0.00	0.14
Facility Parking Lot Upgrades and Repairs (953)	0.24	0.00	0.00	0.24
Housing Element Update (996)	0.21	0.00	0.00	0.21
Public Arts Program (980)	0.02	0.10	0.00	0.12
Urban Tree Master Plan & Program (998)	0.10	0.20	0.00	0.30
Zoning Code Update (997)	0.18	0.00	0.00	0.18
Major Equipment, Technology & Fleet				
Equipment Purchase and Replacement (984)	0.15	0.00	0.00	0.15
Financial Software Replacement (965)	0.53	0.02	0.00	0.55
IT Infrastructure Upgrades (986)	0.05	0.05	0.10	0.20
Vehicle Replacement (987)	0.22	0.22	0.42	0.86
Total Active Capital Projects	\$ 13.05	\$ 1.38	\$ 0.84	\$ 14.97

ADDITIONAL DETAILS AND INFORMATION

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

BUDGET AT A GLANCE

The Town of Colma's uses the Strategic Plan approved by the City Council as one of the guiding document in the development of FY 2023-24 Budget. For FY 2022-23 and FY 2023-24, the 2020-2022 Strategic Plan and 2023-2025 Strategic Plan are in effect. The list under FY 2022-23 Achievements are completed projects aligned with the 2020-2022 Strategic Plan. The list under FY 2023-24 Goals are projects planned in FY 2023-24 that align with the 2023-2025 Strategic Plan.

2020-2022 STRATEGIC PLAN

Priorities/Program	FY 2022-23 Achievements
Resiliency	
Develop Revenue Strategies to Meet Rising Costs	<ul style="list-style-type: none"> Met with LAFCO to discuss the transfer of Colma Lighting District to Colma. Pending further study. Implement new sewer fee structure in compliance with the approved sewer fee schedule. Sold 1365 Mission Road unit in January 2023 (the Verano Unit).
Workforce Wellness, Engagement, Retention and Recruitment	<ul style="list-style-type: none"> Completed and implemented Colma Telework Policy. Completed NeoGov recruitment module. Offered various training opportunities through San Mateo County and LCW Consortiums - including leadership programs and other development programs.
Update Climate Action Plan Consider Reach Code Ord. and Recycled Water Program	<ul style="list-style-type: none"> Implemented the 2022 SB 1383 on organic waste. Identified projects to promote alternative fuel use, such as EV Charging stations and solar panel installation.
Disaster Mitigation Response and Recovery	<ul style="list-style-type: none"> Added five new members to the CERT/CAPE team. Conducted tabletop exercise with coordination with SMC Department of Emergency Management.
Operations	
Build Efficiencies through Technology	<ul style="list-style-type: none"> Started the implementation of a credit card payment system for Town Hall and Police Station. Started research on digitizing the Town's Municipal Code.
Engage the Community with Strong Social Media Presence and Civic Partnership	<ul style="list-style-type: none"> Increased Colma's social media presence across all departments. Reached nearly 10,000 in the last 12 months through the use of Simplicity app.
Research and Implement Technology to Increase Transparency	<ul style="list-style-type: none"> Received GFOA and CSMFO budget award for FY 2022-23 Budget.
Explore Smart City Applications	<ul style="list-style-type: none"> Strategically placed vehicle speed signs to discourage speeding. Started discussion with C/CAG and Daly City to establish a Smart Corridor plan along Junipero Serra Boulevard

Priorities/Program	FY 2022-23 Achievements
Economic Development	
Update General Plan and Housing Element Update	<ul style="list-style-type: none"> Completed General Plan Update. Started the 2023-2030 Housing Element Update and Zoning Code Update.
Commit Resources to Support the Expansion or Relocation of Businesses	<ul style="list-style-type: none"> Reinstated meetings with business stakeholders. Contracted with Retail Coach to help fill vacant storefront. Concluded the Ad-Hoc Economic Development Committee.
Develop Branding Campaign	<ul style="list-style-type: none"> Project was on hold.
Prepare for the Future of Commercial Real Estate and Retail	<ul style="list-style-type: none"> Continued to work with Retail Coach and Kimco in filing vacant storefront.
Community	
Public Art Programs & Wayfaring	<ul style="list-style-type: none"> Researched artists to paint murals on utility boxes.
Public Outreach to Residents and Youths	<ul style="list-style-type: none"> Started the process of implementing an Explorer program.
Age-Friendly Cities Initiative	<ul style="list-style-type: none"> Created two Age-Friend Binders.
Develop Programs that Embrace our Culture and Heritage	<ul style="list-style-type: none"> Partnered with Colma Historical Museum to create a virtual scavenger hunt. Dedicated a multi-cultural week during Summer Camp. Held two Movies at the Cemetery events. Hosted Adult Holiday Party. Researched Sister Cities Program and Volunteer of the Year Program.
Capital	
	<ul style="list-style-type: none"> Secured grants for four street projects. Completed F-Street Mill & Fill and F-Street Retaining wall projects. <p>See the Capital Program section of the budget document for more information on ongoing, continued, and completed projects through June 30, 2023, as well as the plan for FY 2023-24 and thereafter.</p>

The Town completed 90 percent of the programs planned in the 2020-2022 Strategic Plan. Incomplete programs that are still part of the City Council's properties were carried over to the 2023-2025 Strategic Plan.

BUDGET AT A GLANCE

2023-2025 STRATEGIC PLAN

Priorities/Program	FY 2023-24 Goals
Resiliency	
Develop Revenue Strategies to Meet Rising Costs	<ul style="list-style-type: none"> Tax initiatives. Start permit fee study. Continue working with LAFCO on the Colma Lighting District.
Workforce Wellness, Engagement Retention and Recruitment	<ul style="list-style-type: none"> Change EAP. Enhance training.
Implement CAP Consider Reach Code Ord., and Recycled Water & EV/Solar Infrastructure	<ul style="list-style-type: none"> Install EV chargers at Town facilities (see CIP). Install solar panel on Colma Comm Center (see CIP).
Disaster Mitigation Response and Recovery	<ul style="list-style-type: none"> Continue the CERT program.
Operations	
Build Efficiencies through Technology	<ul style="list-style-type: none"> Implement a credit card system at the Town Hall and Police Station. Digitize public records. Implement an asset management program.
Move to 24/7 Dispatch Center per CalOES Guidelines	<ul style="list-style-type: none"> Cover to 24/7 dispatch center operation effective July 1, 2023.
Research and Implement Technology to Increase Transparency	<ul style="list-style-type: none"> Start research on financial software replacement (in CIP).
Explore Smart City Applications	<ul style="list-style-type: none"> None identified for FY 2023-24.
Economic Development	
Land Use	<ul style="list-style-type: none"> Zoning Code Update (CIP). Housing Element Update (CIP). Partner with local businesses in potential expansions. Establish commercial overlay districts.
Branding & Marketing	<ul style="list-style-type: none"> Engage CalTrans on signage on 280 to identify Colma commercial area.
Retail Recruitment & Retention	<ul style="list-style-type: none"> Work with Retail Coach to help fill vacant storefronts within Town. Continue regular meetings with different commercial workgroups and county-wide initiatives to support local businesses.
Events and Communications	<ul style="list-style-type: none"> Continue Mayor/Chamber Walk. Update "Business tab and Colma Business Directory" on the Town's website.

Priorities/Program	FY 2023-24 Goals
Community	
Public Art Programs & Wayfaring	<ul style="list-style-type: none"> Install public art on utility boxes (in CIP). Contract muralist to paint a mural on F-Street Wall (in CIP).
Public Outreach to Residents and Youths	<ul style="list-style-type: none"> Start the Police Explorer program. Start the "Volunteer of the Year" program. Implement a rideshare program for seniors and populations in need.
100 th Year Celebration	<ul style="list-style-type: none"> Planning and development of the celebration is underway in FY 23/24 and will be held in 2024. Celebration includes a sponsorship program that will advertise sponsors' names and businesses, as well as other programs.
Develop Programs that Embrace our Culture and Heritage	<ul style="list-style-type: none"> Continued expansion of recreation program that reflects Colma demographics. Continued promotion of culture and heritage through the annual flag-raising ceremony.
Capital	
The Town's capital program is a 5-year rolling program. The projects listed in the 2023-2025 Strategic Plan is consistent with the projects planned in FY 2023-24.	

The FY 2023-24 Goals are incorporated within the departmental budget section. Some priority programs are intended to be multi-year and will not be completed within FY 2023-24. Some priorities are ongoing in nature and is part of the operating budget.

Reasonable Accommodation

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

Colma Profile

Colma History



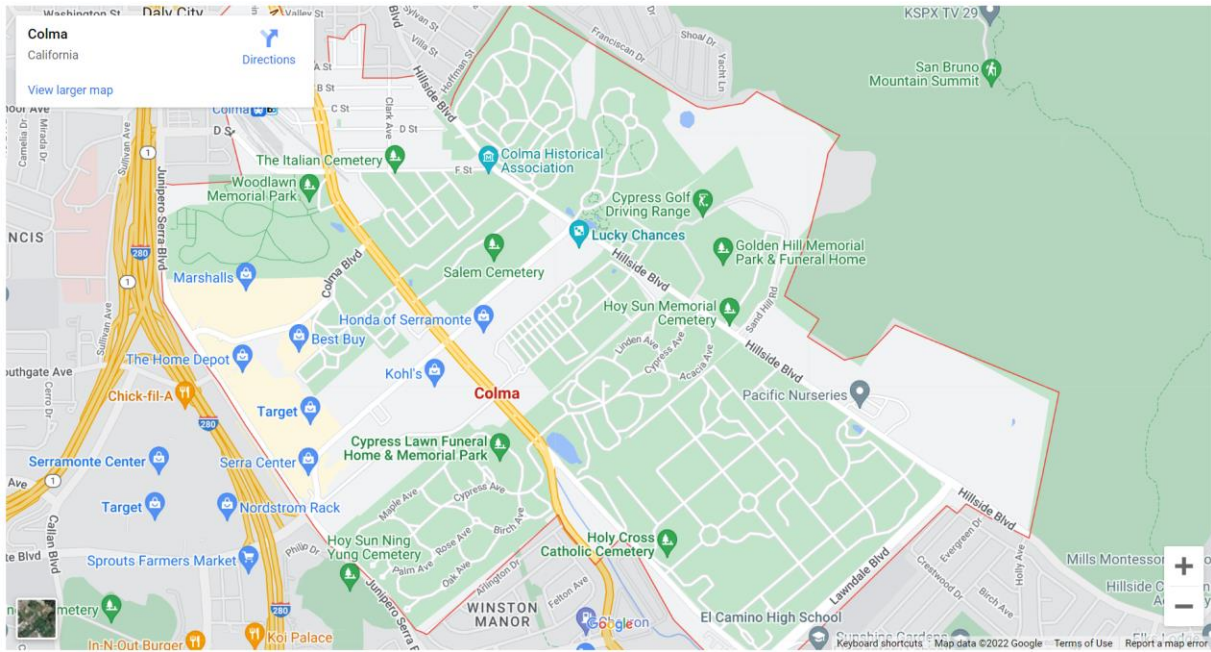
More information about Colma's history is available at the Colma Historical Association website at <https://www.colmahistory.com/history.htm>

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

Map of Colma

Courtesy of Google Map

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



Land Use



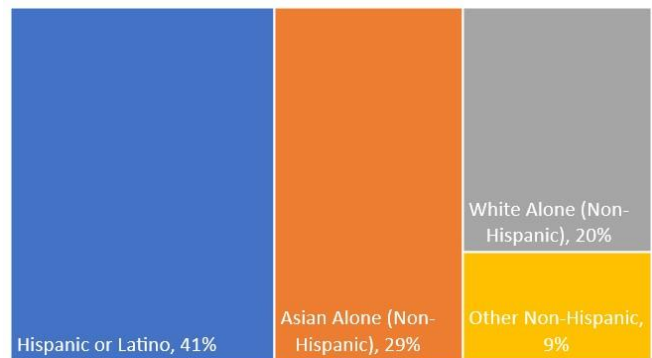
Colma Census Data

Population Growth

Year	Colma	San Mateo County	California
1930	369	77,405	5,677,251
1940	354	111,782	6,907,387
1950	297	235,659	10,586,223
1960	500	444,387	15,717,204
1970	537	557,361	19,971,069
1980	395	587,239	23,667,764
1990	1,103	649,623	29,760,021
2000	1,187	707,163	33,871,653
2010	1,637	745,858	37,253,956
2020	1,729	774,485	39,782,870
2023	1,359	737,644	38,940,231

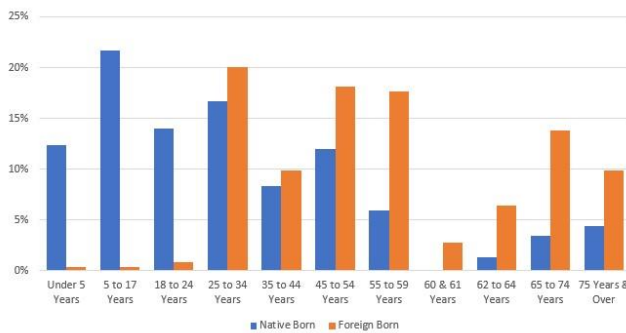
Source: Department of Finance

Race and Ethnicity



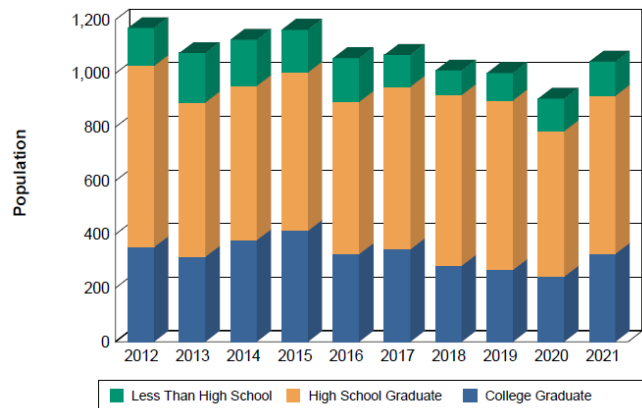
Source: California Department of Finance

Age Ranges



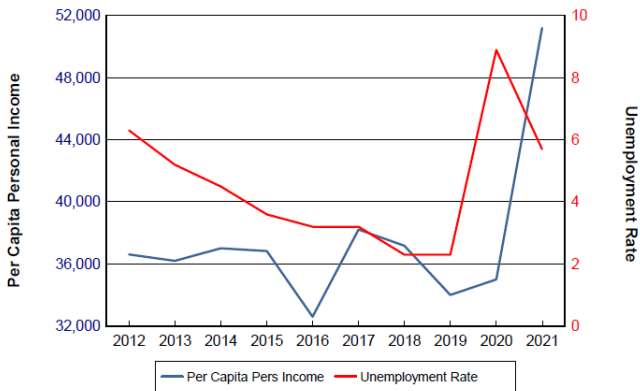
Source: California Department of Finance

Education Level Attached for Population 25 and Over



Source: US Census

Personal Income and Unemployment



Source: ESRI - Demographic Estimates and US Census

Services Offered

- Public Safety: In-house staff (24/7)
- Education: Jefferson Elementary School District, South San Francisco Unified School District, and Jefferson High School District
- Recreation: In-House
- Transportation: San Mateo County Transportation and BART
- Healthcare: Setton or Sutter Health
- Utilities:
 - Water: CalWater
 - Electricity: PG&E
 - Sewer: In-House (Treated at South San Francisco and Daly City)
 - Garbage: Republic Services

Major Employers in Colma

The data below are arranged in alphabetical order.

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

Major Industry Group

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

Colma Revenues Profile

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

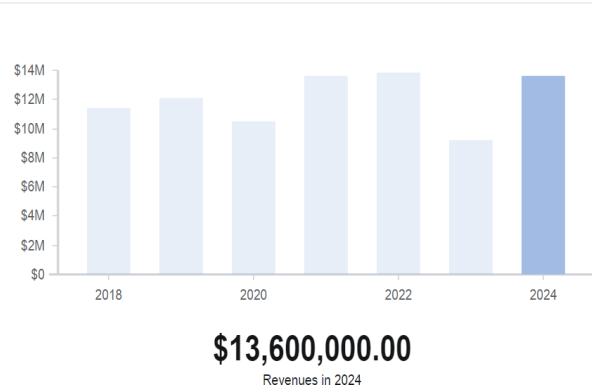
Sales Tax Revenues

Where does my sales tax dollar go?



Sales Tax Trend

Sales Tax History from FY 2017-18 Through FY 2023-24

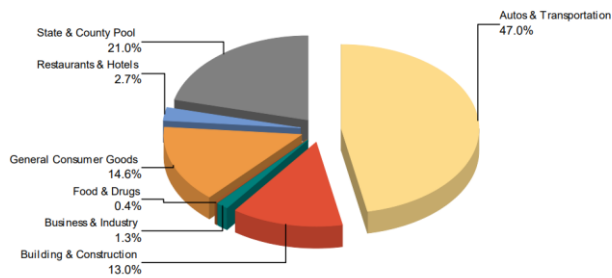


The tax rate for San Mateo County is 9.375%. The chart above shows that for every dollar of the sales tax you pay, 11 cents go to the Town of Colma.

The sales tax chart (above) shows actual receipts. For FY 2022-23, the Town received \$9.18 million in sales tax through April 2023. The estimated actual projected for FY 2022-23 is \$13.40 million.

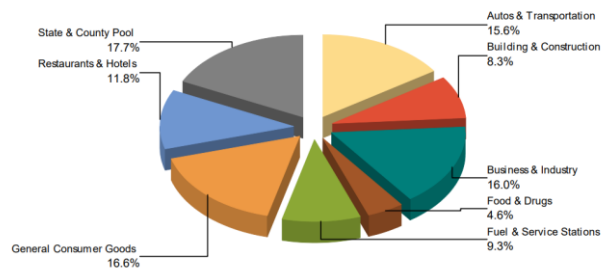
2022 Sales Tax Comparison

Town of Colma
Town of Colma



HdL Client Database Statewide Totals

HdL Client Database Statewide Totals



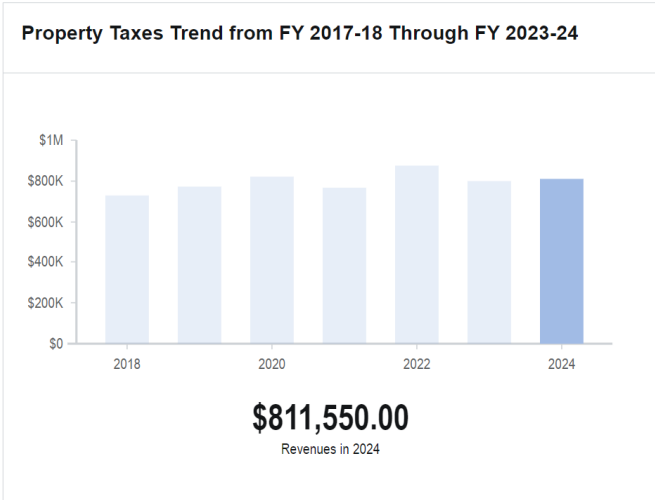
Property Tax Revenues

Where does my property tax dollar go?



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

Property Tax Trend



Budget Overview

FY 2023–24 Budget

◀ Previous

(Table of Contents)

Next ▶

The FY 2023-24 Budget includes a projection of \$23.29 million in total revenues for all funds and a budget request of \$23.67 million in total expenditures, which consists of \$21.98 million in Operating Expenditures, \$299,000 in annual Debt Service (Town Hall Certificate of Participation) and \$1.39 million in Capital Improvement Projects (combine of Capital Program Funds and Internal Service Funds).

Budget Development

The Budget Development Process begins in February with the mid-year financial update and budget review. Market and economic indicators, by mid-year, provide the foundation for the following fiscal year's budget. For FY 2023-24, the mid-year financial update was presented at the February 22, 2023, Regular City Council meeting. Each department received the budget instructions for the FY 2023-24 budget development with City Manager directed assumptions.

- **Base Operation:** The base operating budget assumes that the Town will be in full operation on July 1, 2023. The budget should be consistent with historical data (4-year average) and economic trends (CPI). Personnel costs incorporate Council-approved COLAs and average benefit increases (5%). In prior years, the departments were instructed to hold the line.
- **Program Assumptions:** Programs above the base operation must align with the 2023-2025 Strategic Plan. The 2020-2022 Strategic Plan was completed and closed in February. The newly adopted 2023-2025 Strategic Plan has similar priorities, with slightly different programs. The plan and the status update are available at <https://www.colma.ca.gov/strategic-plan/>
- **Colma Strategic Plan:** The Colma Strategic Plan summarizes the Town's near-term priorities. Every 2.5 years, the City Manager presents the organization's goal for the next three years based on community and department input. The document is reviewed and discussed in a public meeting in February. Input from the City Council and the public is incorporated in the document and adopted in a subsequent City Council meeting. The goals set in the Strategic Plan is then used to develop the Town's operating and capital budget. In between strategic plan development, the Town reviews and updates the plan in February and adjusts as needed.
- **Economic Assumptions:** The budget accounts for the operating impact from local, regional, national, and global influences. More information is available in the "Economic Assumption" section of this document.

- Other Guiding Documents: The Town of Colma has other guiding documents that impact the annual budget development, including the Colma Budget Procedures & Reserve Policies, Unfunded Liabilities Strategies, Sewer Fee Study, and Economic Development plans.

The following chart shows the budget development timeline for FY 2023-24.



The departments reviewed and presented their preliminary operating and capital budget to the City Manager for review by April. The preliminary operating budget was presented to the public at the April 26, 2023, Regular City Council meeting for review and discussion. The preliminary capital program was presented to the public during the May 10, 2023, Regular City Council meeting for review and discussions. Feedbacks from both budget study sessions are incorporated into the Proposed Budget, which was presented at the May 24, 2023, Regular City Council meeting. The final budget for adoption would include any feedback from the May 24th City Council meeting and a summary of changes. For FY 2023-24, there were no numerical or policy changes to the document made.

Basis of Budgeting

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

the purposes of the budget development, the modified accrued basis is used for all funds.

Economic Assumptions for FY 2023-24

As a financial planning document, the Town of Colma considers global and local economic conditions in the development of the FY 2023-24 budget.

While California is no longer in the COVID-19 State of Emergency, the US economy continued to feel the lingering impact from the prolonged shutdown and the resulting supply shortage. It drove the standard of living up and the nation faced unprecedented inflation in the FY 2022-23. The high inflation rate shifted consumer behavior away from non-essential purchases and services, and the Federal Reserve's reaction to slow down the economy also increased the cost of doing business. The FY 2023-24 non-personnel expenditures account for the higher inflationary cost.

The job market continues to be strong and companies across the board is having difficulty filling vacant positions with qualified candidates. As a result, the Town's FY 2023-24 expenditure budget consists of contingency budgeting in the salaries, wages, and benefits in anticipation of upcoming retirements.

The Colma 2023-2025 Strategic Plan was approved by the City Council on March 22, 2023. The plan included finding new revenue sources, enhancing public infrastructure, and partnering with local businesses to build a stronger local economy.

The Town also looked at our pension and OPEB unfunded liabilities and re-evaluated our funding strategies. According to the last review of the health of the Town's unfunded liabilities, the Town is on track to be fully funded in both pension and OPEB by 2035-36.

Budget Analysis

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

Town-Wide Financial Summary for Fiscal Year

The FY 2023-24 Budget projects the Town will receive \$23.29 million in revenues for all funds and will need \$23.67 million for operation, debt, and capital improvements.

Town-wide Financial	General Funds (1x)	Special Revenues & Debt Funds (2x, 4x)	Capital Funds (3x)	Vehicle Replacement Fund (6x)	Enterprise Funds (8x)	Trus (7x)	Total
Revenues by Categories							
Sales tax	13,600,000	0	0	0	0	0	13,600,000
Cardroom tax	4,200,000	0	0	0	0	0	4,200,000
Property and other taxes	811,550	0	0	0	0	0	811,550
Licenses and permits	231,114	0	0	0	0	0	231,114
Fines and forfeitures	99,472	0	0	0	0	0	99,472
Use of money and property	111,702	62	0	0	180,300	433,023	725,087
Revenues from other agencies	44,287	353,122	235,000	0	0	0	632,409
Charges for current services	96,302	0	0	0	1,090,270	0	1,186,572
Allocations	109,087	0	0	250,000	0	0	359,087
Other revenues	64,200	0	20,000	0	0	1,358,824	1,443,024
Total Revenues	19,367,714	353,184	255,000	250,000	1,270,570	1,791,847	23,288,315
Expenditures by Category							
Salaries, Wages, & Benefits	12,808,942	247,055	0	0	0	841,426	13,897,423
Supplies & Services	2,243,222	15,100	0	0	116,611	0	2,374,934
Professional & Contract Services	4,235,534	98,090	0	0	1,083,943	41,588	5,459,156
Capital Outlay	27,000	0	1,125,000	220,000	0	0	1,372,000
ISF Allocation	250,000	0	0	0	0	0	250,000
Debt Proceeds	0	295,669	0	0	0	0	295,669
Total Expenditure by Category	19,564,699	655,914	1,125,000	220,000	1,200,554	883,014	23,649,181
Operating Surplus/ (Deficit)	(196,986)	(302,730)	(870,000)	30,000	70,016	908,834	(360,866)
Other Activities							
Transfers In	0	379,914	890,000	0	168,670	0	1,438,584
Transfers (Out)	(1,317,584)	(121,000)	0	0	0	0	(1,438,584)
Net Transfers In/(Out)	(1,317,584)	258,914	890,000	0	168,670	0	0
Fund Balance							
Change in Fund Balance	(1,514,570)	(43,816)	20,000	30,000	238,686	908,834	(360,866)
Projected Beginning Fund Balance @ 7/1/23	27,955,837	890,918	1,079,454	846,185	1,398,009	10,436,612	42,607,016
Ending Fund Balance	26,441,268	847,102	1,099,454	876,185	1,636,694	11,345,446	42,246,150
Expenditures by Function							
General Government	5,432,733	298,759	0	0	0	883,014	6,614,506
Public Safety	9,300,126	262,155	0	0	0	0	9,562,281
Public Works	2,954,889	30,000	0	0	1,083,943	0	4,068,832
Facility Operations	807,123	0	0	0	116,611	0	923,734
Capital Improvement Projects	0	0	1,145,000	220,000	0	0	1,365,000
Recreation	1,069,828	65,000	0	0	0	0	1,134,828
Total Expenditure by Function	19,564,699	655,914	1,145,000	220,000	1,200,554	883,014	23,669,181

Revenues and Expenditures (All Funds)

The bar chart shows the Town's revenues and expenditures from FY 2017-18 to FY 2023-24. There are five instances where the orange bar is taller than the green. These are the years the Town drew down on reserves. FY 2017-18 is when the Town entered the construction phase of the Town Hall Renovation, an \$18.08 million project. The Town issued debt to finance \$5.30 million of the total project cost. The project was completed in FY 2018-19. FY 2019-20 is the beginning of the COVID-

19 pandemic, where the Town experienced an immediate reduction in tax revenues due to the Shelter-in-Place Order and curfews. In FY 2020-21, the Town added \$2.00 million to the reserves, largely due to additional sales tax as a result of the passage of AB147, as it's related to the collection of sales tax in online sales. In response to the COVID-19 pandemic, the Town deferred most capital projects to retain reserves. As a result, the Town is projecting expenditures to exceed revenues in FY 2022-23 and FY 2023-24 to fund the capital program.



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Revenues	\$ 19,239,895	\$ 20,146,805	\$ 17,716,521	\$ 20,504,152	\$ 21,304,306	\$ 22,336,977	\$ 15,940,220	\$ 30,929,944	\$ 21,496,468
▶ Expenses	23,643,665	21,952,599	18,126,578	18,558,076	16,543,477	34,275,328	17,252,758	33,221,057	22,786,163
Revenues Less Expenses	\$ -4,403,770	\$ -1,805,794	\$ -410,057	\$ 1,946,076	\$ 4,760,829	\$ -11,938,351	\$ -1,312,538	\$ -2,291,113	\$ -1,289,695

Revenues & Expenditures Summary

Revenues by Categories for All Funds

Sales tax, cardroom tax, and other revenues are the three largest categories in the table below, and in total represent 83% of total revenues for all funds, or \$18.61 million. **Sales tax** and **cardroom tax** revenues will be discussed further in the General Fund section, below. The \$1.44 million in **other revenues** reflect the Town's contribution to pension and OPEB 115 Trusts to combat future rise in unfunded liabilities.

Revenues Summary	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Actual Thru	2022-23	2023-24
All Funds	Actual	Actual	Actual	Actual	Actual	Budget	Mar 23	Estimate	Proposed
Revenues by Categories									
Sales tax	11,397,118	12,066,527	10,520,000	13,620,617	13,864,749	13,081,000	8,283,390	13,400,000	13,600,000
Cardroom tax	4,339,128	4,508,727	3,311,926	2,194,681	4,340,144	4,200,000	2,671,091	4,071,091	4,200,000
Property and other taxes	728,905	771,940	821,613	763,809	872,884	788,190	548,834	844,464	811,550
Licenses and permits	278,046	123,626	275,241	348,148	215,865	308,106	186,360	252,909	231,114
Fines and forfeitures	73,908	103,519	105,387	108,484	101,573	94,000	78,597	78,397	99,472
Use of money and property	723,307	873,775	1,139,842	1,425,440	(850,167)	753,807	396,501	719,365	725,087
Revenues from other agencies	-	-	495,743	1,878,463	400,330	2,443,396	405,639	9,680,646	632,409
Charges for current services	871,257	959,686	947,579	1,049,849	835,504	1,008,991	548,148	972,844	1,186,572
Allocations	-	80,510	250,000	-	250,000	347,200	-	345,523	359,087
Other revenues	395,947	126,693	1,947,995	1,039,961	91,078	2,936,414	1,631,656	2,356,554	1,443,024
Total Revenues	19,239,895	20,146,805	19,815,325	22,429,452	20,121,960	25,961,104	14,750,216	32,721,791	23,288,315

Revenue Assumptions

The Town uses the following assumptions for each of the revenue categories above:

- **Sales tax revenues** are based on information provided by the Town’s tax consultant, HdL, and anticipated commercial and retail changes within Town. Information regarding commercial and retail change come from Planning, Building, and Engineering divisions.
- **Cardroom tax revenues** are budgeted at the 5-year historical average, excluding the anomaly for part of FY 2019-20 and FY 2020-21 resulted from the COVID-19 pandemic and consequent Shelter-in-Place order.
- **Property and other taxes** are budgeted historical trends and the 2% Prop 13 limitation.
- **Licenses and permits** based on 5-year historical average (less any one-time major development in the last five-years).
- **Fines and Forfeitures** are set at prior year’s budget.
- **Use of money and property** includes interest earnings and rental income. Rental incomes are budgeted at 5-year historical average. The Town did not budget for interest earnings in FY 2023-24. Due to the uncertainty in the stock market and Federal Reserve rate, the Town wanted to stay conservative this fiscal year and did not budget for interest earnings. Previously, the Town applied a 1% to 2% on anticipated cash balance at the end of the fiscal year.
- **Revenues from other agencies** consists of mainly grants for projects. These grants includes an award letter or agreement and includes the grant award as revenue.
- **Charges for currents services** consists of sewer charges and other charges for services. Sewer charges are based on actual treatment costs due to the City of South San Francisco and Daly City, plus the \$250,000 annual sewer charges approved by the City Council. Other charges for services are budgeted based on 5-year historical average.
- **Allocations** are set by City Council policies.
- **Other revenues** are set at prior year’s budget, less any one-time payments. This category includes sale of property, capital transfer when the Town established the two Enterprise Fund operations.

Expenditures by Categories for All Funds

Salaries, wages, & benefits, professional & contractual services, and supplies and services are the three largest expenditure categories for FY 2023-24 and represent 92% of the total expenditures budget. The \$13.90 million in **salaries, wages, & benefits** include \$7.79 million for salaries and wages for the 52.1 FTE, \$2.43 million in pension contributions, \$2.10 million payment towards OPEB liabilities, and \$1.58 million towards active employee benefits. The \$5.14 million in **professional & contractual services** accounts for \$1.08 million in sewer operation, \$1.05 million in insurance, and the remaining \$3.28 million in various contract services, such as planning, building & engineering services, legal and audit services, and routine repair and maintenance services. Supplies and services budget of \$2.37 million includes facility operations (\$923,700) and miscellaneous operating costs, such as Town-wide basic cable, auto expenses, equipment rental and maintenance, and other supplies.

Expenditure Summary	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Actual Thru	2022-23	2023-24
All Funds	Actual	Actual	Actual	Actual	Actual	Budget	Mar 23	Estimate	Proposed
Expenditures by Category									
Salaries, Wages, & Benefits	9,230,513	9,871,961	11,166,014	10,800,083	7,972,069	12,188,504	8,538,135	12,793,859	13,897,423
Supplies & Services	1,505,144	1,760,905	1,595,957	1,436,453	1,849,868	2,087,923	871,348	2,078,478	2,374,934
Professional & Contract Services	4,261,164	4,094,481	4,302,710	4,150,466	4,384,903	5,207,129	2,561,207	5,064,687	5,459,156
Capital Outlay	8,353,376	5,906,639	1,237,132	1,500,417	1,682,921	1,219,934	227,453	13,622,477	1,392,000
ISF Allocation	-	80,510	250,000	-	250,000	250,000	-	250,000	250,000
Debt Proceeds	293,469	296,269	293,969	174,369	169,569	294,569	84,784	294,569	295,669
Total Expenditure by Category	23,643,665	22,010,764	18,845,781	18,061,787	16,309,329	21,248,059	12,282,928	34,104,071	23,669,181

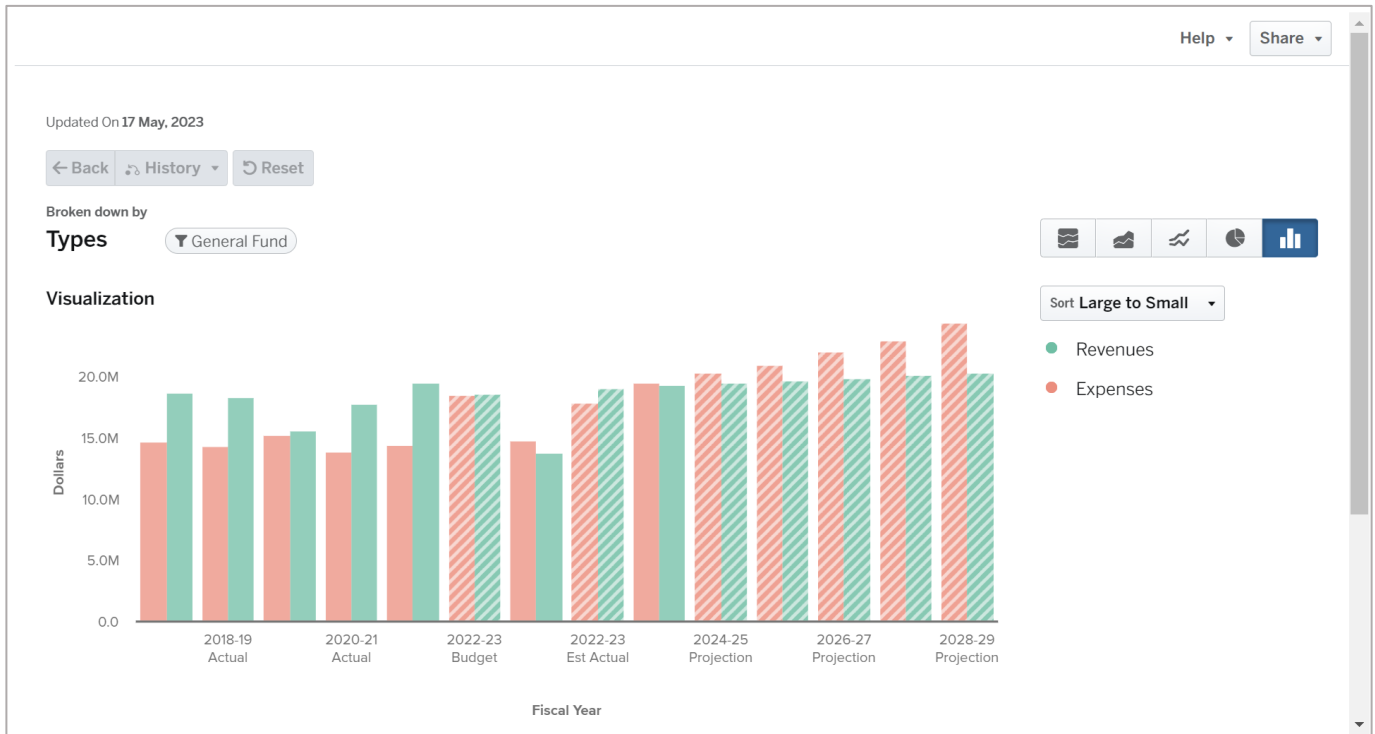
Expenditures by Department for All Funds

Town-wide Financial	Special Revenues		Capital Funds	Vehicle	Enterprise	Trus	Total
	General Funds	& Debt Funds		Replacement			
Expenditures by Function	(1x)	(2x, 4x)	(3x)	Fund	Funds	(7x)	
General Government	5,432,733	298,759	0	0	0	883,014	6,614,506
Public Safety	9,300,126	262,155	0	0	0	0	9,562,281
Public Works	2,954,889	30,000	0	0	1,083,943	0	4,068,832
Facility Operations	807,123	0	0	0	116,611	0	923,734
Capital Improvement Projects	0	0	1,145,000	220,000	0	0	1,365,000
Recreation	1,069,828	65,000	0	0	0	0	1,134,828
Total Expenditure by Function	19,564,699	655,914	1,145,000	220,000	1,200,554	883,014	23,669,181

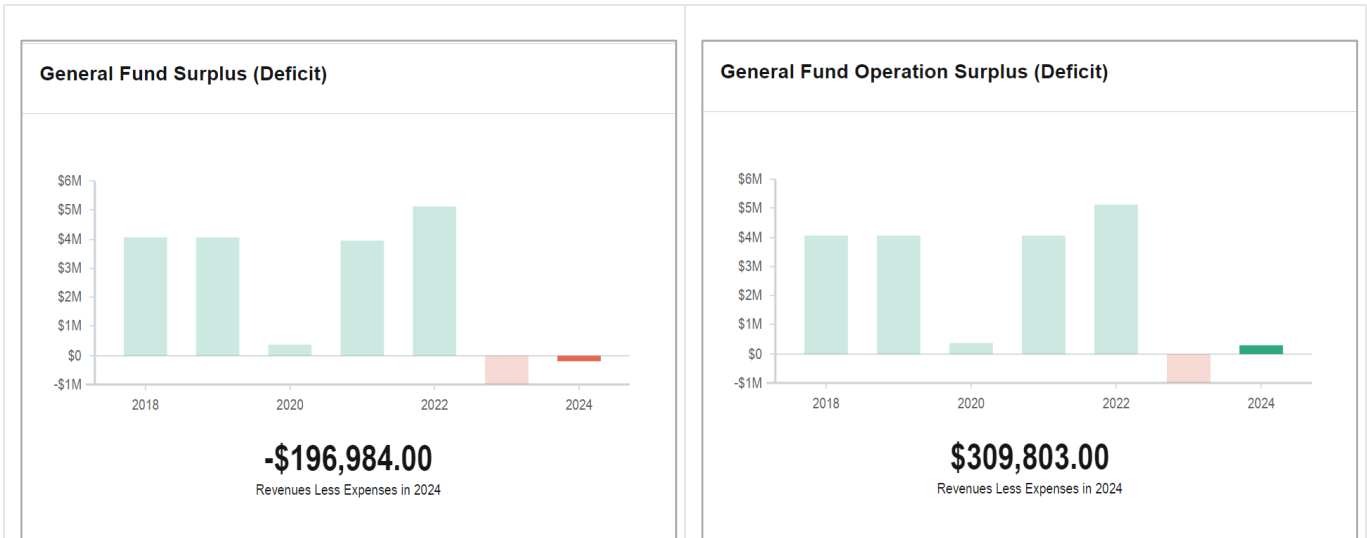
General Fund Budget

For FY 2023-24, General Fund is projected to receive \$19.37 million in revenues, spend \$19.56 million in operations, and transfer \$1.32 million to support capital, debt, and sewer programs. After transfers, General Fund will need \$1.51 million of unassigned reserves.

General Fund Revenues and Expenditures (No Transfers)



General Fund Revenues and Expenditures



The General Fund deficit for FY 2023-24 is projected to be \$196,984. It reflects the difference between the projected General Fund revenues of \$19.37 million and the General Fund expenditures budget of \$19.56 million. Within the \$19.56 million General Fund expenditures include a projected drawdown on the Accrued Leave Payout Reserve of \$506,787.

Since 2018, the Town sets aside money for accrued leave payouts when employees retire or separate. Typically, the budget for accrued leave payout is presented as part of mid-year financial update and budget amendment. However, due to the large number of employees reaching eligible retirement age, the FY 2023-24 included a contingency budget of \$615,874 to cover potential retirements in the first 7 months of the fiscal year.

Taking out the General Fund Reserve (Fund 12) from the summary above, the overall General Fund operating surplus is \$309,803. This is before accounting for the \$1.32 million transfers to debt service, sewer operations, and capital programs.

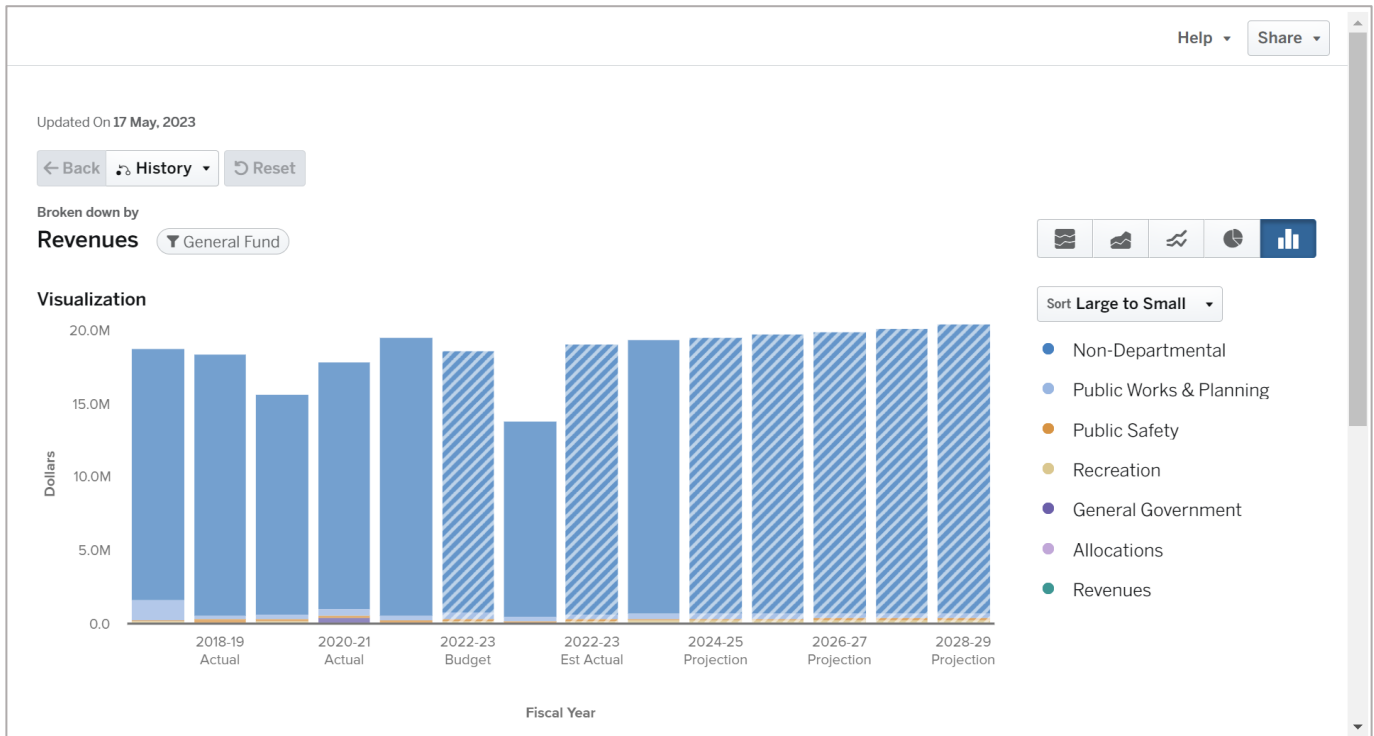
General Fund Revenues

Total tax revenues of \$18.61 million represent 96% of the total general fund revenues budgeted for FY 2023-24.

- Sales tax: Per our discussions with HdL, the Town's tax consultant, the Town will receive close to \$13.67 million in sales tax revenues by June 30, 2023, and close to \$13.61 million by June 30, 2024, which is consistent with the Town's FY 2023-24 budget for sales tax revenues.
- Cardroom tax is the Town's second-largest general fund revenues source. The FY 2023-24 budget is set at \$4.20 million, which is a little less than the 5-year historical average (excluding COVID years).
- Property and other taxes are relatively stable revenue sources. Growth is limited to 2% per year, per Prop 13, but during an economic crisis, property values may reduce per Prop 8

housing valuation relief. In general, property tax impacts are delayed by 2 years, whereas sales tax and cardroom tax revenues can be impacted immediately. The budget projects the Town will receive \$812,000 in property and other taxes.

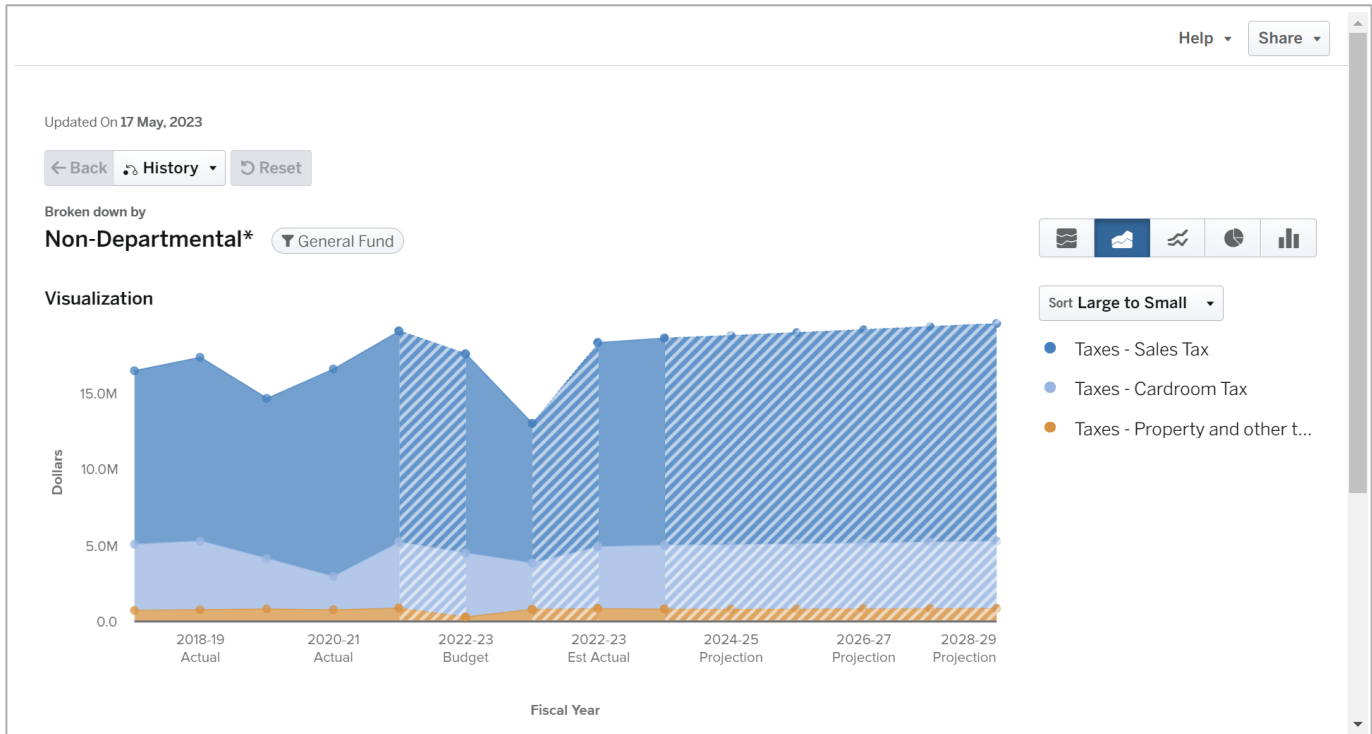
General Fund Revenues by Categories Trend



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Non-Departmental	\$ 17,095,675	\$ 17,810,016	\$ 14,925,421	\$ 16,793,132	\$ 18,985,495	\$ 17,773,937	\$ 13,294,686	\$ 18,378,150	\$ 18,628,886
▶ Public Works & Planning	1,314,341	223,535	343,038	412,389	286,093	399,508	280,119	343,911	323,316
▶ Public Safety	132,599	179,582	162,262	146,075	128,751	151,020	142,138	124,772	145,724
▶ Recreation	142,077	159,374	96,981	16,142	87,936	110,000	81,989	84,723	105,700
▶ General Government	60,860	22,107	110,406	477,617	64,906	55,000	18,358	55,000	55,000
▶ Allocations	0	0	0	0	0	97,200	0	95,523	109,087
▶ Revenues	0	0	0	0	20,163	0	0	0	0
Total	\$ 18,745,552	\$ 18,394,614	\$ 15,638,109	\$ 17,845,355	\$ 19,573,344	\$ 18,586,665	\$ 13,817,291	\$ 19,082,078	\$ 19,367,713

Expand All	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection
▶ Non-Departmental	\$ 18,792,281	\$ 18,986,547	\$ 19,182,509	\$ 19,381,976	\$ 19,582,836
▶ Public Works & Planning	345,407	351,761	335,919	343,287	343,812
▶ Public Safety	141,701	136,587	135,676	136,892	139,316
▶ Recreation	107,950	109,375	112,500	115,425	118,350
▶ General Government	55,000	55,000	55,000	55,000	55,000
▶ Allocations	112,872	116,371	123,110	127,984	132,937
▶ Revenues	0	0	0	0	0
Total	\$ 19,555,210	\$ 19,755,641	\$ 19,944,714	\$ 20,160,563	\$ 20,372,250

General Fund Tax Revenues Trend



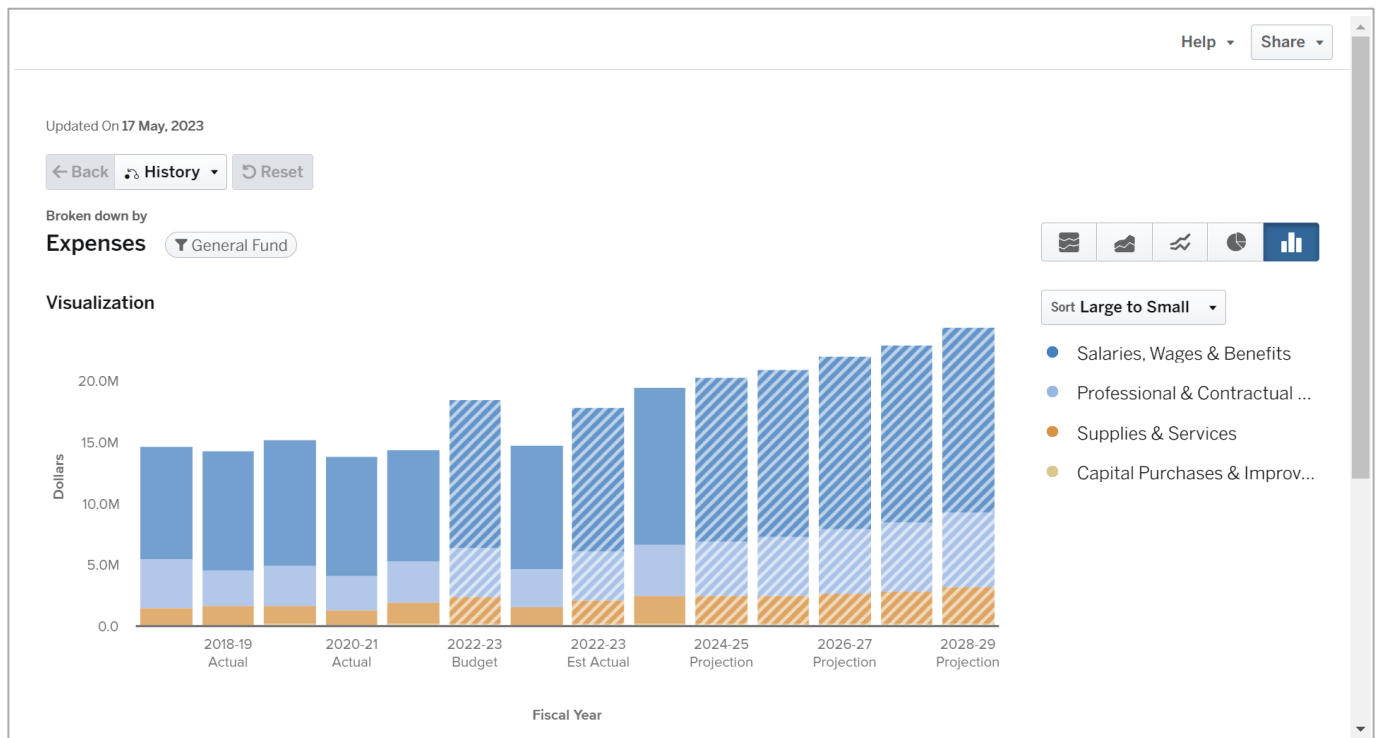
Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Taxes - Sales Tax	\$ 11,397,118	\$ 12,066,527	\$ 10,520,000	\$ 13,620,617	\$ 13,864,749	\$ 13,081,000	\$ 9,175,095	\$ 13,400,000	\$ 13,600,000
▶ Taxes - Cardroom Tax	4,339,128	4,508,727	3,311,926	2,194,681	4,340,144	4,200,000	3,035,182	4,071,091	4,200,000
▶ Taxes - Property and other taxes	728,905	771,940	821,613	763,809	872,884	292,800	799,678	844,464	811,550
Total	\$ 16,465,151	\$ 17,347,195	\$ 14,653,538	\$ 16,579,107	\$ 19,077,777	\$ 17,573,800	\$ 13,009,954	\$ 18,315,555	\$ 18,611,550

Expand All	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection
▶ Taxes - Sales Tax	\$ 13,736,000	\$ 13,873,360	\$ 14,012,094	\$ 14,152,215	\$ 14,293,737
▶ Taxes - Cardroom Tax	4,242,000	4,284,420	4,327,264	4,370,537	4,414,242
▶ Taxes - Property and other taxes	796,944	811,431	825,815	841,889	857,521
Total	\$ 18,774,944	\$ 18,969,211	\$ 19,165,173	\$ 19,364,640	\$ 19,565,500

General Fund Expenditures

The FY 2023-24 General Fund budget is \$18.48 million, an increase of \$1.22 million from FY 2022--23 Estimated Actual and \$0.53 million more than the FY 2021-22 Budget. The \$1.22 million increase from FY 2021-22 Estimated Actuals to FY 2022-23 Budget is attributed to salary savings from unfilled vacancies in Police and Recreation departments, deferred programs and projects as a result of COVID-19 operational interruptions, and unused contingencies in maintenance, facilities, and contract services.

When comparing the FY 2023-24 Budget to FY 2022-23 Budget, the increase in General Fund operation increased by 3%.



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Salaries, Wages & Benefits	\$ 9,121,228	\$ 9,692,268	\$ 10,298,145	\$ 9,720,698	\$ 9,059,225	\$ 12,105,125	\$ 10,057,245	\$ 11,733,209	\$ 12,808,944
▶ Professional & Contractual Services	4,054,690	2,928,394	3,229,325	2,855,019	3,423,344	3,999,300	3,128,338	3,979,279	4,235,534
▶ Supplies & Services	1,463,971	1,588,875	1,488,690	1,338,283	1,704,236	2,145,334	1,607,239	1,943,524	2,243,219
▶ Capital Purchases & Improvements	42,962	126,960	259,712	4,293	265,582	293,500	16,606	275,822	277,000
Total	\$ 14,682,852	\$ 14,336,497	\$ 15,275,872	\$ 13,918,293	\$ 14,452,387	\$ 18,543,259	\$ 14,809,428	\$ 17,931,834	\$ 19,564,697

Expand All	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection
▶ Salaries, Wages & Benefits	\$ 13,364,216	\$ 13,637,577	\$ 14,159,234	\$ 14,499,661	\$ 14,994,401
▶ Professional & Contractual Services	4,480,443	4,811,004	5,256,133	5,643,624	6,120,764
▶ Supplies & Services	2,230,224	2,280,374	2,425,767	2,583,813	2,954,485
▶ Capital Purchases & Improvements	281,145	283,756	284,707	284,805	285,202
Total	\$ 20,356,028	\$ 21,012,711	\$ 22,125,840	\$ 23,011,903	\$ 24,354,852

Many of the budgeted programs are designed to align with the Town's 2023-2025 Strategic Plan, as shown below. The amounts are listed in total and the table was presented as part of the April 26, 2023, Regular City Council budget study session.

Strategic Plan Focus Area	FY 2023-24 Budget Programs
Resiliency <i>Ensure long term Financial health, Workforce development, Emergency preparedness and Climate adaptation</i>	<ul style="list-style-type: none"> Engage with an Election Consultant to help with revenue initiatives (\$100,000). Hire an Accounting Manager to strengthen the Finance department (\$280,000). Increase the City Manager Compensation budget by \$65,000 to offer flexibility to the City Council to hire the most qualified City Manager in the coming year.
Operations <i>Increase Civic engagement, Transparency and use of Technology</i>	<ul style="list-style-type: none"> Transfer \$52,000 from General Fund to Parking Enforcement Fund 29 to maintain the current parking and property management support.
Community <i>Build upon our Community identity & Maintain quality of life</i>	<ul style="list-style-type: none"> 100th Year Celebration (\$90,000 in Operation and \$100,000 in CIP)
Capital Program	<ul style="list-style-type: none"> The Town's capital program is scheduled for the May 10, 2023, Regular City Council meeting for public review and discussion.

Inter-Fund Transfers Summary

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

The second table summarizes the FY 2023-24 inter-fund transfers for all Town funds. The numbers in the (brackets) represents transfers out and the numbers without a (bracket) are the transfers in.

Transfers in/(out) from General Fund	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	Actual Thru Mar 23	2022-23 Estimate	2023-24 Proposed
Transfers In	-	29,499	15,900,000	65,000	113,027	3,000,000	-	-	-
Transfers (Out)	(5,848,997)	(1,183,819)	(19,232,053)	(459,084)	(624,554)	(4,067,781)	(83,496)	(611,521)	(1,317,584)
Net Transfers Out of GF	(5,848,997)	(1,154,320)	(3,332,053)	(394,084)	(511,527)	(1,067,781)	(83,496)	(611,521)	(1,317,584)
Table 6									
FY 2022-23 Budget Transfers Summary	General Fund	Special Revenues	Debt Services	General Capital	Street Capital	Sewer Operations	Total		
General Fund (11, 12, 19)	(1,317,584)	81,155	298,759	515,000	254,000	168,670	-		
Gas Tax & RMRA (21)		(31,000)			31,000		-		
Measure A (22)		(60,000)			60,000		-		
Measure W (26)		(30,000)			30,000		-		
Total Transfer by Fund Categories	(1,317,584)	(39,845)	298,759	515,000	375,000	168,670	-		

Projected Reserve Balance

The tables below shows the reserve balance by fund categories. Of all the fund categories below, the FY 2023-24 Budget includes appropriations for the General Funds, Special Revenues Funds, Debt Service Funds, Capital Funds, Internal Service Funds, and Enterprise Funds. Changes in the 115 Trust Funds are reflected in the General Fund as future benefit expenses.

Reserves Summary @ June 30,	2018	2019	2020	2021	2022	Estimate 2023	Budget 2024	% Change
General Funds	24,456,213	25,182,278	23,833,432	27,285,998	27,479,724	28,018,509	26,503,939	-5%
Special Revenues Funds	370,584	717,755	880,801	588,827	678,418	890,879	847,063	-5%
Debt Services Fund	2,541	2,620	1,296	(807)	39	39	39	0%
Capital Funds	8,015,221	3,000,857	3,617,099	2,426,273	3,141,194	1,079,455	1,079,455	0%
Internal Service Funds	651,891	634,930	754,688	740,887	816,185	846,185	876,185	4%
115 Trust Funds	2,813,567	5,164,562	6,540,968	7,643,752	9,465,107	10,373,941	11,282,774	9%
Enterprise Funds	-	102,215	143,283	237,527	305,213	1,398,009	1,636,695	17%
Total Reserves (All Fund)	36,310,017	34,805,217	35,771,567	38,922,457	41,885,880	42,607,017	42,226,150	-1%
General Fund Reserves @ June 30,	2018	2019	2020	2021	2022	Estimate 2023	Budget 2024	% Change
Committed Reserves (12)								
Accrued Leave Payout	42,000	650,000	715,000	605,670	1,064,097	1,159,620	652,833	-44%
Budget Stabilization	14,900,000	12,000,000	12,000,000	12,000,000	15,000,000	15,000,000	15,000,000	0%
Debt Reduction	600,000	600,000	600,000	600,000	600,000	600,000	600,000	0%
Assigned Reserves (11)								
Litigation	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0%
Insurance	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0%
Disaster	750,000	750,000	750,000	750,000	750,000	750,000	750,000	0%
Unassigned (11, 19)	7,964,213	10,982,278	9,568,432	13,130,328	9,865,627	10,308,889	9,301,106	-10%
Total Reserves (All Fund)	24,456,213	25,182,278	23,833,432	27,285,998	27,479,724	28,018,509	26,503,939	-5%

General Fund total reserve (fund) balance reduced by 5% from FY 2022-23 Estimate due to \$1.32 million transfer to support debt service, sewer charges, parking enforcement services, and the FY 2023-24 capital program. It also includes projected payout of accrued leave to employees eligible for retirement in FY 2023-24.

The Enterprise Funds reserve (fund) balance increased by 17% or by \$238,686. The increase represents the \$250,000 sewer charges assessed on all sewer users to pay for ongoing maintenance and operations (excluding treatment costs) and preparing for future major sewer improvements and rehabilitations.

Departmental Budget

FY 2023-24 Budget

◀ Previous

(Table of Contents)

Next ▶

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

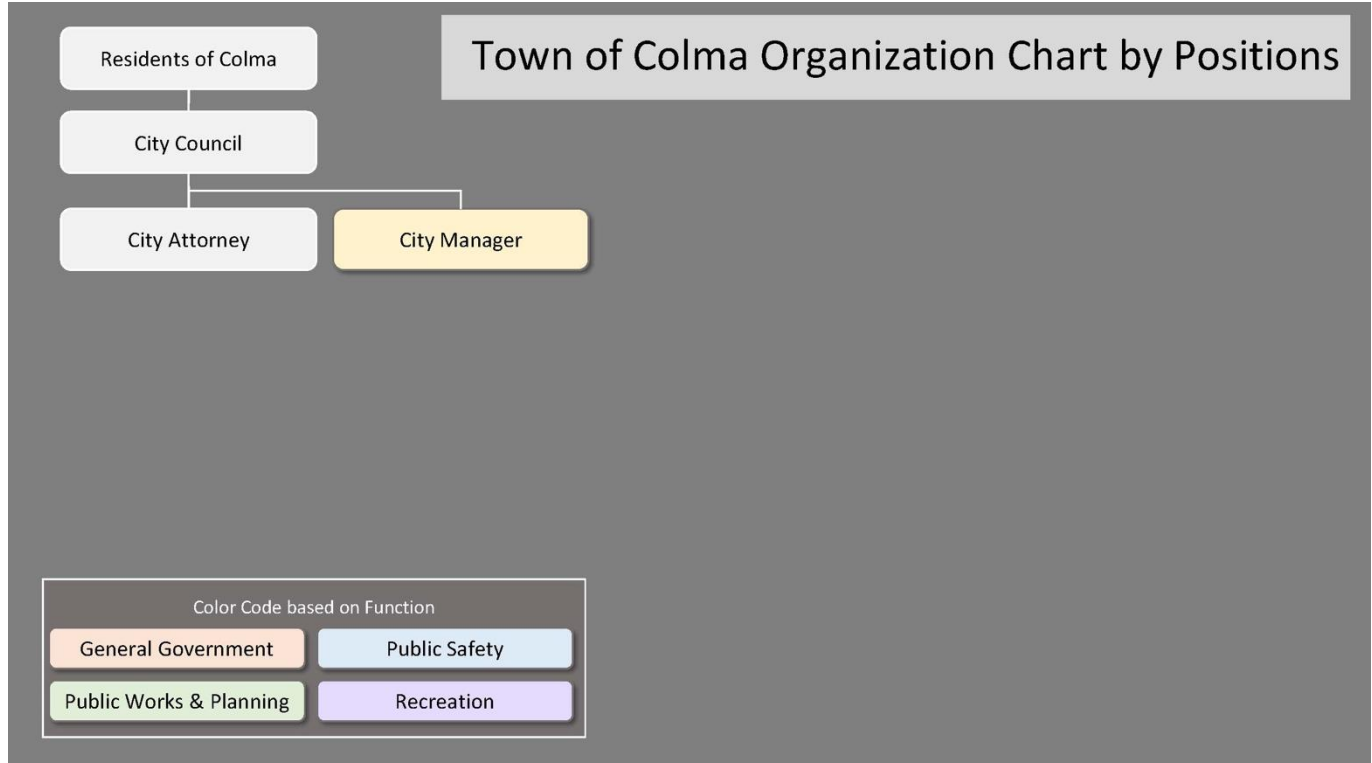
1. General Government.
2. Public Safety.
3. Public Works & Planning, and
4. Recreation.

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

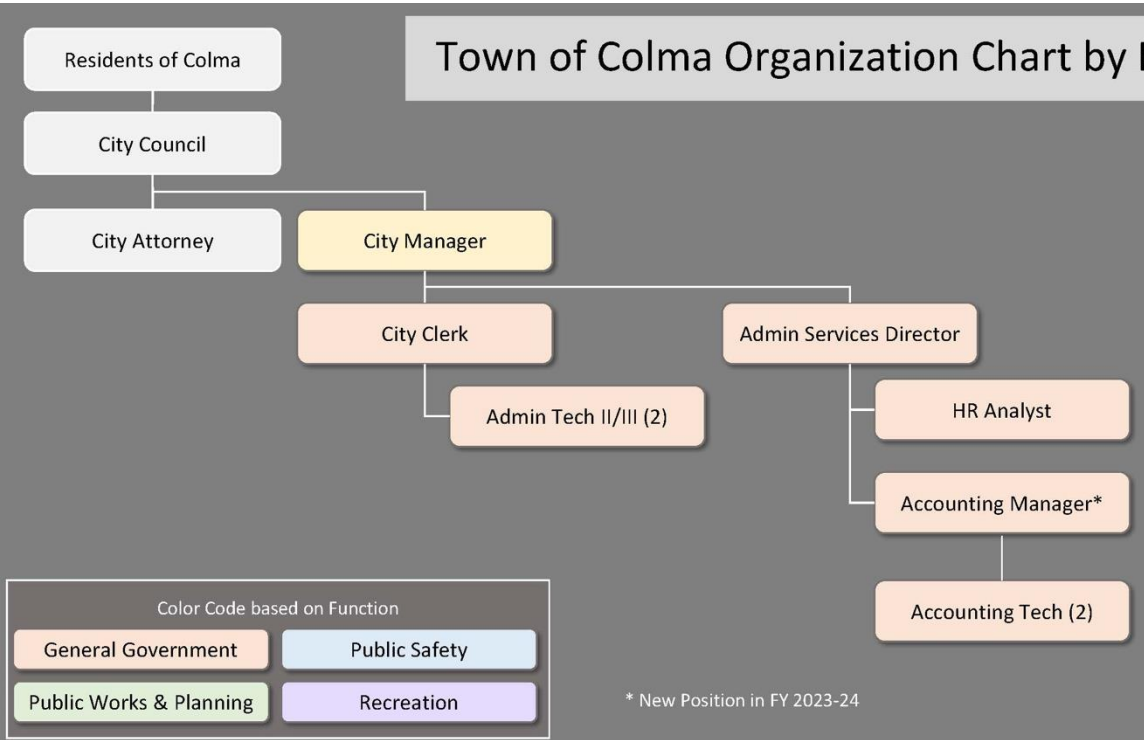
Organizational Chart

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

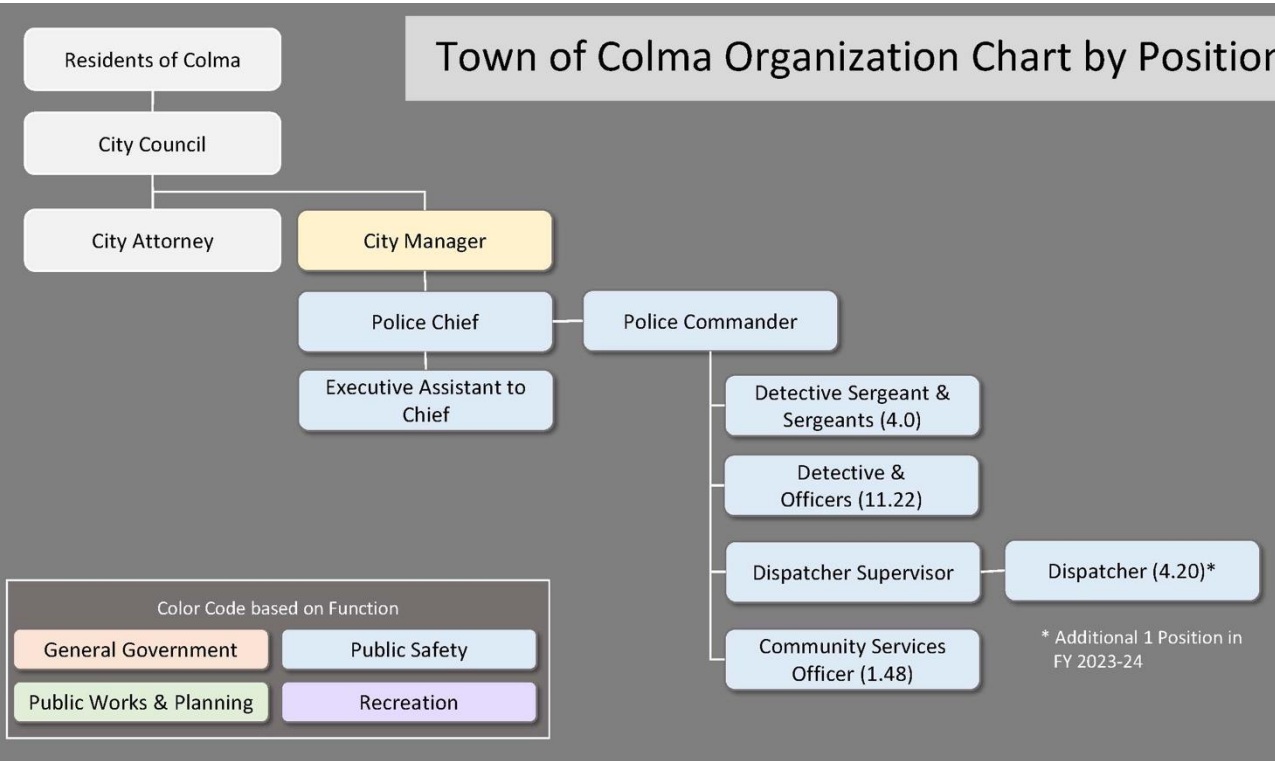
https://stories.opengov.com/colmaca/published/b7AbPz_4dV



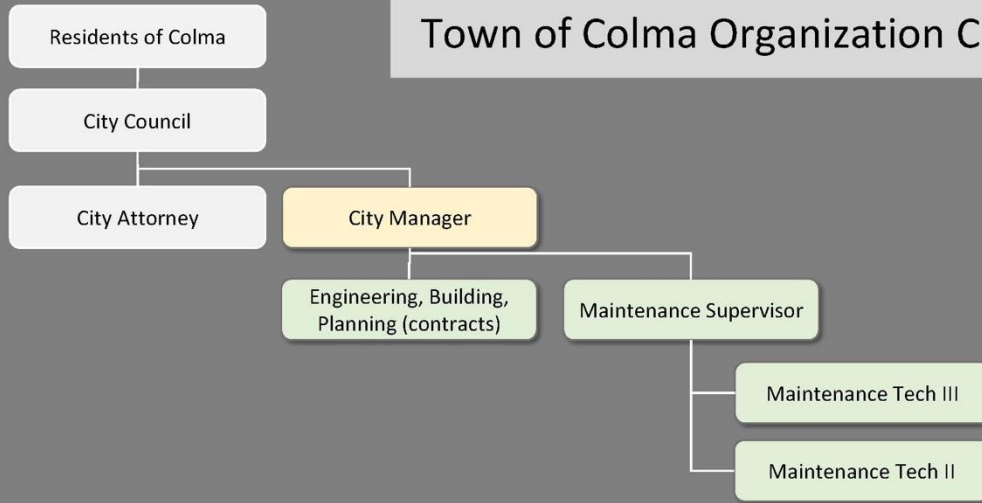
Town of Colma Organization Chart by Positions



Town of Colma Organization Chart by Positions



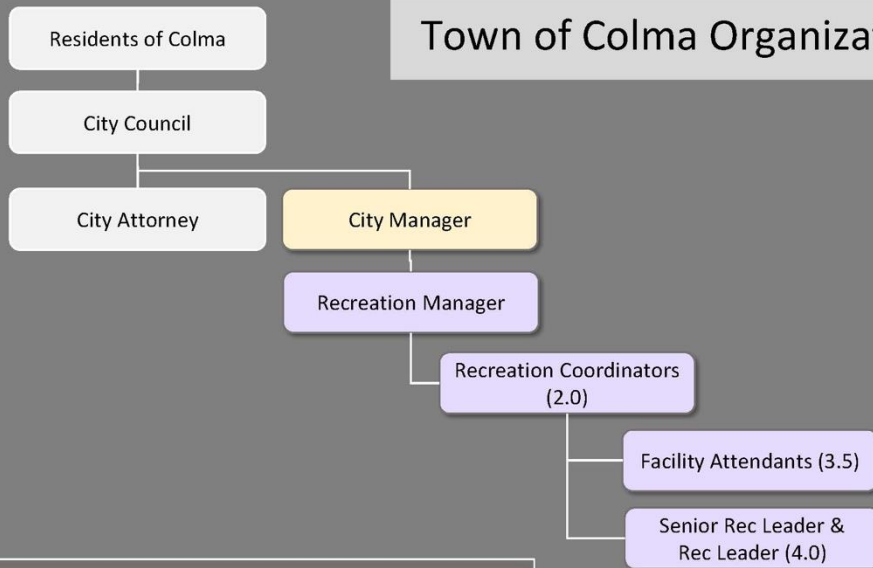
Town of Colma Organization Chart by Positions



Color Code based on Function

General Government	Public Safety
Public Works & Planning	Recreation

Town of Colma Organization Chart by Positions



Color Code based on Function

General Government	Public Safety
Public Works & Planning	Recreation

Departmental Relationship

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

Department/Division	Governmental					Enterprise	
	General Fund	Gas Tax	Transit Grant	COPS/SLESF	Debt Service	Sewer	City Properties
	11, 12, 19 Major	21 Minor	23 Minor	29 Minor	43 Minor	81, 82	83
General Government							
City Council (110)	100%						
City Attorney (130)	100%						
City Manager/Clerk (140)	100%						
Human Resources (141)	100%						
Finance (150)	100%						
General Services (151)	100%						
Debt Service (620)					100%		
Emergency Response (600)	62%						
Public Safety							
Police Admin (210)	100%						
Police Patrol (220)	100%						
Communication/Dispatch (230)	100%						
Community Services (240)	29%			71%			
Public Works & Planning							
Engineering & Building (310)	100%						
Maintenance (320)	57%	1%				42%	
Planning (410)	100%						
Facility Operations (800s)	87%						13%
Recreation	94%		6%				

The funds listed plus the Capital Funds (Fund 31, 32, and 61) are appropriated. Trust Funds (71 and 72) are shown as part of the Reserve Balance because they are part of the budget stabilization plan. The contributions into and distributions out of Fund 71 (OPEB) and Fund 72 (Pension) are already budgeted within General Fund and therefore does not have appropriations – to avoid over inflating the Town's revenues and expenditures budget.

General Government

FY 2023–24 Budget

[◀ Previous](#)[\(Table of Contents \)](#)[Next ▶](#)

General Government comprises of the following departments/divisions:

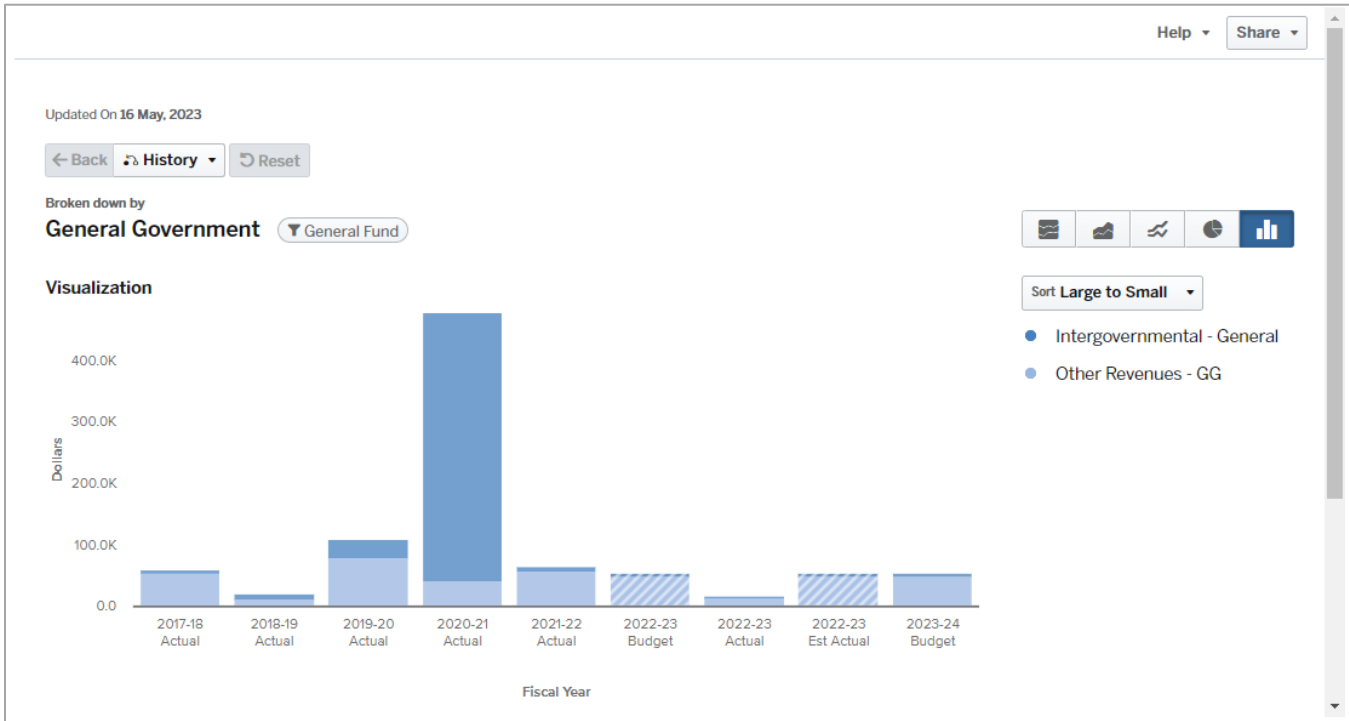
- [City Council](#) (110),
- [City Attorney](#) (130),
- [City Manager & City Clerk](#) (140),
- [Human Resources](#) (141),
- [Finance](#) (150),
- [General Services](#) (151),
- [Debt Services](#) (620), and
- [Emergency Response](#) (19-600).

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

Revenues Summary

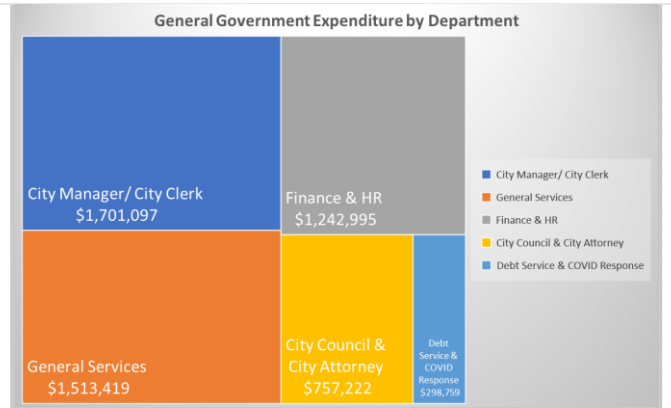
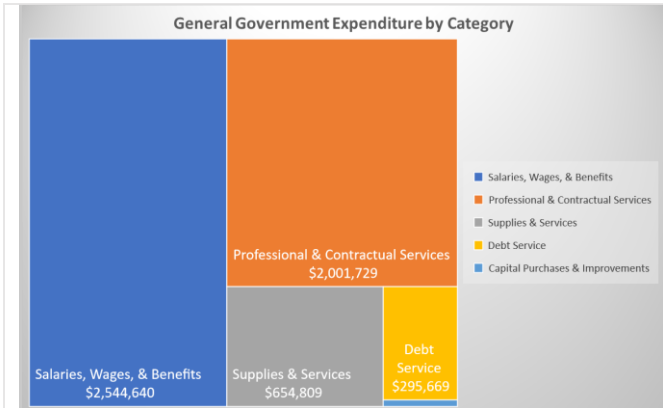
The General Government function is mainly supported by General Fund. The Town receives insurance reimbursements for workers' compensation, general liability, and property claims. The budget for insurance reimbursement is \$50,000.

The Town received one-time COVID grant funding in FY 2020-21 and FY 2021-22 as part of the COVID Relief Fund (CRF) and the American Rescue Plan (ARPA) grants.



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Other Revenues - GG	\$ 55,860	\$ 12,107	\$ 80,731	\$ 41,808	\$ 57,733	\$ 50,000	\$ 13,358	\$ 50,000	\$ 50,000
▶ Intergovernmental - General	5,000	10,000	29,675	435,810	7,173	5,000	5,000	5,000	5,000
Total	\$ 60,860	\$ 22,107	\$ 110,406	\$ 477,617	\$ 64,906	\$ 55,000	\$ 18,358	\$ 55,000	\$ 55,000

Expenditures Summary



The total general government budget for FY 2023-24 is \$5,513,492. The **salaries, wages, & benefits** category represents 46% of the total general government budget. It supports 9.0 FTEs, an increase of 1.2 from prior years. The regular part-time Accounting Technician position (0.80) has been changed to full-time and the Finance Department is adding an Accounting Manager position.

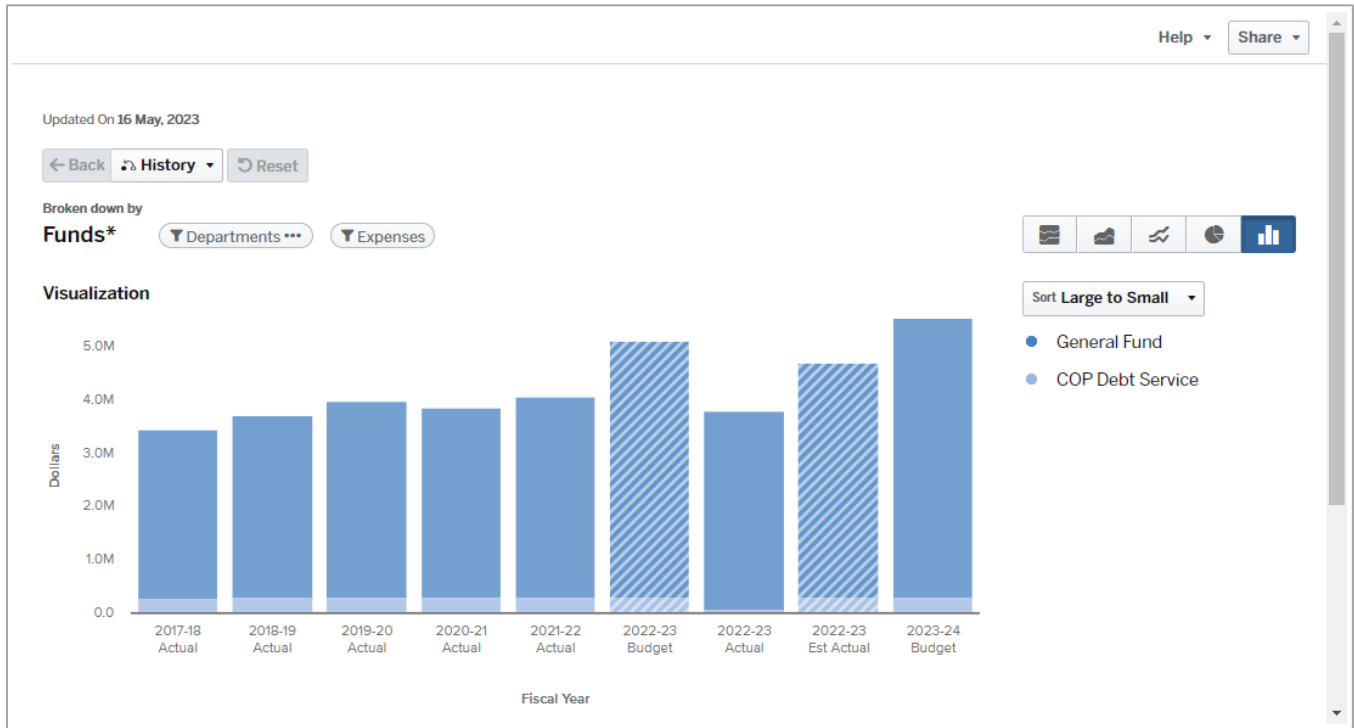
The **professional & contractual services** budget of \$2,001,729 includes \$1.0 million in insurance-related cost. Key changes in major general government expenditures categories will be discussed further in the respective departments.

The three largest departments/divisions within the **general government** function include City Manager/City Clerk at 31%, General Services at 27%, and Finance & HR at 23% of the total budget. More information is available in the departmental budget narratives.

Expenditures by Categories

Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Salaries, Wages & Benefits	\$ 1,459,157	\$ 1,674,715	\$ 1,882,677	\$ 1,829,296	\$ 1,713,599	\$ 2,414,971	\$ 1,777,291	\$ 2,109,120	\$ 2,544,640
▶ Professional & Contractual Services	1,313,387	1,309,151	1,372,873	1,319,677	1,579,080	1,811,300	1,539,274	1,805,712	2,001,729
▶ Supplies & Services	385,500	420,849	421,917	401,770	461,893	563,389	396,133	481,941	654,808
▶ Debt Service	293,469	296,269	293,969	294,369	294,569	295,669	82,284	294,569	295,669
▶ Capital Purchases & Improvements	0	16,156	11,645	0	11,645	11,645	0	11,645	16,645
Total	\$ 3,451,513	\$ 3,717,140	\$ 3,983,080	\$ 3,845,112	\$ 4,060,786	\$ 5,096,974	\$ 3,794,982	\$ 4,702,987	\$ 5,513,491

Expenditures by Fund



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
General Fund	\$ 3,156,444	\$ 3,415,471	\$ 3,685,861	\$ 3,547,393	\$ 3,762,867	\$ 4,798,305	\$ 3,711,448	\$ 4,405,418	\$ 5,214,732
COP Debt Service	295,069	301,669	297,219	297,719	297,919	298,669	83,534	297,569	298,759
Total	\$ 3,451,513	\$ 3,717,140	\$ 3,983,080	\$ 3,845,112	\$ 4,060,786	\$ 5,096,974	\$ 3,794,982	\$ 4,702,987	\$ 5,513,491

Accomplishments

Strategic Plan:

- Completed the Council Chamber A/V upgrades and successfully transitioned to hybrid Council Meetings, making the meetings more transparent and accessible to the public.
- Town sold the unit at 1365 Mission Road for \$940,000 in January 2023.
- Launched Transportation service for seniors and populations in need through San Mateo County Transit Authority grant funding.
- Completed an assessment of the Town's unfunded pension and OPEB liability.
- Made \$1.0 million supplemental contributions to CalPERS to manage upcoming increase in pension liabilities as a result of negative investment earning in FY 2021-22.

Operational:

- Received a clean audit for FY2021-22.
- Updated and closed out the 2020-22 Strategic Plan.
- Adopted the 2023-25 Strategic Plan.
- Welcomed several new businesses including Dash Mart, Boot Barn, Good Feet, VinFast and Pet Club.
- Completed another CAPE/CERT Training, certifying 5 new team members.
- Added two new flag raising ceremony schedule, bringing our total annual flag raisings to five.
- Updated COVID Prevention Plans in compliance with Cal/OSHA and CDC's guideline changes.

Performance Measurement:

The 2023-24 Goals in the images below reflect the annual average. All four slides of the General Government performance measures presentation are available below as separate images. The link to the digital budget for this section is <https://stories.opengov.com/colmaca/published/CRutfjLG5YX>

City Attorney



Department Duties	2020-21 Actual	2021-22 Actual	2022-23 Estimate	2023-24 Goals
Ordinances drafted or revised	6	5	6	6
Resolutions drafted or revised	46	45	45	45
Staff reports written	12	10	15	12
Staff reports reviewed for legal	9	10	11	10

City Manager/City Clerk



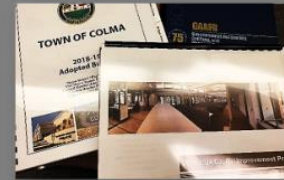
Department Duties	2020-21 Actual	2021-22 Actual	2022-23 Estimate	2023-24 Goals
Community Recognition:				
• Proclamations prepared	22	25	25	22
• Certificates prepared	100	120	80	100
• Flower arrangement sent	8	11	13	14
Distribute Colma LiveWire newsletters monthly to households	5,400	5,400	5,400	5,400
Respond to all public records requests within the statutory deadline	22	28	25	25
Distribute ColmaWorks newsletter to businesses	0	2	4	4
Convene the Town's website committee to ensure quality and timeliness of information	2	3	3	4

Human Resources



Department Duties	2020-21 Actual	2021-22 Actual	2022-23 Estimate	2023-24 Goals
Number of Recruitments Conducted	18	13	12	12
Review all job descriptions annually	100%	100%	100%	100%
Process personnel actions within 72 hours of receipt of notification	90%	90%	100%	100%
Provide cost-effective employee training sessions 4x per year	7	6	8	8

Finance



Department Duties	2020-21 Actual	2021-22 Actual	2022-23 Estimate	2023-24 Goals
Accounts Payable checks issued	1,374	1,526	1,763	1,800
Federal 1099s issued for vendor payments before January 31	100%	100%	100%	100%
Payroll checks / direct deposits processed and issued	1,728	1,738	2,012	1,800
Annual payroll W-2s issued before January 31	100%	100%	100%	100%

Future Objectives

Strategic Plan:

- Research new revenue stream opportunities and new grant and budget earmark opportunities.
- Focus economic development activities on future land use, capital improvement programs, retail recruitment & retention, and business-related events.
- Begin the Town's financial system replacement project and the urban tree management program.
- Add credit card system at Town Hall and Police Station.

Operational:

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

City Council

General Government

FY 2023-24 Budget

◀ Previous

(Table of Contents)

Next ▶

Department Description

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

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

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

Staffing



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

2023-24 City Council Staffing

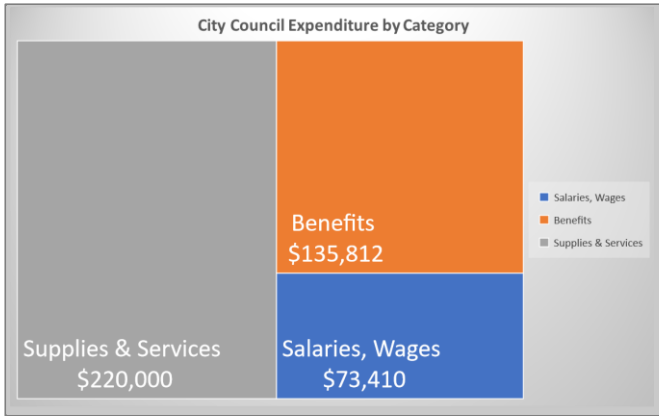
Category	2024
City Council	5

Revenues Summary

City Council operation is entirely funded by General Fund revenues.

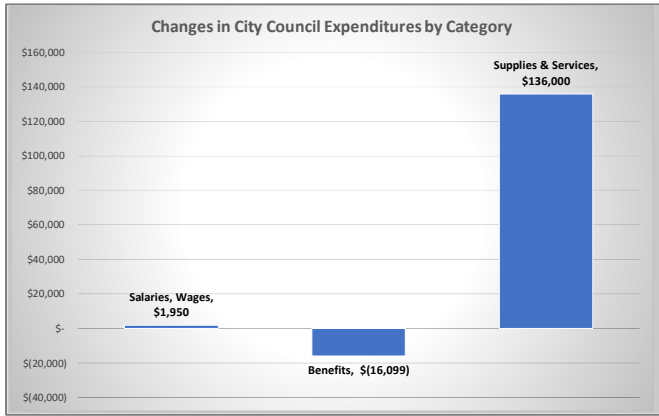
Expenditures Summary

FY 2023-24 City Council Budget



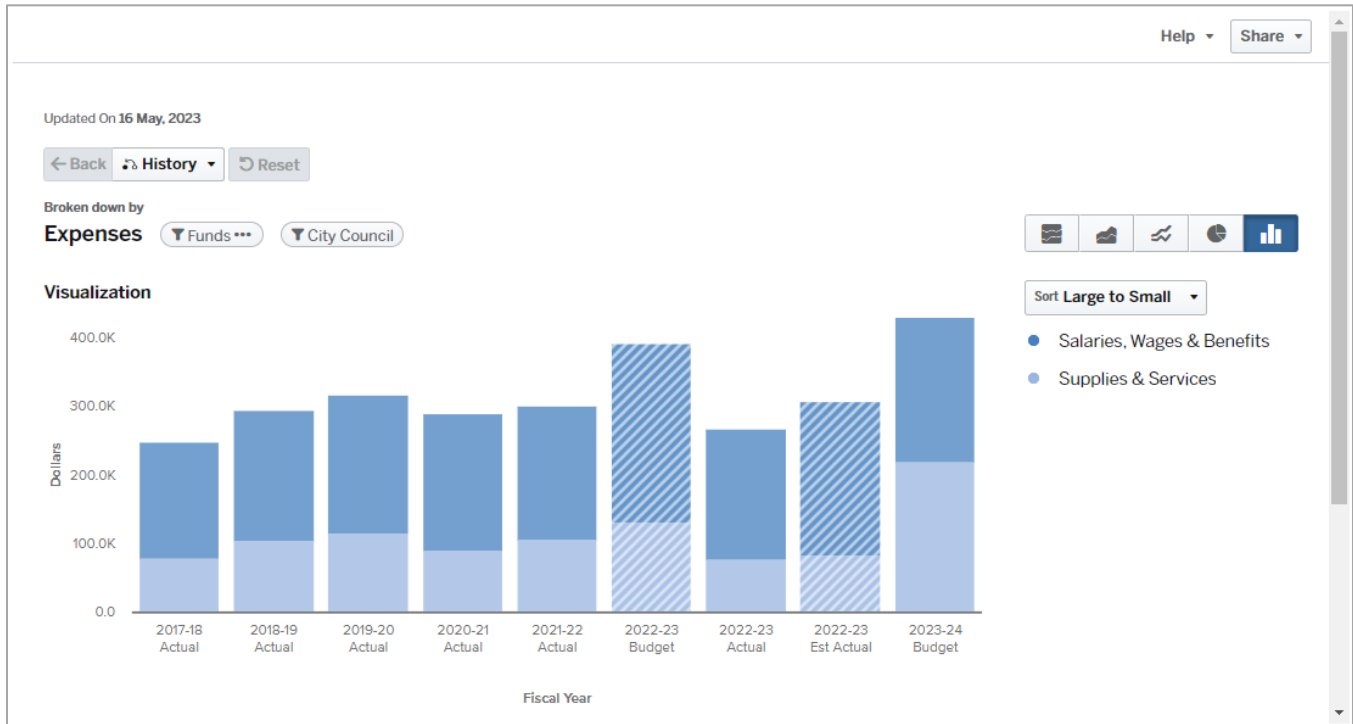
The total City Council budget for FY 2023-24 is \$429,222. The City Council budget has two expenditures categories, **salaries, wages, & benefits** and **supplies & services**. The **salaries, wages & benefits** category represents 49% of the total City Council budget.

Difference between FY 2023-24 Budget and FY 2022-23 Estimated Actual



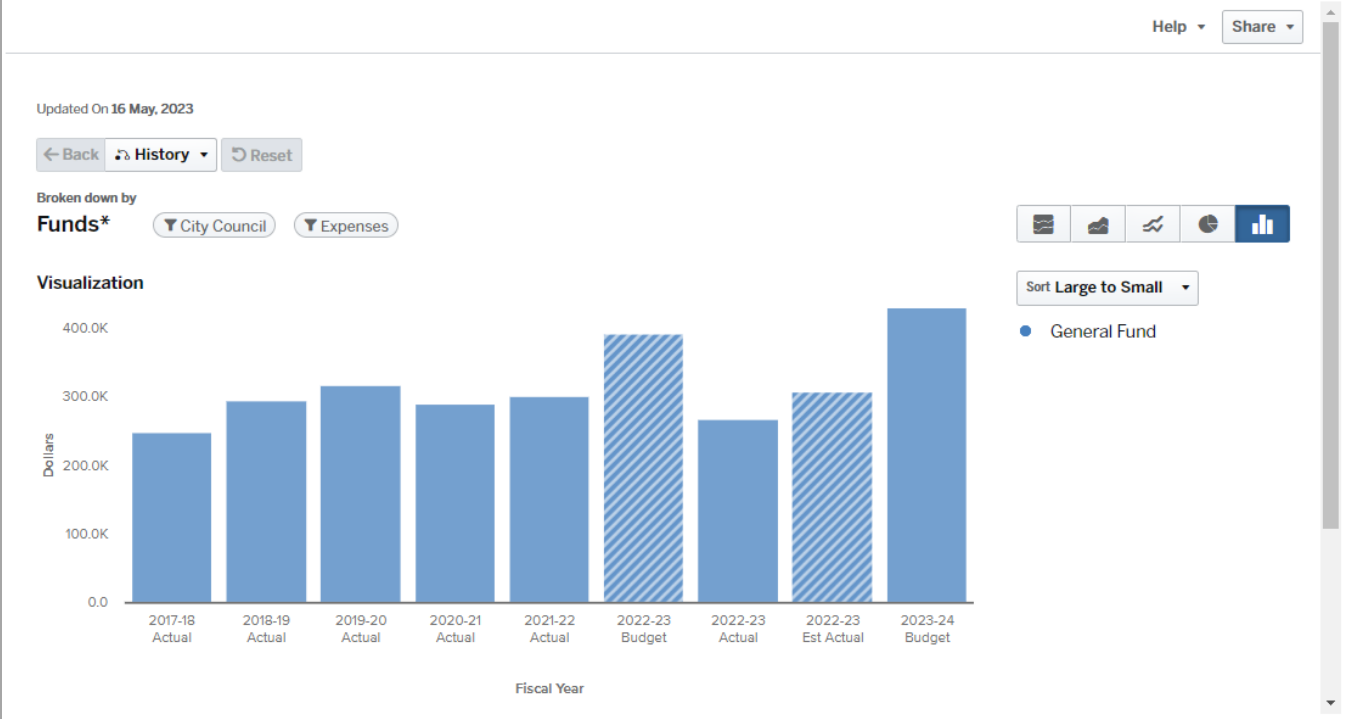
The FY 2023-24 budget is \$121,851 or 40% more than FY 2022-23 Estimated Actual. As shown above, the largest change in the City Council budget when compared to the FY 2022-23 Estimated Actual is in **supplies & services**, with an increase of \$136,000. The main attributes of the increase include \$55,000 to pay for 100-year anniversary film development and purchase of commemorative items in preparation for the 100-Year Celebration, \$30,000 budget from Department 151 (General Services) to 110 (City Council) to combine community grants into one department, and \$46,000 increase to set the FY 2023-24 budget to the same as the budget in FY 2022-23.

Expenditures by Categories



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
► Salaries, Wages & Benefits	\$ 170,110	\$ 188,566	\$ 201,866	\$ 198,600	\$ 195,470	\$ 260,042	\$ 189,824	\$ 223,371	\$ 209,222
► Supplies & Services	79,349	106,095	116,098	91,748	106,759	132,000	78,712	84,000	220,000
Total	\$ 249,460	\$ 294,660	\$ 317,964	\$ 290,348	\$ 302,229	\$ 392,042	\$ 268,536	\$ 307,371	\$ 429,222

Expenditures by Funds



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
► General Fund	\$ 249,460	\$ 294,660	\$ 317,964	\$ 290,348	\$ 302,229	\$ 392,042	\$ 268,536	\$ 307,371	\$ 429,222
Total	\$ 249,460	\$ 294,660	\$ 317,964	\$ 290,348	\$ 302,229	\$ 392,042	\$ 268,536	\$ 307,371	\$ 429,222

City Attorney

General Government

FY 2023-24 Budget

◀ Previous

(Table of Contents)

Next ▶

Department Description

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

The City Attorney:

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

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

Staffing

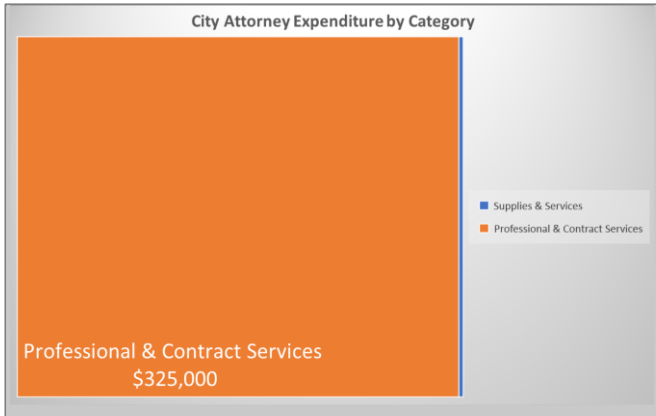
The Town contracts for City Attorney services through a retainer.

Revenues Summary

City Attorney operation is entirely funded by General Fund revenues.

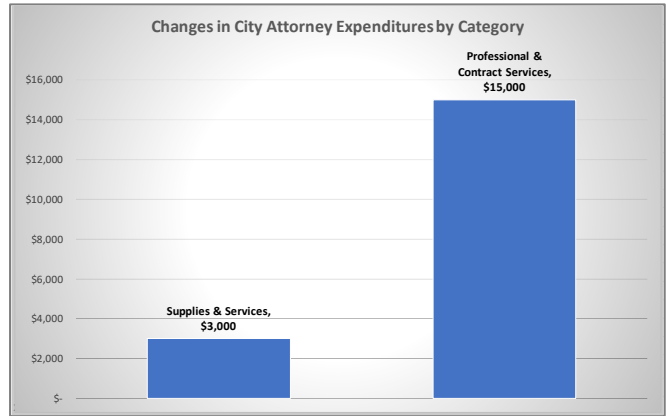
Expenditures Summary

FY 2023-24 City Attorney Budget



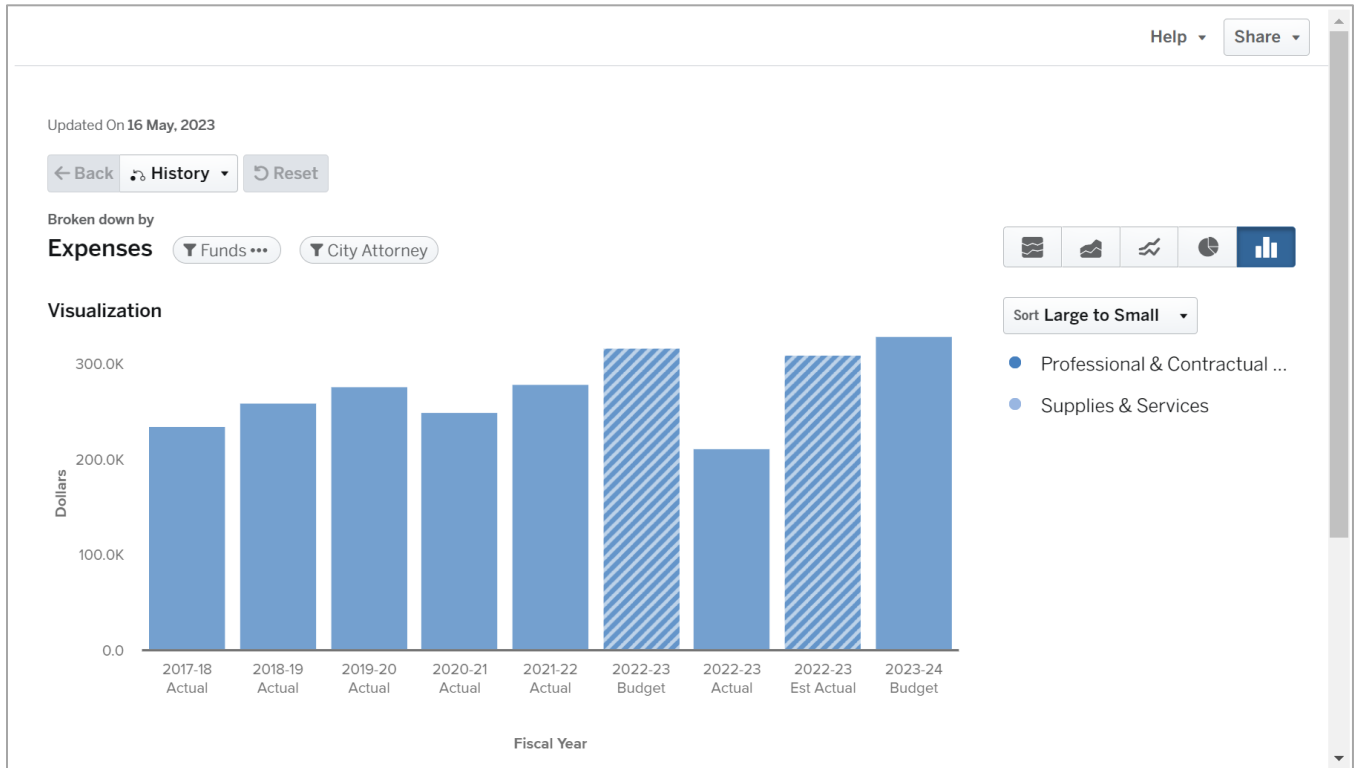
The total City Attorney's budget for FY 2023-24 is \$328,000. The City Attorney's budget consists of one main category - **professional & contractual services**. The budget includes general counsel through retention, contingency for specialized legal services, and codification of the Colma municipal and administrative code.

Difference between FY 2023-24 Budget and FY 2022-23 Estimated Actual



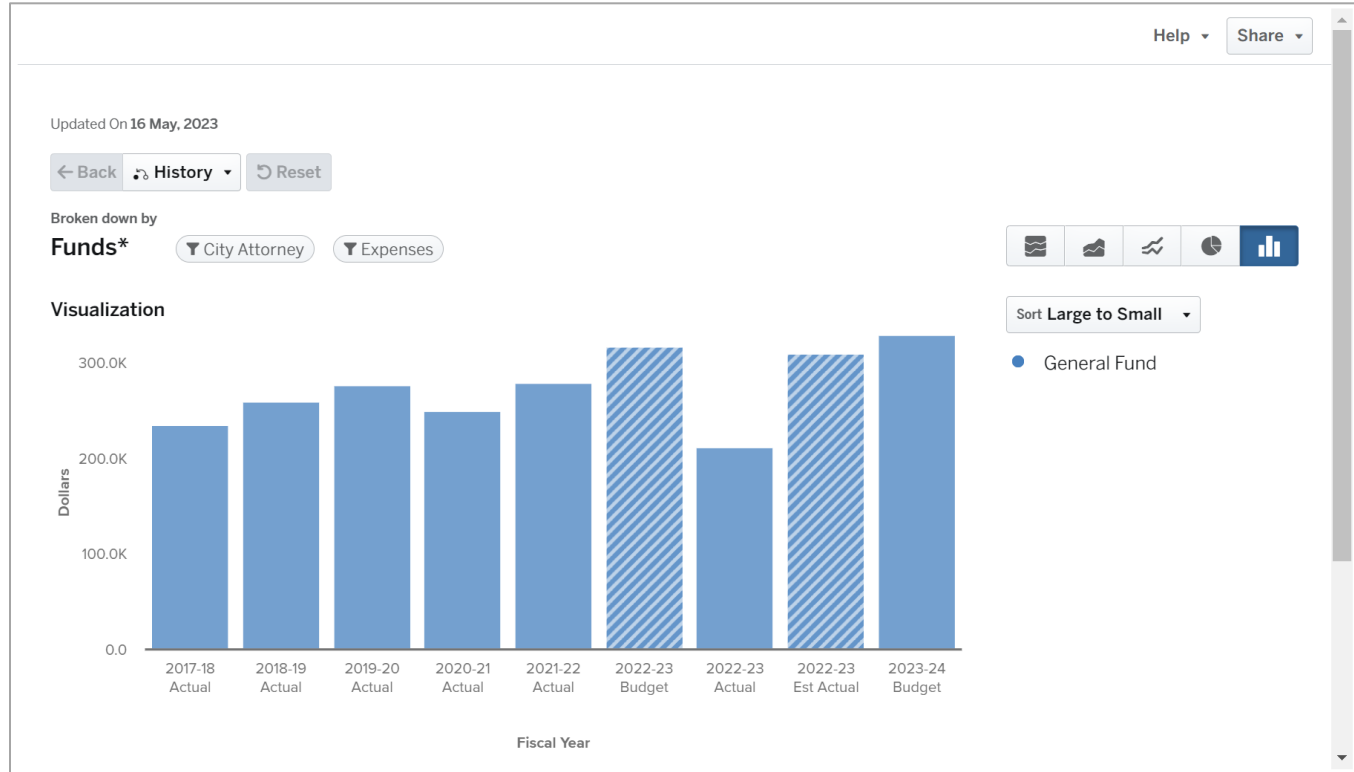
The FY 2023-24 budget is \$18,000 or 6% more than FY 2022-23 Estimated Actual. The increase to the City Attorney's FY 2023-24 Budget when compared to FY 2022-23 estimated actual is primarily due to CPI adjustment plus contingency. The codification project has been deferred to FY 2023-24.

Expenditures by Categories



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Professional & Contractual Services	\$ 234,402	\$ 259,480	\$ 276,558	\$ 249,520	\$ 279,516	\$ 314,000	\$ 212,023	\$ 310,000	\$ 325,000
▶ Supplies & Services	0	0	0	0	0	2,500	0	0	3,000
Total	\$ 234,402	\$ 259,480	\$ 276,558	\$ 249,520	\$ 279,516	\$ 316,500	\$ 212,023	\$ 310,000	\$ 328,000

Expenditures by Funds



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
► General Fund	\$ 234,402	\$ 259,480	\$ 276,558	\$ 249,520	\$ 279,516	\$ 316,500	\$ 212,023	\$ 310,000	\$ 328,000
Total	\$ 234,402	\$ 259,480	\$ 276,558	\$ 249,520	\$ 279,516	\$ 316,500	\$ 212,023	\$ 310,000	\$ 328,000

City Manager/City Clerk

General Government

FY 2023-24 Budget

[← Previous](#)

[\(Table of Contents\)](#)

[Next →](#)

Department Description

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

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

Staffing

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

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

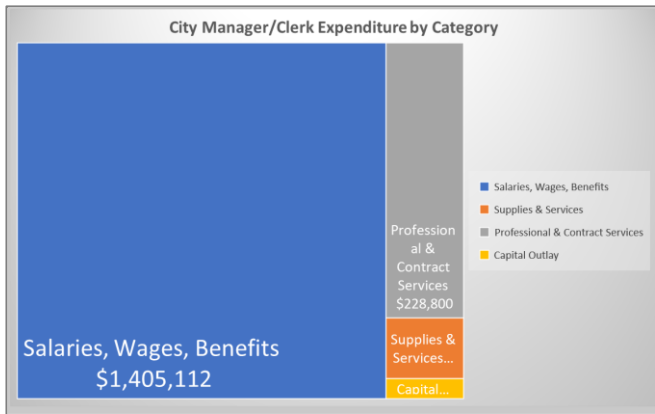
Category	2024
Administrative Technicians I/II/III	2
City Clerk	1
Administrative Services Director	1
City Manager	1
Interns - Public Information Officer	0.25

Revenues Summary

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

Expenditures Summary

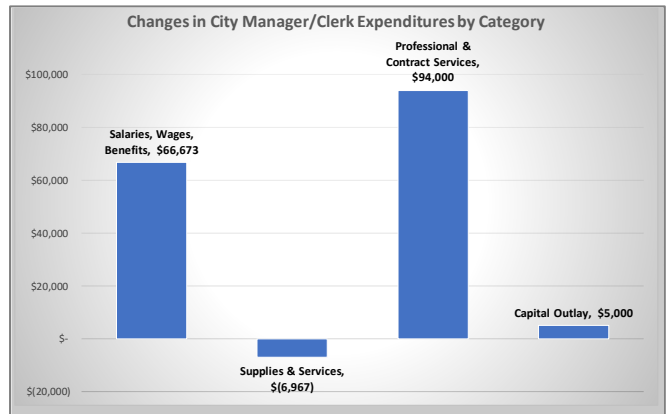
FY 2023-24 City Manager/City Clerk Budget



The total City Manager/City Clerk’s budget for FY 2023-24 is \$1,701,097. The **salaries, wages, & benefits** category represents 83% of the total City Manager/City Clerk department budget. It supports 5.25 FTEs in the department. This category includes a contingency budget of \$65,000 for the separation and replacement of the current City Manager’s upcoming retirement.

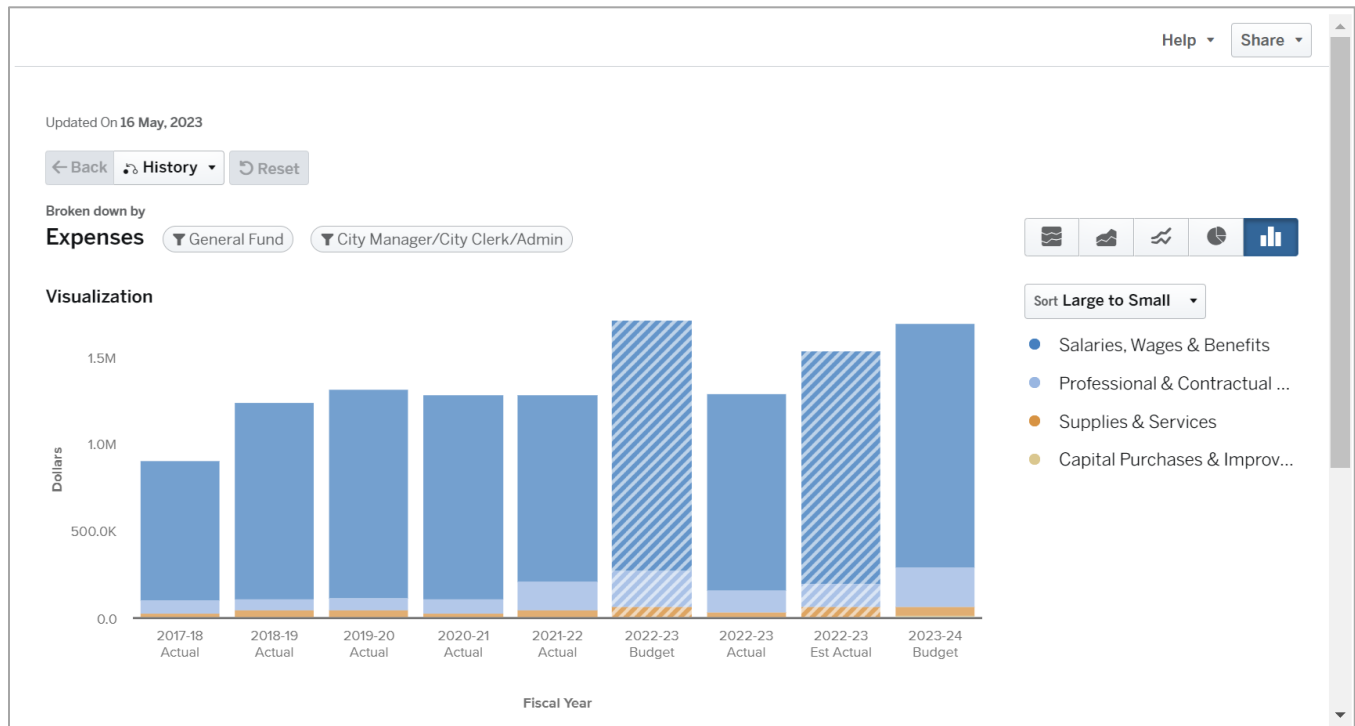
The City Manager/City Clerk’s budget includes \$100,000 within the **professional & contractual services** category towards an election consultant – part of the 2023-2025 Strategic Plan.

Difference between FY 2023-24 Budget and FY 2022-23 Estimated Actual



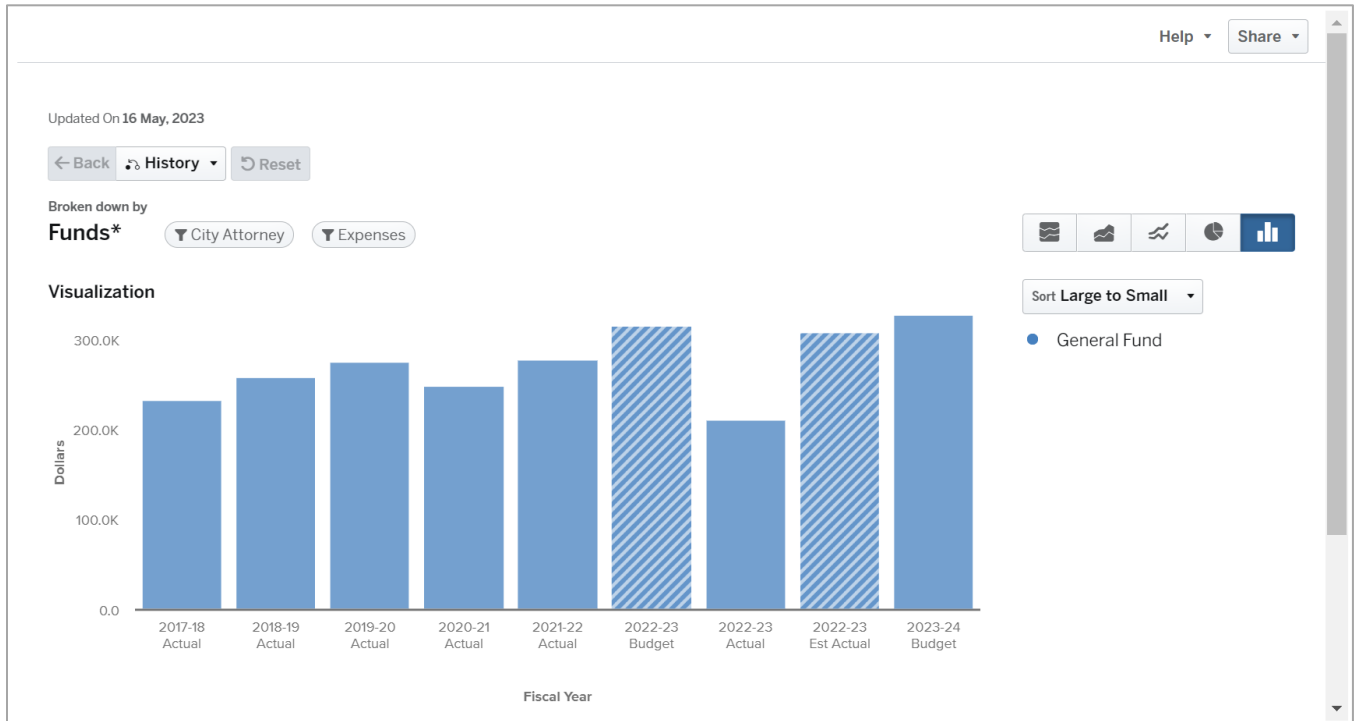
The FY 2023-24 budget is \$158,706 or 10% more than FY 2022-23 Estimated Actual. The increase in **salaries, wages, & benefits** of \$67,000 is a result of 2 key elements – COLA, and contingency budget to hire a new City Manager. The increase in **professional & contractual services** of \$94,000 includes programming for an election consultant to help with Colma’s revenue initiative.

Expenditures by Categories



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Salaries, Wages & Benefits	\$ 799,342	\$ 1,131,121	\$ 1,206,185	\$ 1,170,618	\$ 1,072,713	\$ 1,432,775	\$ 1,131,802	\$ 1,338,439	\$ 1,405,112
▶ Professional & Contractual Services	76,442	61,150	67,987	83,316	166,199	210,500	126,352	134,800	228,800
▶ Supplies & Services	31,887	47,396	37,906	33,248	37,661	57,830	39,538	57,507	50,540
▶ Capital Purchases & Improvements	0	3,750	11,645	0	11,645	11,645	0	11,645	16,645
Total	\$ 907,670	\$ 1,243,417	\$ 1,323,723	\$ 1,287,183	\$ 1,288,218	\$ 1,712,750	\$ 1,297,692	\$ 1,542,391	\$ 1,701,097

Expenditures by Funds



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
General Fund	\$ 907,670	\$ 1,243,417	\$ 1,323,723	\$ 1,287,183	\$ 1,288,218	\$ 1,712,750	\$ 1,297,692	\$ 1,542,391	\$ 1,701,097
Total	\$ 907,670	\$ 1,243,417	\$ 1,323,723	\$ 1,287,183	\$ 1,288,218	\$ 1,712,750	\$ 1,297,692	\$ 1,542,391	\$ 1,701,097

Human Resources

General Government

FY 2023-24 Budget

[Previous](#)

[\(Table of Contents\)](#)

[Next](#)

Department Description

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

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

Staffing

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

Between 2017 and 2020, the Town had a HR manager. The FTE started from 47% to 80%. The FY 2022-23 FTE includes one full-time Management (HR) Analyst and 0.15 FTE for a part-time student aide.

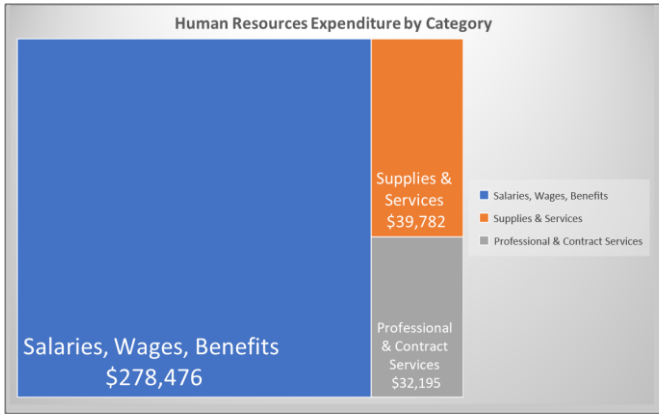
2023-24 Human Resources Staffing	
Category	2024
Management Analyst (HR) I	1
Student Aide - Office Assistant	0.15
Human Resources Manager	0

Revenues Summary

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

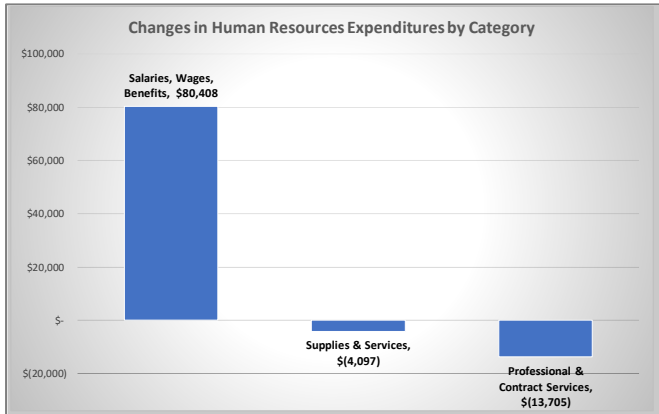
Expenditures Summary

FY 2023-24 Human Resources Budget



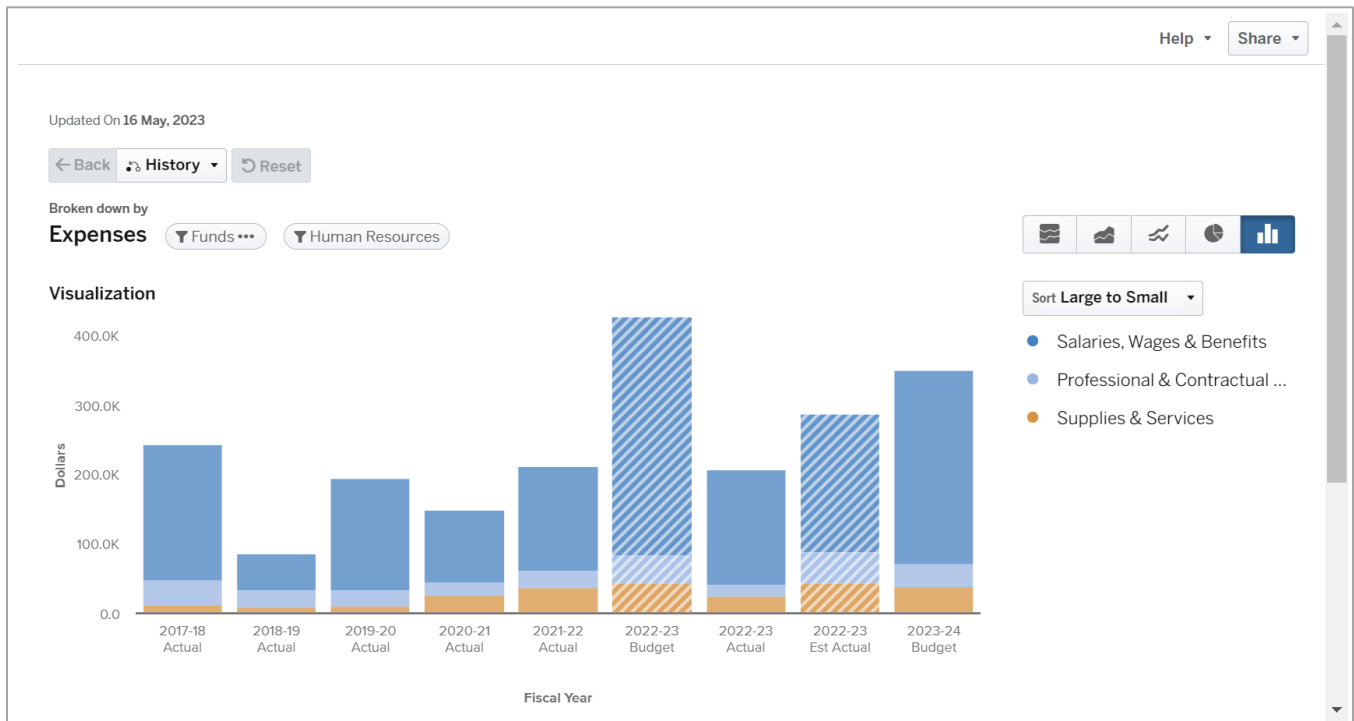
The total Human Resources budget for FY 2023-24 is \$350,453. The **salaries, wages, & benefits** category represents 79%, which supports 1.15 FTE.

Difference between FY 2023-24 Budget and FY 2022-23 Estimated Actual



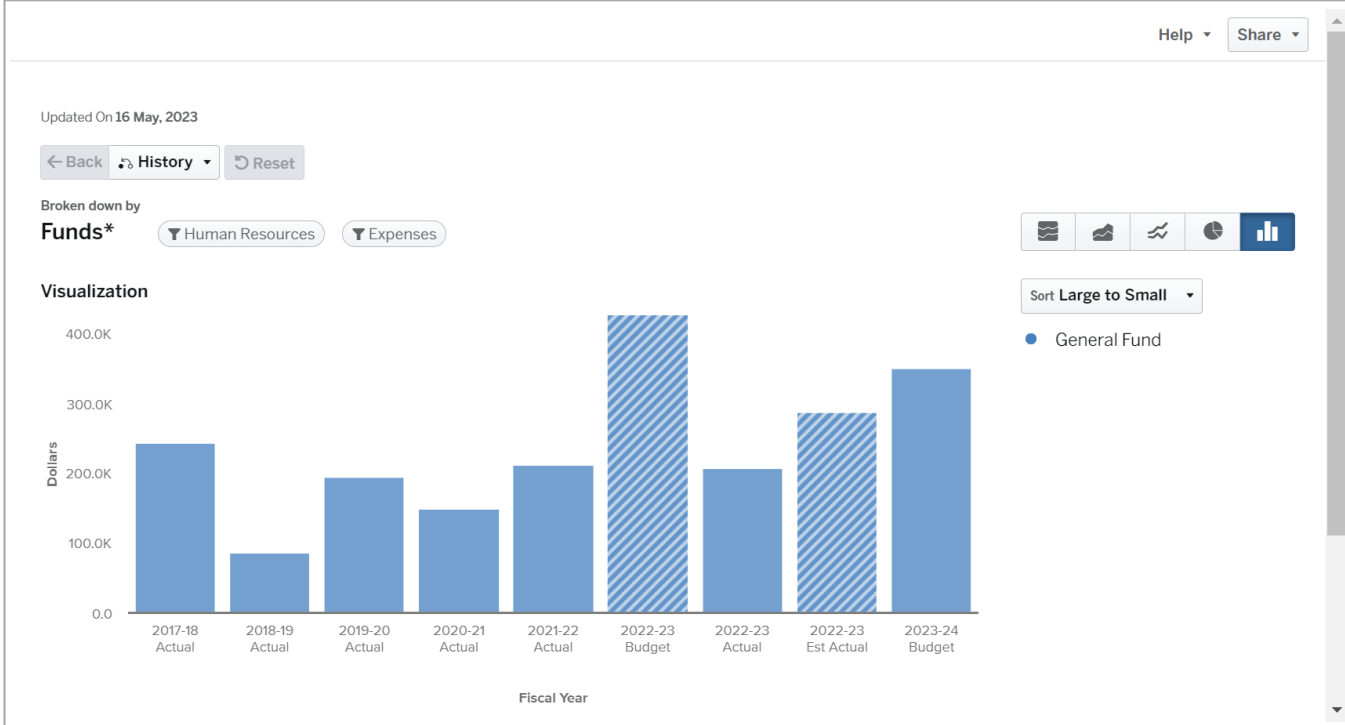
The FY 2023-24 budget is \$62,606 or 22% more than the FY 2022-23 Estimated Actual. **Salaries, wages, & benefits** increased by \$80,400 and is primarily due to COLA, merit increase per salary schedule, and increase in benefit costs. It also includes contingency budget of \$30,000.

Expenditures by Categories



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Salaries, Wages & Benefits	\$ 194,785	\$ 52,276	\$ 160,824	\$ 104,824	\$ 149,902	\$ 340,849	\$ 165,395	\$ 198,068	\$ 278,476
▶ Professional & Contractual Services	37,167	25,683	22,396	18,240	25,236	41,100	17,909	45,900	32,195
▶ Supplies & Services	11,998	9,049	11,518	26,821	37,795	44,181	25,012	43,879	39,781
Total	\$ 243,949	\$ 87,008	\$ 194,739	\$ 149,885	\$ 212,933	\$ 426,130	\$ 208,315	\$ 287,847	\$ 350,452

Expenditures by Funds



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
General Fund	\$ 243,949	\$ 87,008	\$ 194,739	\$ 149,885	\$ 212,933	\$ 426,130	\$ 208,315	\$ 287,847	\$ 350,452
Total	\$ 243,949	\$ 87,008	\$ 194,739	\$ 149,885	\$ 212,933	\$ 426,130	\$ 208,315	\$ 287,847	\$ 350,452

Finance

General Government

FY 2023-24 Budget

◀ Previous

(Table of Contents)

Next ▶

Department Description

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

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

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

Staffing

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

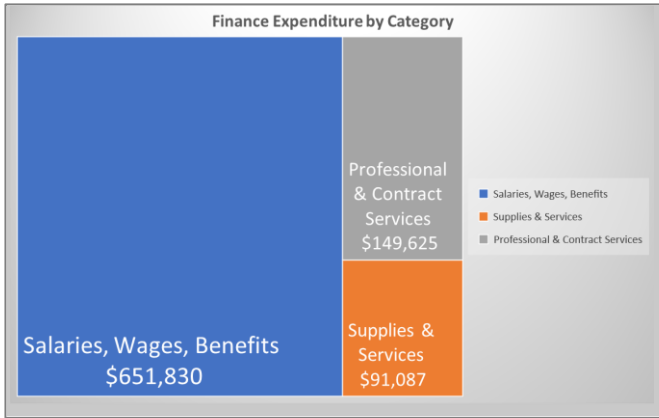
150 - 2024 Finance	
Category	2024
Accounting Technicians	2
Accounting Manager	1

Revenues Summary

The Finance operation is entirely funded by General Fund revenues.

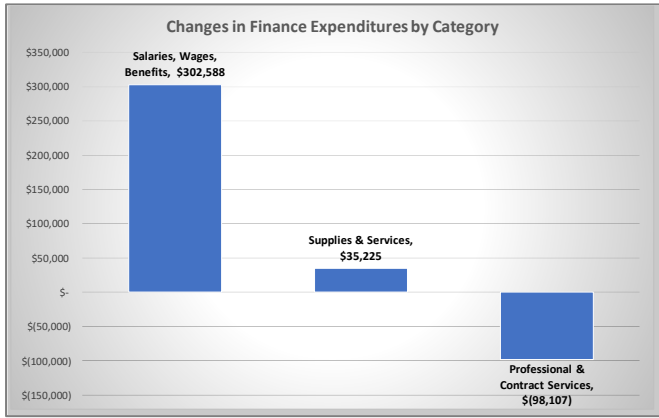
Expenditures Summary

FY 2023-24 Finance Budget



The total Finance budget for FY 2023-24 is \$892,542. The **salaries, wages, & benefits** category represents 73%, which supports 3.0 FTE. The FY 2023-24 Finance Budget includes the addition of one Accounting Manager position.

Difference between FY 2023-24 Budget and FY 2022-23 Estimated Actual



The FY 2023-24 budget is \$239,706 or 37% more than the FY 2022-23 Estimated Actual. The largest increase is in **salaries, wages, & benefits**. The addition of an Accounting Manager (\$280,000 fully burdened) is the main cause of the increase. Consequently, the reduction in **professional & contract services** by \$98,000 is also largely due to the addition of the Accounting Manager. With the hiring of the Accounting Manager, the department does not need a consultant to help with year-end close, reducing the **professional & contract services** by \$70,000.

Expenditures by Categories

Help Share

Updated On 16 May, 2023

← Back ↻ History ↺ Reset

Broken down by

Expenses

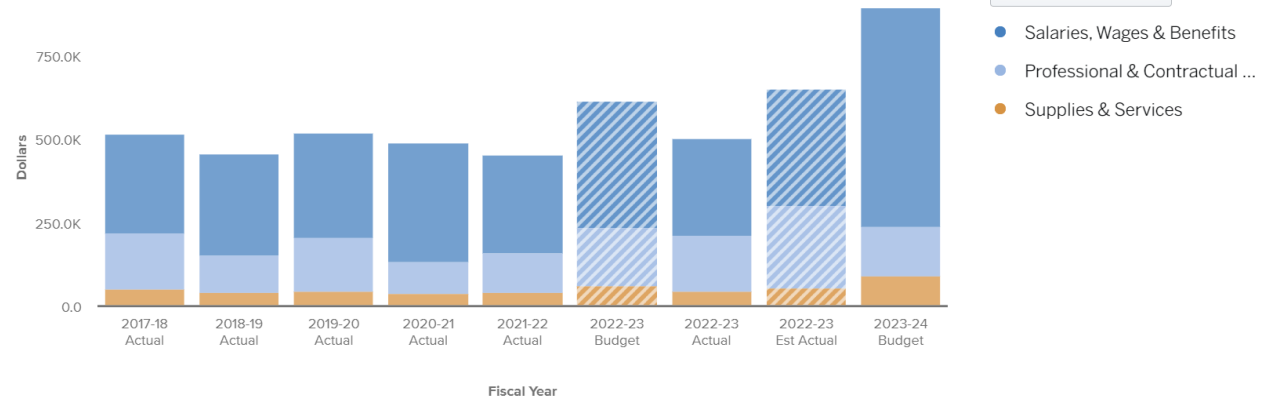
Funds

Finance



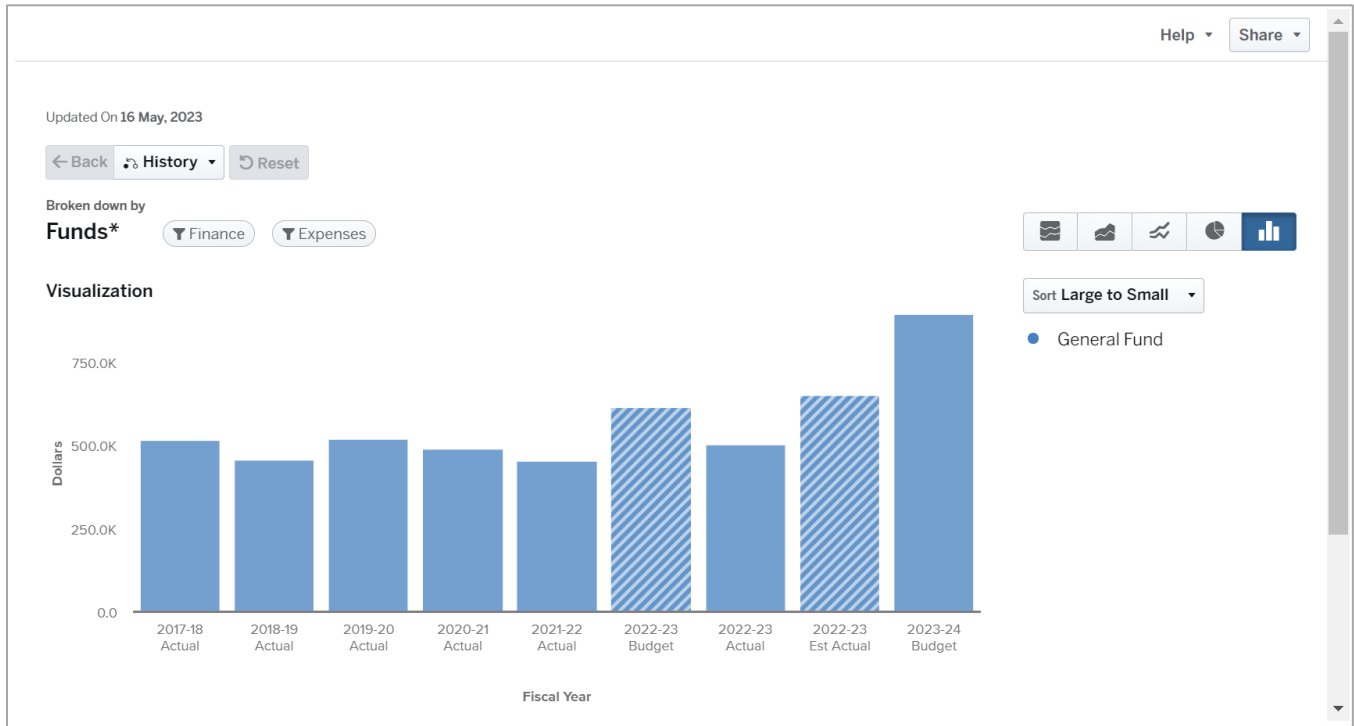
Visualization

Sort Large to Small



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Salaries, Wages & Benefits	\$ 294,921	\$ 302,752	\$ 313,802	\$ 355,254	\$ 295,515	\$ 381,305	\$ 290,270	\$ 349,242	\$ 651,830
▶ Professional & Contractual Services	169,915	111,060	160,120	95,601	116,978	173,200	169,310	247,732	149,625
▶ Supplies & Services	51,520	42,544	46,279	40,634	43,014	62,957	45,386	55,862	91,087
Total	\$ 516,355	\$ 456,356	\$ 520,201	\$ 491,488	\$ 455,507	\$ 617,462	\$ 504,966	\$ 652,836	\$ 892,542

Expenditures by Funds



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
General Fund	\$ 516,355	\$ 456,356	\$ 520,201	\$ 491,488	\$ 455,507	\$ 617,462	\$ 504,966	\$ 652,836	\$ 892,542
Total	\$ 516,355	\$ 456,356	\$ 520,201	\$ 491,488	\$ 455,507	\$ 617,462	\$ 504,966	\$ 652,836	\$ 892,542

General Services

General Government

FY 2023-24 Budget

[← Previous](#)

[\(Table of Contents \)](#)

[Next →](#)

Department Description

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

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

Staffing

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

Revenues Summary

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

Updated On 16 May, 2023

← Back History ▾ Reset

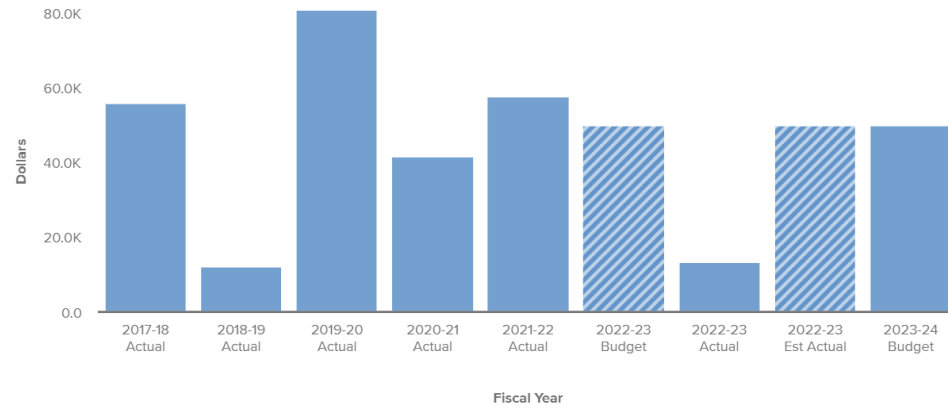
Broken down by
37021 - Insurance Reimbursements General Fund



Sort Large to Small ▾

● 37021 - Insurance Reimburs...

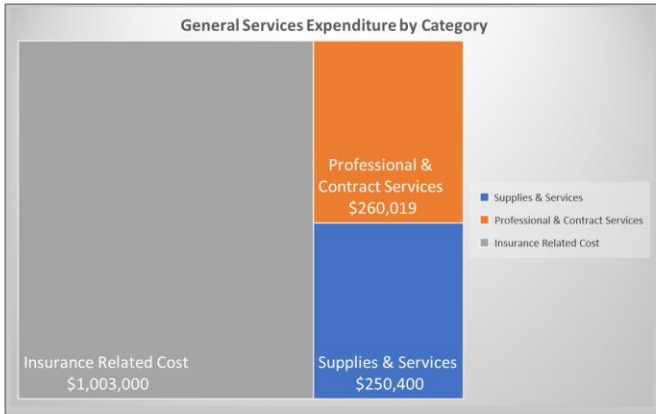
Visualization



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
37021 - Insurance Reimbursements	\$ 55,860	\$ 12,107	\$ 80,731	\$ 41,808	\$ 57,733	\$ 50,000	\$ 13,358	\$ 50,000	\$ 50,000
Total	\$ 55,860	\$ 12,107	\$ 80,731	\$ 41,808	\$ 57,733	\$ 50,000	\$ 13,358	\$ 50,000	\$ 50,000

Expenditures Summary

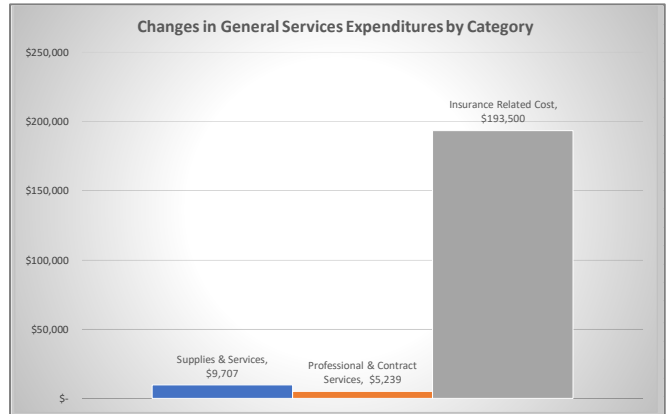
FY 2023-24 General Services Budget



The total General Services budget for FY 2023-24 is \$1,513,419. Expenditures and services that benefit all departments, such as insurance and technology support, or the community, such as basic cable services, are recorded in the General Services department.

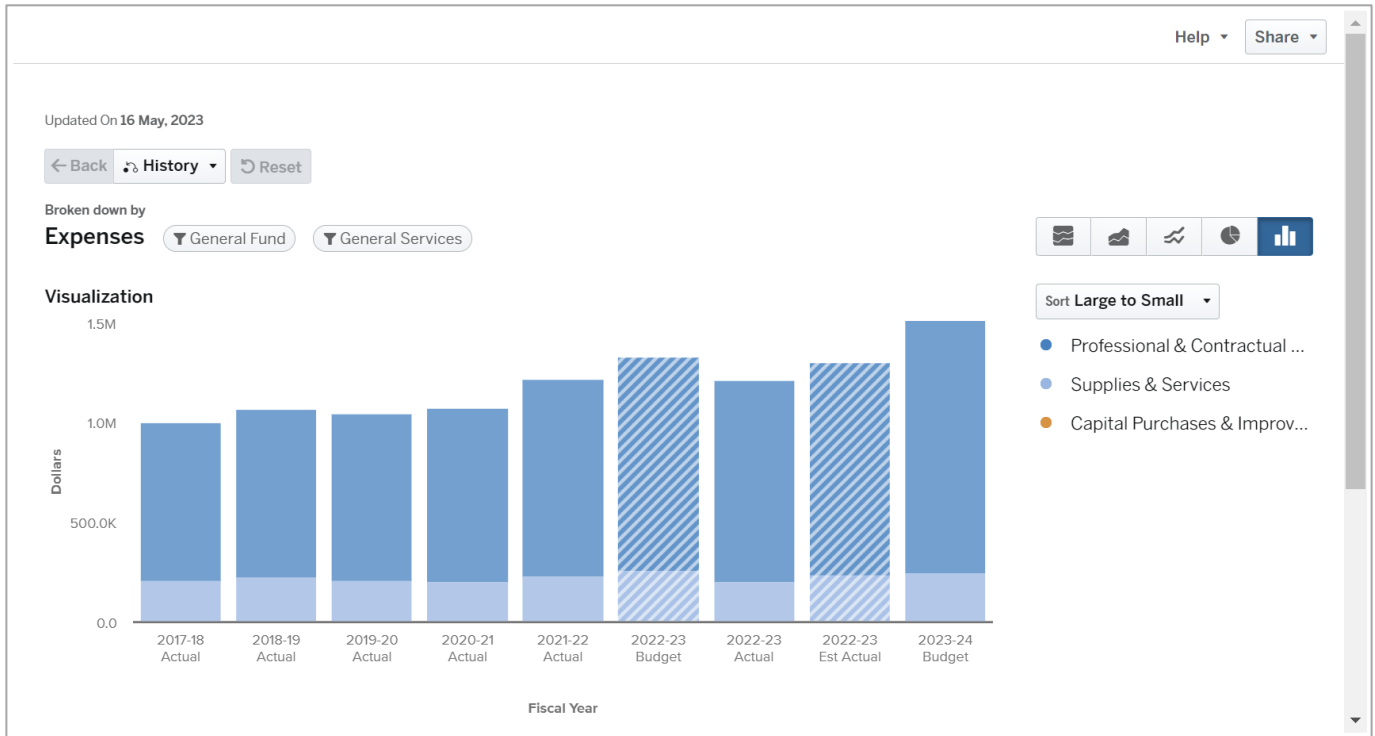
Insurance Costs are the largest expenditures category in the General Services budget. It is generally part of the **professional & contractual services** category. The supplies and services budget of \$250,400 includes \$110,000 in desktop and technology support, as well as Office 365 subscription.

Difference between FY 2023-24 Budget and FY 2022-23 Estimated Actual



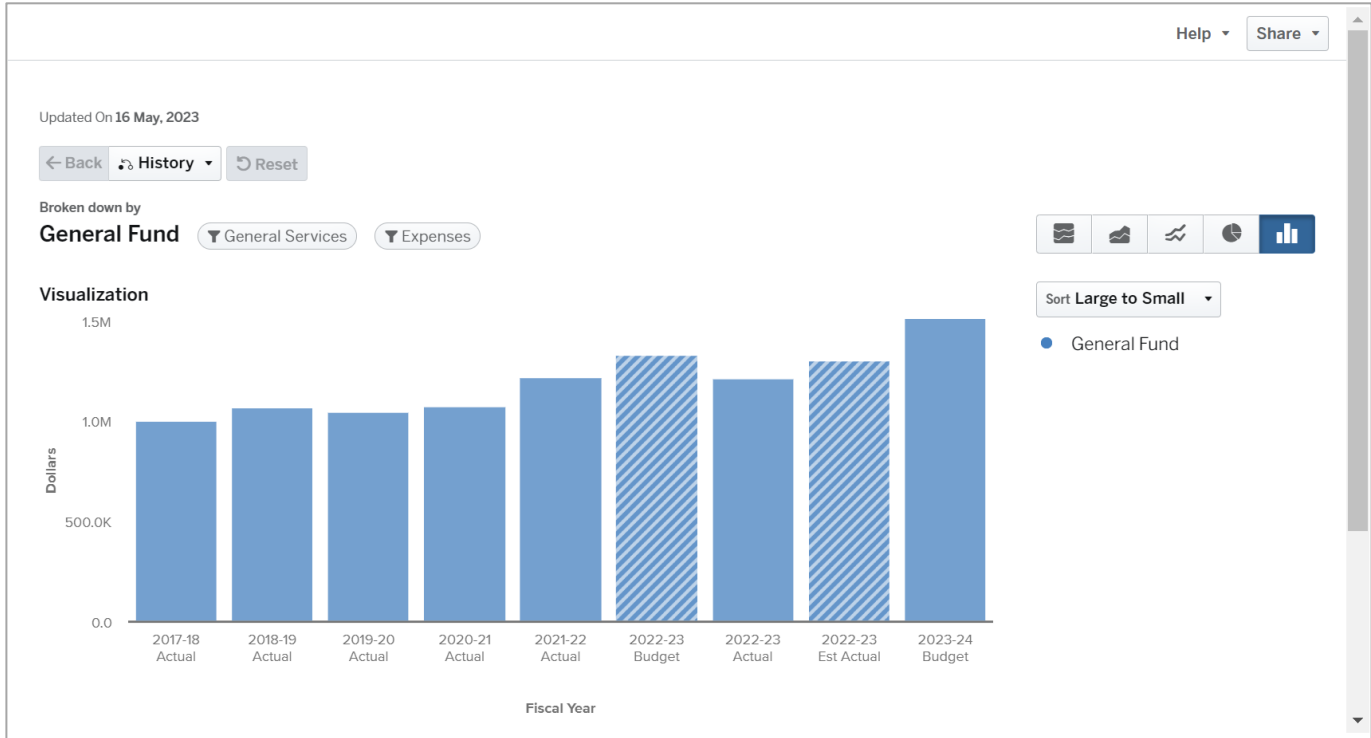
The FY 2023-24 budget is \$208,446 or 16% more than the FY 2022-23 Estimated Actual. The largest change is in **insurance costs**, as the property and general insurance market in California shrink. The Town is part of the PLAN JPA pool to share general and property claim risks. In recent years, the pool showed an insurance premium increase of 25% to 30% due to that the market shrinkage.

Expenditures by Categories



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Professional & Contractual Services	\$ 793,861	\$ 846,378	\$ 842,562	\$ 869,650	\$ 987,801	\$ 1,069,500	\$ 1,012,430	\$ 1,064,280	\$ 1,263,019
▶ Supplies & Services	210,746	215,766	210,115	209,319	236,664	263,921	207,485	240,693	250,400
▶ Capital Purchases & Improvements	0	12,406	0	0	0	0	0	0	0
Total	\$ 1,004,608	\$ 1,074,550	\$ 1,052,678	\$ 1,078,969	\$ 1,224,466	\$ 1,333,421	\$ 1,219,915	\$ 1,304,973	\$ 1,513,419

Expenditures by Funds



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
General Fund	\$ 1,004,608	\$ 1,074,550	\$ 1,052,678	\$ 1,078,969	\$ 1,224,466	\$ 1,333,421	\$ 1,219,915	\$ 1,304,973	\$ 1,513,419
Total	\$ 1,004,608	\$ 1,074,550	\$ 1,052,678	\$ 1,078,969	\$ 1,224,466	\$ 1,333,421	\$ 1,219,915	\$ 1,304,973	\$ 1,513,419

Debt Services

General Government

FY 2023-24 Budget

[← Previous](#)[\(Table of Contents\)](#)[Next →](#)

Department Description

In 2015, the Town of Colma issued a \$5.30 million Certificates of Participation (COPs, an AA rating per S&P) to fund the Town Hall Campus Renovation. The financing documents require the City Council to appropriate the annual lease payments as part of the Operating Budget. The Debt Service Fund will receive a Transfer of resources from the General Fund to cover the expenses. The Finance Division is responsible for the transfer of funds to the Trustee to make timely payments on principal and interest. The first installment is due in October and the second installment in April. As shown in the expenditure charts below, Actual through Mar '23 is \$83,534 because the second installment has not been made as of end of March.

The total outstanding debt on June 30, 2023, is \$4.43 million. The FY 2023-24 Budget includes debt service payments and administrative cost of \$298,669.

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


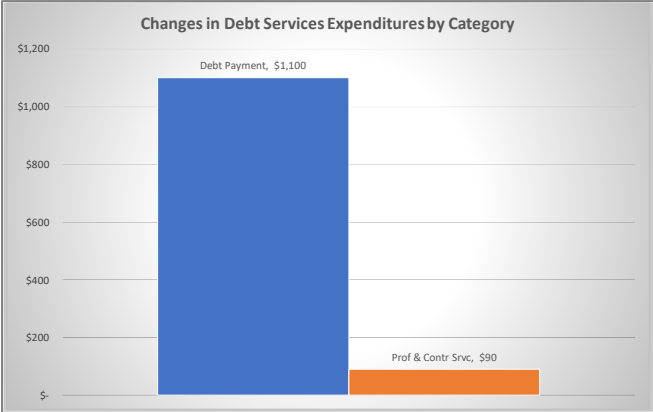
	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Budget
Legal Debt Margin						
Total Actual Taxable Valuation	677,672,468	714,110,451	758,728,368	771,810,869	787,247,086	802,992,028
State Mandated Debt Limit (15%)	101,650,870	107,116,568	113,809,255	115,771,630	118,087,063	120,448,804
Budget Stabilization & Debt Reserve	12,000,000	12,000,000	12,000,000	15,000,000	15,000,000	15,000,000
Unreserved Debt Capacity	113,650,870	119,116,568	125,809,255	130,771,630	133,087,063	135,448,804
Outstanding Debt (COP)	5,010,000	4,900,000	4,785,000	4,670,000	4,550,000	4,425,000
Proposed Debt Issuance: None	-	-	-	-	-	-
Total Debt Subject to Limit	5,010,000	4,900,000	4,785,000	4,670,000	4,550,000	4,425,000
Total Legal Debt Margin [^]	108,640,870	114,216,568	121,024,255	126,101,630	128,537,063	131,023,804

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

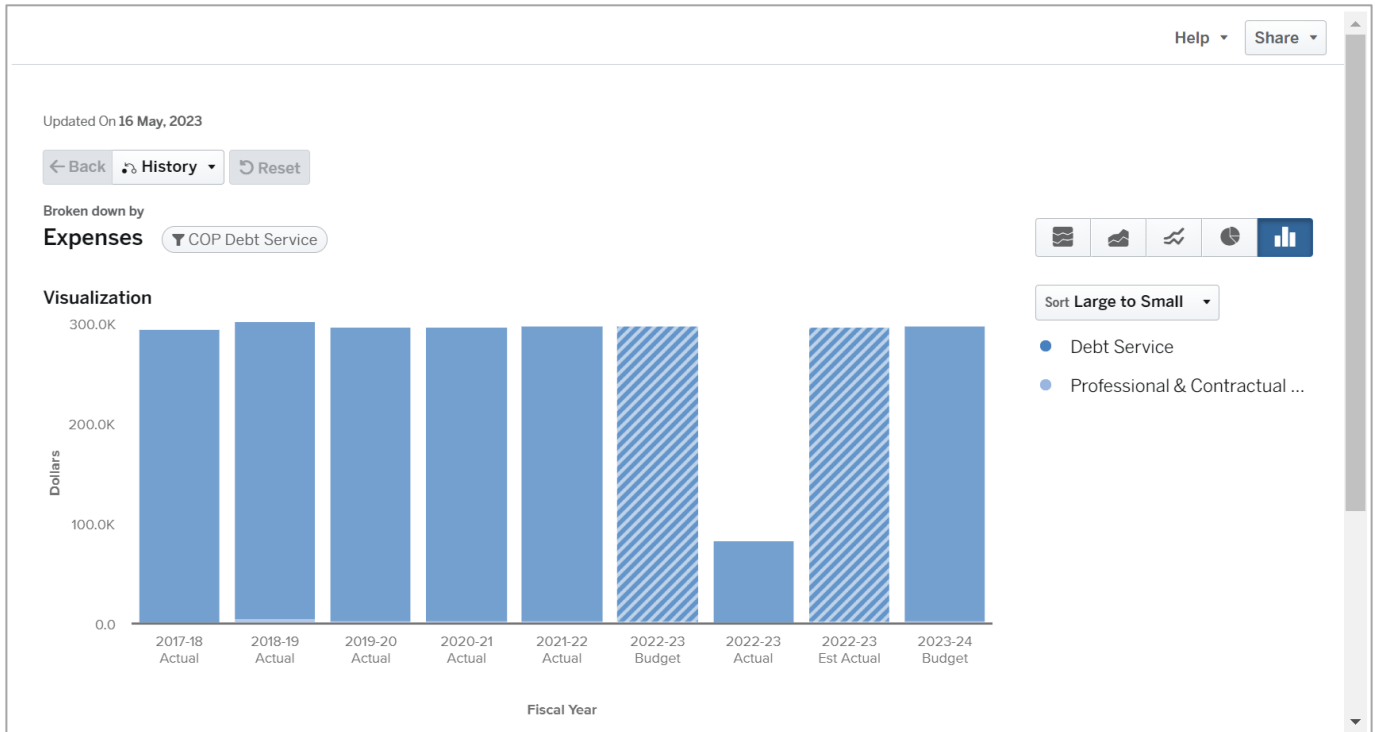
Revenues Summary

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

Expenditures Summary

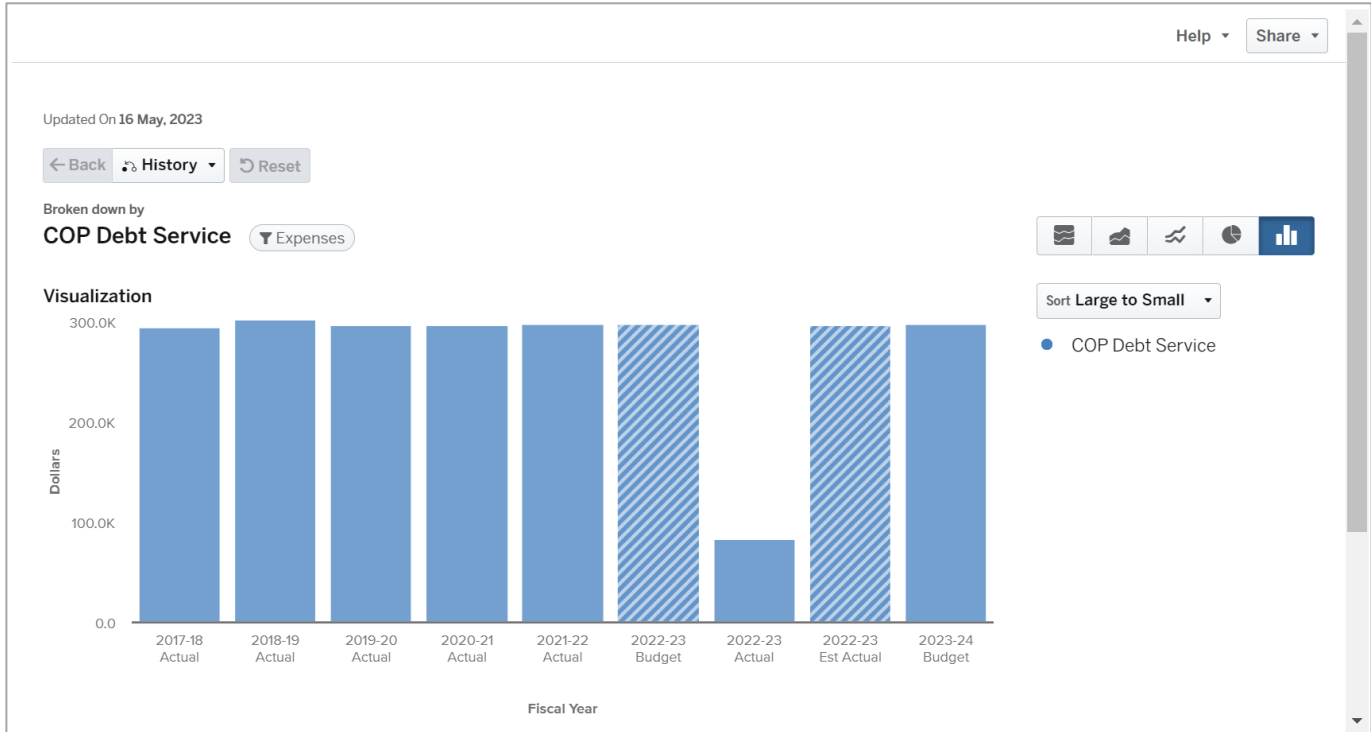
<h3>FY 2023-24 Debt Services Budget</h3>  <p>The total Debt Services budget for FY 2023-24 is \$298,759. The main expenditure in this department is debt payments. The department also includes debt filing services required by the Certificate of Participation.</p>	<h3>Difference between FY 2023-24 Budget and FY 2022-23 Estimated Actual</h3>  <p>The FY 2023-24 budget is \$1,190 more than the FY 2022-23 Estimated Actual. The increase is related to debt payments.</p>
--	--

Expenditures by Categories



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Debt Service	\$ 293,469	\$ 296,269	\$ 293,969	\$ 294,369	\$ 294,569	\$ 295,669	\$ 82,284	\$ 294,569	\$ 295,669
▶ Professional & Contractual Services	1,600	5,400	3,250	3,350	3,350	3,000	1,250	3,000	3,090
Total	\$ 295,069	\$ 301,669	\$ 297,219	\$ 297,719	\$ 297,919	\$ 298,669	\$ 83,534	\$ 297,569	\$ 298,759

Expenditures by Funds



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
COP Debt Service	\$ 295,069	\$ 301,669	\$ 297,219	\$ 297,719	\$ 297,919	\$ 298,669	\$ 83,534	\$ 297,569	\$ 298,759
Total	\$ 295,069	\$ 301,669	\$ 297,219	\$ 297,719	\$ 297,919	\$ 298,669	\$ 83,534	\$ 297,569	\$ 298,759

Other Government Activities

General Government

FY 2023-24 Budget

[← Previous](#)

[\(Table of Contents \)](#)

[Next →](#)

Accrued Leave Payout

Description

Annually, the Town make contributions to the Accrued Leave Payout Reserve (Fund 12) per Colma Administrative Code 4.01.150(d)(3). The reserve is committed for vacation, management, floating holidays, and comp-time payout (and sick leave when related to retirement) when an employee separates from the Town. The balance of this reserve can be found in the Budget Overview section of this budget document.

For FY 2023-24, the Town found that up to six employees are eligible for retirement. A contingency budget of \$615,874 is included in the FY 2023-24 budget in preparation for when these employees decides to retire. Unused funds will remain in the reserve.

COVID-19 Response

Description

The Emergency Response Fund (19) was created in FY 2019-20 to track all personnel and operating spending in response to the COVID-19 pandemic. Fund 19 is part of the General Fund, and the revenues and expenditures are rolled into the General Fund group from an accounting standpoint. As of February 28, 2023, the Governor terminated the State's COVID-19 State of Emergency. Similarly, Cal/OSHA has moved COVID-19 prevention protocols to non-emergency and has extended the tracking period until February 3, 2025. Fund 19 will be inactivated in FY 2023-24 and all preventative supplies and positive case tracking will be moved to the operating budget within Fund 11.

Revenues

The Town received \$406,200 in COVID grants with \$50,000 in CARES Grant and \$356,200 in the American Rescue Plan Act of 2021 funds. The Town is anticipating no additional funding in FY 2023-24.

Expenditures

To-date, the Town has spent \$612,003 on COVID-19 related activities. Activities included delivering food to at-risk residents, purchasing and disbursing test kits, cleaning and disinfecting public facilities, and tracing and reporting COVID-19 positive cases.

Public Safety

FY 2023–24 Budget

[◀ Previous](#)[\(Table of Contents \)](#)[Next ▶](#)

The Public Safety Function consists of the following departments:

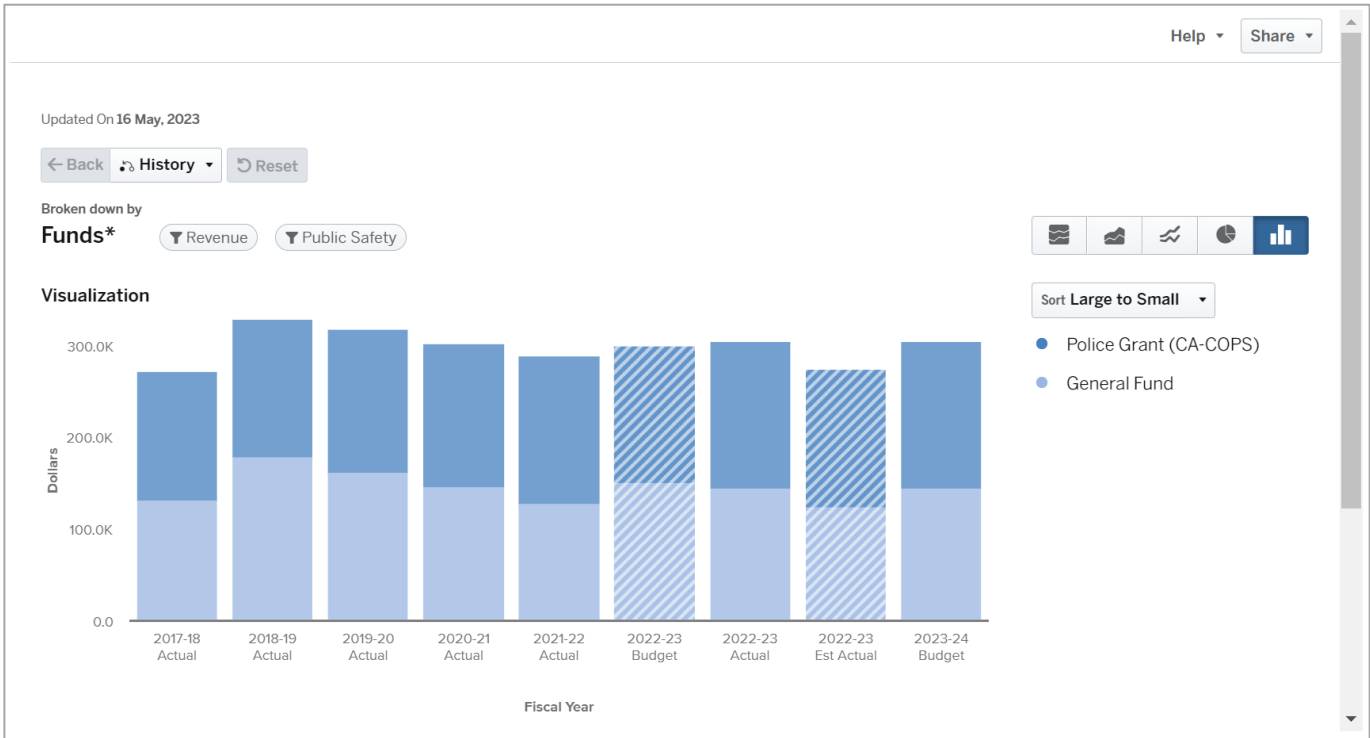
- [Police Administration](#)(210),
- [Patrol](#) (220),
- [Communication/Dispatch](#) (230), and
- [Community Services](#) (240).

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

Revenues Summary

The Police Department is projected to receive \$305,724 in departmental revenues in FY 2023-24. Included in the \$305,724 is \$160,000 of annual Supplemental Law Enforcement Services (COPS Grant) and Multi-Agency Juvenile Justice growth funds. The COPS grant fund is recorded in Fund 29 and supports activities charged to Fund 29.

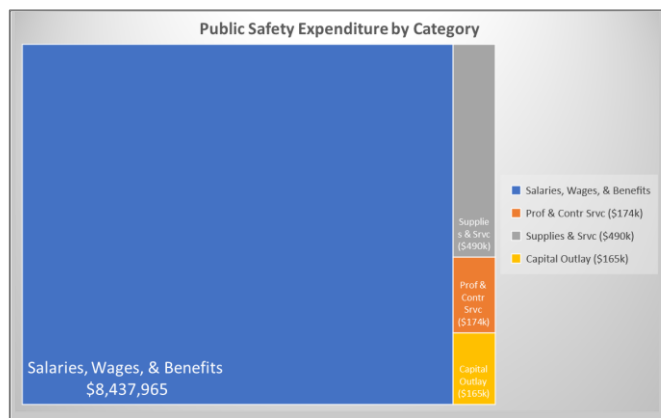
With a total department budget of \$9.27 million dollars, the department depends largely on non-specified General Fund revenues.



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
Police Grant (CA-COPS)	\$ 139,416	\$ 148,747	\$ 155,948	\$ 156,727	\$ 161,285	\$ 150,000	\$ 159,736	\$ 150,000	\$ 160,000
General Fund	132,599	179,582	162,262	146,075	128,751	151,020	144,977	124,772	145,724
Total	\$ 272,015	\$ 328,328	\$ 318,210	\$ 302,802	\$ 290,036	\$ 301,020	\$ 304,713	\$ 274,772	\$ 305,724

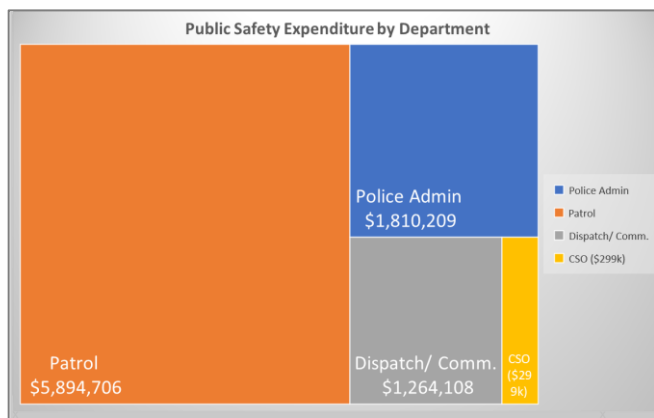
Expenditures Summary

FY 2023-24 Public Safety Budget by Categories



The total public safety budget for FY 2022-23 is \$9,268,131. The **salaries, wages, & benefits** category represents 91% of the total public safety budget. It supports 26.9 FTEs, the Town's largest staffed department. The department has 15.22 police officers and sergeants, 2 detectives, 5.2 dispatch/communication, 1.48 community services officers, and 3 in administrative functions.

FY 2023-24 Public Safety budget by Department



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

Expenditures by Categories

Help ▾ Share ▾

Updated On 16 May, 2023

← Back History ▾ Reset

Broken down by

Expenses

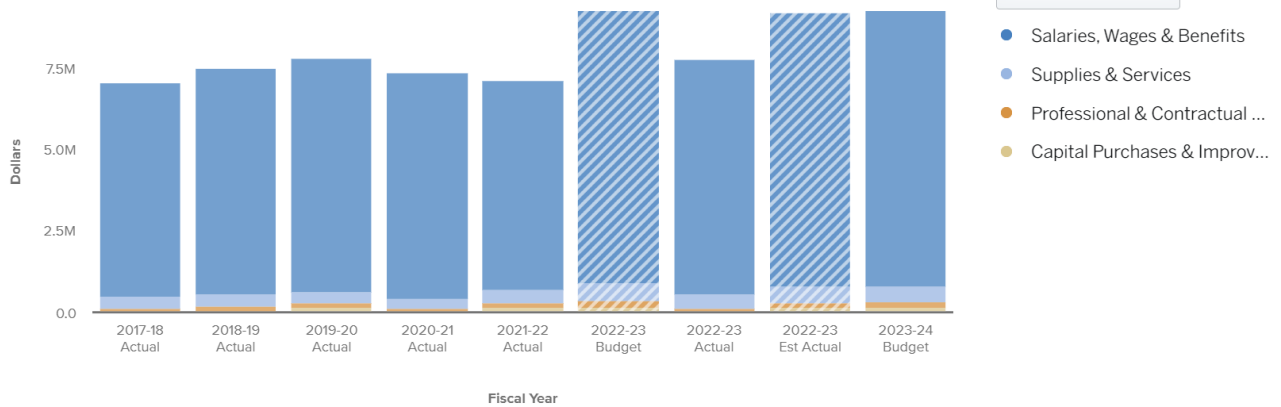
Funds ▾

Departments ▾



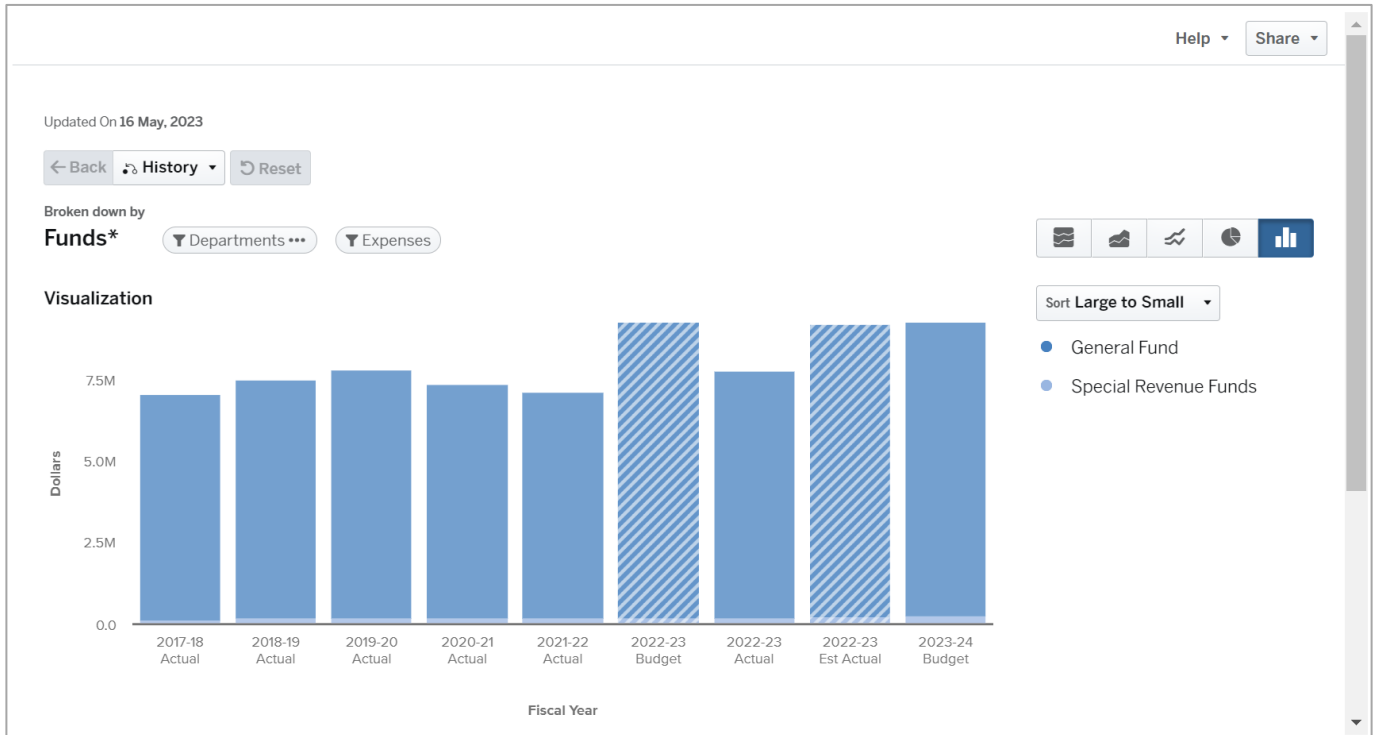
Sort Large to Small ▾

Visualization



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Salaries, Wages & Benefits	\$ 6,562,384	\$ 6,972,980	\$ 7,196,993	\$ 6,919,253	\$ 6,409,166	\$ 8,352,923	\$ 7,214,903	\$ 8,418,688	\$ 8,437,966
▶ Supplies & Services	373,850	367,116	327,772	305,174	409,117	536,745	446,128	508,483	490,988
▶ Professional & Contractual Services	124,143	134,460	143,736	153,174	152,268	197,000	132,044	153,465	174,154
▶ Capital Purchases & Improvements	22,702	68,356	165,507	0	170,738	186,524	6,729	168,846	165,024
Total	\$ 7,083,079	\$ 7,542,912	\$ 7,834,007	\$ 7,377,601	\$ 7,141,289	\$ 9,273,192	\$ 7,799,804	\$ 9,249,482	\$ 9,268,132

Expenditures by Funds



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▼ General Fund	\$ 6,954,953	\$ 7,354,406	\$ 7,645,175	\$ 7,173,318	\$ 6,922,723	\$ 9,075,298	\$ 7,608,158	\$ 9,026,158	\$ 9,005,978
General Fund	6,954,953	7,354,406	7,645,175	7,173,318	6,922,723	9,075,298	7,608,158	9,026,158	9,005,978
▶ Special Revenue Funds	128,126	188,506	188,832	204,283	218,566	197,894	191,647	223,324	262,154
Total	\$ 7,083,079	\$ 7,542,912	\$ 7,834,007	\$ 7,377,601	\$ 7,141,289	\$ 9,273,192	\$ 7,799,804	\$ 9,249,482	\$ 9,268,132

Accomplishments

Strategic Plan:

- In 2021 CalOES informed the Town that we were in violation of our Public Safety Answering Point (PSAP) by not operating our dispatch center full time. After discussions with CalOES the Town's only options were to move to a 24/7 dispatch center or to contract the dispatch services 100 percent of the time. The City Council directed staff to work with the Dispatch bargaining unit to bring dispatch services in-house full time. Currently, the Police Department is preparing to go to full-time dispatch.
- The Colma Police Department is in the process of recruiting and implementing a Police Explorer Post. The Police Explorer Post program is a volunteer organization for teenagers aged 14 to 21, with an interest in Law Enforcement. The goals of the Explorer Program are to expose teenagers to lifelong skills such as teamwork, responsibility and leadership, while building bridges between the community and law enforcement. The program will be organized through the Explorer Division of the Pacific Skyline Council of the Boy Scouts.

Operational:

- The Colma Police Department continued to make community engagement a top priority by participating in National Night Out, Coffee with a Cop, Elderly Food Distribution, Blood Drive, Veterans Christmas Eve Food and Gift distribution and movie nights and Trunk or Treat Event.
- The Colma Police Department had four Officers, Josh Moreno, Brian Nagata, Anthony Berkovatz and Anthony McKenna who received 10851 Pins for excellence in stolen vehicles.
- Detective Daniel Mendoza received a National Award from FLOCK, our Automated License Plate Reader Company, for his efforts in stolen vehicle recovery.
- New hires consisted of Police Officers Reinalyn Duma and Andres Abarca.

Performance Measures:

The 2023-24 Goals in the images below reflects the annual average. All four slides of the Public Safety performance measures presentation are available below as separate images. The link to the digital budget for this section is <https://stories.opengov.com/colmaca/published/6xsjdrw22i>

Police Administration



Department Duties	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Goals
Internal Commendations	102	0	31	50
Training Hours *	523	0	1,340	1,000
Community Event (Entire Department)	80	94	128	120

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

Police Patrol



Department Duties	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Goals
Residential Patrols	4,558	3,000	4,538	4,000
Business Checks	207	43	55	60
Gang Task Force Hours	120	480	214	400

Police Communication



Department Duties	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Goals
Warrants Entered	225	592	879	600
Calls for Services	4,429	5,770	6,542	5,500
Incidents Taken	23,628	23,483	22,016	22,000

Police Community Services



Department Duties	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Goals
Live Scan Fingerprinting	447	252	0	300
Evidence Received and Logged	8,507	9,559	6,324	6,000
Evidence Purged	5,372	2,532	3,067	3,000
Parking Citations	2,229	1,748	2,348	2,000

Future Objectives

Strategic Plan:

- The Colma Police Department was awarded a 15k wellness grant for the Fiscal Year 23/34. The funds will be utilized to enhance the police department wellness program. We currently have one officer and one sergeant being trained in a POST certified fitness and nutrition program so they can set up fitness and nutrition programs for members of the department.

Operational:

- We will continue to work on implementing and providing full-time dispatch services for the Town of Colma. This consists of the hiring and training one full-time dispatcher, schedule changes and coordination and utilization of per diem dispatchers.

Police Administration

Public Safety

FY 2023-24 Budget

[← Previous](#)

[\(Table of Contents\)](#)

[Next →](#)

Department Description

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

Staffing

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

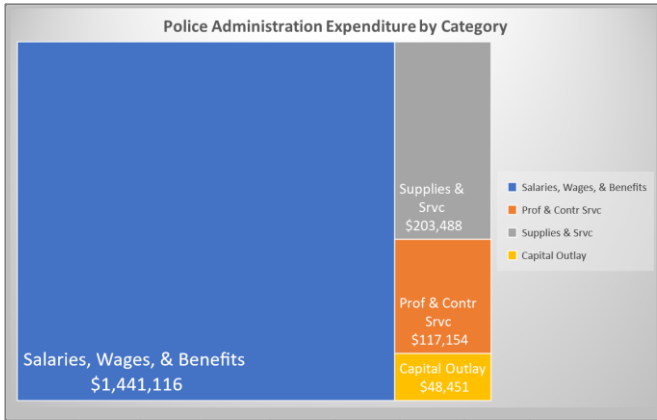
2023-24 Police Admin Staffing	
Category	2024
Chief of Police	1
Detective	1
Detective Sergeant	1
Executive Assistant to the Chief of Police	1
Administrative Technician III	0

Revenues Summary

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

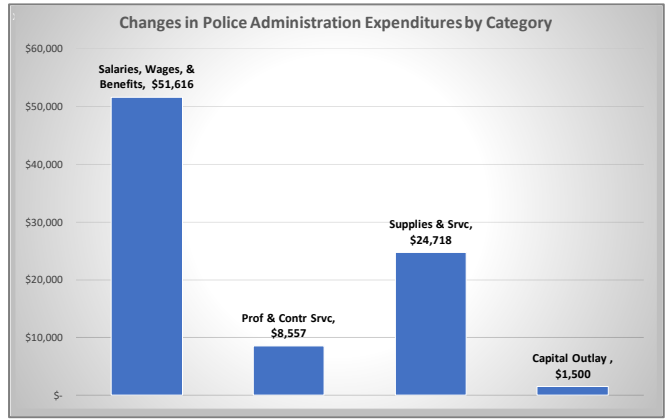
Expenditures Summary

FY 2023-24 Police Administration Budget



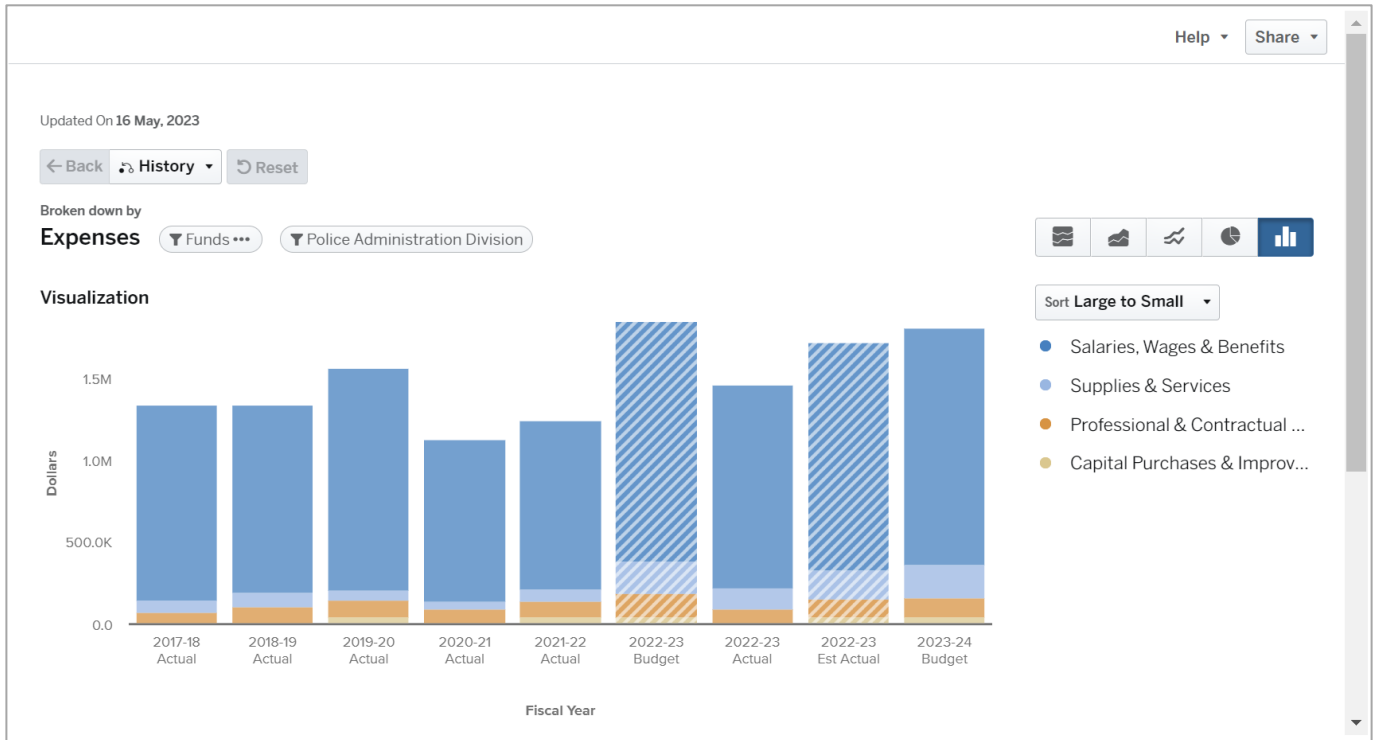
The total Police Administration budget for FY 2023-24 is \$1,810,210. The **salaries, wages, & benefits** category represents 80% and supports 4.0 FTE.

Difference between FY 2023-24 Budget and FY 2022-23 Estimated Actual



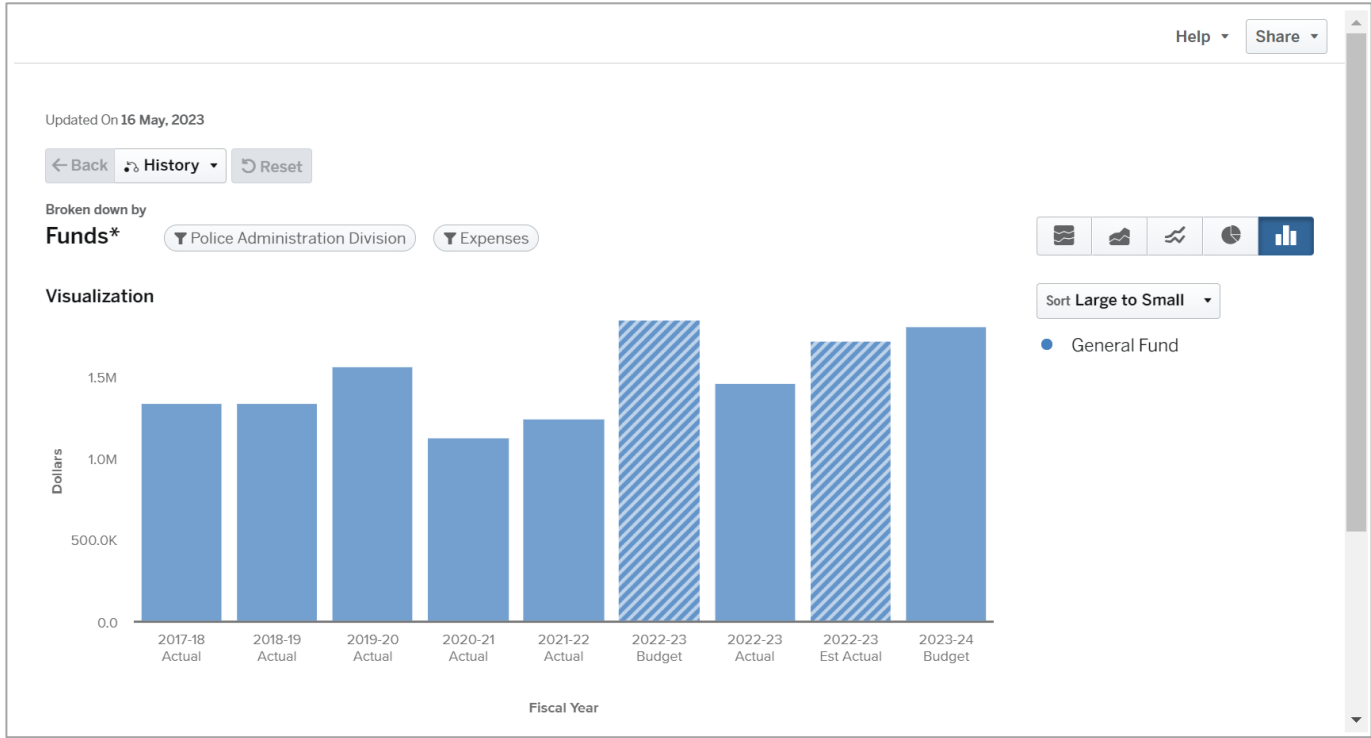
The FY 2023-24 budget is \$86,391 or 5% more than the FY 2022-23 Estimated Actual. The largest change is in **salaries, wages & benefits** in the amount of \$51,616. The increase is mainly due to pension costs.

Expenditures by Categories



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Salaries, Wages & Benefits	\$ 1,191,646	\$ 1,144,898	\$ 1,358,384	\$ 988,917	\$ 1,028,889	\$ 1,457,942	\$ 1,242,609	\$ 1,389,500	\$ 1,441,117
▶ Supplies & Services	77,516	92,644	61,463	43,979	74,529	200,036	129,406	178,770	203,488
▶ Professional & Contractual Services	75,734	92,617	100,537	97,415	96,079	140,000	92,962	108,597	117,154
▶ Capital Purchases & Improvements	0	15,120	47,756	0	46,951	48,451	0	46,951	48,451
Total	\$ 1,344,896	\$ 1,345,280	\$ 1,568,140	\$ 1,130,312	\$ 1,246,448	\$ 1,846,429	\$ 1,464,976	\$ 1,723,818	\$ 1,810,210

Expenditures by Funds



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ General Fund	\$ 1,344,896	\$ 1,345,280	\$ 1,568,140	\$ 1,130,312	\$ 1,246,448	\$ 1,846,429	\$ 1,464,976	\$ 1,723,818	\$ 1,810,210
Total	\$ 1,344,896	\$ 1,345,280	\$ 1,568,140	\$ 1,130,312	\$ 1,246,448	\$ 1,846,429	\$ 1,464,976	\$ 1,723,818	\$ 1,810,210

Police Patrol

Public Safety

FY 2023-24 Budget

◀ Previous

(Table of Contents)

Next ▶

Department Description

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

Staffing

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

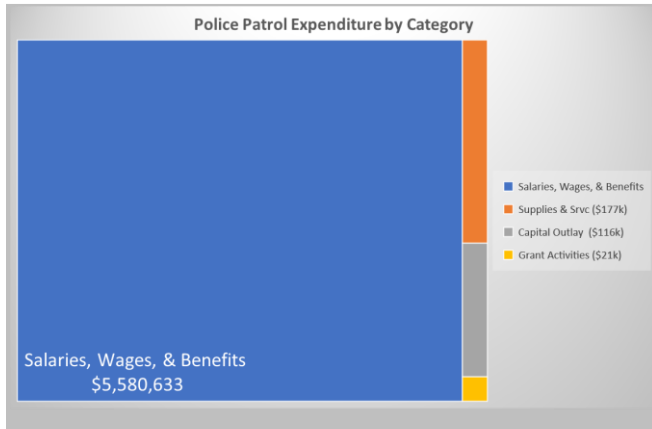
2023-24 Police Patrol Staffing	
Category	2024
Officers (incl Reserves)	11.22
Sergeant	4
Commander	1

Revenues Summary

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

Expenditures Summary

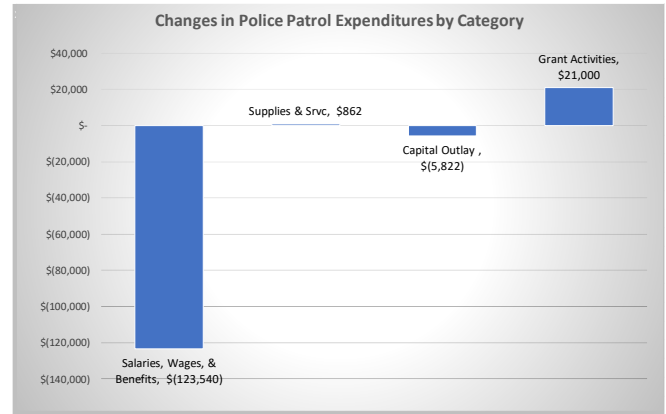
FY 2023-24 Police Patrol Budget



The total Police Patrol budget for FY 2023-24 is \$5,894,707. The main expenditures in this department are **salaries, wages & benefits**, representing 95% of the total budget.

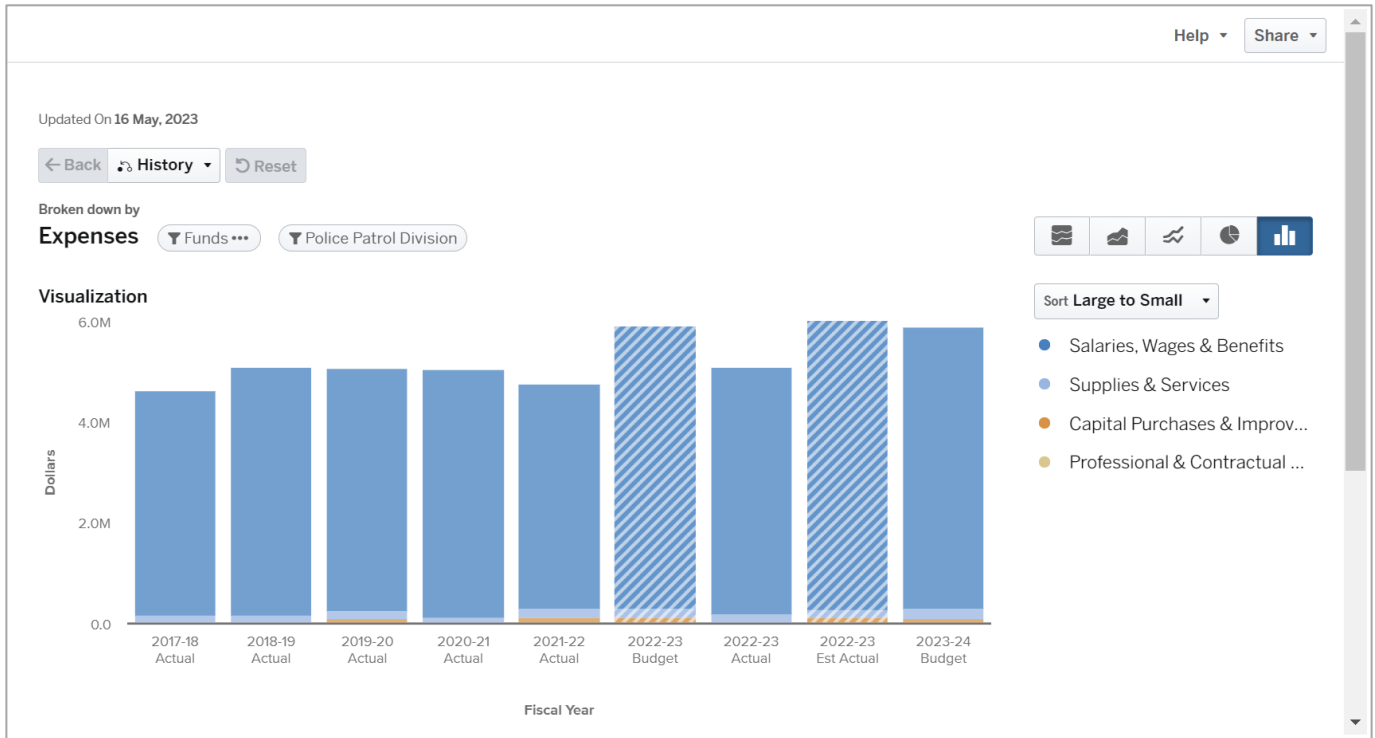
The department includes a \$21,000 budget for the youth grant program and crisis intervention training for all Colma police officers.

Difference between FY 2023-24 Budget and FY 2022-23 Estimated Actual



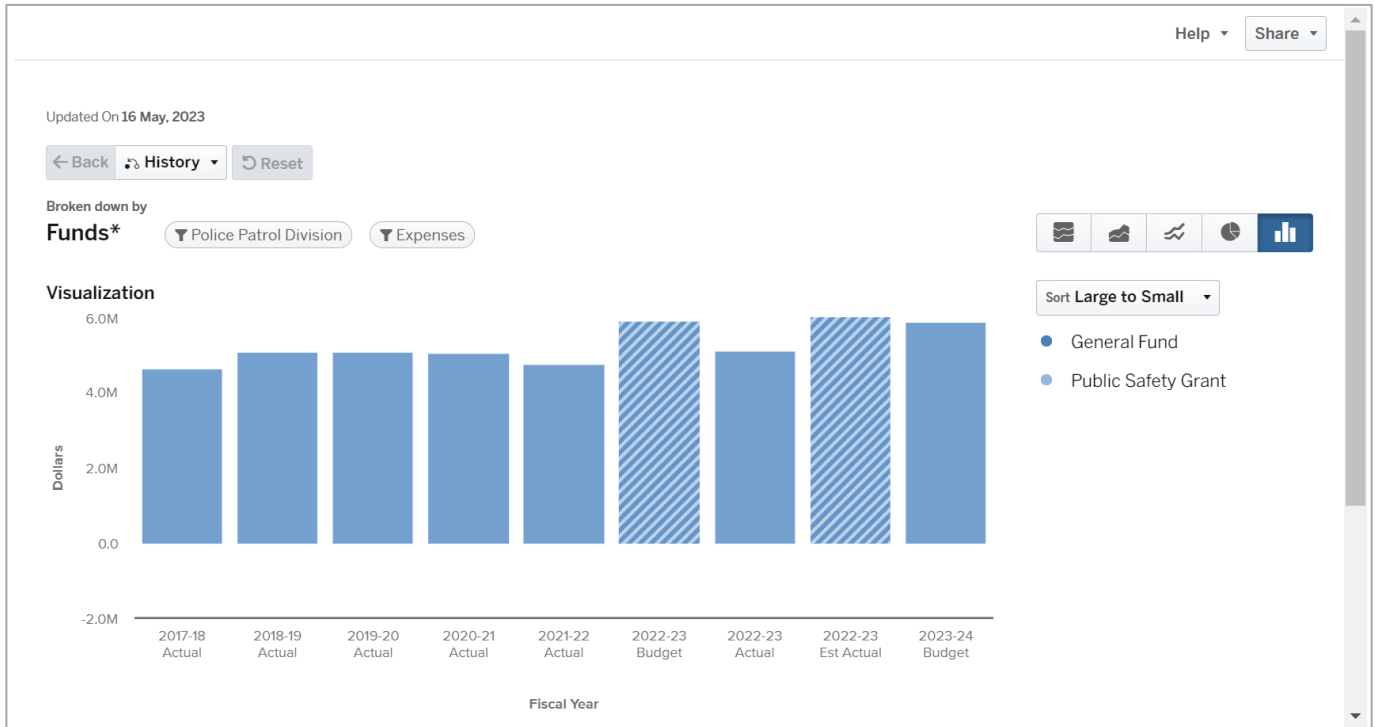
The FY 2023-24 budget is \$107,500 or 2% less than the FY 2022-23 Estimated Actual. The main change is in **salaries, wages, & benefits** and it's due to the overtime budget for FY 2023-24 being reduced to match FY 2022-23 base overtime budget.

Expenditures by Categories



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Salaries, Wages & Benefits	\$ 4,448,081	\$ 4,903,247	\$ 4,817,001	\$ 4,914,093	\$ 4,446,438	\$ 5,599,323	\$ 4,904,851	\$ 5,704,138	\$ 5,591,034
▶ Supplies & Services	164,007	134,943	133,932	130,320	192,999	177,600	191,170	176,138	187,600
▶ Capital Purchases & Improvements	22,702	53,236	117,165	0	123,787	138,073	6,729	121,895	116,073
▶ Professional & Contractual Services	606	0	4,368	0	0	0	0	0	0
Total	\$ 4,635,397	\$ 5,091,427	\$ 5,072,465	\$ 5,044,413	\$ 4,763,224	\$ 5,914,996	\$ 5,102,751	\$ 6,002,171	\$ 5,894,707

Expenditures by Funds



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
General Fund	\$ 4,623,139	\$ 5,083,262	\$ 5,068,798	\$ 5,043,863	\$ 4,763,224	\$ 5,908,996	\$ 5,102,751	\$ 6,002,206	\$ 5,873,707
Public Safety Grant	12,258	8,165	3,667	550	0	6,000	0	-35	21,000
Total	\$ 4,635,397	\$ 5,091,427	\$ 5,072,465	\$ 5,044,413	\$ 4,763,224	\$ 5,914,996	\$ 5,102,751	\$ 6,002,171	\$ 5,894,707

Police Communications

Public Safety

FY 2023-24 Budget

◀ Previous

(Table of Contents)

Next ▶

Department Description

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

Staffing

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

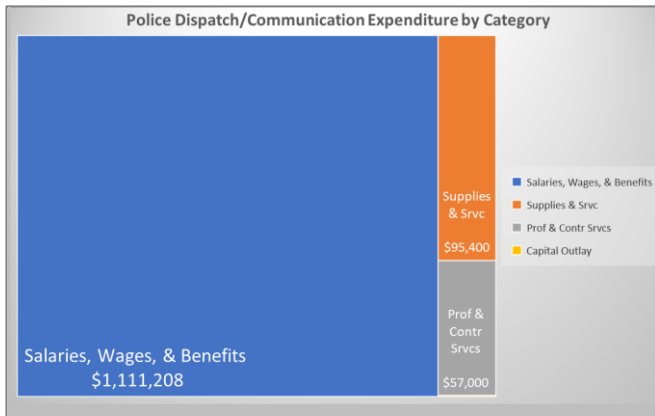
2023-24 Police Dispatch/Communication Staffing	
Category	2024
Dispatchers (incl Per Diem)	4.2
Dispatch Supervisor	1

Revenues Summary

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

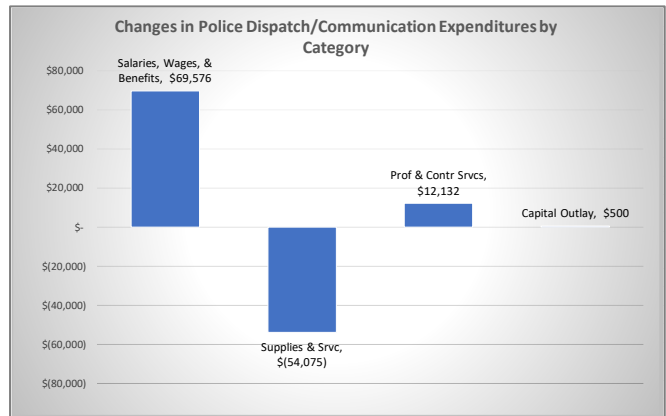
Expenditures Summary

FY 2023-24 Police Communications Budget



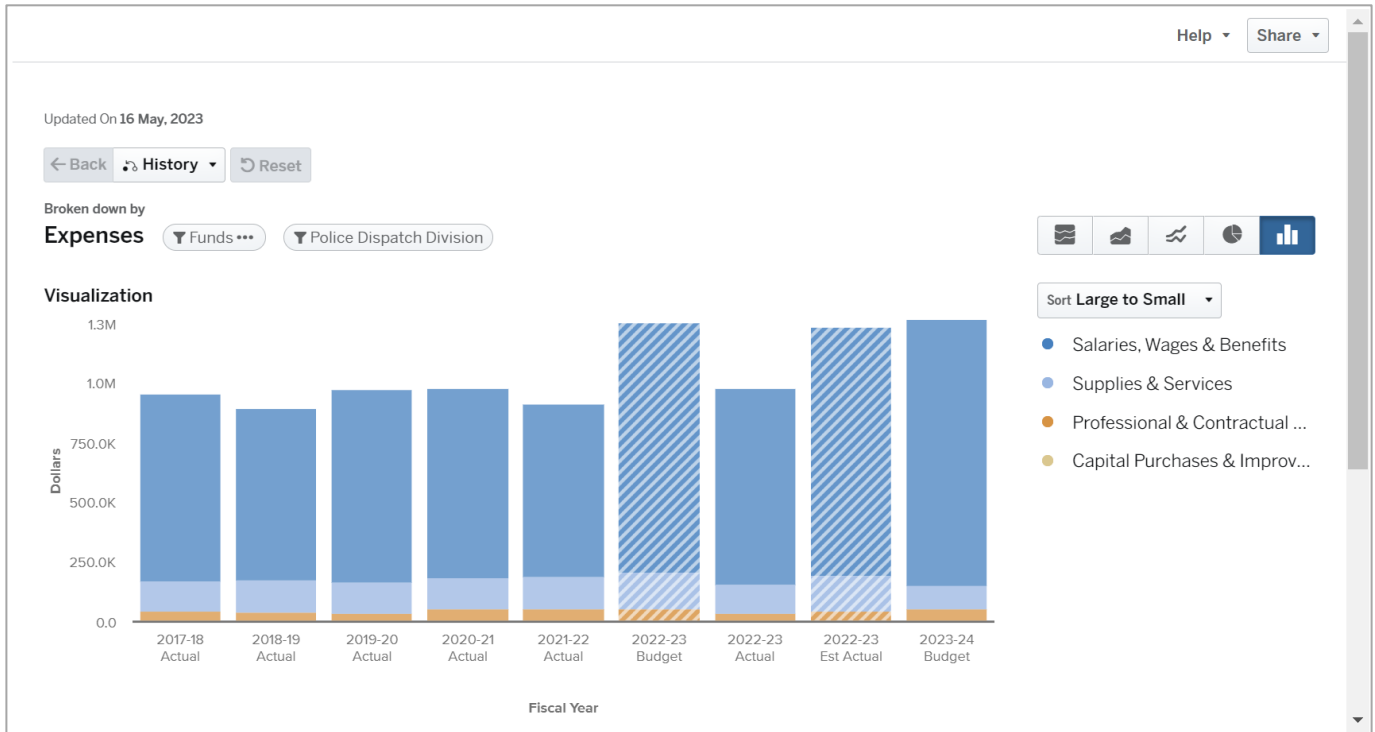
The total Police Communications/Dispatch budget for FY 2023-24 is \$1,264,108. The **salaries, wages, & benefits** represents 88% of the total budget and is the largest category for this department. It supports 5.2 FTE.

Difference between FY 2023-24 Budget and FY 2022-23 Estimated Actual



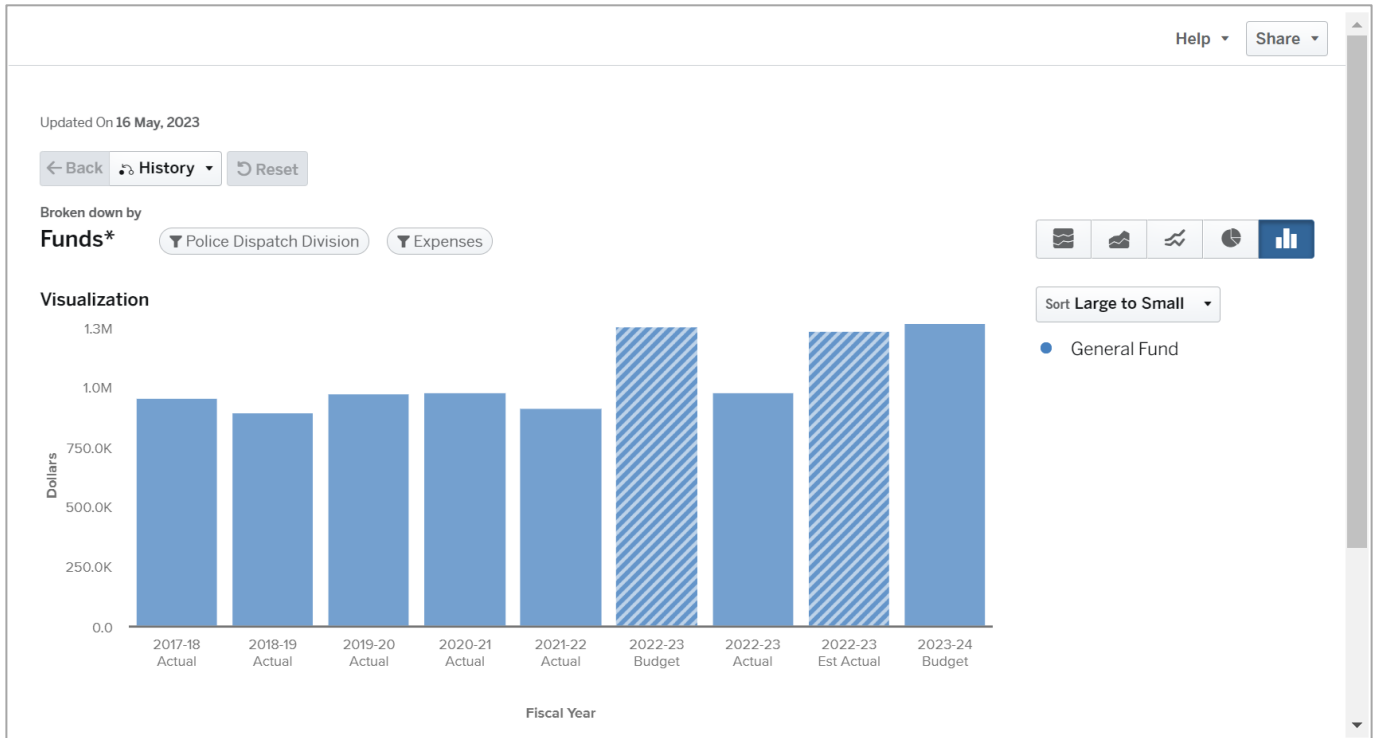
The FY 2023-24 budget is \$28,133 or 2% more than the FY 2022-23 Estimated Actual. The increase in **salaries, wages, & benefits** in the amount of \$69,600 is due to an additional full-time dispatcher position, COLA's, pension liabilities contributions, and medical/ dental costs. Overtime, comp-time, and part-time budget have been reduced to match FY 2022-23 Budget.

Expenditures by Categories



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Salaries, Wages & Benefits	\$ 783,391	\$ 718,601	\$ 808,707	\$ 795,340	\$ 722,235	\$ 1,043,008	\$ 819,614	\$ 1,041,632	\$ 1,111,208
▶ Supplies & Services	125,185	134,018	126,970	128,912	134,627	154,950	121,583	149,475	95,400
▶ Professional & Contractual Services	47,803	41,842	38,831	55,759	56,189	57,000	39,082	44,868	57,000
▶ Capital Purchases & Improvements	0	0	586	0	0	0	0	0	500
Total	\$ 956,379	\$ 894,461	\$ 975,094	\$ 980,012	\$ 913,052	\$ 1,254,958	\$ 980,279	\$ 1,235,975	\$ 1,264,108

Expenditures by Funds



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
General Fund	\$ 956,379	\$ 894,461	\$ 975,094	\$ 980,012	\$ 913,052	\$ 1,254,958	\$ 980,279	\$ 1,235,975	\$ 1,264,108
Total	\$ 956,379	\$ 894,461	\$ 975,094	\$ 980,012	\$ 913,052	\$ 1,254,958	\$ 980,279	\$ 1,235,975	\$ 1,264,108

Police Community Services

Public Safety

FY 2023-24 Budget

[Previous](#)

[Table of Contents](#)

[Next](#)

Department Description

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

Staffing

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

240 - 2024 PD CSO	
Data Updated May 14, 2023, 9:25 PM	
Category	2024
Community Services Officers	1.48

Revenues Summary

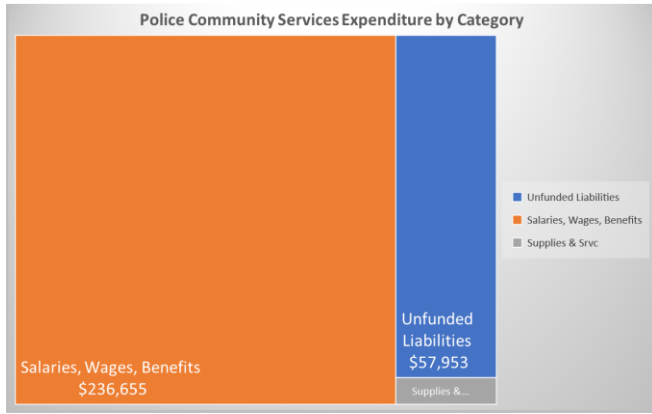
Annually, the Town receives \$150,000 from Supplemental Law Enforcement Services Funds (SLESF) and Multi-Agency Juvenile Justice growth fund. Per Government Cost Section 30062, monies allocated for SLESF is to be expended exclusively to provide front line law enforcement services. The Town classified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



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
Police Grant (CA-COPS)	\$ 139,416	\$ 148,747	\$ 155,948	\$ 156,727	\$ 161,285	\$ 150,000	\$ 159,736	\$ 150,000	\$ 160,000
Total	\$ 139,416	\$ 148,747	\$ 155,948	\$ 156,727	\$ 161,285	\$ 150,000	\$ 159,736	\$ 150,000	\$ 160,000

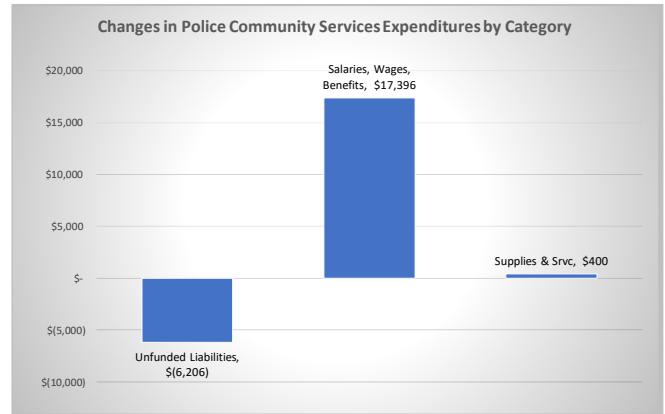
Expenditures Summary

FY 2023-24 Police Community Services Budget



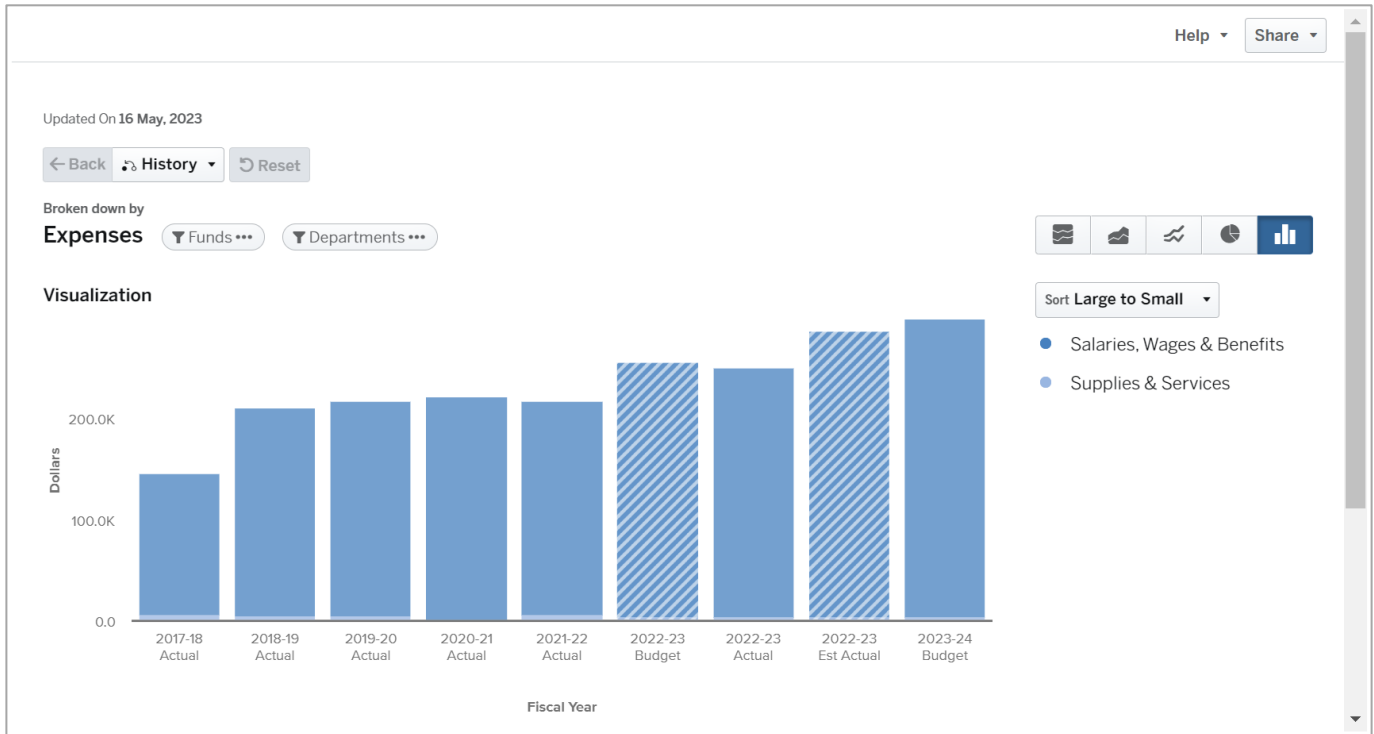
The total Community Services budget for FY 2023-24 is \$299,107. The **salaries, wages, & benefits** category represents 78% of the total department budget.

Difference between FY 2023-24 Budget and FY 2022-23 Estimated Actual



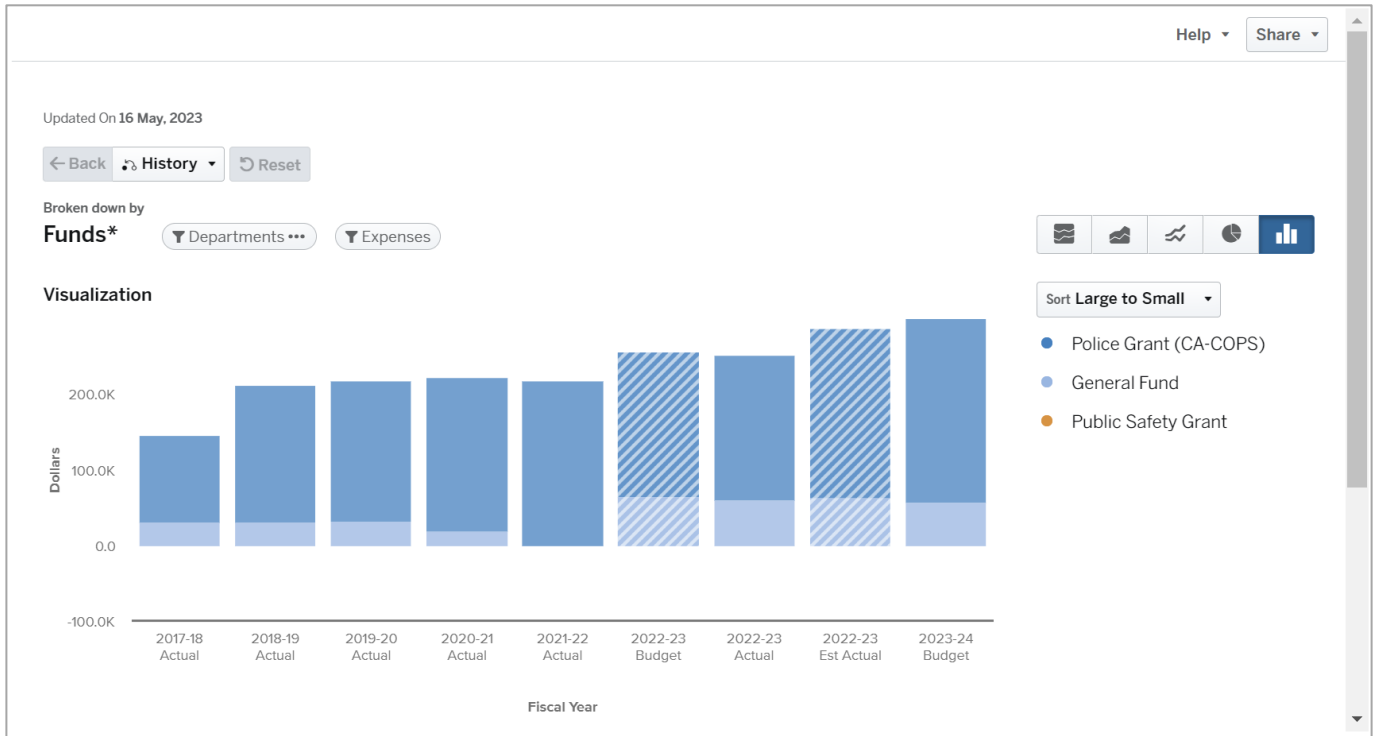
The FY 2023-24 budget is \$11,589 or 4% more than the FY 2022-23 Estimated Actual and it's mainly in **salaries, wages, & benefits**.

Expenditures by Categories



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Salaries, Wages & Benefits	\$ 139,267	\$ 206,234	\$ 212,901	\$ 220,903	\$ 211,604	\$ 252,650	\$ 247,829	\$ 283,418	\$ 294,607
▶ Supplies & Services	7,141	5,511	5,407	1,962	6,961	4,159	3,969	4,100	4,500
Total	\$ 146,408	\$ 211,745	\$ 218,308	\$ 222,865	\$ 218,566	\$ 256,809	\$ 251,798	\$ 287,518	\$ 299,107

Expenditures by Funds



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
Police Grant (CA-COPS)	\$ 115,797	\$ 180,412	\$ 185,165	\$ 203,733	\$ 218,566	\$ 191,894	\$ 191,647	\$ 223,359	\$ 241,154
General Fund	30,540	31,404	33,143	19,132	0	64,915	60,151	64,159	57,953
Public Safety Grant	71	-71	0	0	0	0	0	0	0
Total	\$ 146,408	\$ 211,745	\$ 218,308	\$ 222,865	\$ 218,566	\$ 256,809	\$ 251,798	\$ 287,518	\$ 299,107

Public Works & Planning

FY 2023–24 Budget

[Previous](#)[Table of Contents](#)[Next](#)

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

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

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

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

Public Works & Planning Revenues

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

- Sewer charges (or fees) is one of the revenue sources generated by the Public Works & Planning operation - \$1,090,270. Revenues received from sewer charges are recorded in a separate fund (Enterprise Fund) from the General Fund to pay for sewer conveyance and treatment costs charged by the North San Mateo County Sanitation District and the City of South San Francisco. Sewer maintenance and capital improvements are funded by the General Fund through annual transfers and collection fees.
- The department also collects permit fees and service charges for planning, building, and engineering activities - \$114,000. The various permits and application fees are based on the City Council approved 2019 Cost of Service Study. The collected charges offset up to 90% of the actual cost of providing such services.
- Grant funding, such as Gas Tax, Measure A, and Measure W (\$195,000), are used for specific activities. A portion of Gas Tax supports streetlight and traffic light repairs and the remaining funds are reserved for streets, sidewalk, and bikeway-related capital programs.

Updated On 16 May, 2023

← Back History Reset

Broken down by

Funds*

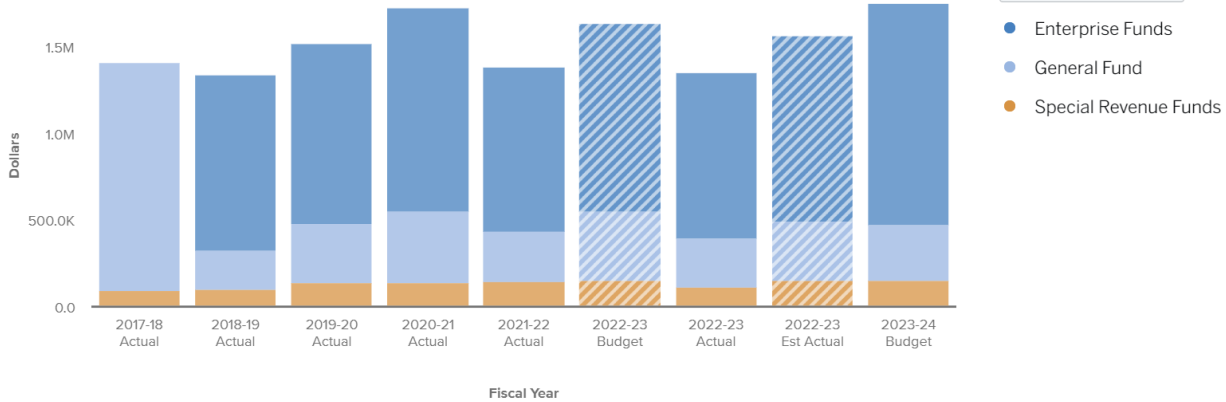
Departments

Public Works & Planning



Visualization

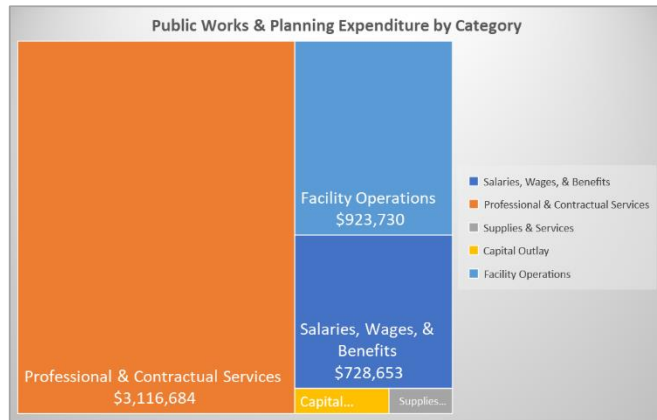
Sort Large to Small



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
Enterprise Funds	\$ 0	\$ 1,017,547	\$ 1,041,297	\$ 1,180,419	\$ 949,943	\$ 1,087,159	\$ 960,685	\$ 1,074,553	\$ 1,270,570
Sewer Ops	0	824,239	850,366	987,697	754,501	901,354	825,163	894,725	1,090,270
City Facilities	0	193,308	190,931	192,722	195,442	185,805	135,522	179,828	180,300
General Fund	1,314,341	223,535	343,038	412,389	286,093	399,508	280,119	343,911	323,316
General Fund	1,314,341	223,535	343,038	412,389	286,093	399,508	280,119	343,911	323,316
Special Revenue Funds	99,620	104,482	139,840	140,241	150,667	157,560	118,520	151,880	157,106
Measure A	61,609	67,467	70,054	65,884	77,753	70,992	57,578	76,778	77,546
Gas Tax	38,011	37,014	40,646	43,588	44,452	53,928	32,556	43,047	47,184
Measure W	0	0	29,140	30,769	28,461	32,640	28,387	32,055	32,376
Total	\$ 1,413,961	\$ 1,345,564	\$ 1,524,176	\$ 1,733,049	\$ 1,386,703	\$ 1,644,227	\$ 1,359,325	\$ 1,570,344	\$ 1,750,992

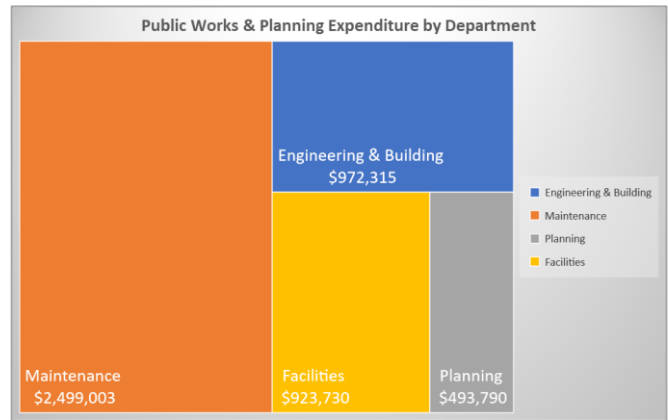
Expenditures Summary

FY 2023-24 Public Works & Planning Budget by Categories



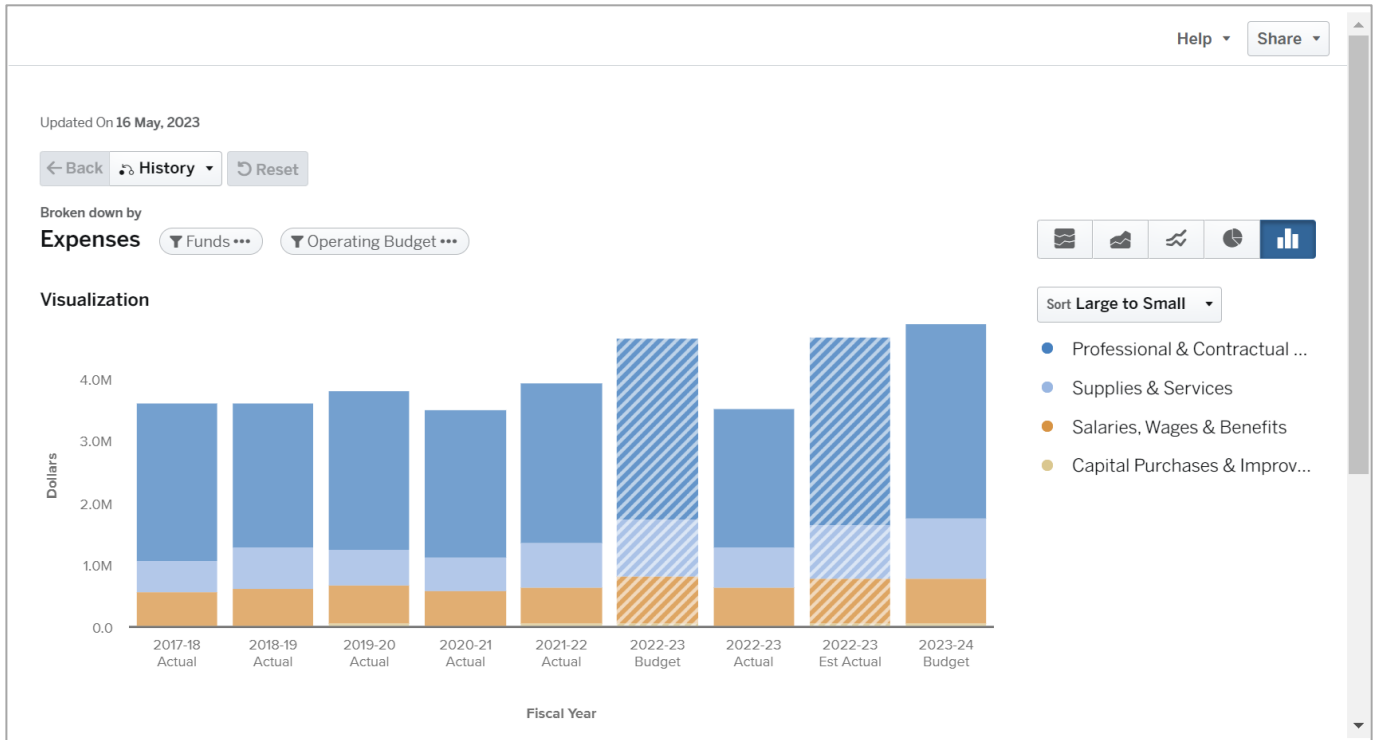
The total Public Works & Planning budget for FY 2023-24 is \$4,888,838. The **professional & contractual services** category represents 64% of the total budget and is the largest budget category. Unlike other departments, the Town contracts out its planning, engineering, and building functions.

FY 2023-24 Public Works & Planning Budget by Department



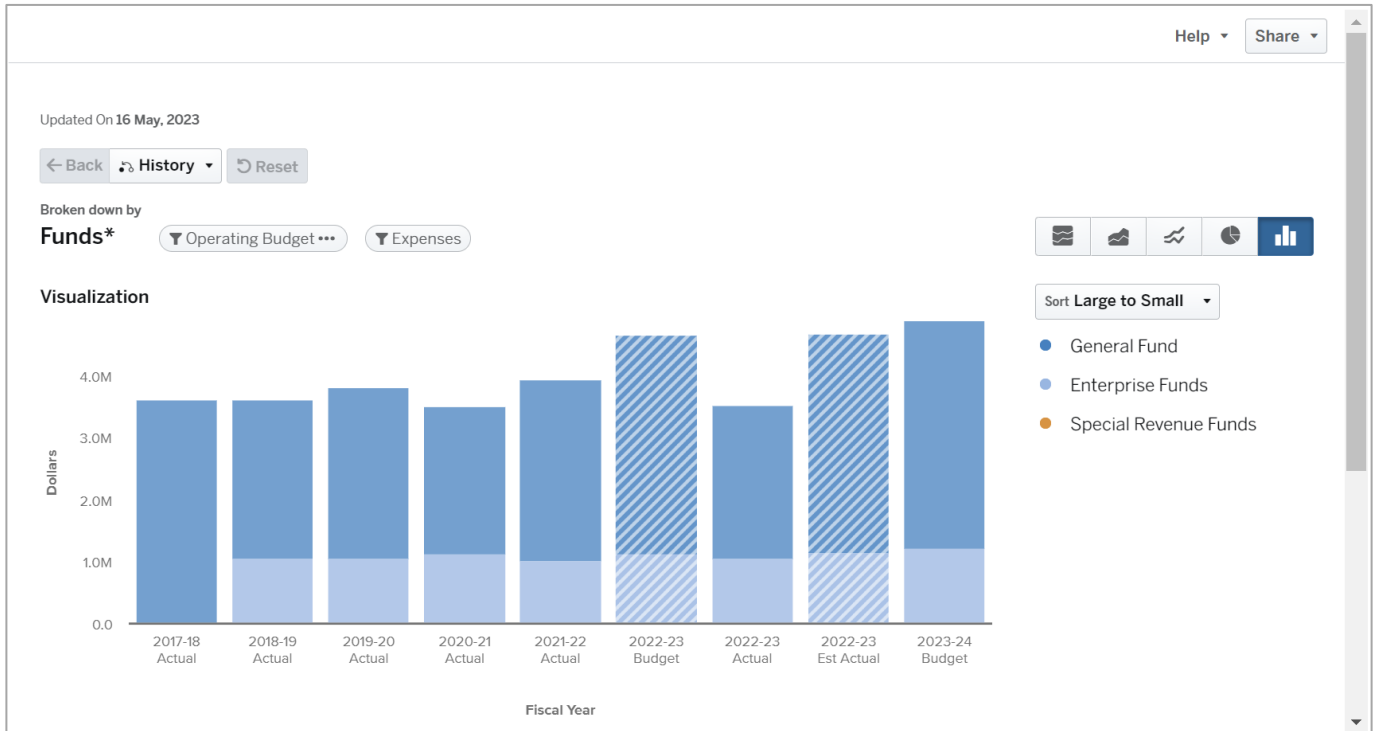
The Maintenance department includes Sewer Operations, a \$1,083,943 operation budget. More information is available in the departmental budget narratives.

Expenditures by Categories



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Professional & Contractual Services	\$ 2,541,362	\$ 2,325,657	\$ 2,550,864	\$ 2,378,541	\$ 2,568,157	\$ 2,922,000	\$ 2,236,115	\$ 3,018,922	\$ 3,116,684
▶ Supplies & Services	501,794	677,270	589,089	536,129	730,570	916,584	655,102	873,647	971,645
▶ Salaries, Wages & Benefits	562,161	599,743	612,929	590,444	578,851	756,117	638,497	721,571	728,653
▶ Capital Purchases & Improvements	14,393	28,673	69,085	4,293	69,724	71,856	9,173	71,856	71,856
Total	\$ 3,619,710	\$ 3,631,343	\$ 3,821,967	\$ 3,509,407	\$ 3,947,302	\$ 4,666,557	\$ 3,538,887	\$ 4,685,996	\$ 4,888,838

Expenditures by Funds



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▼ General Fund	\$ 3,590,026	\$ 2,572,560	\$ 2,751,829	\$ 2,373,770	\$ 2,916,407	\$ 3,527,532	\$ 2,466,983	\$ 3,524,322	\$ 3,658,285
General Fund	3,590,026	2,572,560	2,751,829	2,373,770	2,916,407	3,527,532	2,466,983	3,524,322	3,658,285
▶ Enterprise Funds	0	1,036,151	1,048,970	1,118,504	1,000,305	1,109,025	1,053,435	1,131,674	1,200,553
▶ Special Revenue Funds	29,684	22,633	21,169	17,133	30,590	30,000	18,469	30,000	30,000
Total	\$ 3,619,710	\$ 3,631,343	\$ 3,821,967	\$ 3,509,407	\$ 3,947,302	\$ 4,666,557	\$ 3,538,887	\$ 4,685,996	\$ 4,888,838

Accomplishments

The following accomplishments are broken down by Division:

Strategic Plan:

Engineering and Building Division (310):

- Selected consultant to work on the Project Study Report and Project Development Support (PSR-PDS) for the El Camino Real Bicycle and Pedestrian Complete Street Project.
- Completed the rehabilitation of the F Street Retaining Wall project.
- Completed the Mission Road High Visibility Crosswalk and Speed Hump project.
- Sent out RFP and started the 1st phase of the CCTV Storm Drain Assessment Project.
- Completed the Mission Road Landscape project.
- Solicited bids for resurfacing of Town-owned facility parking lots.
- Worked with CalTrans and neighboring jurisdictions to construct a trash capture device in the BART portion of Colma Creek.
- Continued work in establishing easements with the various property owners as it relates to Colma Creek.
- Continued work with various agencies to annex Colma's portion in the Colma Street Light District and the potential of creating the Town's own Street Light District.
- Continued work with SFPUC, NCSMSD, Cal-water, and Cemeteries regarding a reclaim water system.
- Completed the Hillside and Lawndale Blvd. roadway resurfacing project, this was a partnering effort between South San Francisco and Colma.
- Worked with Sustainability Group to establish alternative power (Solar) for the Colma Community Center.
- Started the RFP process to solicit contractor to install electric vehicle charging stations at the Colma Community Center.
- Continued work with C/CAG on the Junipero Serra Boulevard Smart Street Project.
- Worked with outside vendors to lease Town owned communication conduits on El Camino Real.
- Obtained the State's Parks and Recreation Prop 68 grant.

Public Works Maintenance Division (320):

- Purchased Department 1st Electric vehicle, supervisor truck.
- Continued to work on obtaining an asset management program.

Planning Division (410):

- Updating reach code are in process after building code adoption.
- Housing Element Update approved by City Council.
- Commenced work on Zoning Code Update.
- Commenced work on Bike and Pedestrian Master Plan.
- Continued to participate in the Ride Share Program policy.
- Worked with Cal Recycle and Town waste hauler regarding strategies for SB 1383, Organic Waste Reduction compliance.
- Furthered the Public Art CIP program.
- Continued the annual report on the implementation of General Plan, including the Housing Element to the state.
- Commenced and completed the Vehicle Miles Traveled Guidelines complying with SB743.
- Continued to search for feasible hotel sites.

- Continued on-going monitoring of neighboring cities and San Mateo County projects and policies.

Operational:

Engineering and Building Division (310):

- Worked with our Stormwater committee to develop a fee for Stormwater Business inspections.
- Applied for and succeeded being awarded grant funding (\$9 Million plus) for various projects and programs.
- Represented the Town at Local, County-wide, Regional and State required meetings and conferences.
- Sent in draft Sanitary Sewer Master Plan to the SFRWQCB for review and approval.
- Continued negotiations with South San Francisco and NSMCSD on potential revisions to the Town's current Sanitary Sewer agreements.
- Continued work with Economic Advisory team and the proposed commercial area on Hillside Blvd.
- Adopted the 2022 California Building Code.

Public Works Maintenance Division (320):

- Performed minor construction and painting as needed.
- Conducted monthly training programs to further develop maintenance staff.
- Participated with the Sustainability Committee to assist in meeting our Climate Action Plan and Goals.
- Continued work with the County Stormwater program and the SF Regional Boards' goals of reducing trash and pollutants within the Town's waterways.
- Worked with local businesses to be compliant with stormwater discharge adherence and their FOG Program.
- Worked with staff on a request for proposal for tree maintenance services and tree safety program.
- Continued work on the Town's Sidewalk safety program.
- Started a facility maintenance safety and hazard identification program.
- Established a roadway striping and signage program.
- Continued to certify all Town-owned backflow devices.
- Monitored and managed minor encroachment work.
- Continued working with the County Integrated Pest Management (IPM) program.
- Responded to winter storm damage repair and maintenance issues.

Planning Division (410):

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

- Updated, improved, and streamlined information on the Department website to enhance user experience and access accurate information.
- Continued to provide customers a choice of in-person and virtual appointments to increase convenience, accessibility, and customer service at the planning counter.
- Increased efficiency and accuracy of processing both hearing-level and staff-level planning permits.

Performance Measures:

The 2023-24 Goals in the images below reflect the annual average. All three slides of the Public Works & Planning performance measures presentation are available below as separate images. The link to the digital budget for this section is

<https://stories.opengov.com/colmaca/published/oT6lhDHx5Z>

Engineering & Building



Department Duties	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Goals
Processing permit applications and first review of plans within fifteen working days	69 100%	56 100%	96 100%	50 100%
Average number of working days to process a permit Plan Check	15	15	15	15
Capital Projects (Annual Cost / Number of projects)	<u>\$2,779,000</u> 7	<u>\$2,339,000</u> 11	<u>\$13,676,238</u> 21	<u>\$14,402,645</u> 16

Public Works Maintenance



Department Duties	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Goals
Sweep all the Town's roadways (23 lane miles) at least once per month, commercial areas twice a month	100%	100%	100%	100%
Respond to maintenance calls within one business day	100%	100%	100%	100%

Planning



Department Duties	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Goals
Code compliance cases opened (does not include first and second notices)	5	3	26	20
Permits issued administratively: Sign Permit, Temporary Banner Permits, Temporary Use Permits, Administrative Use Permit, Tree Removal Permit and Home Office Permit	46	24	32	25
Permits requiring Council approval: Major Design Review, Variance, Planned Development, Major Use Permit, Parcel Map, Subdivision, Recycler's Permit	5	1	11	8
Percentage of permits completed in compliance with Permit Streamlining Requirements	100%	100%	100%	100%

Future Objectives

Strategic Plan:

Engineering and Building Division (310):

- Continue work in pursuing grant opportunities.
- Perform public outreach for Serramonte West right of way improvements along with development of plans based on the recommendations of City Council and public participation.
- Continue work on the Project Study Report for the various El Camino Real complete street improvements.
- Start the RFP process for El Camino Real Segment B - Design project.
- Establish cooperative agreements with CalTrans, BART and neighboring agencies to construct and maintain a trash capture device within Colma Creek.
- Complete grant easements for the various property owners that boarder the Colma Creek
- Complete PSR-PDS for the complete street project on El Camino Real.
- Assist in managing the Urban Tree Inventory Risk Assessment and Management Program.
- Continue work on C/CAG's Smart Corridor Project.
- Renew agreement with One Shore Line for ongoing maintenance work in portions of Colma Creek.
- Continue participation with various agencies to provide reclaim water to Town and cemeteries.
- Begin phase 2 of the CCTV of the Town's storm drain system.

Public Works Maintenance Division (320):

- Continue to provide safe and accessible sidewalks.
- Continue work with the Sustainability group to assist in meeting the Town's Climate Action Goals.
- Continue to work on facilities, striving to maintain a high level of service for employees and members of the public.

Planning Division (410):

- Receive Certification of the Housing Element Update – Cycle 6 from HCD.
- City Council adopt the new Zoning Code Update
- Improve quality of life through environmental sustainability and economic development prosperity.
- Continue implementation of Town's General Plan 2040 vision.
- Economic Development through future Commercial land use including Hillside Boulevard Commercial Overlay Zoning District.
- Enhancement of streets, neighborhoods and districts through Urban Tree Master Plan
- Improve operational efficiency through technology.
- Continue planning service to the public at its highest level.
- Continue to provide the Town's decision makers with sound and precise recommendations for current and long-range land use proposals.

Operational:

Engineering and Building Division (310):

- Continue participation in the Biweekly planning and development meetings.
- Educate staff and public on new State regulated Stormwater programs and mandates.

- Continue work in applying for grant opportunities.
- Represent Town at Local, County-wide, Regional and State required meetings and conferences.
- Continue work on Sanitary Sewer Master Plan to the SFRWQCB for review and approval.
- Continue negotiations with South San Francisco and NSMCSD on potential revisions to the Town's current Sanitary Sewer agreements.
- Continue work with Economic Advisory team and the proposed commercial area on Hillside Blvd.
- Continue participation in Countywide Building Official meetings.
- Work with Sustainability Committee on Reach Code opportunities.
- Work with City Manager on outreach to Cemeteries, Car Dealerships and Retailers on economic development.
- Grading, encroachment plan check and permit oversight.
- Provide building plan check and inspection.

Public Works Maintenance Division (320):

- Join the Maintenance Superintendents Association.
- Continue to perform minor construction and painting as needed.
- Monthly training programs to further develop maintenance staff.
- Participate with the Sustainability Committee to assist in meeting our Climate Action Plan and Goals.
- Continue work with the County Stormwater program and the SF Regional Boards' goals of reducing trash and pollutants within the Town's waterways.
- Work with local businesses to be compliant with stormwater discharge adherence and their FOG Program.
- Work with staff on a request for proposal for tree maintenance services and tree safety program.
- Continue work on the Town's Sidewalk safety program.
- Start a facility maintenance safety and hazard identification program.
- Continue annual roadway striping and signage program.
- Annually certify all Town-owned backflow devices.
- Monitor and assist with minor encroachment work inspection.
- Continue working with the County Integrated Pest Management (IPM) program.
- Oversight of Landscape and Facility Maintenance contracts.
- Respond to Right of Way repairs and graffiti removal.

Planning Division (410):

- Protect and improve the community and the environment by processing permits for land use and development projects.
- Ensure project compliance with the General Plan, Zoning and Subdivision regulations.
- Continue to receive and review plans and permit applications.
- Provide the public with information about zoning, land use, environmental regulations, and best management practices.
- Improve the quality of future development by adhering to Town's General Plan 2040.
- Protect residential and commercial neighborhood characters and property values.
- Provide project coordination; research and analysis; and reports and recommendations for compliance with land use regulations to the City Council.
- Provide code enforcement and educational outreach to residential and commercial neighborhoods.
- Continue work and outreach to community in assisting to meet our waste reduction SB 1383 Goals.

Engineering & Building

Public Works & Planning

FY 2023-24 Budget

◀ Previous

(Table of Contents)

Next ▶

Department Description

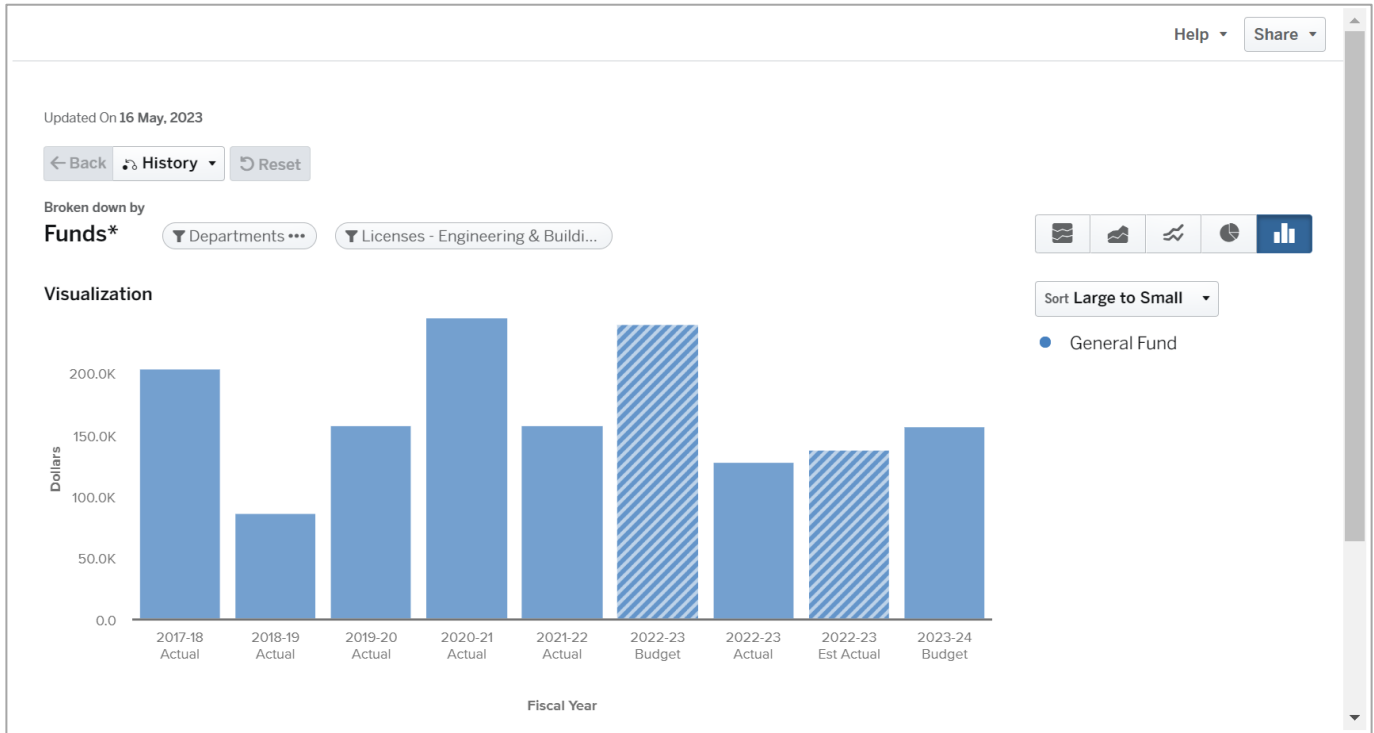
The Division consists of the following functions: Public Works Administration, Engineering and Building. Contract professionals provide the staffing for the day-to-day duties; the five-year Capital Improvement Program (CIP); the County wide Storm Water NPDES permitting and maintenance program; annual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

Staffing

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

Revenues Summary

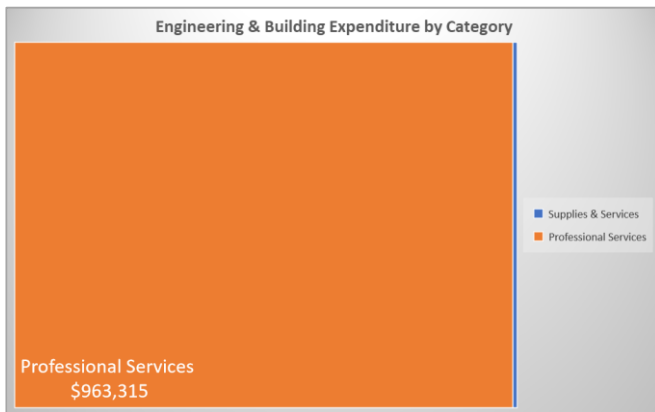
The Engineering and Building departments generate revenue from permit activities. The fees and charges collected offsets the services provided for encroachment review, inspection, and other development activities. The fees and charges assessed are based on the City Council approved cost of service fee study and has a target recovery of 90%. The total FY 2023-24 Engineering & Building revenues budget is \$157,263 and the expenditures budget is \$972,315. The difference of \$815,052 is supported by non-departmental General Fund revenues.



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
General Fund	\$ 203,800	\$ 86,655	\$ 157,924	\$ 244,886	\$ 158,351	\$ 240,794	\$ 128,488	\$ 138,498	\$ 157,263
Total	\$ 203,800	\$ 86,655	\$ 157,924	\$ 244,886	\$ 158,351	\$ 240,794	\$ 128,488	\$ 138,498	\$ 157,263

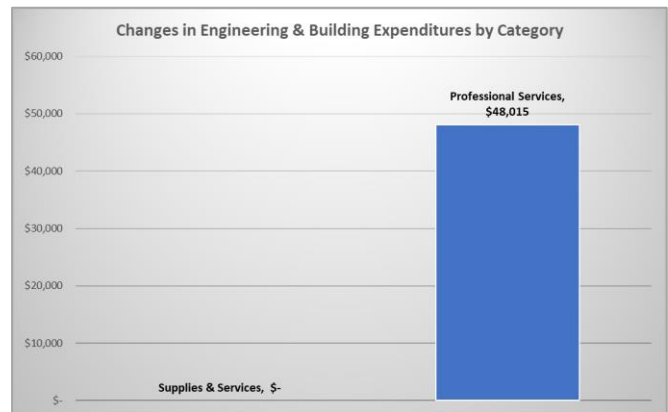
Expenditures Summary

FY 2023-24 Engineering & Building Budget



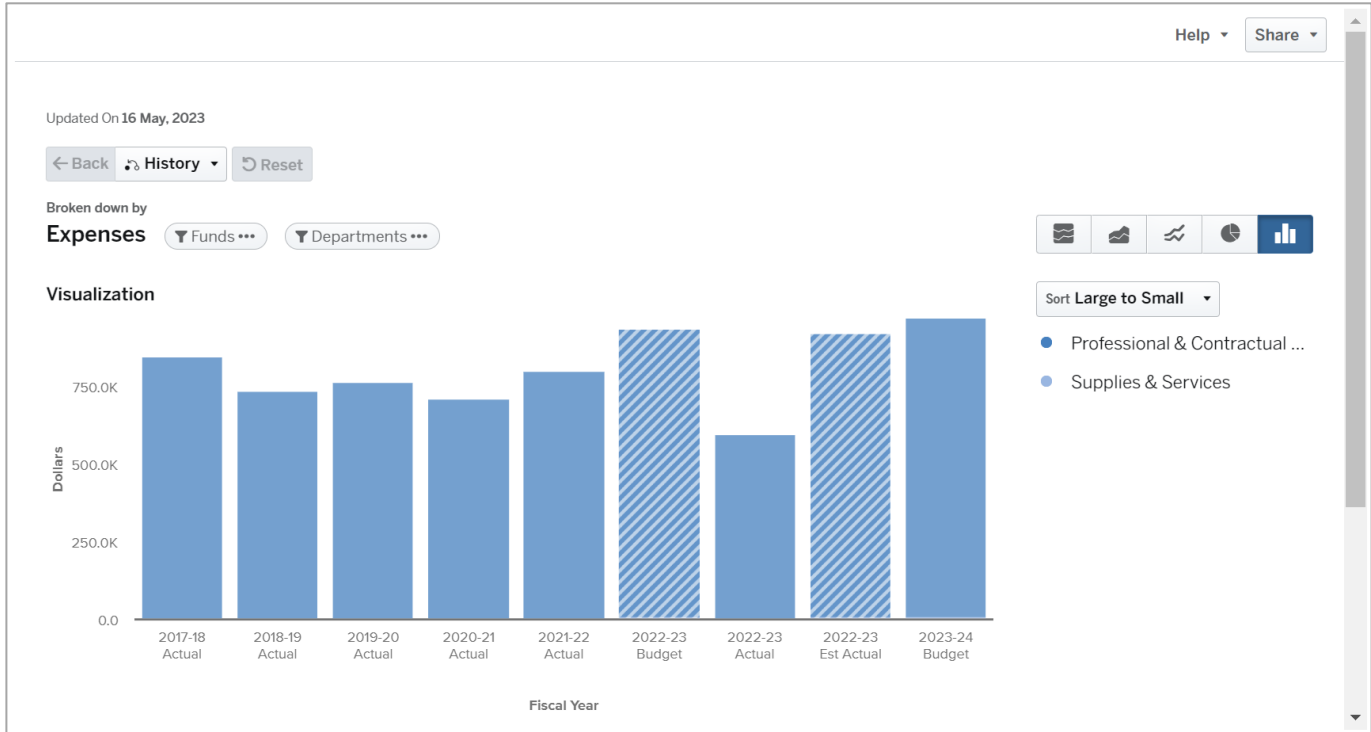
The total Engineering & Building budget for FY 2023-24 is \$972,315. The Town partners with a private company to provide engineering and building services.

Difference between FY 2023-24 Budget and FY 2022-23 Estimated Actual



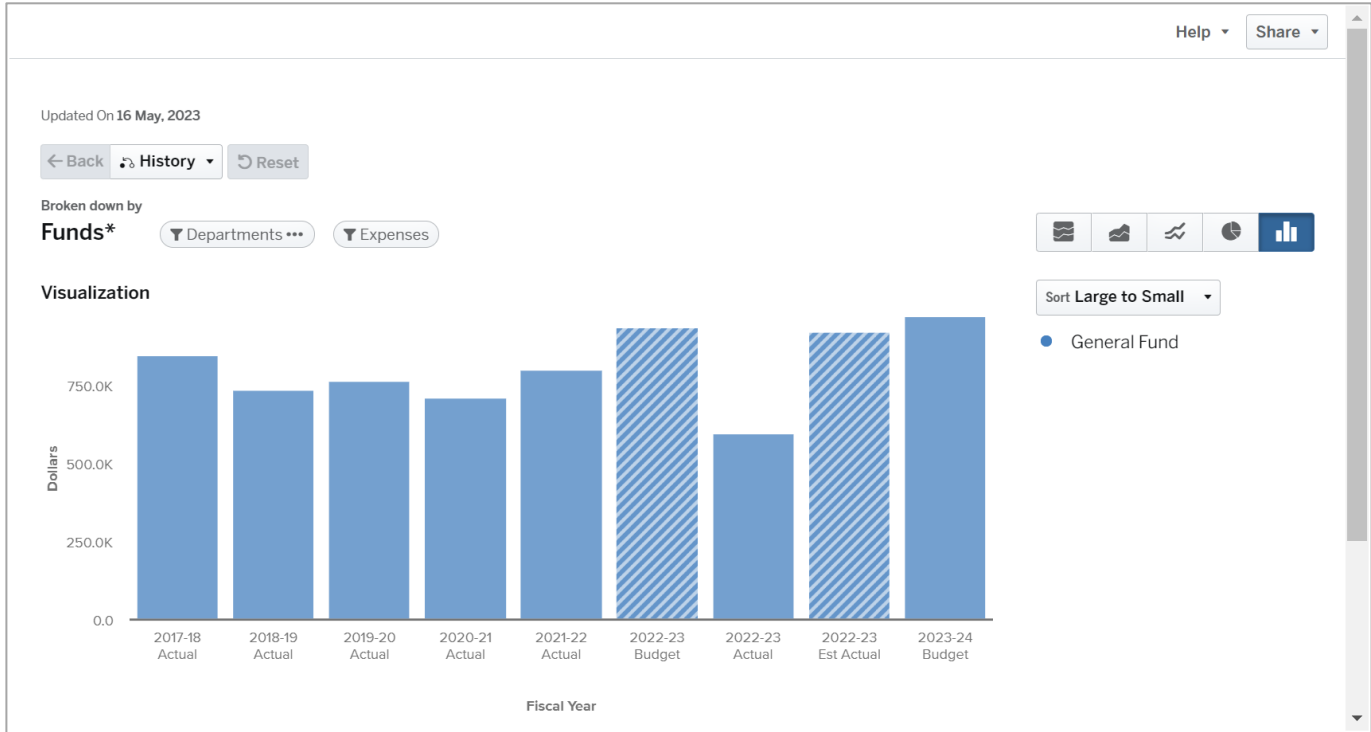
The FY 2023-24 budget is \$48,015 or 5% more than the FY 2022-23 Estimated Actual - all in **professional & contractual services**. The main driver for the increase in **professional & contractual services** is CPI adjustments.

Expenditures by Categories



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Professional & Contractual Services	\$ 848,553	\$ 733,499	\$ 760,666	\$ 709,931	\$ 803,143	\$ 927,000	\$ 594,207	\$ 915,300	\$ 963,315
▶ Supplies & Services	2,682	6,796	6,548	2,429	1,777	11,500	5,277	9,000	9,000
Total	\$ 851,235	\$ 740,296	\$ 767,214	\$ 712,360	\$ 804,920	\$ 938,500	\$ 599,483	\$ 924,300	\$ 972,315

Expenditures by Funds



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
General Fund	\$ 851,235	\$ 740,296	\$ 767,214	\$ 712,360	\$ 804,920	\$ 938,500	\$ 599,483	\$ 924,300	\$ 972,315
Total	\$ 851,235	\$ 740,296	\$ 767,214	\$ 712,360	\$ 804,920	\$ 938,500	\$ 599,483	\$ 924,300	\$ 972,315

Public Works Maintenance

Public Works & Planning

FY 2023-24 Budget

[Previous](#)

[\(Table of Contents\)](#)

[Next](#)

Department Description

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

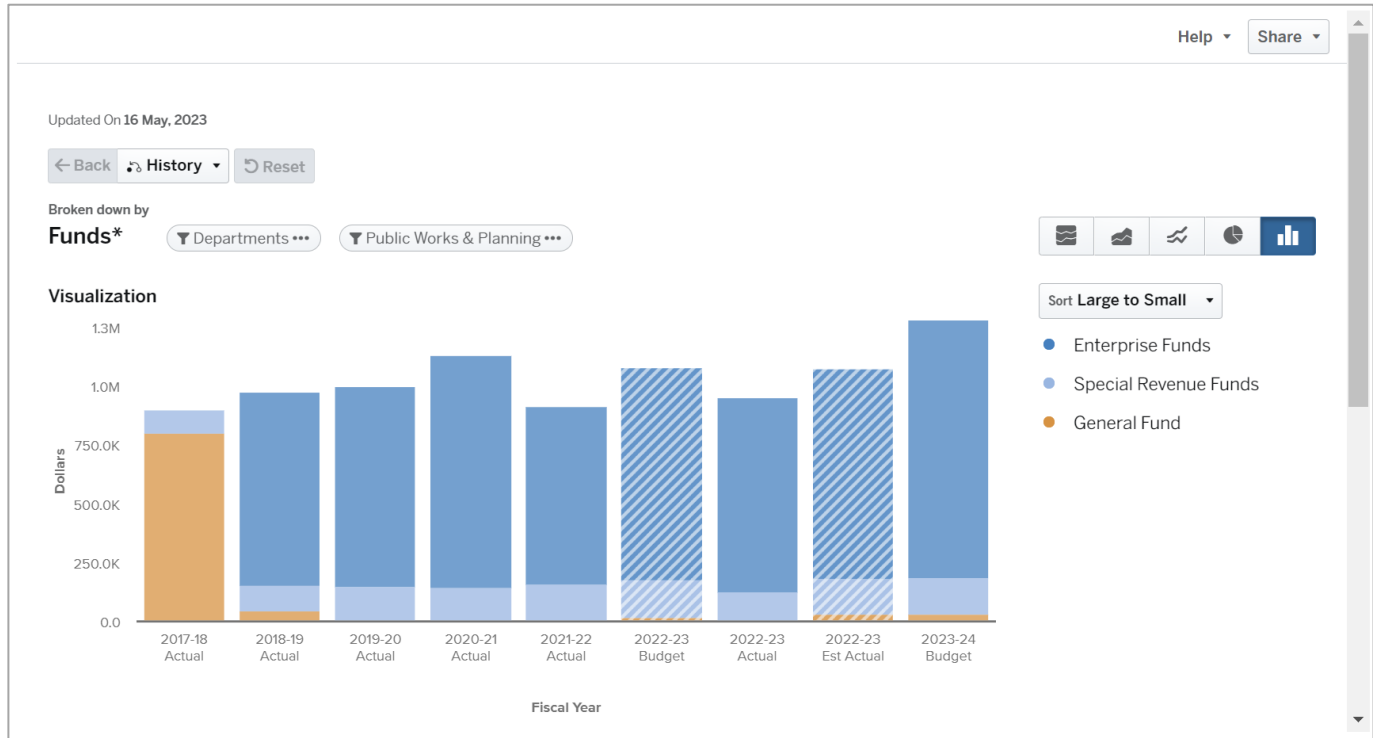
Staffing

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

2023-24 Public Works Maintenance Staffing	
Category	2024
Maintenance Technicians I/II/III	2
Maintenance Supervisor	1

Revenues Summary

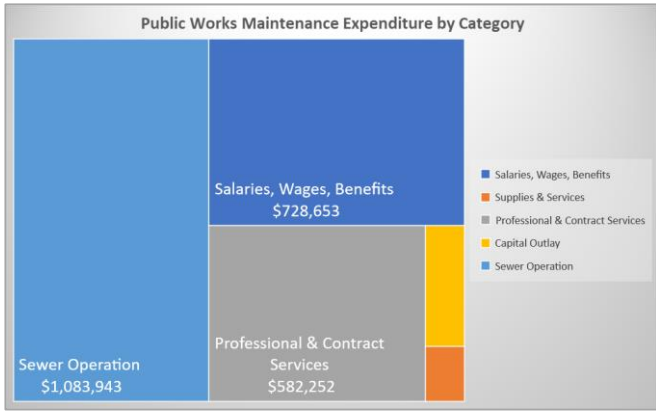
The FY 2023-24 Public Works Maintenance revenues budget is \$1,278,376 with \$1,090,270 in sewer operations (Fund 81), \$157,106 from State and County grant allocations, and \$31,000 in General Fund (Fund 11) reimbursement. The sewer fees collected offsets the sanitary sewer operating cost of \$1,083,943.



Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▼ Enterprise Funds	\$ 0	\$ 824,239	\$ 850,366	\$ 987,697	\$ 754,501	\$ 901,354	\$ 825,163	\$ 894,725	\$ 1,090,270
Sewer Ops	0	824,239	850,366	987,697	754,501	901,354	825,163	894,725	1,090,270
▼ Special Revenue Funds	99,620	104,482	139,840	140,241	150,667	157,560	118,520	151,880	157,106
Measure A	61,609	67,467	70,054	65,884	77,753	70,992	57,578	76,778	77,546
Gas Tax	38,011	37,014	40,646	43,588	44,452	53,928	32,556	43,047	47,184
Measure W	0	0	29,140	30,769	28,461	32,640	28,387	32,055	32,376
▼ General Fund	800,733	49,033	9,362	4,660	8,539	20,000	6,970	31,000	31,000
General Fund	800,733	49,033	9,362	4,660	8,539	20,000	6,970	31,000	31,000
Total	\$ 900,353	\$ 977,754	\$ 999,569	\$ 1,132,598	\$ 913,707	\$ 1,078,914	\$ 950,654	\$ 1,077,605	\$ 1,278,376

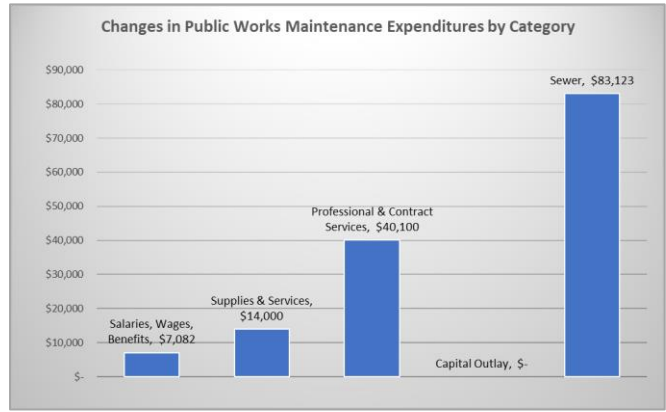
Expenditures Summary

FY 2023-24 PW Maintenance Budget



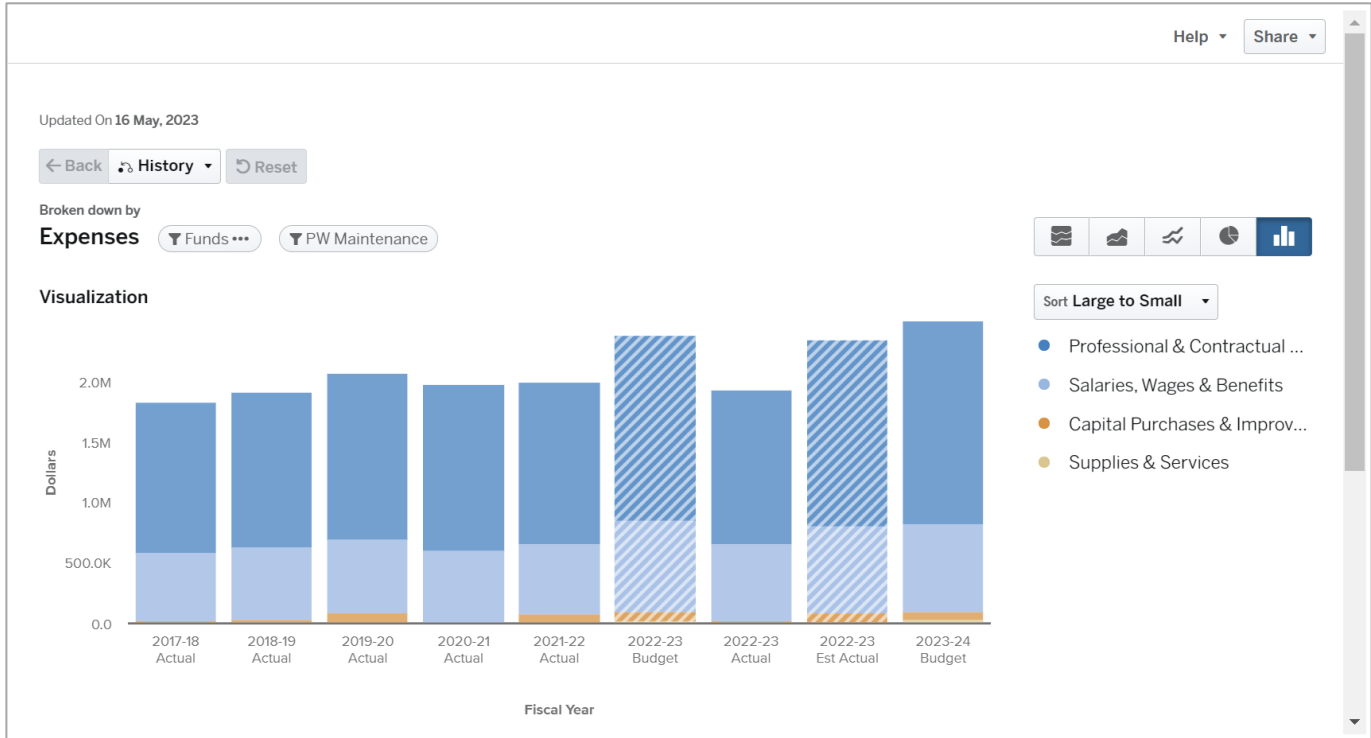
The total Public Works Maintenance budget for FY 2023-24 is \$2,499,003. The **Sewer operations** budget is \$1,083,943, or 43% and the **salaries, wages, & benefits** budget is \$728,653 or 29%. **Professional & contractual services** is the third largest categories at \$582,252 or 23% of total budget.

Difference between FY 2023-24 Budget and FY 2022-23 Estimated Actual



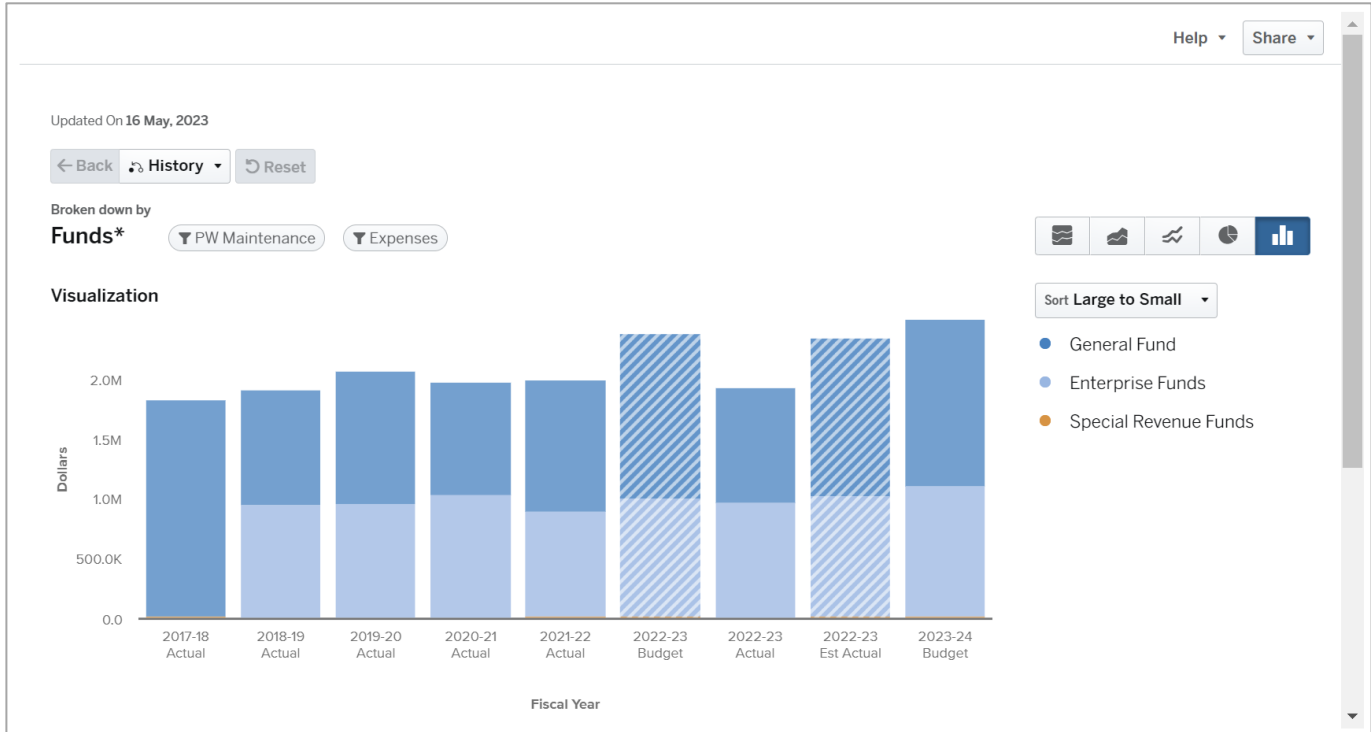
The FY 2023-24 budget is \$144,305 or 6% more than the FY 2022-23 Estimated Actual. The increase of \$40,100 in **professional & contractual services** is due to the resetting of the FY 2022-23 Budget. Part of the budget includes contingencies for roadway and public-right-of-way minor improvements. **Sewer operations** increased by \$83,123 and reflect the Town’s projected increase for sewer treatment.

Expenditures by Categories



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Professional & Contractual Services	\$ 1,249,112	\$ 1,276,415	\$ 1,375,226	\$ 1,372,901	\$ 1,336,124	\$ 1,525,900	\$ 1,267,268	\$ 1,542,972	\$ 1,666,194
▶ Salaries, Wages & Benefits	562,161	599,743	612,929	590,444	578,851	756,117	638,497	721,571	728,653
▶ Capital Purchases & Improvements	14,393	28,673	69,085	4,293	69,724	71,856	9,173	71,856	71,856
▶ Supplies & Services	13,935	11,402	20,060	16,781	16,185	31,689	17,651	18,300	32,300
Total	\$ 1,839,601	\$ 1,916,233	\$ 2,077,301	\$ 1,984,419	\$ 2,000,883	\$ 2,385,562	\$ 1,932,589	\$ 2,354,699	\$ 2,499,003

Expenditures by Funds



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▼ General Fund	\$ 1,809,917	\$ 961,098	\$ 1,107,512	\$ 944,439	\$ 1,097,738	\$ 1,367,562	\$ 953,144	\$ 1,323,878	\$ 1,385,060
General Fund	1,809,917	961,098	1,107,512	944,439	1,097,738	1,367,562	953,144	1,323,878	1,385,060
▶ Enterprise Funds	0	932,502	948,620	1,022,846	872,555	988,000	960,975	1,000,820	1,083,943
▶ Special Revenue Funds	29,684	22,633	21,169	17,133	30,590	30,000	18,469	30,000	30,000
Total	\$ 1,839,601	\$ 1,916,233	\$ 2,077,301	\$ 1,984,419	\$ 2,000,883	\$ 2,385,562	\$ 1,932,589	\$ 2,354,699	\$ 2,499,003

Planning

Public Works & Planning

FY 2023–24 Budget

◀ Previous

(Table of Contents)

Next ▶

Department Description

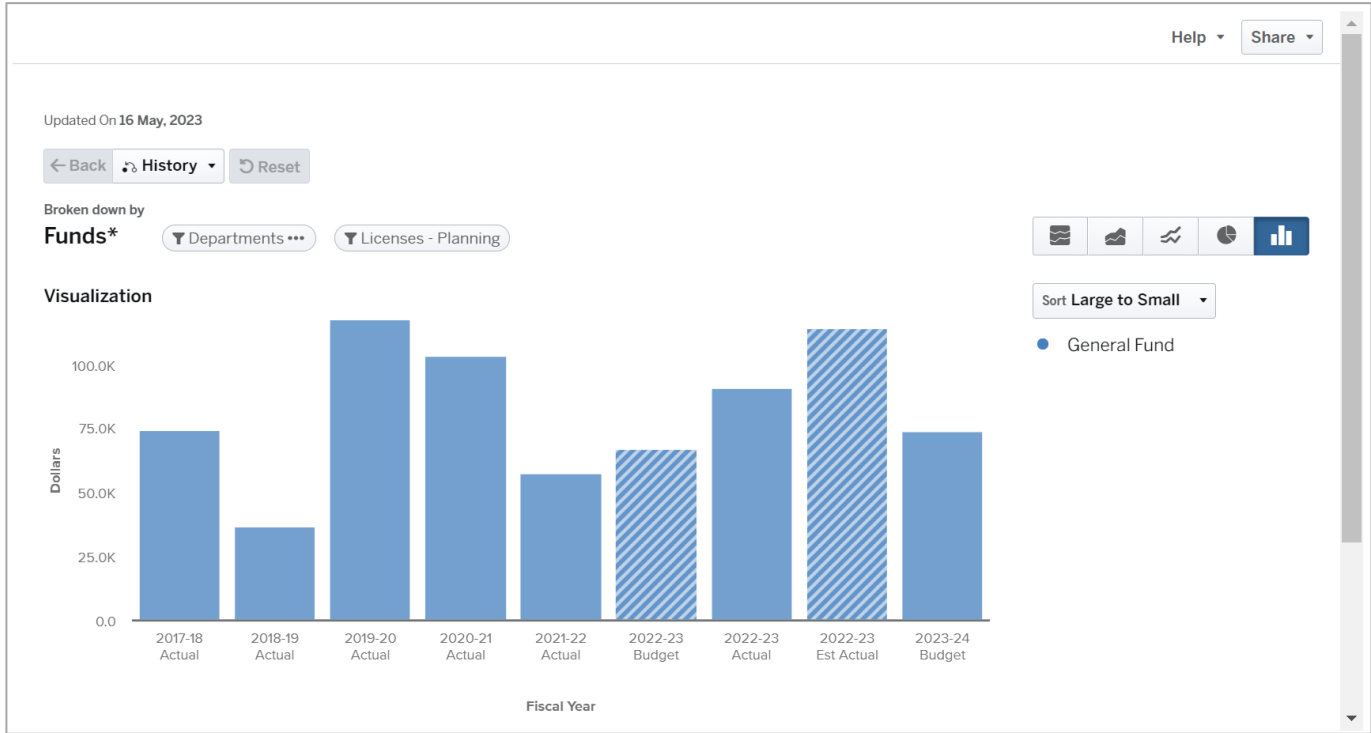
The Planning Division is responsible for Advanced (long range) Planning, Current Planning (application processing), Climate Action, Economic Development and Neighborhood Services. The Planning staff, in partnership with other Town staff, residents and the business community, implements the community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

Staffing

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

Revenues Summary

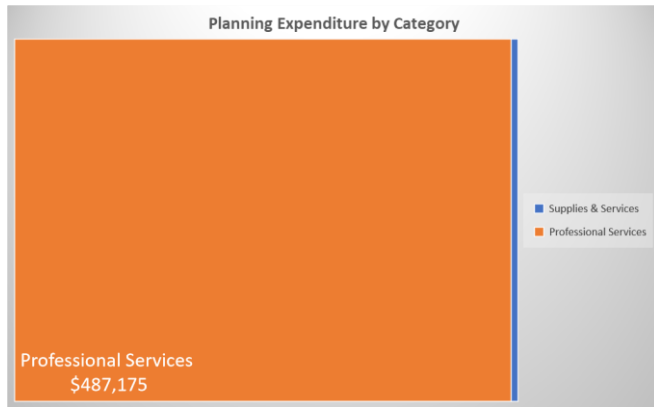
The FY 2023-24 Planning revenues budget is \$73,851 and the operating budget is \$493,790. Fees collected for planning activities are based on the 2019 cost of service fee study with a recovery target of 90%. Non-permit related activities are supported by General Fund revenues.



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
General Fund	\$ 74,246	\$ 36,971	\$ 117,317	\$ 103,262	\$ 57,514	\$ 67,312	\$ 90,742	\$ 114,411	\$ 73,851
Total	\$ 74,246	\$ 36,971	\$ 117,317	\$ 103,262	\$ 57,514	\$ 67,312	\$ 90,742	\$ 114,411	\$ 73,851

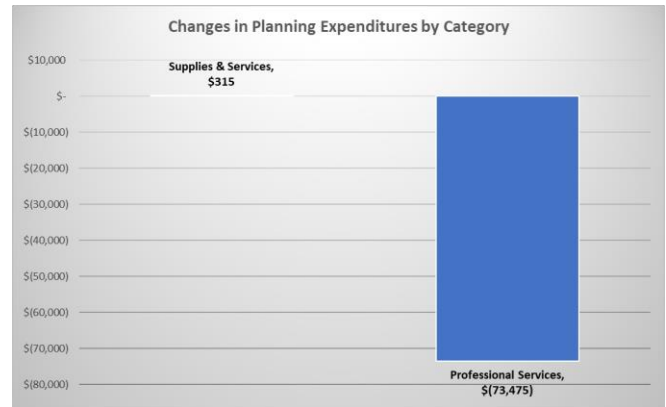
Expenditures Summary

FY 2023-24 Planning Budget



The total Planning budget for FY 2023-24 is \$493,790. Similar to Engineering & Building, the Town partners with a private company to provide planning and sustainability services.

Difference between FY 2023-24 Budget and FY 2022-23 Estimated Actual

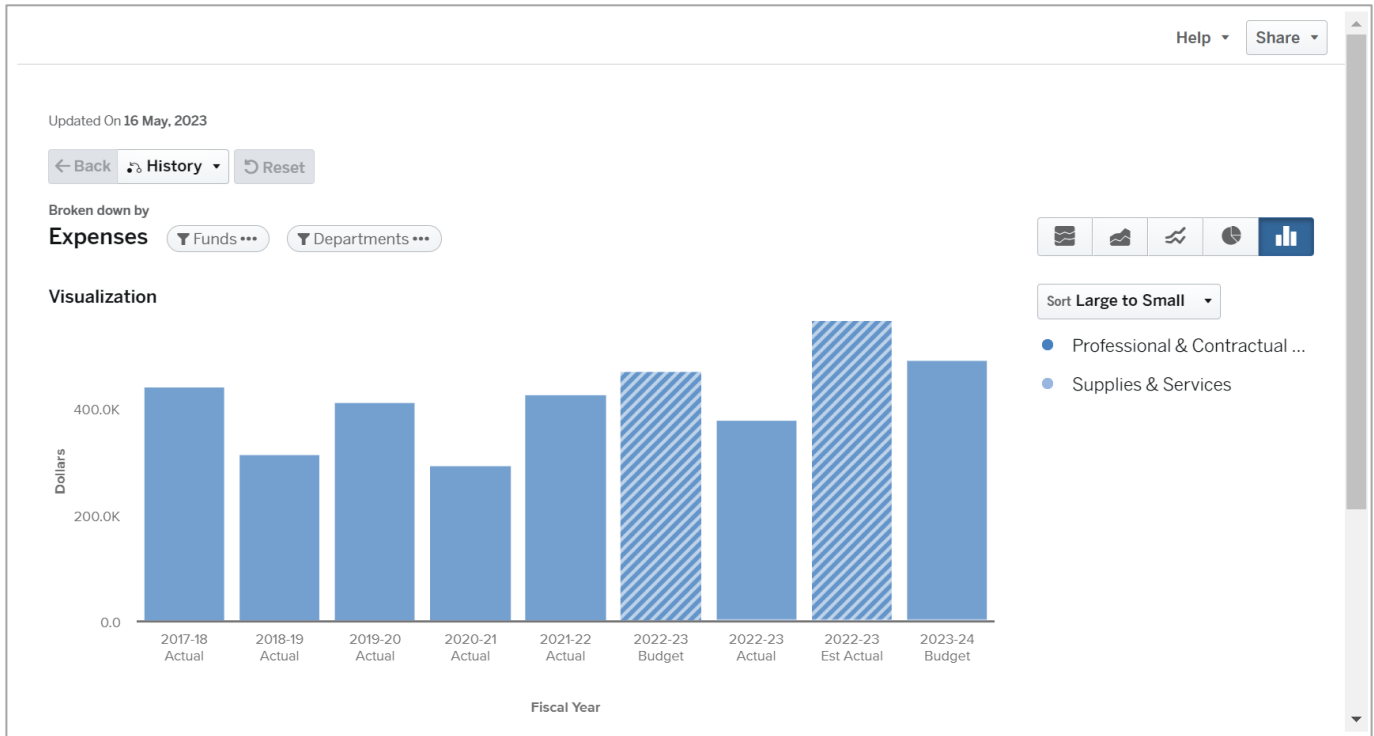


The FY 2023-24 budget is \$73,160 or 13% less than the FY 2022-23 Estimated Actual.

Planning activities is estimated to be \$21,690 over budget in FY 2022-23. It is mainly due to increased planning activities. This is confirmed by planning revenue exceeding budget by \$47,099 in FY 2022-23.

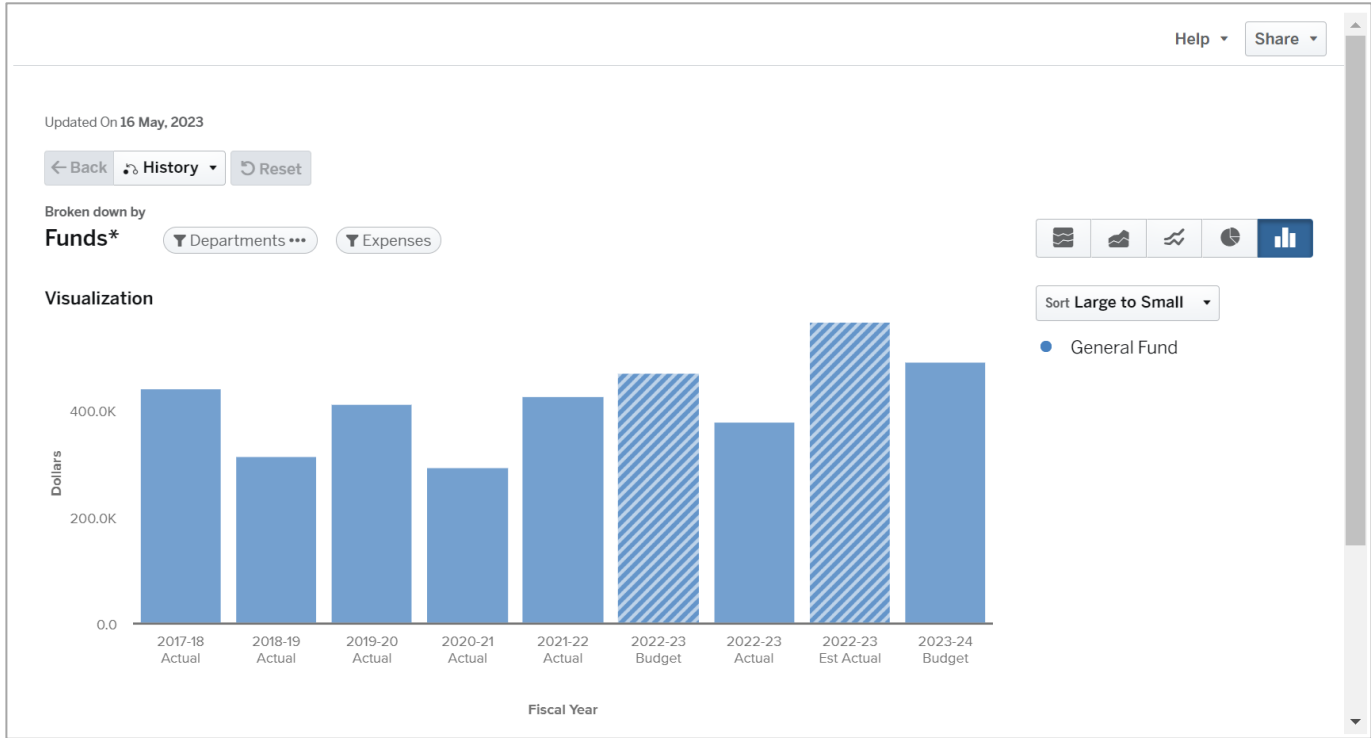
As for FY 2023-24, the budget is reset to the FY 2022-23 budget plus CPI, resulting in the reduction in professional services when compared to FY 2022-23 Estimated Actual.

Expenditures by Categories



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Professional & Contractual Services	\$ 443,698	\$ 315,743	\$ 414,972	\$ 295,709	\$ 428,890	\$ 469,100	\$ 374,641	\$ 560,650	\$ 487,175
▶ Supplies & Services	0	0	0	0	476	3,000	6,748	6,300	6,615
Total	\$ 443,698	\$ 315,743	\$ 414,972	\$ 295,709	\$ 429,366	\$ 472,100	\$ 381,389	\$ 566,950	\$ 493,790

Expenditures by Funds



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
General Fund	\$ 443,698	\$ 315,743	\$ 414,972	\$ 295,709	\$ 429,366	\$ 472,100	\$ 381,389	\$ 566,950	\$ 493,790
Total	\$ 443,698	\$ 315,743	\$ 414,972	\$ 295,709	\$ 429,366	\$ 472,100	\$ 381,389	\$ 566,950	\$ 493,790

Facility Operations

Public Works & Planning

FY 2023-24 Budget

Previous

(Table of Contents)

Next

Department Description

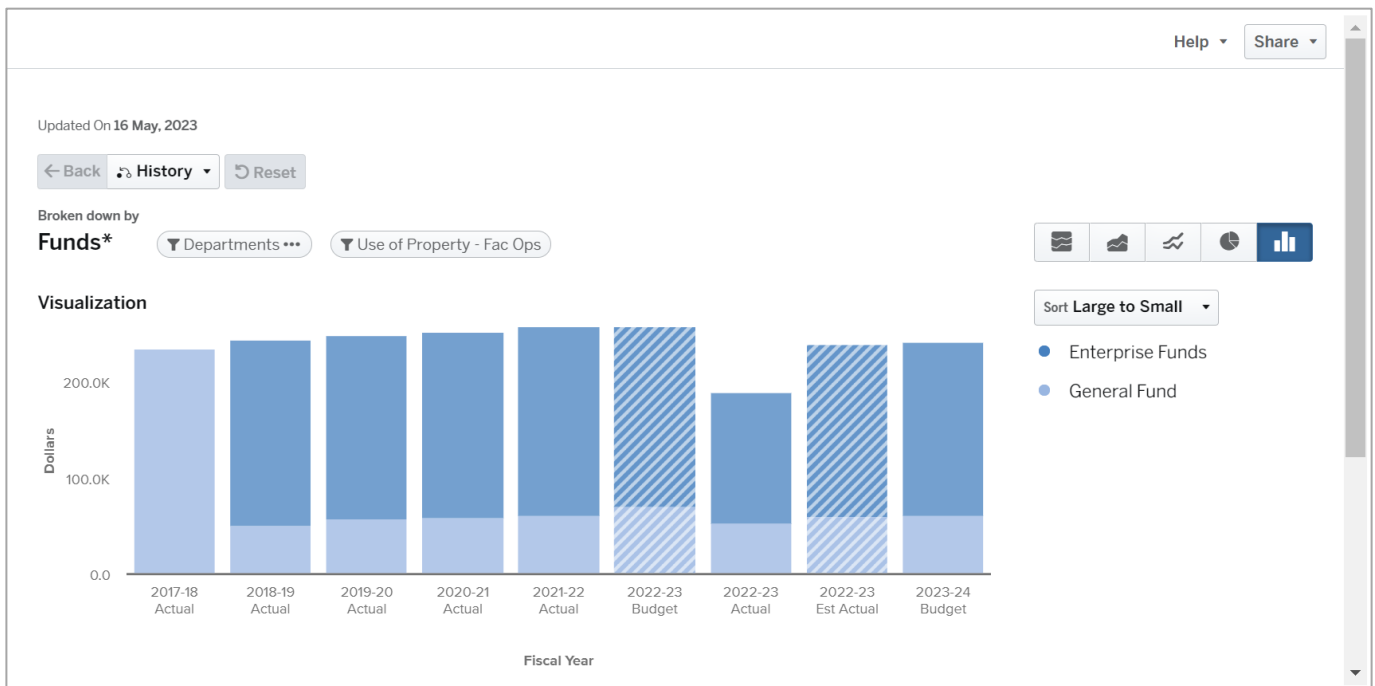
The Facility Operations Activity includes non-personnel operating expenses for all Town facilities, such as janitorial and landscape contract services for facilities, water, electricity, and pest control.

Staffing

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

Revenues Summary

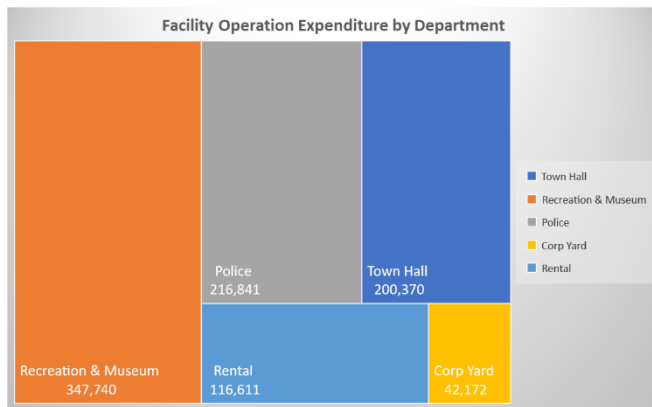
The FY 2023-24 Facility Operations revenue budget is \$241,502, with \$180,300 from Creekside Villas. Creekside Villas rental incomes are recorded in Fund 83, City Properties fund - an Enterprise Fund and are used to offset facility operation costs in Fund 83. The Town also receives rental income for renting office spaces in Town Hall (\$60,000).



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Enterprise Funds	\$ 0	\$ 193,308	\$ 190,931	\$ 192,722	\$ 195,442	\$ 185,805	\$ 135,522	\$ 179,828	\$ 180,300
▼ General Fund	235,562	50,876	58,435	59,581	61,689	71,402	53,920	60,002	61,202
General Fund	235,562	50,876	58,435	59,581	61,689	71,402	53,920	60,002	61,202
Total	\$ 235,562	\$ 244,184	\$ 249,366	\$ 252,304	\$ 257,131	\$ 257,207	\$ 189,442	\$ 239,830	\$ 241,502

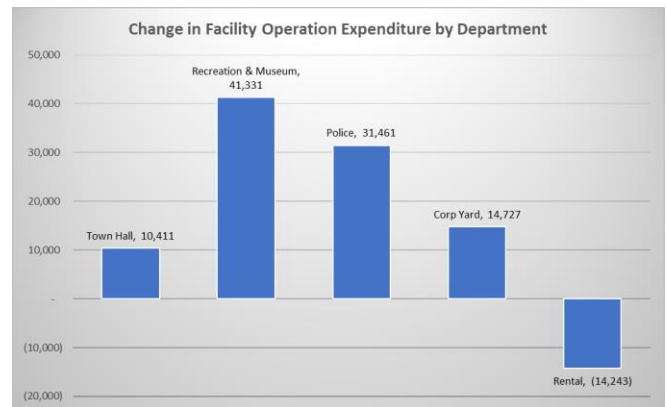
Expenditures Summary

FY 2023-24 Facilities Operations Budget



The total Facility Operations budget for FY 2023-24 is \$923,734. The **Recreation & Museum** budget of \$347,740 includes facility maintenance and services at Colma Community Center, Sterling Park, Colma Museum, and Bark Park. The next largest function is **Police**, at \$216,841 which includes the Police Station and the Gun range.

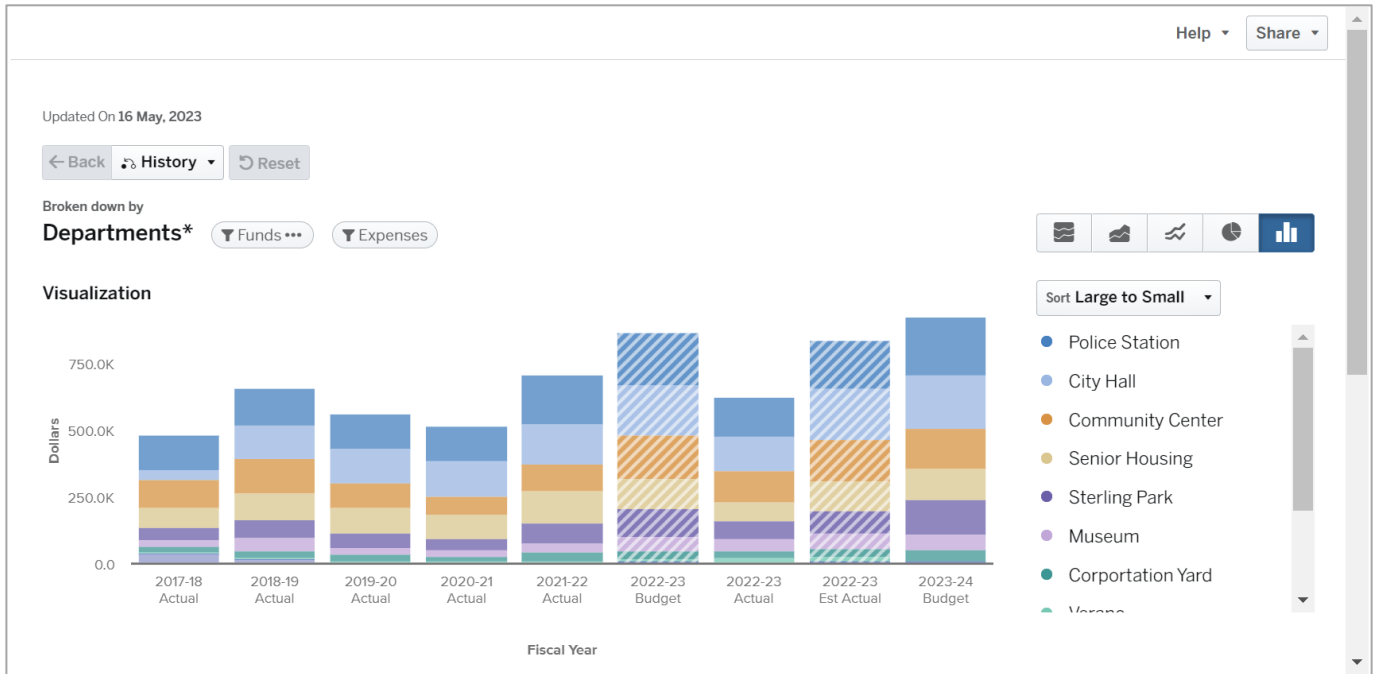
Difference between FY 2023-24 Budget and FY 2022-23 Estimated Actual



The FY 2023-24 budget is \$83,687 more than the FY 2022-23 Estimated Actual. The largest change is in Recreation & Museum, an increase of \$41,331. Major drivers include budgeting for the Sterling Park Coppola repair (\$25,000) – a deferred project, and the increase in HVAC annual maintenance cost (\$12,500). The largest increase for all facilities is interior and exterior maintenance at \$33,621.

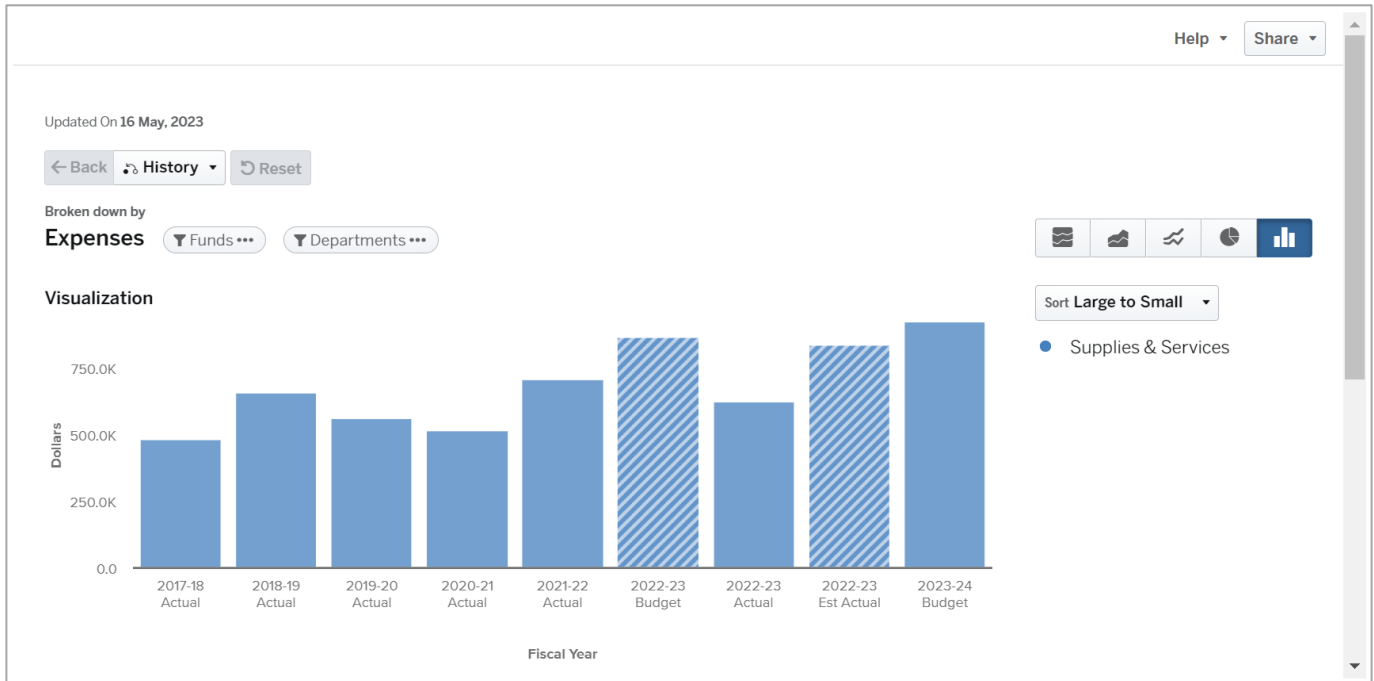
The increase in Police facilities of \$31,461 is also related to minor maintenance and repair, where the project to build a secondary entry within dispatch area has been deferred (\$20,000). The increase in Police facilities of \$31,461

Expenditures by Facilities



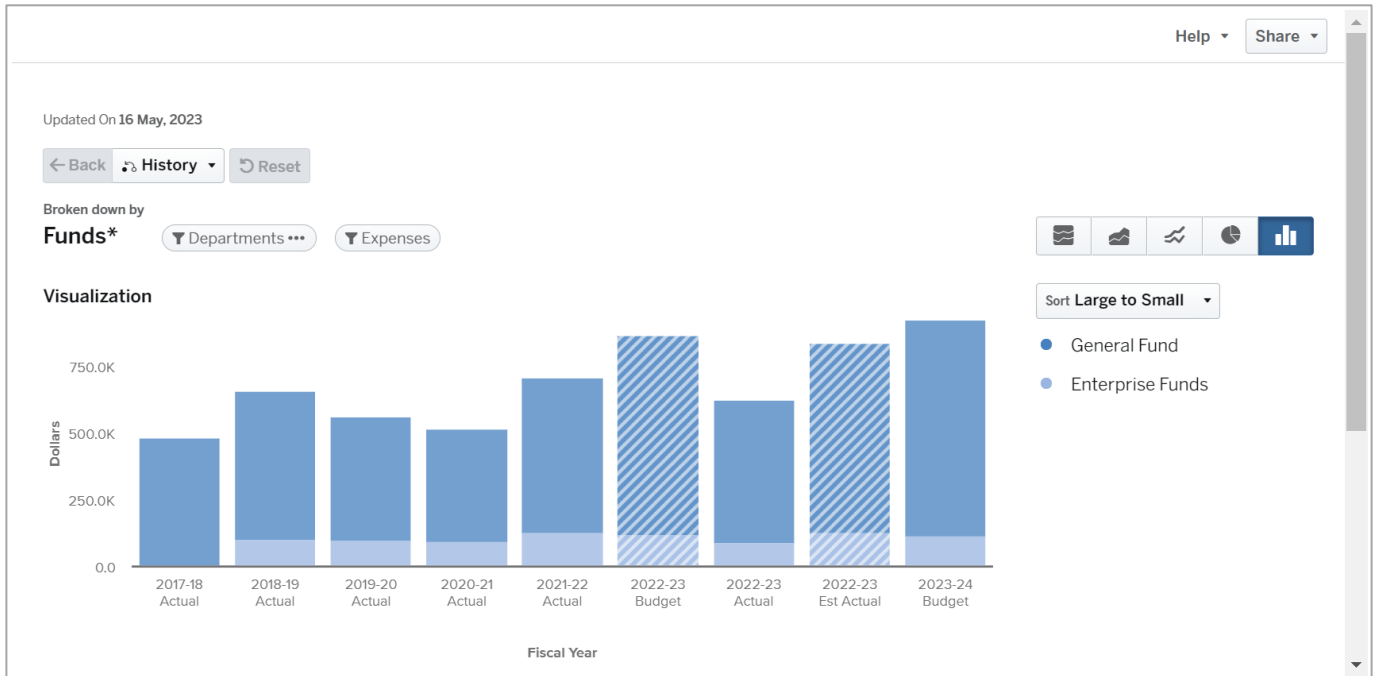
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
Police Station	\$ 129,893	\$ 137,686	\$ 129,068	\$ 130,264	\$ 186,016	\$ 199,010	\$ 144,694	\$ 180,710	\$ 213,069
City Hall	36,509	122,546	127,608	130,328	151,043	187,180	131,230	189,960	200,370
Community Center	104,029	131,536	92,462	69,409	98,416	160,875	117,249	155,275	151,146
Senior Housing	77,773	99,141	94,958	90,352	122,447	114,125	71,029	113,125	116,610
Sterling Park	44,656	66,170	57,536	44,253	73,189	103,850	65,449	85,400	127,595
Museum	23,463	53,291	22,718	21,156	33,792	53,260	45,386	59,034	61,333
Corporation Yard	22,321	22,199	26,899	20,351	33,882	32,495	23,399	27,445	42,172
Bark Park	4,494	5,914	4,084	4,281	5,065	7,450	3,710	6,700	7,665
Verano	4,061	4,508	5,392	5,305	5,303	6,900	21,431	17,729	0
Gun Range	1,841	6,129	1,758	1,220	2,981	5,250	1,850	4,670	3,770
City Annex	36,137	9,954	0	0	0	0	0	0	0
Total	\$ 485,177	\$ 659,072	\$ 562,481	\$ 516,919	\$ 712,133	\$ 870,395	\$ 625,427	\$ 840,047	\$ 923,730

Expenditures by Categories



Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▼ Supplies & Services	\$ 485,177	\$ 659,072	\$ 562,481	\$ 516,919	\$ 712,133	\$ 870,395	\$ 625,427	\$ 840,047	\$ 923,730
▼ Facility Operations	485,177	659,072	562,481	516,919	712,133	870,395	625,427	840,047	923,730
Gas and Electricity	78,501	118,122	108,566	108,156	118,239	133,925	130,594	157,525	162,108
Janitorial Services	102,587	129,245	117,144	101,900	124,400	144,580	109,083	144,580	151,809
Bldg. Interior Maintenance & Repair	63,808	145,126	100,453	72,040	114,609	139,000	116,816	138,067	135,400
Landscaping	51,929	44,032	37,613	61,759	105,503	110,400	81,100	110,400	116,117
Water	45,178	47,516	45,753	50,720	52,595	59,300	38,382	57,400	60,270
Bldg. Exterior Maintenance & Repair	18,616	35,290	19,097	11,672	75,756	78,000	28,515	47,000	84,000
Heat, Ventilation, & Air Conditioning	22,929	32,451	36,056	21,273	15,614	51,175	20,448	42,289	66,998
Supplies	33,566	27,480	24,401	8,835	28,553	52,550	33,089	40,541	43,241
Security System	8,555	16,378	18,430	17,664	19,872	29,500	17,790	30,200	31,634
Telephone/Internet Services	24,625	22,664	21,247	23,524	20,622	24,075	18,825	26,025	27,326
Property Management HOA Dues	22,522	24,963	22,700	26,818	23,980	27,000	16,016	23,550	22,155
Pest Control	10,520	8,165	9,265	11,340	9,409	16,290	12,506	18,450	19,552
Miscellaneous Maintenance	1,841	7,639	1,758	1,220	2,981	4,600	2,261	4,020	3,120
Total	\$ 485,177	\$ 659,072	\$ 562,481	\$ 516,919	\$ 712,133	\$ 870,395	\$ 625,427	\$ 840,047	\$ 923,730

Expenditures by Funds



Collapse All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▼ General Fund	\$ 485,177	\$ 555,423	\$ 462,131	\$ 421,262	\$ 584,384	\$ 749,370	\$ 532,967	\$ 709,194	\$ 807,120
General Fund	485,177	555,423	462,131	421,262	584,384	749,370	532,967	709,194	807,120
▼ Enterprise Funds	0	103,649	100,350	95,658	127,749	121,025	92,460	130,854	116,610
City Facilities	0	103,649	100,350	95,658	127,749	121,025	92,460	130,854	116,610
Total	\$ 485,177	\$ 659,072	\$ 562,481	\$ 516,919	\$ 712,133	\$ 870,395	\$ 625,427	\$ 840,047	\$ 923,730

Recreation

FY 2023–24 Budget

[◀ Previous](#)[\(Table of Contents \)](#)[Next ▶](#)

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

Recreation program fees are subsidized using a system that provides a greater discount for programs that serve the community versus programs that serve the individual. The policy-based system was approved by the City Council in 2011 and the Department has typically recovered 12%-14% of department costs, including the recreation facilities maintenance budgets. In FY 2022-23, the Department is projected to recover 4.25% of department costs, including the recreation facilities maintenance budgets. The lower cost recovery rate is due to the effects of post COVID-19 and reduced revenues.

Historically the Department has experienced an increase in program participation every year since FY 2012-13. The increase is attributed to more in-house activities and community-based programming, ensuring opportunities for all populations. In FY 2019-20, FY 2020-21 and FY 2021-2022 there has been a drop off in program participation due to the pandemic. The Department is estimating a rise in program participation as we are emerging from the pandemic.

The 2023-2025 Strategic Plans calls for the coordination and implementation of more community-based programming and events that Celebrate the History and Culture of the Town. Over the last few years, the Department has developed the following community-based programs, historical and cultural-based activities: Halloween House Decorating Contest, Holiday House Decorating Contest, Summer Concert Series, Colma Community Fair, Cinema at the Cemetery, Parol Lantern Workshop, Annual Holiday Tree Lighting, Día De Los Muertos Festival, Multi-Cultural Craft Night, Colma Scavenger Hunt, and Trunk or Treat event.

Staffing

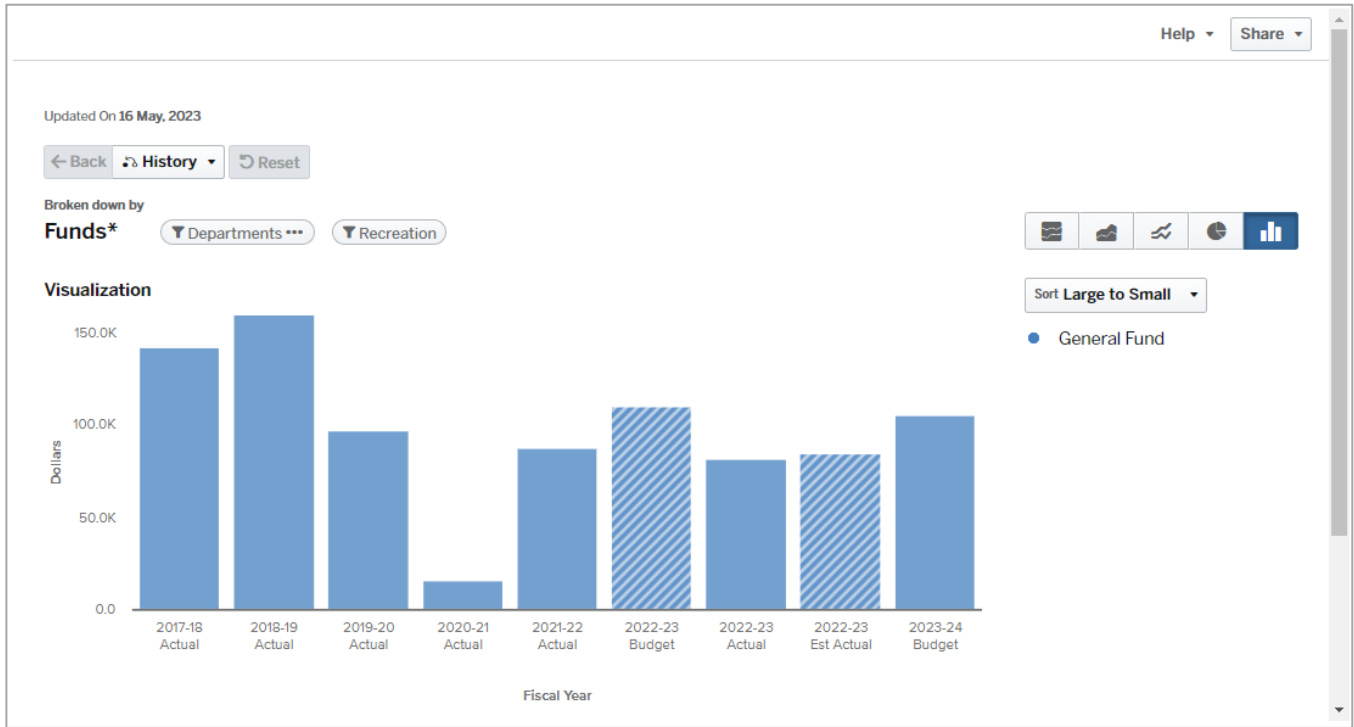


2023-24 Recreation Staffing	
Category	2024
(Sr) Recreation Leaders (Part-Time)	4
Facility Attendants (Part-Time)	3.5
Recreation Coordinators	2
Recreation Manager	1

The staffing for this Department includes one Recreation Manager, two Recreation Coordinators, 4.0 FTE in part-time Facility Attendants and 3.5 FTE in part-time Recreation Leaders.

Revenues Summary

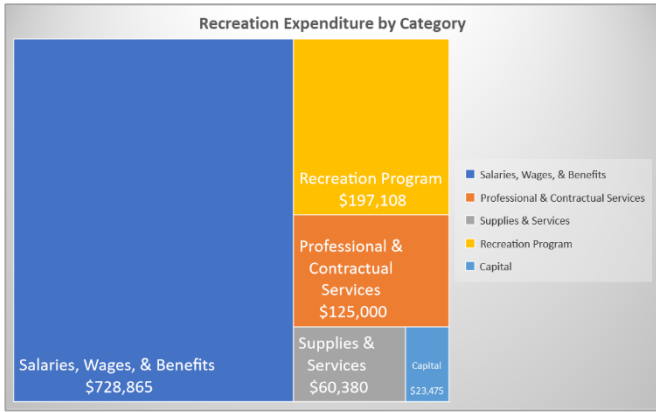
The FY 2023-24 Recreation revenues budget is \$105,700. As shown in the table below, Recreation revenues from program charges and rentals are insufficient to fund the total Recreation Department operating expenditure of \$1.13 million. General Fund revenues supports the remaining \$1,029,128 of the operating expenditure.



	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
General Fund	\$ 142,077	\$ 159,374	\$ 96,981	\$ 16,142	\$ 87,936	\$ 110,000	\$ 81,989	\$ 84,723	\$ 105,700
Total	\$ 142,077	\$ 159,374	\$ 96,981	\$ 16,142	\$ 87,936	\$ 110,000	\$ 81,989	\$ 84,723	\$ 105,700

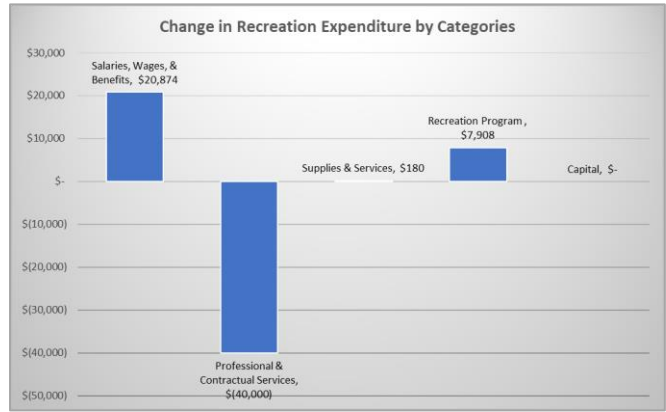
Expenditures Summary

FY 2023-24 Recreation Budget



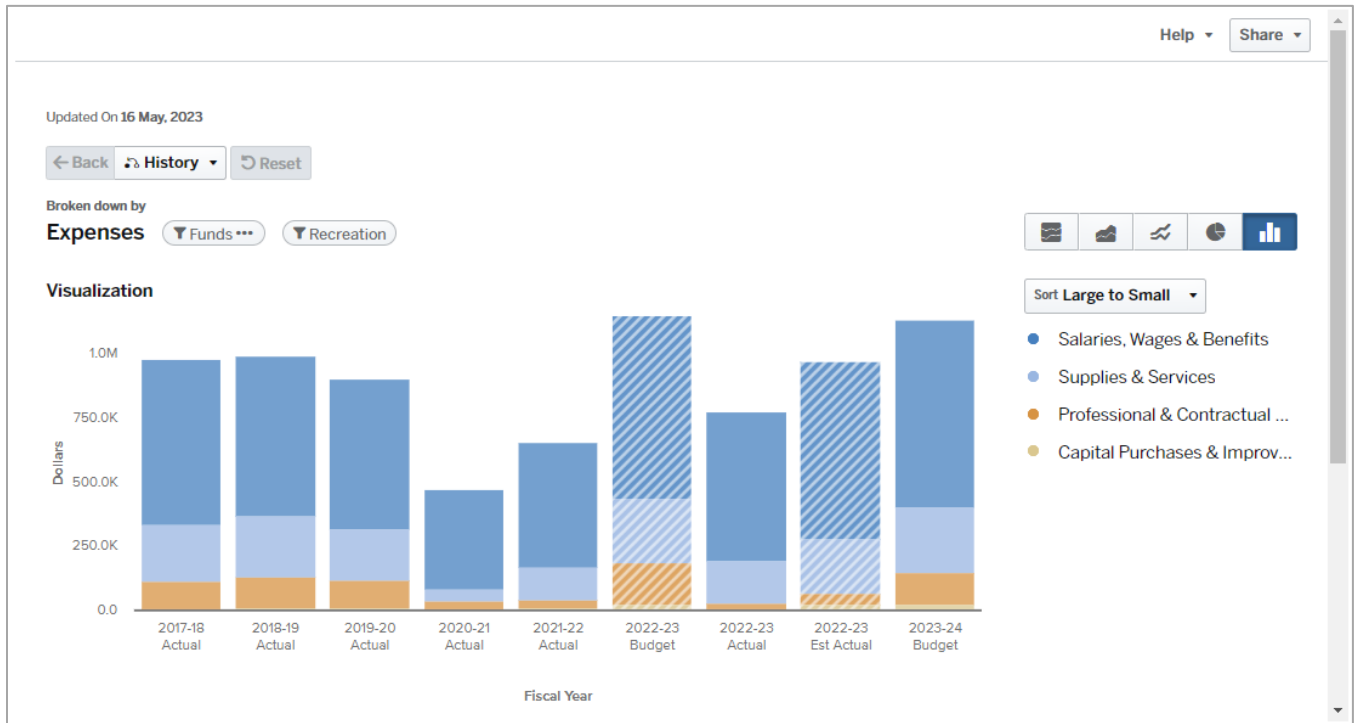
The total Recreation budget for FY 2023-24 is \$1,134,828. **Salaries, wages, & benefits** represents 64% and recreation represents 17% of the total budget. **Salaries, wages, & benefits** supports 3 full time and 7.5 FTE of part-time staff.

Difference between FY 2023-24 Budget and FY 2022-23 Estimated Actual



The FY 2023-24 budget is \$11,038 less than the FY 2022-23 Estimated Actual. **Professional & Contractual Services** reduced by \$40,000 because the Department noticed a reduction in contracted recreation classes. **Salaries, Wages & Benefits** increased by \$20,874 includes COLA adjustment and benefit cost increase.

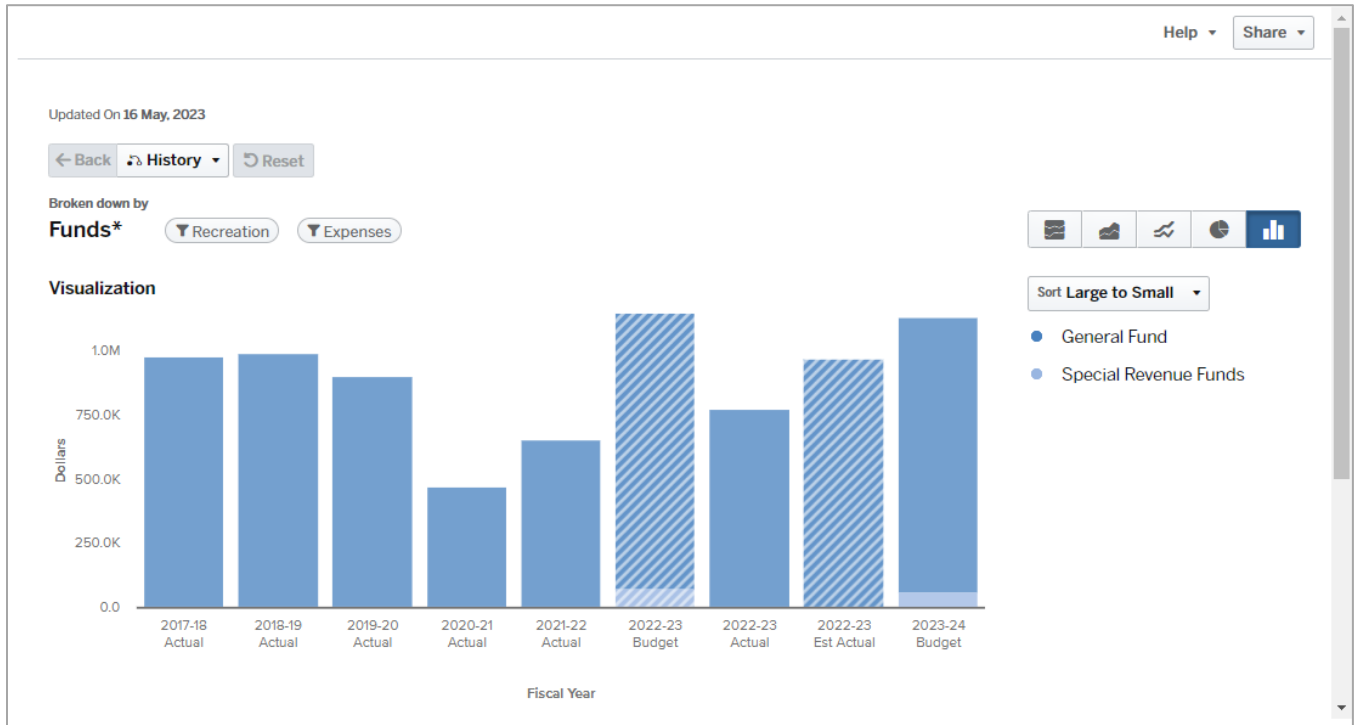
Expenditures by Categories



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▶ Salaries, Wages & Benefits	\$ 646,810	\$ 624,523	\$ 583,116	\$ 385,183	\$ 485,255	\$ 707,991	\$ 577,262	\$ 689,155	\$ 728,865
▶ Supplies & Services	221,668	236,101	197,487	47,443	126,318	249,400	167,830	213,407	257,488
▶ Professional & Contractual Services	107,082	119,662	107,789	39,815	30,335	165,000	27,700	45,000	125,000
▶ Capital Purchases & Improvements	5,868	13,774	13,475	0	13,475	23,475	361	23,475	23,475
Total	\$ 981,429	\$ 994,060	\$ 901,866	\$ 472,441	\$ 655,382	\$ 1,145,866	\$ 773,154	\$ 971,036	\$ 1,134,828

Expenditures by Fund

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



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Actual	2022-23 Est Actual	2023-24 Budget
▾ General Fund	\$ 981,429	\$ 994,060	\$ 901,866	\$ 472,441	\$ 655,382	\$ 1,070,866	\$ 773,154	\$ 961,036	\$ 1,069,828
General Fund	981,429	994,060	901,866	472,441	655,382	1,070,866	773,154	961,036	1,069,828
▸ Special Revenue Funds	0	0	0	0	0	75,000	0	10,000	65,000
Total	\$ 981,429	\$ 994,060	\$ 901,866	\$ 472,441	\$ 655,382	\$ 1,145,866	\$ 773,154	\$ 971,036	\$ 1,134,828

Accomplishments

Strategic Plan:

- Colma Age-Friendly Task Force completed City Council approved Action Plan and submitted to AARP/WHO to maintain Age-Friendly City designation.
- Hosted CAPE/CERT program and certified four new members.

Operational:

Continued to partner with Second Harvest Foodbank of San Mateo County delivering food to populations in need.

- Partnered with Italian Cemetery to safely host two Cinema's at the Cemetery.
- Hosted a Multicultural Craft Night.
- Hosted Summer Concert Series.
- Hosted a Veterans Day Celebration at Veterans Village.
- Hosted Adult Holiday Party at a new venue.
- Opened recreational facilities for rentals at maximum capacity (Sterling Park and Colma Community Center).
- Partnered with Colma Historical Museum and created an online scavenger hunt throughout Colma.
- Continued to offer a Hybrid (In person/To go) Senior Luncheon.
- Hosted the following outdoor community events:
 - Trunk or Treat
 - Dia De Los Muertos Celebration
 - Earth Day/Arbor Day Celebration
 - Eggstravaganza
- Hosted multiple Blood Drives with the Red Cross, Stanford Blood Center and Vitalant

Performance Measures:


The 2023-24 Goals in the images below reflects the annual average. All three slides of the Recreation performance measures presentation are available below as separate images. The link to the digital budget for this section is:

https://stories.opengov.com/colmaca/published/5baiz_cMpZ

Since 2019-20, the Recreation Services Department has offered approximately 162 programs with an average of 5,754 residents participating annually.

Recreation

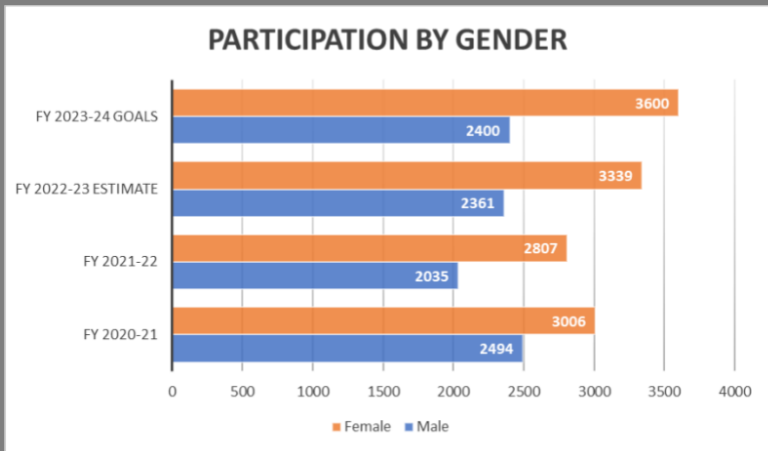
Fiscal Year	Number of Programs Offered	Program Participation
2019-20 Actual	258	6,922
2020-21 Actual*	75	5,500
2021-22 Actual*	154	4,842
2022-23 Estimate*	205	5,700
2023-24 Goals*	215	6,000



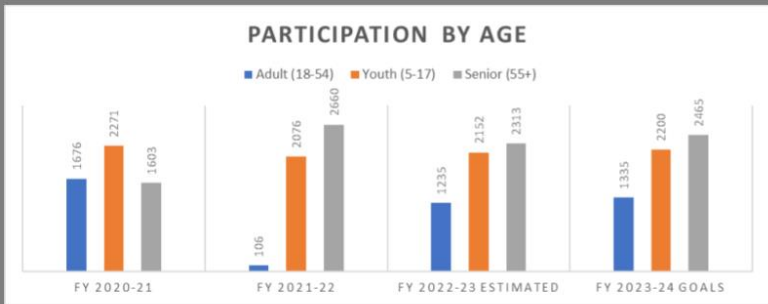
* Affected by COVID-19

The Recreation Services Department follows recreation program policies set forth in the Administrative Code. These policies direct staff to develop activities for all demographics in all program elements. Below are graphs that show how the Department has satisfied the Recreation Department Program Guidelines with equitable programming and participation over the past few years. The Department will continue to meet these goals by developing programming attractive to both genders and all age groups.

Program Demographics



Program Demographics



Future Objectives

Strategic Plan:

- Continue to work on community outreach and Age-Friendly Cities projects such as Medical Equipment Loan Program (MELP).
- Coordinate the annual Town Picnic and Adult Holiday Event.
- Continue to develop and offer more community-based including:
 - Cinema in the Cemetery Movie Series
 - Dia De Los Muertos Celebration
 - Multicultural Craft Day
 - Children's Day
 - Working with local shopping centers promoting economic development

Operational:

- Attempt to provide the same service level (offer the same number of programs and meet participation levels) as FY 2019-20 (Pre-Covid 19). Reestablish a group of Colma residents volunteers for the Livewire Newsletter.
- Reinstate higher maximum capacity of campers for Summer Day Camp and Day Camp Field Trips.

Capital Improvement Plan

FY 2023–24 Budget

[◀ Previous](#)
[\(Table of Contents \)](#)
[Next ▶](#)

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

The FY 2023-24 CIP includes capital plans through FY 2028-29. The five-year CIP program costs \$72.83 million – with \$20.42 million funded or planned to be funded in the next five years and \$52.10 million pending funding opportunities.

FY 2023-24 Capital Program	Total	2022/23	2023/24	2024/25 to	Future/
By categories	Project Cost	and Prior	Budget	2028/29	Unfunded
				Projected	
Streets, Sidewalks, and Bikeway (14)	66,266,655	12,218,130	375,000	1,864,000	51,809,525
Sewer and Storm Drain (3)	285,000	70,000	145,000	70,000	0
City Facilities & Long-Range Plans (14)	3,675,000	920,000	555,000	1,600,000	600,000
Major Equipment, Technology & Fleet (5)	2,605,000	950,000	290,000	1,365,000	0
Total Project Spending - by Categories	72,831,655	14,158,130	1,365,000	4,899,000	52,409,525

Capital Program Overview

CIP Project Categories

The projects listed in the FY 2023-24 through FY 2028-29 CIP program is organized into four major categories, as listed below. The images below are linked to the corresponding sections of the capital program.

Category 1

Streets, Sidewalks & Bikeways



Category 2

Sewer & Storm Drain



Category 3

City Facilities & Long-Range Plan



Category 4

Major Equipment, Technology, & Fleet



Project Status

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

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

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

FY 2022-23 Capital Improvement Program Overview

The FY 2022-23 Capital program has 21 projects with a total project budget of \$14.04 million since project inception. From inception to March 31, 2023, the Town has spent \$1.51 million of the total project budget. This leaves an unspent balance of \$12.54 million, and part of the unspent balance will be carried over to FY 2023-24.

During the year, the Town completed F-Street Retaining Wall (902), Mission Road and Pedestrian Crosswalk (909), Mission Road Landscape (908) projects, and Colma Museum Facility Repair (951). The completed projects will be presented to the City Council as part of the project close out in FY 2023-24.

Of the 21 projects, there are nine that have not begun as of March 2023, but the Town plans to begin these projects in May or June of 2023. Projects in the streets, sewer/storm drain, and facilities categories are often weather dependent and would start in the summer/fall months. More information is available in the project description section of the capital budget.

Active Projects	Status	Project Budget			Project Spending			Unspent Budget at 3/31/2023
		Thru 6/30/2022	FY 2022-23 Request	Total thru 6/30/2023	Actual Thru 6/30/2022	Actual Thru Mar'23	Total thru Mar'23	
		[a]	[a]	Σ[a]	[b]	[b]	Σ[b]	Σ[a] - Σ[b]
Streets, Sidewalks, and Bikeway								
Annual Roadway Rehab. and Preventative Maint. Program (906)	Ongoing	150,000	337,645	487,645	0	149,069	149,069	338,576
El Camino Real Bicycle and Pedestrian Improvement - PSR-PDS (923)	Active	0	2,000,000	2,000,000	0	11,808	11,808	1,988,192
El Camino Real/Mission Road Access to Transient Multimodal Crossing (904)	Active	0	180,000	180,000	0	0	0	180,000
El Camino Real Segment B Design (915)	Active	0	670,000	670,000	0	0	0	670,000
El Camino Real Segment B Construction (916)	Active	0	5,800,000	5,800,000	0	0	0	5,800,000
F-Street Retaining Wall (902)	Completed	32,000	368,000	400,000	40,542	318,916	359,458	40,542
Mission Road Landscaping (908)	Completed	29,000	371,000	400,000	15,109	369,782	384,891	15,109
Mission Road Crosswalk (909)	Completed	11,000	119,010	130,010	0	130,010	130,010	0
Serramonte Boulevard West Bicycle and Pedestrian Improvement - Phase 1	Active	0	2,035,000	2,035,000	0	0	0	2,035,000
Town-Wide Bicycle & Pedestrian Master Plan (910)	Active	0	100,000	100,000	0	11,238	11,238	88,762
Sewer and Storm Drain								
Storm Drain Assessment (972)	Active	0	70,000	70,000	0	0	0	70,000
City Facilities & Long-Range Plans								
Colma Museum Facility Repair & Painting (951)	Completed	75,000	0	75,000	11,245	52,510	63,755	11,245
Facility Parking Lot Upgrades and Repairs (953)	Active	99,025	140,975	240,000	0	0	0	240,000
Housing Element Update (996)	Active	20,000	190,000	210,000	84,351	69,572	153,922	56,078
Public Arts Program (980)	Active	0	15,000	15,000	0	0	0	15,000
Urban Tree Master Plan & Program (998)	Active	0	100,000	100,000	0	0	0	100,000
Zoning Code Update (997)	Active	0	180,000	180,000	21,971	42,616	64,588	115,413
Major Equipment, Technology & Fleet								
Equipment Purchase and Replacement (984)	Ongoing	0	150,000	150,000	0	6,937	6,937	143,063
Financial Software Replacement (965)	Start in Summer '22	100,000	430,000	530,000	0	0	0	530,000
IT Infrastructure Upgrades (986)	Ongoing	0	50,000	50,000	0	28,006	28,006	21,994
Vehicle Replacement (987)	Ongoing	0	220,000	220,000	0	143,346	143,346	76,654
Total Projects (21)		516,025	13,526,630	14,042,655	173,218	1,333,810	1,507,028	12,535,627

FY 2023-24 Capital Improvement Plan Highlight

The FY 2023-24 Capital program includes 20 active projects, 11 future/unfunded projects, and 4 projects that are completed or will be completed by June 30, 2023. The FY 2023-24 Capital program is the continuation of the FY 2022-23 Capital Improvement Plan and contains the following changes.

- Colma Creek Channel Repair (934) has been changed to Colma Creek Channel Easement due to changes to the project scope
- The Public Arts Program (980) project scope has expanded in FY 2023-24 to include a mural on the newly repaired F-Street wall and is part of the 100th Year Celebration initiatives.

	Total Project Cost	2022/23 and Prior	2023/24 Budget	2024/25 to 2028/29 Projected	Future/Unfunded
Active Projects					
Streets, Sidewalks, and Bikeway					
Annual Roadway Rehabilitation and Preventative Maintenance Program (906)	962,645	487,645	225,000	250,000	0
El Camino Real Bicycle and Pedestrian Improvement (923)	24,450,000	2,000,000	0	0	22,450,000
El Camino Real/Mission Road Access to Transient Multimodal Crossing (904)	180,000	180,000	0	0	0
El Camino Real Segment B Design (915)	670,000	670,000	0	0	0
El Camino Real Segment B Construction (916)	5,800,000	5,800,000	0	0	0
Serramonte Boulevard West Bicycle and Pedestrian Improvement - Phase 1 (911)	20,000,000	2,035,000	150,000	0	17,815,000
Town-Wide Bicycle & Pedestrian Master Plan (910)	100,000	100,000	0	0	0
Sewer and Storm Drain					
Colma Creek Channel Easement (934)	75,000	0	75,000	0	0
Storm Drain Assessment (972)	210,000	70,000	70,000	70,000	0
City Facilities & Long-Range Plans					
Bark Park Upgrade (958)	115,000	0	115,000	0	0
EV Charging Station at CCC (946)	140,000	0	140,000	0	0
Facility Parking Lot Upgrades and Repairs (953)	240,000	240,000	0	0	0
Housing Element Update (996)	210,000	210,000	0	0	0
Public Arts Program (980)	115,000	15,000	100,000	0	0
Urban Tree Master Plan & Program (998)	300,000	100,000	200,000	0	0
Zoning Code Update (997)	180,000	180,000	0	0	0
Major Equipment, Technology & Fleet					
Equipment Purchase and Replacement (984)	150,000	150,000	0	0	0
Financial Software Replacement (965)	550,000	530,000	20,000	0	0
IT Infrastructure Upgrades (986)	350,000	50,000	50,000	250,000	0
Vehicle Replacement (987)	1,305,000	220,000	220,000	865,000	0
Total Active Projects (20)	56,102,645	13,037,645	1,365,000	1,435,000	40,265,000

Future/Unfunded Projects	Total Project Cost	2022/23 and Prior	2023/24 Budget	2024/25 to 2028/29 Projected	Future/Unfunded
Streets, Sidewalks, and Bikeway					
Colma Blvd Improvement (912)	1,500,000	0	0	0	1,500,000
Hillside Blvd Beautification (901)	9,100,000	0	0	0	9,100,000
Lawndale Landscape and Median (956)	1,614,000	0	0	1,614,000	0
Sterling Park Streetlight (926)	960,000	15,475	0	0	944,525
Sewer and Storm Drain					
None	0	0	0	0	0
City Facilities & Long-Range Plans					
Community Center Facility Painting (960)	100,000	0	0	100,000	0
Corp Yard Car Wash Upgrade (954)	170,000	0	0	170,000	0
HVAC System Replacement @ PD (943)	1,250,000	0	0	1,250,000	0
Solar Panel Backup Battery Install @ CCC (961)	500,000	0	0	0	500,000
Sterling Park Facility Improvement (948)	80,000	0	0	80,000	0
Town-Wide Branding (959)	200,000	100,000	0	0	100,000
Major Equipment, Technology & Fleet					
Phone System Upgrade (982)	250,000	0	0	250,000	0
Total Future/Unfunded Projects (11)	15,724,000	115,475	0	3,464,000	12,144,525
Closed Project (By June 30, 2023)	Total Project Cost	2022/23 and Prior	2023/24 Budget	2024/25 to 2028/29 Projected	Future/Unfunded
Streets, Sidewalks, and Bikeway					
F-Street Retaining Wall (902)	400,000	400,000	0	0	0
Mission Road Crosswalk (909)	130,010	130,010	0	0	0
Mission Road Landscape (908)	400,000	400,000	0	0	0
City Facilities & Long-Range Plans					
Colma Museum Facility Repair & Painting (951)	75,000	75,000	0	0	0
Total Closed Projects (4)	1,005,010	1,005,010	0	0	0
Total Project Cost - All (35)	72,831,655	14,158,130	1,365,000	4,899,000	52,409,525

Project Funding and Spending Plan for FY 2023-24 through FY 2028-29

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

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

Funding Plan	Total Project Cost	2022/23 and Prior	2023/24 Budget	2024/25	2025/26	2026/27	2027/28	2028/29	2024/25 to 2028/29 Projected	Future/Unfunded
Capital Reserve (31)	1,060,975	1,060,975	0	0	0	0	0	0	0	0
Fleet Replcmnt (61)	1,305,000	220,000	220,000	215,000	150,000	200,000	150,000	150,000	865,000	0
Gas Tax & RMRA (21)	200,450	125,450	31,000	44,000	0	0	0	0	44,000	0
General Fund (11)	6,357,655	3,295,655	769,000	2,093,000	50,000	50,000	50,000	50,000	2,293,000	0
LEAP Grant (31) - Reimb	65,000	65,000	0	0	0	0	0	0	0	0
Measure A (22)	263,600	152,600	60,000	51,000	0	0	0	0	51,000	0
Measure K (31)	120,000	0	120,000	0	0	0	0	0	0	0
Measure W - ACR/TDM (32)	162,000	162,000	0	0	0	0	0	0	0	0
Measure W - Cycle 6 (32)	2,434,500	2,434,500	0	0	0	0	0	0	0	0
Measure W (26)	153,950	91,950	30,000	32,000	0	0	0	0	32,000	0
Measure W Grant (32)	1,800,000	1,800,000	0	0	0	0	0	0	0	0
OBAG 3 Grant (32)	4,640,000	4,640,000	0	0	0	0	0	0	0	0
PCE EV Charge Rebate (31)	20,000	0	20,000	0	0	0	0	0	0	0
Prop 68 Grant (31)	115,000	0	115,000	0	0	0	0	0	0	0
REAP Grant (31) - Reimb	20,000	20,000	0	0	0	0	0	0	0	0
TDA Art 3 Grant (32-35003)	90,000	90,000	0	0	0	0	0	0	0	0
Unknown Revenue Source	54,023,525	0	0	1,614,000	0	0	0	0	1,614,000	52,409,525
Total Funding	72,831,655	14,158,130	1,365,000	4,049,000	200,000	250,000	200,000	200,000	4,899,000	52,409,525



Collapse All	2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection
▼ Capital Program	\$ 1,145,000	\$ 3,834,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
▶ CIP - Cate 1 - Street	375,000	1,864,000	0	0	0	0
▶ CIP - Cate 3 - City Fac & Long Rng Pln	555,000	1,600,000	0	0	0	0
▶ CIP - Cate 4 - Major Eqpt, Tech & Fleet	70,000	300,000	50,000	50,000	50,000	50,000
▶ CIP - Cate 2 - Storm & Sewer	145,000	70,000	0	0	0	0
Total	\$ 1,145,000	\$ 3,834,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

Streets, Sidewalks & Bikeways

Capital Improvement Plan

FY 2023–24 Budget

◀ Previous

(Table of Contents)

Next ▶

Active Projects

Annual Roadway Rehabilitation and Preventative Maintenance (906)

Project Scope

The Annual Roadway Rehabilitation and Preventative Maintenance Program includes minor repairs, such as crack sealing, and major rehabilitation, such as slurry seal and mill and fill. The goal of the program is to maintain the Town's Pavement Condition Index (PCI) at 80 or above, the current PCI has been rated at 76. Even though we have dipped to the mid 70's in our PCI, the Town's street network condition is still rated as "Very Good" by the Metropolitan Transportation Commission (MTC) StreetSaver Online Pavement Management Program. In our effort to reach and meet our goal of 80 PCI, a multiyear street rehabilitation and maintenance project budget has been updated to address several Town streets and their deficiencies. Design, construction management, and construction costs are factored into the rehabilitation and maintenance effort. The Engineering Department has identified the following locations for the current program cycle:

- Hillside Boulevard/Lawndale Boulevard (eastbound lane) (FY 2022-23)
- Colma Boulevard and 400 Block of Serramonte Boulevard (FY 2023-24)
- Collins Avenue and Junipero Serra Boulevard (FY 2024-25)

The estimated project cost for the locations identified above is estimated at \$813,000.

Status as of June 30, 2023

The 300 Block of F Street Road Rehabilitation project was completed in late 2022. Hillside Boulevard from Lawndale Boulevard to approximately 600 feet south of Serramonte Boulevard, and the eastbound lane of Lawndale Boulevard slurry seal was completed in the early summer of 2023.

Schedule for FY 2023-24 and Thereafter

Staff will start assembling plans and specifications for Colma Boulevard and 400 Block of Serramonte Boulevard surface treatments in FY 2023-24 and Collins Avenue and Junipero Serra Boulevard surface treatments in FY 2024-25.

Impact on Operation

An effective roadway maintenance program includes minor maintenance such as pothole repairs and crack sealing. This effort of work is part of the operating budget, larger work such as full street resurfacing and reconstruction is part of the Annual Roadway Rehabilitation and Preventative Program. By investing in annual roadway rehabilitation and large maintenance projects, the Town is able to maintain an annual roadway repair and maintenance an average annual minor street repair and maintenance budget of \$75,000 to \$90,000.

Project Funding and Spending Plan

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

Annual Roadway Rehab (906)		Funding Since Inception							
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Measure A (22)	152,600	60,000	51,000	0	0	0	0	0	263,600
Measure W (26)	91,950	30,000	32,000	0	0	0	0	0	153,950
Gas Tax & RMRA (21)	125,450	31,000	44,000	0	0	0	0	0	200,450
General Fund (11)	117,645	104,000	123,000	0	0	0	0	0	344,645
Total Funding	487,645	225,000	250,000	0	0	0	0	0	962,645

Annual Roadway Rehab (906)		Project Budget Since Inception							
Spending Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
F-Street Roadway (81003)	150,000	0	0	0	0	0	0	0	150,000
Hillside & Lawndale (81003)	337,645	0	0	0	0	0	0	0	337,645
Colma/Serramonte (81003)	0	225,000	0	0	0	0	0	0	225,000
Collins/Junipero Serra (81003)	0	0	250,000	0	0	0	0	0	250,000
Total Project Budget	487,645	225,000	250,000	0	0	0	0	0	962,645

Annual Roadway Rehab (906)		Actual Spent							
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Construction (81003)	149,069	0	0	0	0	0	0	0	149,069
Total Project Spending to Date	149,069	0	0	0	0	0	0	0	149,069

El Camino Real Bicycle and Pedestrian Improvement – PSR-PDS (923)

Project Cost for PSR-PDS: \$2 Million

Other Phases of the El Camino Real Bicycle and Pedestrian Improvement Project:

El Camino Real/Mission Road Access to Multimodal Crossing Improvements (#904, \$180,000)

El Camino Real Segment B, Design - Pending funding agreement (#915, \$670,000)

El Camino Real Segment B, Construction - Pending funding agreement (#916, \$5,800,000)

El Camino Real Bicycle and Pedestrian, Segment A - Future unfunded (TBD, \$22,450,000)

Project Scope

The project includes a re-design of El Camino Real (ECR). It incorporates a lane reduction in each direction so that Class IV bike lanes can be designated on the North and South bound direction. The project also includes continuous accessible sidewalks, additional bicycle and pedestrian safety features, new traffic signals, landscaping, reconfiguration of the Mission Road (“the Y”) intersection, and bioretention storm drain infrastructure along the ECR corridor. The project reinvents how ECR can be utilized by residents, employees of the various retail outlets and visitors to travel safely, comfortably, and with ease while on ECR.

Status as of June 30, 2023

The Town applied for and was granted \$1.8 Million to fund the Project Study Report and Project Development Support (PSR-PDS). The PSR-PDS is a project initiation document that provides key opportunities for CalTrans and involves regional and local agencies to achieve consensus on the purpose and needed project scope and schedule. The Town completed the grant funding agreement with San Mateo County Transit Authority and through a Request for Proposal (RFP) process, has selected a consultant. The consultant has started the PSR-PDS work. The project is on an aggressive timeline due to grant timeline obligations, the PSR-PDS study is estimated to be completed in late Spring of 2024.

Schedule for FY 2023-24 and Thereafter

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

Impact on Operation

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

Project Funding and Spending Plan

Currently, staff is working with the County and CalTrans on future funding opportunities. Staff understands that this project will need financial assistance from outside agencies if it is to be built out. (Measure W, 90% & 10% Local Match/General Fund)

El Camino Real Bike & Ped Plan (923)		Funding Since Inception							
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Measure W Grant (32)	1,800,000	1,800,000	0	0	0	0	0	0	3,600,000
General Fund (11)	200,000	200,000	0	0	0	0	0	0	400,000
Unknown Revenue Source	0	0	0	0	0	0	0	22,450,000	22,450,000
Total Funding	2,000,000	2,000,000	0	0	0	0	0	22,450,000	26,450,000

El Camino Real Bike & Ped Plan (923)		Project Budget Since Inception							
Spending Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Design (81002)	2,000,000	2,000,000	0	0	0	0	0	0	4,000,000
Construction (81003)	0	0	0	0	0	0	0	22,450,000	22,450,000
Total Project Budget	2,000,000	2,000,000	0	0	0	0	0	22,450,000	26,450,000

El Camino Real Bike & Ped Plan (923)		Actual Spent							
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Design (81002)	11,808	0	0	0	0	0	0	0	11,808
Total Project Spending to Date	11,808	0	0	0	0	0	0	0	11,808

El Camino Real/Mission Road Access to Multimodal Crossing Improvements (904)

Project Scope

The project involves the design phase (plans, specifications and estimates) of the El Camino Real and Mission Road intersection which is a component of the larger ECR Bicycle and Pedestrian Improvement Project. The plan development portion of the project consists of reengineering the intersection and realigning Mission Road to intersect with ECR at 90 degrees, a new traffic signal system, pavement stripping, markings and street signage, hardscape/landscape features, and various pedestrian and bicycle enhancements.

Status as of June 30, 2023

The grant funding agreement from the San Mateo Transit Authority for this project will be executed by the end of Fiscal Year 2022/23.

Schedule for FY 2023-24 and Thereafter

Because this project is part of a bigger project, it will be merged with the ECR Segment B design project. Start time will also depend on when the notice to proceed is given to the Town regarding the Segment B Design work. Once both funding agreements are in place, staff will proceed with the hiring of consultants and conceptual drawings. Staff will start the design work late Summer/early Fall of 2023. Staff is anticipating that the project will be brought to the City Council in a study session during the first quarter of 2024.

Impact on Operation

Because this project is situated in the CalTrans Right of Way (ROW), future roadway maintenance will be the State's responsibility. After construction is complete, the Town will most likely be responsible for ROW landscaping and our portion of maintenance and electrical charges that are associated with the signalization of the intersection at ECR and Mission Road. It is estimated that Colma may be responsible for 1/3 of the operation and maintenance cost associated with the signal.

Project Funding and Spending Plan

The Town was awarded Measure W, ARC/TDM Cycle 1 Grant in FY 2022-23. The grant will fund 90% of the project and requires a 10% local match (General Fund).

El Camino Real/Mission Road Access to Transient Multimodal Crossing (904) Funding Plan	Funding Since Inception Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Measure W - ACR/TDM (32)	162,000	0	0	0	0	0	0	0	162,000
General Fund (11)	18,000	0	0	0	0	0	0	0	18,000
Unknown Revenue Source	0	0	0	0	0	0	0	0	0
Total Funding	180,000	0	0	0	0	0	0	0	180,000

El Camino Real/Mission Road Access to Transient Multimodal Crossing (904) Spending Plan	Project Budget Since Inception Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Design (81002)	180,000	0	0	0	0	0	0	0	180,000
Construction (81003)	0	0	0	0	0	0	0	22,450,000	22,450,000
Total Project Budget	180,000	0	0	0	0	0	0	22,450,000	22,630,000

El Camino Real/Mission Road Access to T Spending to Date	Actual Spent Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Design (81002)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

El Camino Real Segment B Design (915)

Project Scope

The project involves the design phase (plans, specifications and estimates) of the El Camino Real Segment B which is a component of the larger ECR Bicycle and Pedestrian Improvement Project. The project will provide new bike paths and sidewalks that are absent from this portion of ECR (Safe Route 82). This project will also provide safe harbor at the redesigned bus stops. Segment B will address green street and storm water treatment objectives where achievable, available landscape areas will be designed to be drought tolerant and incorporate stormwater treatment facilities. Another aspect of this project is to remove barriers such as utility poles and underground overhead utilities. Street lighting will also be installed along this portion of ECR where it's currently nonexistent. This project will also incorporate CIP #904-El Camino Real/Mission Road Access to Multimodal Crossing Improvements.

Status as of June 30, 2023

The Town has been awarded the funds for the ECR Segment B Design work through the San Mateo County Transit Authority (SMCTA). With the current backlog with SMCTA it is anticipated that the funding agreement will be complete and executed by the end of FY 2022/23.

Schedule for FY 2023-24 and Thereafter

Because this project is part of a bigger project, the design work will be merged with CIP #904-El Camino Real/Mission Road Access to Multimodal Crossing Improvements. Proceeding with the design work will also depend on when a notice to proceed is given to the Town once both funding agreements are in place. Staff is planning to bring the project to the City Council in a study session in the first quarter of 2024. Once funding agreements are in place, staff will start the design process in late summer or early fall of 2023.

Impact on Operation

Because this project is situated in the CalTrans Right-of-Way (ROW), future roadway maintenance will be the States responsibility. After construction is complete, the Town will most likely be responsible for ROW landscaping. CalTrans will most likely want to establish a new maintenance agreement for specific ongoing maintenance and minor repair issues that come up in the future.

Project Funding and Spending Plan

The Town was awarded Measure W Pedestrian and Bicycle Program, Cycle 6 grant in FY 2022-23. The grant will fund 90% of the project and requires a 10% local match (General Fund).

El Camino Real Segment B Design (915)		Funding Since Inception							
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Measure W - Cycle 6 (32)	603,000	0	0	0	0	0	0	0	603,000
General Fund (11)	67,000	0	0	0	0	0	0	0	67,000
Total Funding	670,000	0	0	0	0	0	0	0	670,000

El Camino Real Segment B Design (915)		Project Budget Since Inception							
Spending Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Design (81002)	670,000	0	0	0	0	0	0	0	670,000
Total Project Budget	670,000	0	0	0	0	0	0	0	670,000

El Camino Real Segment B Design (915)		Actual Spent							
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Design (81002)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

El Camino Real Segment B Construction (916)

Project Scope

The project involves the construction phase (plans, specifications, and estimates) of the El Camino Real Segment B which is a component of the larger ECR Bicycle and Pedestrian Improvement Project. The project improvements will start at the intersection of El Camino Real (ECR) and Mission Road and travel to Arlington Drive in South San Francisco. The improvements will include a complete redesign and full signalization of the ECR and Mission Road intersection along with Class IV bike paths and continuous sidewalks on both sides of the highway (currently there are no pedestrian sidewalks or bike paths on this portion of ECR). The project will focus on creating safe harbor bus stops that will provide a place for those in the public who depend on multimodal transportation options. The Segment B construction project will address green street and storm water treatment objectives where achievable, sustainable landscape areas will be designed to be drought tolerant and incorporate stormwater treatment facilities. Another aspect of this project is to remove barriers such as utility poles and underground overhead utilities. Street lighting will also be installed along this portion of ECR where it's currently nonexistent.

Status as of June 30, 2023

Pending funding agreement, construction is estimated to start in FY 2024-25 once the Design work has been complete (CIP# 904 & 915) and the PSR-PDS and associated environmental work has been approved by CalTrans, (CIP # 923)

Schedule for FY 2023-24 and Thereafter

More detailed updates will be presented in the Town’s Capital Improvement Program for FY 2024/25.

Impact on Operation

Because this project is situated in the CalTrans Right-of-Way (ROW), future roadway maintenance will be the State’s responsibility. After construction is complete, the Town will most likely be responsible for ROW landscaping and a portion of the annual operation and maintenance signal costs. CalTrans will most likely want to establish a new maintenance agreement for specific ongoing maintenance and minor repair issues that come up in the future.

Project Funding and Spending Plan

The Town was awarded OBAG 3 Grant in FY 2022-23. The grant will fund 80% of the project and requires a 20% local match (General Fund).

El Camino Real Segment B Construction (916)	Funding Since Inception								
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
OBAG 3 Grant (32)	4,640,000	0	0	0	0	0	0	0	4,640,000
General Fund (11)	1,160,000	0	0	0	0	0	0	0	1,160,000
Total Funding	5,800,000	0	0	0	0	0	0	0	5,800,000

El Camino Real Segment B Construction (916)	Project Budget Since Inception								
Spending Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Design (81002)	5,800,000	0	0	0	0	0	0	0	5,800,000
Total Project Budget	5,800,000	0	0	0	0	0	0	0	5,800,000

El Camino Real Segment B Construction (916)	Actual Spent								
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Design (81002)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

Serramonte Boulevard West Bicycle and Pedestrian Improvement – Phase 1A (911) & Phase 1B (905)

Total Estimated Project Cost: \$20.0 million.
Future Unfunded Portion: \$17,815,000

Project Scope

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

Phase 1A of the project involves design (plans, specifications and estimates) and construction of the Serramonte Boulevard West. The project will take a four-lane roadway and reduce it down to two lanes (one lane in each direction), and provide a center turn lane for those entering or exiting the various retail outlets along the Boulevard. The pilot lane reduction will provide right of way to build separated Class IV bike lanes in both directions. The project will also provide two mid-block high visibility crosswalks with rectangular rapid flashing beacons (RRFB) along with safe harbor refuge island. A "Quick Build" option will be implemented into the phase one project to provide temporary low-cost landscape barriers to separate bicyclists and pedestrians from vehicular traffic and simulate how the lane reduction will work on this portion of Serramonte Boulevard. This project will include the signaling of the Serramonte Boulevard and Serra Center Intersection.

Phase 1B (Optional) of the project is to reconstruct the portion of Serramonte Boulevard that is joined with Collins Avenue. Currently, there is a slip lane that allow vehicles to travel straight onto Collins Avenue from Serramonte Boulevard. This project would close the slip lane to through traffic and vehicles then would have to make a right-hand turn off of Serramonte Boulevard onto Collins Avenue. The change will enhance pedestrian and vehicular safety. Closing up the island will now provide an opportunity to provide wayward signage and landscaping features for those entering the Serramonte Auto Row District. This option is not funded by grant subsidies.

Phase 2 of the project involves the reconstruction of Collins Avenue, continuous sidewalks, high visible crosswalks, streetlights, landscaping, underground of overhead utilities, car carrier off-loading zones for local car dealerships. This phase of the project is unfunded at this time.

Phase 3 of the project includes improvements to Serramonte Boulevard West such as lane reduction, sidewalks, landscaping, sustainability enhancements, street lighting, and accessibility improvements. This phase of the project is unfunded at this time.

Phase 4 of the project is Serramonte Boulevard East of El Camino Real, the project will include the installation of sustainable landscaping, accessibility enhancements, street lighting, and bike paths. This phase of the project is unfunded at this time.

Status as of June 30, 2023

Staff will be processing the funding agreement to support phase 1A of this project.

Schedule for FY 2023-24 and Thereafter

Once the funding agreement is secured, staff will start the process of building a consensus within the Serramonte Business District of the various improvements that will be constructed on Serramonte Boulevard West. Once there is a strong consensus and agreement on the various roadway improvements within the business community, essential services and members of the community, we will present to City Council for review and approval to move into the formal plan, specifications and estimates for the project., With all City Council and Community approvals in place, staff will proceed with the Construction documents, this is anticipated to start in mid to late winter of 2024, (February/March). Construction documents are estimated to be complete in July/August of 2024. Construction would follow after the City Council's approval of the construction and approval to go to bid, anticipated to be awarded in late 2024.

Impact on Operation

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

Project Funding and Spending Plan

The Town was awarded Measure W Pedestrian and Bicycle Program Cycle 6 grant in FY 2022-23. The grant will fund 90% of the project and requires a 10% local match (General Fund).

Serramonte Boulevard West Bicycle ad P	Funding Since Inception								
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Measure W - Cycle 6 Grant (32)	1,831,500	0	0	0	0	0	0	0	1,831,500
Capital Reserve (31)	0	0	0	0	0	0	0	0	0
General Fund (11)	203,500	150,000	0	0	0	0	0	0	353,500
Unknown Revenue Source	0	0	0	0	0	0	0	17,815,000	17,815,000
Total Funding	2,035,000	150,000	0	0	0	0	0	17,815,000	20,000,000

Serramonte Boulevard West Bicycle ad P	Project Budget Since Inception								
Spending Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Phase 1A - Design (81002)	480,000	0	0	0	0	0	0	0	480,000
Phase 1A - Construction (81003)	1,555,000	0	0	0	0	0	0	0	1,555,000
Phase 1B - Design (81002)	0	25,000	0	0	0	0	0	0	25,000
Phase 1B - Construction (81003)	0	125,000	0	0	0	0	0	0	125,000
Phase 2, 3, and 4	0	0	0	0	0	0	0	17,815,000	17,815,000
Total Project Budget	2,035,000	150,000	0	0	0	0	0	17,815,000	20,000,000

Serramonte Boulevard West Bicycle ad P	Actual Spent								
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Phase 1A - Design (81002)	0	0	0	0	0	0	0	0	0
Phase 1A - Construction (81003)	0	0	0	0	0	0	0	0	0
Phase 1B - Design (81002)	0	0	0	0	0	0	0	0	0
Phase 1B - Construction (81003)	0	0	0	0	0	0	0	0	0
Phase 2, 3, and 4	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

Town-Wide Bicycle and Pedestrian Master Plan (910)

Project Scope

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

Status as of June 30, 2023

The project's data collection of the available documents, identifying key stakeholders, and the inventory list are completed. The public communication/outreach including the development of a web-based survey, and outreach meetings at Starbucks Coffee and at Colma BART Station are completed. In addition, the content of the Master Plan will identify existing conditions, needs and priorities, and outlines and summary of the survey's result. The Plan's assemblage commenced with the draft Plan in progress and is scheduled for the City Council review and adoption by August 2023.

Schedule for FY 2023-24 and Thereafter

The Master Plan will be forwarded to City Council for review and adoption in the 1st quarter of FY 2023/24

Impact on Operation

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

Project Funding and Spending Plan

The Town was awarded TDA Article 3 grant in FY 2021-22. The grant will fund 90% of the project and requires a 10% local match (General Fund).

Town-Wide Bicycle & Pedestrian Master Plan (910) Funding Plan	Funding Since Inception Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
TDA Art 3 Grant (32-35003)	90,000	0	0	0	0	0	0	0	90,000
General Fund (11)	10,000	0	0	0	0	0	0	0	10,000
Total Funding	100,000	0	0	0	0	0	0	0	100,000

Town-Wide Bicycle & Pedestrian Master Plan (910) Spending Plan	Project Budget Since Inception Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Design (81002)	100,000	0	0	0	0	0	0	0	100,000
Total Project Budget	100,000	0	0	0	0	0	0	0	100,000

Town-Wide Bicycle & Pedestrian Master Plan (910) Spending to Date	Actual Spent Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Design (81002)	11,238	0	0	0	0	0	0	0	11,238
Total Project Spending to Date	11,238	0	0	0	0	0	0	0	11,238

Future Projects

Projects Funding & Spending Schedule for FY 2024-25 through FY 2028-29

Future Project Funding Plan	Prior Funding	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
General Fund (11)	15,475	0	0	0	0	0	0	15,475
Unknown Revenue Source	0	1,614,000	0	0	0	0	11,544,525	13,158,525
Total Funding	15,475	1,614,000	0	0	0	0	11,544,525	13,174,000

Future Project Spending Plan	Prior Spending	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Colma Blvd Improvement (912)	0	0	0	0	0	0	1,500,000	1,500,000
Hillside Blvd Beautification (901)	0	0	0	0	0	0	9,100,000	9,100,000
Lawndale Landscape and Median (956)	0	1,614,000	0	0	0	0	0	1,614,000
Sterling Park Streetlight (926)	15,475	0	0	0	0	0	944,525	960,000
Total Project Budget	15,475	1,614,000	0	0	0	0	11,544,525	13,174,000

Colma Boulevard Improvement (912)

Scheduled for future (unknown)
 Estimated Project Cost: \$1.6 million (Future Unfunded)

Project Scope

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

Status as of June 30, 2023

Staff applied for grant funding for a master plan which will include community outreach and conceptual approvals, staff is awaiting award status.

Schedule for FY 2023-24 and Thereafter

Pending availability of funds.

Impact on Operation

Minor increase in street light electrical cost, landscape (stormwater treatment enhancements) maintenance costs. Improvements will be beneficial for bicyclists and pedestrians that use Colma Boulevard to and from the commercial area for work or pleasure.

Hillside Boulevard Beautification (901)

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

Project Scope

Phase 1 of the three-phase Hillside Beautification Project (Hoffman Street to 600 feet south of Serramonte Boulevard) was completed in FY2014-15. Phases 2 and 3 start from 600 feet south of Serramonte Boulevard to Lawndale Boulevard. The remaining phases of the project are to include full complete street items such as continuous sidewalks, high visibility crosswalks, street lighting ADA accessibility, and bike paths. The project also includes sustainable landscaping and stormwater treatment features, undergrounding of utilities and placement of new utilities such as water and sewer. Phases 2 and 3 of this project will be evaluated to determine phasing and potential opportunities for grant funding and developer impact fees. The costs and estimates will also need to be updated to incorporate green infrastructure mandates. A reserve of \$930,889 is being held in the Capital Improvement Fund towards the estimated \$9,100,000 project.

Undergrounding: \$3,380,000

Sidewalks, streetlights, drainage, roadway: \$5,720,000

Status as of June 30, 2023

On hold. Future Unfunded. Staff is waiting to hear grant award status for \$4.5 Million.

Schedule for FY 2023-24 and Thereafter

Pending notice of award. If funds are awarded, it is anticipated that the reconstruction effort would take place in or around FY 2027/28. Because this is a dollar-to-dollar grant, if the Town is awarded the \$4.5 million, the Town would be responsible for the remainder of the project funding. Pushing the project out will enable the Town to get additional grants to offset the cost to the Town for the remainder of the funds.

Impact on Operation

There will be an increase in landscaping maintenance and irrigation costs, street lighting and future roadway maintenance. These improvements will add to the likelihood that commercial development can be built out on Hillside Boulevard, (The new commercial overlay zone on Hillside Boulevard), thus creating job opportunities for local residents. The improvements will also provide the much-needed safe paths of travel for those who use Hillside Boulevard to walk or bike to work, exercise or for pleasure.

Lawndale Landscape and Median (956)

Scheduled for FY 2024-25
Projected Cost: \$1.53 million (\$130k for design; \$1.4 million construction)

Project Scope

Median landscape and back of sidewalk on Lawndale Boulevard need rehabilitation. As a result of the severe drought conditions in recent years, the State of California has levied irrigation restrictions that prevent cities from irrigating its street medians with turf. The State's restriction resulted in the Town's turf median on Lawndale Boulevard needing a significant landscape design makeover to replace the $\frac{3}{4}$ quarter mile of turf median maintenance with sustainable and drought resistant plantings. The project also includes landscaping along the backside of the sidewalk along the Northside of Lawndale Boulevard. This landscape area will also be addressed in all phases of this project.

- Phase 1 is the conceptual review and preliminary approvals for the landscaping and public use and enhancement on Lawndale Boulevard and El Camino Real – Completed in FY 2019-20.
- Phase 2 will provide “Shovel Ready” project plans, specifications and estimates (PS&E) and preparing a bid package – Tentatively scheduled for FY 2024-25.
- Phase 3 is the construction phase, which includes awarding the contract, and building and inspection services, and construction – Future unfunded \$1.53 million.

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

Status as of June 30, 2023

CIP 956 was identified as the Lawndale and El Camino Real Median Landscape Project. The El Camino Real portion of this capital project has been removed and is now part of the El Camino Real Bicycle and Pedestrian Improvement Project, (CIP 923). The Lawndale Median Project was suspended due to COVID-19. Staff recommends that the Lawndale Median Landscape Project be moved to Fiscal Year 2024-25 CIP.

Schedule for FY 2023-24 and Thereafter

The Lawndale Boulevard Landscape Improvement Project (956) is scheduled to complete the plans, specifications, and estimates in FY 2024-25. The buildout is also scheduled to take place in FY 2024-25 and be completed in FY 2025-26.

Impact on Operation

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

Sterling Park Streetlight (926)

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

Project Scope

The antique streetlights in the Sterling Park Residential Neighborhood have shown signs of deterioration; some of the streetlights have deteriorated to the point where the rust/decay has rotted through the pole. It is estimated that approximately 10 to 25 percent of the streetlights have different levels of decay from minor to severe. It is projected that the decay process is taking place on the remaining lights, to which extent has not been determined. It is recommended that the existing streetlights be replaced with lights that are more conducive to the weather conditions and salt air. In a City Council Study session, it was the City Council's preference to replace the decaying metal streetlights with an ornate antique concrete pole with an energy efficient single luminaire LED lighting. Currently, the Town owns the streetlights, and the Colma Lighting District provides maintenance support and pays for the annual electrical charges. The first phase of the project will provide a conceptual plan for the replacement of the streetlights within the Sterling Park residential area. The study will also evaluate responsible parties for the replacement of the lights. The original engineer's estimates have been increased due to escalation costs as it relates to construction and materials/supplies along with construction management costs.

Status as of June 30, 2023

Staff is working with San Mateo County Public Works Department and LAFCo regarding the acquisition of the Colma Lighting District, and/or funding to assist in the purchase and installation of the new light poles in the Sterling Park Neighborhood.

Schedule for FY 2023-24 and Thereafter

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

Impact on Operation

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

Closed Projects in FY 2022-23

Mission Road Crosswalk (909)

Project Scope

Design and construct a High Visibility Crosswalk on Mission Road at the back entrance to the Treasure Island Traylor Park. The High Visible Crosswalk will be delineated with pre-emptive signage, viable pavement markings and pedestrian-activated solar powered Rectangular Rapid Flashing Beacons (RRFB's). Part of the design portion of the project is to design speed humps for the roadway; this will be introduced into the bid documents as a bid alternative.

Status as of June 30, 2023

The project is complete.

Schedule for FY 2023-24 and Thereafter

None.

Impact on Operation

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

Project Funding and Spending Plan

Mission Road Crosswalk (909)

Funding and Spending History

Funding Source	Project Funding Budget	Actual Project Funding	Spending	Project Cost			
				Total Project Budget	Thru 6/30/22	Project Cost FY 2022-23	Total Project Spending
Capital Reserve	11,000	11,000	Design (81002)	11,000	-	11,000	11,000
General Fund	119,010	119,010	Project Management (71010)	6,533	-	6,533	6,533
		-	Construction (81003)	112,477	-	112,477	112,477
Total Funding	130,010	130,010		130,010	-	130,010	130,010
Pending Grant/Other Reimbursements		-	Available Project Budget				-

Mission Road Landscaping (908)

Project Scope

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

Status as of June 30, 2023

Project is complete.

Schedule for FY 2023-24 and Thereafter

None.

Impact on Operation

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

Project Funding and Spending Plan

Mission Road Landscaping (908)							
Funding and Spending History							
Funding Source	Project Funding Budget	Actual Project Funding	Spending	Project Cost			
				Total Project Budget	Thru 6/30/22	Project Cost FY 2022-23	Total Project Spending
Capital Reserve	29,000	29,000	Design (81002)	29,000	15,109	18,519	33,628
General Fund	343,200	343,200	Project Management (71010)	57,200	-	52,572	52,572
		-	Construction (81003)	286,000	-	286,000	286,000
Total Funding	372,200	372,200		372,200	15,109	357,091	372,200
Pending Grant/Other Reimbursements		-	Available Project Budget				(0)

F-Street Retaining Wall (902)

Project Scope

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

Status as of December 31, 2022

The project is complete.

Schedule for FY 2023-24 and Thereafter

None.

Impact on Operation

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

Project Funding and Spending Plan

F-Street Retaining Wall (902)

Funding and Spending History

Funding Source	Project Funding Budget	Actual Project Funding	Spending	Project Cost			
				Total Project Budget	Thru 6/30/22	Project Cost FY 2022-23	Total Project Spending
Capital Reserve	25,000	25,000	Design (81002)	47,000	40,542	18,420	58,962
General Fund	407,000	407,000	Project Management (71010)	80,000	-	80,000	80,000
		-	Construction (81003)	320,000	-	308,038	308,038
Total Funding	432,000	432,000		447,000	40,542	406,458	447,000
Pending Grant/Other Reimbursements		-	Available Project Budget				0

Sewer & Storm Drain

Capital Improvement Plan

FY 2023–24 Budget

◀ Previous

(Table of Contents)

Next ▶

Active Projects

Colma Creek Channel Easement (934)

Establishing easements for the various properties \$75,000

Project Scope

Sections of the Colma Creek concrete channel have deteriorated over the years. Because there are different levels of deterioration, Town staff has been working with the San Mateo County Flood and Sea Level Rise Resiliency District (also known as OneShoreline) to establish a program for creek repairs. Colma Creek runs through private properties, and it is the Town's responsibility to first establish "Right of Entry Agreements" with OneShoreline to grant easements and transfer titled to OneShoreline for creek maintenance and repair. To establish the Colma Creek boundaries as it travels through the various properties, title searches and survey work will be required to define the creek's boundaries. This process will also define the rights that OneShoreline will be granted. By providing easements to OneShoreline for future maintenance and repairs, the Town can request that the funding from the Colma Creek Flood Control District can be used for future maintenance and repair costs.

Status as of June 30, 2023

Staff has started the Property owners, and contact information has been established to make contact with the owners where the creek travels through their property. Costs associated with title searches for the various properties that boarder Colma Creek will be assessed.

Schedule for FY 2023-24 and Thereafter

In FY 2023-24 staff will be working with the various property owners and engineers to define the creek easement boundaries for each property. Once easements are established and granted over to OneShoreline, they will have access to enter the creek provide annual maintenance, and schedule required repair work for portions of the cement-lined channel.

Impact on Operation

Once this assessment is made, Colma staff can petition OneShoreline for the funds that are needed for all the maintenance and repair work.

Project Funding and Spending Plan

Colma Creek Channel Repairs (934)		Funding Since Inception							
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
General Fund (11)	0	75,000	0	0	0	0	0	0	75,000
Total Funding	0	75,000	0	0	0	0	0	0	75,000

Colma Creek Channel Repairs (934)		Project Budget Since Inception							
Spending Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Design (81002)	0	75,000	0	0	0	0	0	0	75,000
Total Project Budget	0	75,000	0	0	0	0	0	0	75,000

Colma Creek Channel Repairs (934)		Actual Spent							
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Design (81002)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

Storm Drain System Assessment and Mapping (972)

Project Scope

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

Status as of June 30, 2023

CCTV of the first phase of the project was completed in early summer of 2023. The analysis of the first phase is estimated to be delivered back to the Town in the early part of FY 2023/24.

Schedule for FY 2023-24 and Thereafter

Complete first-year analysis. Start Phase 2 in late Summer or early Fall of 2023. Phase 3 will start in summer of 2024 (FY 2023-24 and FY 2024-25).

Impact on Operation

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

Project Funding and Spending Plan

Storm Drain Assessment (972)		Funding Since Inception								
Funding Plan		Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
31-39001	General Fund (11)	70,000	70,000	70,000	0	0	0	0	0	210,000
Total Funding		70,000	70,000	70,000	0	0	0	0	0	210,000

Storm Drain Assessment (972)		Project Budget Since Inception								
Spending Plan		Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
31-972-81002	Design (81002)	70,000	70,000	70,000	0	0	0	0	0	210,000
Total Project Budget		70,000	70,000	70,000	0	0	0	0	0	210,000

Storm Drain Assessment (972)		Actual Spent								
Spending to Date		Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
31-972-81002	Design (81002)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date		0	0	0	0	0	0	0	0	0

Future Projects

No future projects are scheduled at this time.

Closed Projects in FY 2022-23

No active projects are scheduled to close by June 30, 2023.

City Facilities & Long-Range Plans

Capital Improvement Plan

FY 2023–24 Budget

◀ Previous

(Table of Contents)

Next ▶

Active Projects

Bark Park Upgrade (958)

Project Scope

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

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

Funding is expected to come from the Town's Per Capital Grant (Proposition 68) allocation for parks and recreation facilities.

Status as of June 30, 2023

Staff will have received their Proposition 68 Per Capita Grant allocation.

Schedule for FY 2023-24 and Thereafter

Conceptual design work will begin in late Summer/early Fall of 2023. Once approved by the City Council, the estimated date for construction will be the spring of 2024.

Impact on Operation

Annual repairs will decrease. The operation and maintenance of the park should stay the same as in past years.

Project Funding and Spending Plan

Bark Park Upgrade (958)		Funding Since Inception							
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Prop 68 Grant (31)	0	115,000	0	0	0	0	0	0	115,000
Total Funding	0	115,000	0	0	0	0	0	0	115,000

Bark Park Upgrade (958)		Project Budget Since Inception							
Spending Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Design (81002)	0	20,000	0	0	0	0	0	0	20,000
Construction (81003)	0	95,000	0	0	0	0	0	0	95,000
Total Project Budget	0	115,000	0	0	0	0	0	0	115,000

Bark Park Upgrade (958)		Actual Spent							
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Design (81002)	0	0	0	0	0	0	0	0	0
Construction (81003)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

EV Charging Station at Colma Community Center (946)

Project Scope

Several level 2 electrical vehicle (EV) charging stations are proposed to be installed at the Colma Community Center. The work would include the design and engineering as required, upgrading the existing electrical systems, and constructing the required infrastructure and associated hardscape to harbor the EV Chargers. The improvements will also address any accessibility issues or concerns. Portions of the project funding is being pursued by grants made available through Peninsula Clean Energy (PCE), one of the Town's energy providers and Measure K funding.

Status as of June 30, 2023

Working out final details with PCE and awaiting possible Measure K award of \$120K.

Schedule for FY 2023-24 and Thereafter

Bring contract to City Council for consideration and adoption of contract for EV Charging Stations at the Colma Community Center.

Impact on Operation

Provides a public need for EV Chargers. Providing EV Chargers will also assist in reducing greenhouse gases.

Project Funding and Spending Plan

FY 2023-24 - Estimated project cost is \$140,000 - \$20K from PCE EV Charging rebate program, \$120K Measure K

EV Charging Station at CCC (946)		Funding Since Inception							
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Measure K (31)	0	120,000	0	0	0	0	0	0	120,000
PCE EV Charge Rebate (31)	0	20,000	0	0	0	0	0	0	20,000
Total Funding	0	140,000	0	0	0	0	0	0	140,000

EV Charging Station at CCC (946)		Project Budget Since Inception							
Spending Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Construction (81003)	0	140,000	0	0	0	0	0	0	140,000
Total Project Budget	0	140,000	0	0	0	0	0	0	140,000

EV Charging Station at CCC (946)		Actual Spent							
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Construction (81003)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

Facility Parking Lot Upgrades and Repairs (953)

Project Scope

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

Given the recent increase in oil and continued escalating costs, it is estimated that the project costs will be roughly 20% over the original estimates that were made several years ago.

Status as of June 30, 2023

Staff is looking to award a construction contract by the end of FY 2023.

This project was deferred from the 2021-22 CIP due to the COVID-19 pandemic. After further review and looking at cost-saving measures, the Town would get better value to combine the parking lot upgrades, surface treatments, and minor dig out and repairs, into one bid request. The Police Station, Creekside Villas fire lane and parking lots, Community Center facility, and Museum parking lot will be combined into one project.

Schedule for FY 2023-24 and Thereafter

The Parking lot upgrades and repair project are estimated to be ready for City Council approval and to go to bid in the summer of FY2023-24. The project is estimated to go to construction in the mid to late Summer of 2023 upon contractor availability.

Impact on Operation

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

Project Funding and Spending Plan

Facility Parking Lot Upgrades (953)		Funding Since Inception							
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
General Fund (11)	99,025	0	0	0	0	0	0	0	99,025
Capital Reserve (31)	140,975	0	0	0	0	0	0	0	140,975
Total Funding	240,000	0	0	0	0	0	0	0	240,000

Facility Parking Lot Upgrades (953)		Project Budget Since Inception							
Spending Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Creekside & PD Station (81003)	99,025	0	0	0	0	0	0	0	99,025
Recreation & Museum (81003)	140,975	0	0	0	0	0	0	0	140,975
Total Project Budget	240,000	0	0	0	0	0	0	0	240,000

Facility Parking Lot Upgrades (953)		Actual Spent							
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Construction (81003)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

Housing Element Update (996)

Project Scope

Pursuant to state law, the Town of Colma is required to update its General Plan's Housing Element on a predetermined schedule once every eight years. The 6th Cycle Housing Element (2023-2031) is required to be completed and certified by the State by January 2023. Staff has worked with 21 Elements, a consultant who is working with other San Mateo County jurisdictions, and has prepared the document, including a housing site inventory and feasibility study. The updated housing element includes a map and inventory of sites which portrays where 202 units (determined through the Regional Housing Needs Allocation - RHNA - process by the Association of Bay Area Government - ABAG) can feasibly be built within the 8-year term of the 6th Cycle Housing Element update (HEU). To qualify for the Site Inventory, a property must meet certain criteria, such as minimum size, location near amenities or public services, location in zones that permit the necessary development density, or location in areas that may be converted into those zones. The State Agency that oversees the certification of this policy is the California Department of Housing and Community Development (HCD). HCD has developed strict criteria for determining whether a specific property is adequate and should be included in the Town's Site Inventory for potential development. In addition, the Housing Element Update (HEU) will include policies and implementation requirements that will assist builders and nonprofits agencies in constructing viable affordable housing for low and moderate income families.

Status as of June 30, 2023

Staff prepared and forwarded the HEU, including the environmental review of the project as required by California Environmental Quality Act (CEQA), to City Council on January 25, 2023, with the Council approving and certifying the document on that date. The approved HEU was sent to HCD on January 30, 2023, meeting the statutory deadline of January 31, 2023, set forth by HCD. On March 29, 2023, the Town received notice from HCD that although the Town addresses many statutory requirements, additional revisions are necessary to fully comply with the State Housing Element Law.

Additional policies to support housing development and clarification regarding potential site inventory is needed to be done in order for the State to certify the Town's Housing Element. To assist in this final effort, staff has hired a consultant to help complete the Housing Element and resubmit the document to HCD. The Housing Element is nearly complete and will be sent to HCD in July/August with HCD certification coming in September 2023.

Schedule for FY 2023-24 and Thereafter

The Housing Element will be sent to HCD in July/August for final certification in September. Once the Housing Element is certified by HCD, staff will bring the document back to the City Council for adoption.

Impact on Operation

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

Project Funding and Spending Plan

Housing Element Update (996)	Funding Since Inception								
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
LEAP Grant (31) - Reimb	65,000	0	0	0	0	0	0	0	65,000
REAP Grant (31) - Reimb	20,000	0	0	0	0	0	0	0	20,000
Capital Reserve (31)	125,000	0	0	0	0	0	0	0	125,000
General Fund (11)	0	0	0	0	0	0	0	0	0
Total Funding	210,000	0	0	0	0	0	0	0	210,000

Housing Element Update (996)	Project Budget Since Inception								
Spending Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Planning & Design (81002)	210,000	0	0	0	0	0	0	0	210,000
Total Project Budget	210,000	0	0	0	0	0	0	0	210,000

Housing Element Update (996)	Actual Spent								
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Planning & Design (81002)	153,922	0	0	0	0	0	0	0	153,922
Total Project Spending to Date	153,922	0	0	0	0	0	0	0	153,922

Public Arts Program (980)

Project Scope

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

Paint or vinyl-wrap two utility cabinets

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

Paint on bike rack at the Colma Community Center

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

F Street Wall Mural

The 100-year anniversary for the Town of Colma is in 2024. As part of the celebration, staff is proposing a mural on the refurbished F Street retaining wall.

Status as of June 30, 2023

Staff contracted with Precita Eyes to create community art on Town owned utility and structures on Junipero Serra Boulevard. Art submittals are currently being reviewed by staff.

Schedule for FY 2023-24 and Thereafter

Final art designs/concepts for the utility vaults on Junipero Serra Boulevard will be brought to the City Council in July/August of 2023 for consideration and approval.

Staff will also work with Precita Eyes for the painting of the bike racks at the Colma Community Center during the summer 2023.

The 100 Year Anniversary Ad Hoc Committee will continue to coordinate with local artists and request proposals for the F Street Wall Mural project.

Impact on Operation

Maintenance cost and costs associated with any graffiti removal.

Project Funding and Spending Plan

Public Arts Program (980)		Funding Since Inception							
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
General Fund (11)	15,000	100,000	0	0	0	0	0	0	115,000
Total Funding	15,000	100,000	0	0	0	0	0	0	115,000

Public Arts Program (980)		Project Budget Since Inception							
Spending Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Construction (81003)	15,000	100,000	0	0	0	0	0	0	115,000
Total Project Budget	15,000	100,000	0	0	0	0	0	0	115,000

Public Arts Program (980)		Actual Spent							
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Construction (81003)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

Urban Tree Master Plan & Improvement (998)

Project Scope

This project is to identify all Town-owned and maintained trees. The identification process is to tag, (this work has been completed through another project), survey the health, and provide a maintenance schedule that includes pruning and fertilizing. This process will be inputted into the Town's GIS database that would enable our Public Works Staff to review, budget and schedule maintenance on an annual basis.

The cost for the tree survey and developing the GIS database to identify and critique all Town owned trees is estimated to be \$100,000.

Once Phase 1 is complete, the analysis will provide staff with the needed information for potential tree nurturing and, if required, replacement. A recommended budget of \$200,000 is programmed for 2023/24.

Status as of June 30, 2023

City Council approved Phase I of the Urban Tree Master Plan and Improvement Project in May 2023.

Schedule for FY 2023-24 and Thereafter

Phase I of the tree inventory, risk assessment and maintenance plan is scheduled to be completed in 2023. Phase II maintenance and planting plan will be scheduled for FY 2023-24 and FY 2024-25.

Impact on Operation

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

Project Funding and Spending Plan

Urban Tree Master Plan & Program (998)	Funding Since Inception								
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
General Fund (11)	100,000	200,000	0	0	0	0	0	0	300,000
Total Funding	100,000	200,000	0	0	0	0	0	0	300,000

Urban Tree Master Plan & Program (998)	Project Budget Since Inception								
Spending Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Profession Consultant (71010)	100,000	200,000	0	0	0	0	0	0	300,000
Total Project Budget	100,000	200,000	0	0	0	0	0	0	300,000

Urban Tree Master Plan & Program (998)	Actual Spent								
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Profession Consultant (71010)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

Zoning Code Update (997)

Project Scope

Pursuant to state law, the Town of Colma is required to amend its zoning code and zoning map after the adoption of the General Plan 2040, as the General Plan and zoning code must be compatible. The Town of Colma zoning code has been amended over the years while, generally, information is very hard to find - with land uses and development standards for each zone in two separate places. The code requires reformatting and updating the zone code to be more user friendly, and to be compatible with the newly adopted General Plan. In addition, in anticipation of the Municipal Code being converted to a searchable document by sections, the update will align with the goal of creating an easily searchable document. Sections will also be updated to comply with current state law. Along with amending and the adoption of the Town's Zoning Code, an environmental document will be required to satisfy California Environmental Quality Act (CEQA) requirements.

Status as of June 30, 2023

Staff has completed the draft of the Zoning Code Update and a Study Session was presented to review, comment and if required, make needed changes before adoption of the amended zoning code.

Schedule for FY 2023-24 and Thereafter

Staff will request City Council to adopt the Amended Zoning Code July or August 2023.

Impact on Operation

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

Project Funding and Spending Plan

Zoning Code Update (997)		Funding Since Inception							
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Capital Reserve (31)	100,000	0	0	0	0	0	0	0	100,000
General Fund (11)	80,000	0	0	0	0	0	0	0	80,000
Total Funding	180,000	0	0	0	0	0	0	0	180,000

Zoning Code Update (997)		Project Budget Since Inception							
Spending to Date	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Planning & Design (81002)	180,000	0	0	0	0	0	0	0	180,000
Total Project Spending to Date	180,000	0	0	0	0	0	0	0	180,000

Zoning Code Update (997)		Actual Spent							
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Planning & Design (81002)	64,588	0	0	0	0	0	0	0	64,588
Total Project Spending to Date	64,588	0	0	0	0	0	0	0	64,588

Future Projects

Projects Funding & Spending Scheduled for FY 2023-24 through FY 2028-29

Future Project Funding Funding Plan	Prior Funding	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
General Fund (11)	100,000	1,600,000	0	0	0	0	0	1,700,000
Unknown Revenue Source	0	0	0	0	0	0	600,000	600,000
Total Funding	100,000	1,600,000	0	0	0	0	600,000	2,300,000

Future Project Funding Spending Plan	Prior Spending	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Community Center Facility Painting (960)	0	100,000	0	0	0	0	0	100,000
Corp Yard Car Wash Upgrade (954)	0	170,000	0	0	0	0	0	170,000
HVAC System Replacement @ PD (943)	0	1,250,000	0	0	0	0	0	1,250,000
Solar Panel Backup Battery Install @ CCC (961)	0	0	0	0	0	0	500,000	500,000
Sterling Park Facility Improvement (948)	0	80,000	0	0	0	0	0	80,000
Town-Wide Branding (959)	100,000	0	0	0	0	0	100,000	200,000
Total Project Budget	100,000	1,600,000	0	0	0	0	600,000	2,300,000

Colma Community Center Painting and Repair (960)

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

Project Scope

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

Status as of June 30, 2023

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

Schedule for FY 2023-24 and Thereafter

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

Impact on Operation

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

Corporation Yard Car Wash Upgrade (954)

Scheduled for FY 2024-25
Estimated Project Cost: \$170,000

Project Scope

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

Status as of June 30, 2023

This project was postponed to FY2024-25 due to budgetary constraints.

Schedule for FY 2023-24 and Thereafter

This Project scope and plans are to be developed in the Fall/Winter of 2024; anticipated construction is spring of 2025.

Impact on Operation

This project will decrease the Public Works Maintenance Workers' time in the wash down of equipment and cleanup and keep the Public Works Department in compliance with the State Water Board and required Best Management Practices.

HVAC System Replacement at Police Station (943)

Schedule for FY 2024-25

Estimated Project Cost: \$1,250,000

Project Scope

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

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

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

Status as of June 30, 2023

Town staff has pursued grant funding and available congressional budget earmarks to help offset the budget costs to replace the Police Facility HVAC system; however, efforts have been unsuccessful to date.

Schedule for FY 2023-24 and Thereafter

Depending on the condition of the HVAC system and the Town's HVAC maintenance contractor's assessment, the project was temporarily scheduled for rehabilitation in FY 2023-24; however, the project has been pushed out to FY 2024-25.

Impact on Operation

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

Solar Panel Battery Backup System Installation at Colma Community Center (961)

Scheduled for future (unknown)
Estimated Project Cost: \$500,000 (Future Unfunded)

Project Scope

The Town and Peninsula Clean Energy (PCE) are participating in a Solar and Storage Collaborative Procurement Process in an effort to secure a solar installation at the Community Center. If successful, the solar installation will be funded by PCE through an on-bill finance type program. The Solar Installation project is scheduled to be installed in the summer 2023. However, the cost for a battery back-up system would make the project too costly for an on-bill finance program. Staff will seek additional funding for battery back-up system with an estimated cost of \$500,000.

Status as of June 30, 2023

The Solar installation is set to begin during the summer of 2023 with completion scheduled for late fall. Staff has worked with outside consultants to help secure State and Federal assistance in funding the solar battery backup system; however, efforts have been unsuccessful to date.

Schedule for FY 2023-24 and Thereafter

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

Impact on Operation

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

Project Funding and Spending Plan

Future Unfunded. Change to \$500k.

Sterling Park Facility Improvement (948)

Schedule for FY 2024-25
Estimated Project Cost: \$80,000

Project Scope

The recreation facility is in need of some minor repairs and enhancements. The improvements would include refurbishing of the exterior basketball court, new picnic furniture and exterior bathroom upgrades.

Status as of June 30, 2023

Once Bark Park upgrades have been completed in FY2023-24, staff will see what remaining Prop 68 Per Capita Grant funds remain in order to fund this project.

Schedule for FY 2023-24 and Thereafter

Once funding is secured, a more defined scope of work will be identified and requests for pricing will be pursued for the various repairs and upgrades.

Impact on Operation

Once improvements have been completed, there will be a decrease in annual maintenance and improve day-to-day recreation activities.

Townwide Branding (959)

Scheduled for future (unknown)

Estimated Project Cost: \$200,000 (Future Unfunded). \$100,000 was funded in FY 2022-23, the remainder has been deferred

Project Scope

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

Status as of June 30, 2023

This project was deemed not a high priority and has been postponed until further notice.

Schedule for FY 2023-24 and Thereafter

Staff recommends moving this project to the future/unfunded section of the CIP until further notice.

Impact on Operation

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

Closed Projects in FY 2022-23

Colma Museum Facility Repair & Painting (951)

Project Scope

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

Status as of June 30, 2023

The Colma Museum painting and repair project was completed in FY 2022-23

Schedule for FY 2023-24 and Thereafter

None. This project will be completed by March 31, 2023. Future improvements will be monitored as part of the operating facilities budget.

Impact on Operation

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

Project Funding and Spending Plan

Colma Museum Repair & Rehab (951)

Funding and Spending History

Funding Source	Project Funding Budget	Actual Project Funding	Spending	Project Cost			
				Total Project Budget	Thru 6/30/22	Project Cost FY 2022-23	Total Project Spending
General Fund (11)	75,000	75,000	Construction (81003)	75,000	11,245	45,990	57,235
Total Funding	75,000	75,000	Total Spending to Date	75,000	11,245	45,990	57,235
Pending Grant/Other Reimbursements		-	Available Project Budget				17,765

Major Equipment, Technology & Fleet

Capital Improvement Plan

FY 2023–24 Budget

◀ Previous

(Table of Contents)

Next ▶

Active Projects

Equipment Purchase and Replacement (984)

Project Scope

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

In the last five years, the Town purchased and installed the following equipment:

- Police Radio Upgrade: (FY 2019-20; \$217,661)
- Police In-Car and Body-Worn Camera: (FY 2021-22; \$145,620)
- City Council A/V Upgrades for hybrid meetings: (FY 2021-22; \$30,099)

Projects programmed in FY 2022-23 included:

- Lawnet Update
- Encryption Project: due 12/31/2023.

Future Project, encryption of the dispatch center, portable radio, and vehicle radio transmission. On October 12, 2020, the California Department of Justice issued a bulletin requiring all law enforcement and criminal justice agencies to limit access of certain Criminal Justice Information (CJI) and Personally Identifiable Information (PII) to authorized personnel and to encrypt the transmission of such information. The process and cost of encrypting radio transmission is unknown at this time. The Town has until 2024 to encrypt its radio transmissions. In the meantime, the Town will use a temporary work around provided by the County Chief's Association.

Status as of June 30, 2023

The City Council Chamber audio visual upgrades supporting hybrid City Council meetings have been completed. Lawnet is nearly complete, staff is waiting on equipment that is on backorder due to the supply chain shortages.

Schedule for FY 2023-24 and Thereafter

This is an ongoing CIP program. There will be continued support for the Body Worn Camera and ALPR program from the General Fund.

Lawnet should be completed by the end of the calendar year.

The Police radio encryption project has been delayed over uncertainties around police encrypting their radios. Right now, there is no clear direction on how to advance this project. Staff will await further direction from the California Department of Justice as well as newly proposed legislation before proceeding.

Impact on Operation

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

Project Funding and Spending Plan

Equipment Purchase and Repl (984)	Funding Since Inception								
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
General Fund (11)	0	0	0	0	0	0	0	0	0
Capital Reserve (31)	150,000	0	0	0	0	0	0	0	150,000
Total Funding	150,000	0	0	0	0	0	0	0	150,000

Equipment Purchase and Repl (984)	Project Budget Since Inception								
Spending Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
PD Radio Encryption (80005)	130,000	0	0	0	0	0	0	0	130,000
PD Lwnet Upgrade (80005)	20,000	0	0	0	0	0	0	0	20,000
Total Project Budget	150,000	0	0	0	0	0	0	0	150,000

Equipment Purchase and Repl (984)	Actual Spent								
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Equipment Purchase (80005)	6,937	0	0	0	0	0	0	0	6,937
Tech Purchase & Support (81005)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	6,937	0	0	0	0	0	0	0	6,937

Financial Software Replacement (965)

Project Scope

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

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

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

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

In March 2022, the Town was notified that Tyler Technologies will retire Eden Software by March 1, 2027.

Status as of June 30, 2023

Schedule demo and preliminary quotes for the system.

Schedule for FY 2023-24 and Thereafter

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

Impact on Operation

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

Project Funding and Spending Plan

Financial Software Rplc (965)		Funding Since Inception							
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
General Fund (11)	100,000	20,000	0	0	0	0	0	0	120,000
Capital Reserve (31)	430,000	0	0	0	0	0	0	0	430,000
Total Funding	530,000	20,000	0	0	0	0	0	0	550,000

Financial Software Rplc (965)		Project Budget Since Inception							
Spending Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Consult/Contr Srvc	30,000	20,000	0	0	0	0	0	0	50,000
Software & Network	500,000	0	0	0	0	0	0	0	500,000
Total Project Budget	530,000	20,000	0	0	0	0	0	0	550,000

Financial Software Rplc (965)		Actual Spent							
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Consult/Contr Srvc	0	0	0	0	0	0	0	0	0
Software & Network	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	0	0	0	0	0	0	0	0	0

IT Infrastructure Upgrades (986)

Project Scope

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

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

Status as of June 30, 2023

This project is ongoing.

Schedule for FY 2023-24 and Thereafter

IT and Infrastructure upgrades is an ongoing capital investment.

Impact on Operation

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

Project Funding and Spending Plan

IT Infrastructure Upgrades (986)		Funding Since Inception							
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
General Fund (11)	0	50,000	50,000	50,000	50,000	50,000	50,000	0	300,000
Capital Reserve (31)	50,000	0	0	0	0	0	0	0	50,000
Total Funding	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	350,000

IT Infrastructure Upgrades (986)		Project Budget Since Inception							
Spending Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Software & Network	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	350,000
Total Project Budget	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	350,000

IT Infrastructure Upgrades (986)		Actual Spent							
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Software & Network (2022)	28,006	0	0	0	0	0	0	0	28,006
Software & Network (2023-2028)	0	0	0	0	0	0	0	0	0
Total Project Spending to Date	28,006	0	0	0	0	0	0	0	28,006

Vehicle Replacement (987)

Project Scope

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

In FY 2022-23, the Town replaced the Public Works Maintenance Truck and two Police Patrol vehicles in FY 2022-23.

In FY 2023-24, the Town plans to replace two Police Patrol vehicles and one Police Administrative vehicle, and complete a full assessment of the fleet replacement schedule.

Status as of June 30, 2023

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

Schedule for FY 2023-24 and Thereafter

This is an ongoing CIP project.

Impact on Operation

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

Project Funding and Spending Plan

Vehicle Replacement (987)		Funding Since Inception							Unfunded	Total
Funding Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29			
Fleet Replcmnt (61)	220,000	220,000	215,000	150,000	200,000	150,000	150,000	0	1,305,000	
Total Funding	220,000	220,000	215,000	150,000	200,000	150,000	150,000	0	1,305,000	

Vehicle Replacement (987)		Project Budget Since Inception							Unfunded	Total
Spending Plan	Thru Jun'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29			
Police Patrol (7)	150,000	150,000	150,000	150,000	150,000	150,000	150,000	0	1,050,000	
Police Non-Patrol (8)	0	70,000	0	0	0	0	0	0	70,000	
Public Works (3 + heavy equipment)	70,000	0	0	0	0	0	0	0	70,000	
Town Hall & Recreation (2)	0	0	65,000	0	50,000	0	0	0	115,000	
Total Project Budget	220,000	220,000	215,000	150,000	200,000	150,000	150,000	0	1,305,000	

Vehicle Replacement (987)		Actual Spent							Unfunded	Total
Spending to Date	Thru Mar'23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29			
Vehicles Purchase (80002)	143,346	0	0	0	0	0	0	0	143,346	
Total Project Spending to Date	143,346	0	0	0	0	0	0	0	143,346	

Future Projects

Projects Funding & Spending Schedule for FY 2023-24 through FY 2028-29

Future Project Funding							
Funding Plan	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
General Fund (11)	250,000	0	0	0	0	0	250,000
Total Funding	250,000	0	0	0	0	0	250,000

Future Project Funding							
Spending Plan	2024/25	2025/26	2026/27	2027/28	2028/29	Unfunded	Total
Phone System Upgrade (982)	250,000	0	0	0	0	0	250,000
Total Project Budget	250,000	0	0	0	0	0	250,000

Phone System Upgrade (982)

Project Scope

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

Status as of June 30, 2023

New project.

Schedule for FY 2023-24 and Thereafter

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

Impact on Operation

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

Closed Projects in FY 2022-23

No active projects scheduled to close by June 30, 2023.

Financial Summaries & Forecast

FY 2023-24 Budget

[Previous](#)
[Table of Contents](#)
[Next](#)

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

Historical Revenues and Expenditures (All Funds)

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

All Fund	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	Actual Thru Mar 23	2022-23 Estimate	2023-24 Proposed
Operating									
Operating Revenue	18,917,285	22,066,803	16,918,718	19,235,303	16,763,451	20,386,954	12,917,919	21,272,019	22,652,568
Operating Expense	(14,951,522)	(13,599,894)	(16,586,648)	(13,264,571)	(14,583,545)	(19,822,840)	(14,274,064)	(19,326,831)	(22,005,422)
Debt Service	(295,263)	(301,669)	(297,219)	(297,719)	(297,919)	(298,669)	(83,534)	(297,569)	(298,759)
Operating Subtotal	3,670,500	8,165,239	34,852	5,673,013	1,881,988	265,446	(1,439,679)	1,647,619	348,387
Capital									
Capital Revenue	322,610	496,099	797,802	1,258,849	563,815	2,445,413	159,126	9,657,925	635,747
Capital Expense	(8,396,881)	(8,109,201)	(1,239,517)	(3,665,721)	(518,456)	(14,053,819)	(963,482)	(13,596,657)	(1,365,000)
Capital Subtotal	(8,074,270)	(7,613,102)	(441,714)	(2,406,872)	45,359	(11,608,406)	(804,356)	(3,938,732)	(729,253)
Net Impact on Reserve	(4,403,770)	552,137	(406,862)	3,266,141	1,927,347	(11,342,960)	(2,244,034)	(2,291,113)	(380,866)

General Fund Forecast and Assumptions

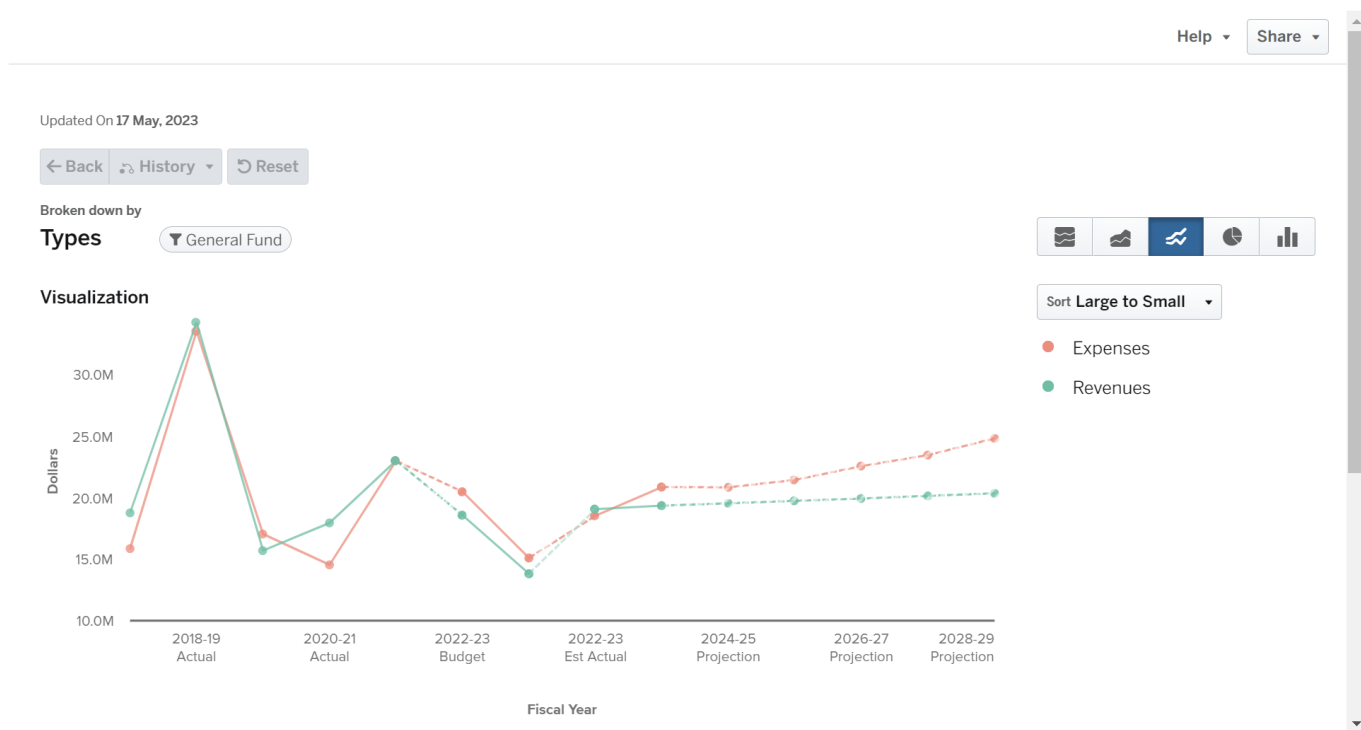
To understand the potential financial challenges to the Town in the next five years, this section of the budget will focus on the General Fund. General Fund represents 85 percent of the total Town operations and subsidizes the Sewer Funds and Capital Improvement Funds. Additionally, this section is organized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

General Fund Revenue & Expenditure Trend (including transfers)

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

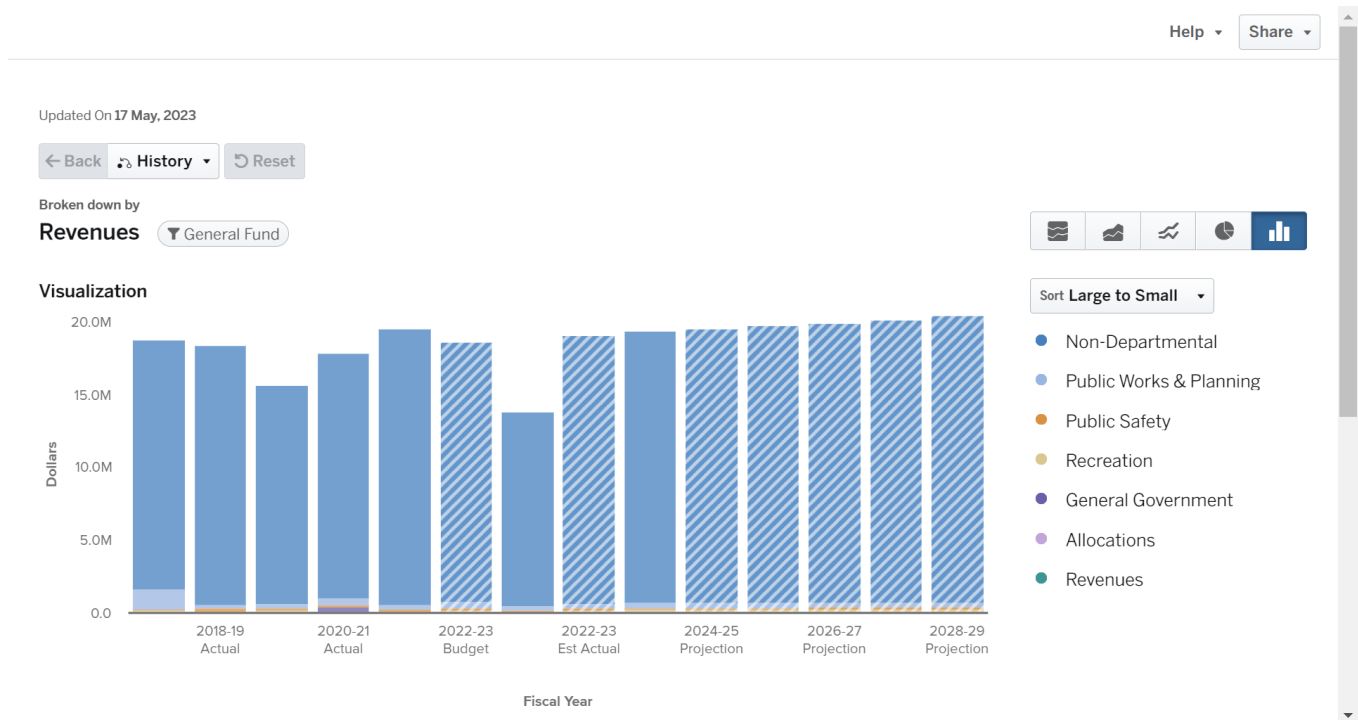
The reserve drawdown in FY 2022-23 and FY 2023-24 are for capital transfers and in anticipation of unusually large number of retirements in FY 2023-24.

However, the Town is anticipating an operating deficit beginning in FY 2024-25.



General Fund Revenue Forecast

Overall, general fund revenues are expected to remain flat in the next few years. Colma is fully developed and does not have any large developments in progress to impact the departmental revenues. As for Non-Departmental revenues, the Town expects **sales tax** revenues to grow at 1% and **cardroom revenue** to stay flat.



General Fund Expenditure Forecast

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

Updated On 17 May, 2023

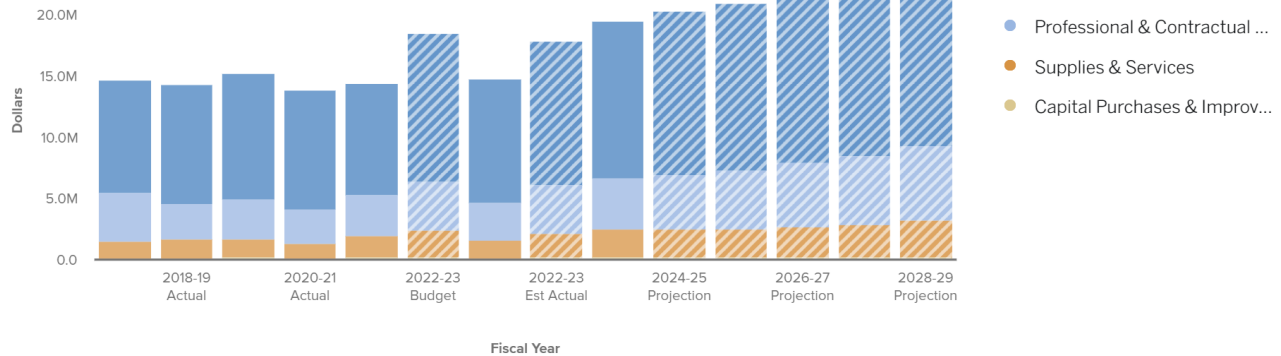
Back History Reset

Broken down by

Expenses General Fund



Visualization



General Fund Reserves

In terms of General Fund Reserves, assuming the Town stays its current course of action, the unassigned reserves are expected to be reduced annually and depleted by June 30, 2028.

General Fund Reserves @ June 30,	2023	2024	2025	2026	2027	2028	2029
Committed Reserves (12)							
Accrued Leave Payout	1,159,620	652,833	765,705	882,076	1,005,186	1,133,170	1,266,107
Budget Stabilization	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Debt Reduction	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Assigned Reserves (11)							
Litigation	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Insurance	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Disaster	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Unassigned (11, 19)	10,308,827	9,301,044	8,500,324	7,296,228	5,147,142	2,313,582	(1,669,710)
Total Reserves (All Fund)	28,018,447	26,503,877	25,816,029	24,728,304	22,702,328	19,996,752	16,146,397

Potential Initiatives to Address Operating Deficit

The Town operates on the belief that operating expenditures should stay within operating revenues to avoid an operating deficit. Reserves are intended for unexpected emergencies and one-time or limited time projects that can help revitalize the Town. These include public infrastructure investments and new programs. Coinciding with the 2023-2025 Strategic Plan, the Town has budgeted for an election consultant to help find new revenue sources. The Town has also been awarded more than \$9.0 million of grant funding to be used on critical roadways to help booster local businesses and to enhance pedestrian, bicyclist, and vehicular safety.

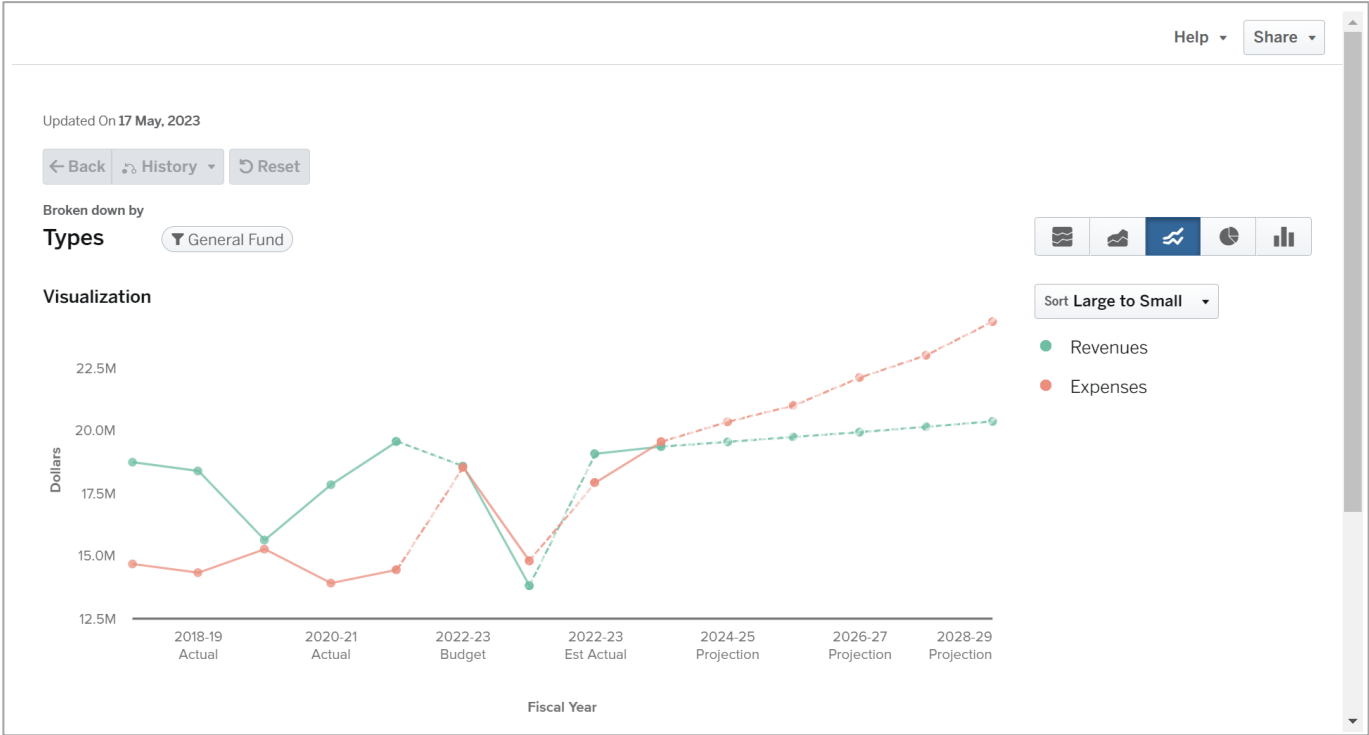
Financial Summaries

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

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

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

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



Financial Summary from 2017-18 through 2022-23 Q3 For General Funds

Financial Summary General Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	Actual Thru Q3
Revenues by Categories							
Sales tax	11,397,118	12,066,527	10,520,000	13,620,617	13,864,749	13,081,000	8,283,390
Cardroom tax	4,339,128	4,508,727	3,311,926	2,194,681	4,340,144	4,200,000	2,671,091
Property and other taxes	728,905	771,940	821,613	763,809	872,884	788,190	548,834
Licenses and permits	278,046	123,626	275,241	348,148	215,865	308,106	191,559
Fines and forfeitures	73,908	103,519	105,387	108,484	101,573	94,000	78,597
Use of money and property	695,218	559,861	349,418	249,531	(22,328)	301,902	168,558
Revenues from other agencies	-	-	61,871	448,183	(147,606)	48,020	29,266
Charges for current services	871,257	135,446	97,213	62,152	81,003	107,637	42,190
Allocations	-	-	-	-	-	97,200	-
Other revenues	307,337	56,430	95,442	49,750	88,960	56,000	67,061
Total Revenues	18,745,552	18,394,614	15,638,109	17,845,355	19,395,244	19,082,055	12,080,545
						107%	
Expenditures by Category							
Salaries, Wages, & Benefits	9,121,228	9,692,268	10,298,145	9,720,698	9,059,225	12,105,125	8,940,861
Supplies & Services	1,463,971	1,588,875	1,488,690	1,338,283	1,704,236	2,145,334	1,397,827
Professional & Contract Services	4,054,690	2,928,394	3,229,325	2,855,019	3,423,344	3,999,300	2,710,883
Capital Outlay	42,962	46,450	9,712	4,293	15,582	43,500	13,525
ISF Allocation	-	80,510	250,000	-	250,000	250,000	-
Debt Proceeds	-	-	-	-	-	-	-
Total Expenditure by Category	14,682,852	14,336,497	15,275,872	13,918,293	14,452,387	18,543,259	13,063,096
Operating Surplus/ (Deficit)	4,062,700	4,058,117	362,237	3,927,062	4,942,857	538,796	(982,551)
Other Activities							
Transfers In	29,499	15,900,000	65,000	113,027	3,458,427	-	-
Transfers (Out)	(1,183,819)	(19,232,053)	(1,776,084)	(624,554)	(8,565,831)	1,951,415	83,496
Net Transfers In/(Out)	(1,154,320)	(3,332,053)	(1,711,084)	(511,527)	(5,107,404)	1,951,415	83,496
Fund Balance							
Change in Fund Balance	2,908,380	726,063	(1,348,847)	3,415,535	(164,547)	2,490,211	(899,055)
Beginning Fund Balance	21,547,836	24,456,213	25,182,278	23,833,433	27,403,499	27,417,052	27,417,052
Ending Fund Balance	24,456,216	25,182,276	23,833,431	27,248,968	27,238,952	29,907,263	26,517,997
Expenditures by Function							
General Government	3,156,444	3,415,471	3,977,001	3,782,120	3,957,874	4,869,563	3,418,807
Public Safety	6,954,953	7,354,406	7,645,175	7,289,962	6,922,723	9,075,298	6,786,523
Public Works	3,104,850	2,017,137	2,289,698	1,952,508	2,332,023	2,778,162	1,710,042
Facility Operations	485,177	555,423	462,131	421,262	584,384	749,370	466,359
Capital Improvement Projects	-	-	-	-	-	-	-
Recreation	981,429	994,060	901,866	472,441	655,382	1,070,866	681,364
Total Expenditure by Function	14,682,852	14,336,497	15,275,872	13,918,293	14,452,387	18,543,259	13,063,096

Financial Summary from 2022-23 Estimate through 2028-29 For General Funds

Financial Summary	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
General Funds	Estimate	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
Revenues by Categories							
Sales tax	13,400,000	13,600,000	13,736,000	13,873,360	14,012,094	14,152,215	14,293,737
Cardroom tax	4,071,091	4,200,000	4,242,000	4,284,420	4,327,264	4,370,537	4,414,242
Property and other taxes	844,464	811,550	796,944	811,431	825,815	841,889	857,521
Licenses and permits	252,909	231,114	251,981	257,087	239,971	246,040	245,240
Fines and forfeitures	78,397	99,472	98,662	97,318	95,084	93,787	96,865
Use of money and property	106,452	111,702	113,976	115,449	118,048	120,872	123,722
Revenues from other agencies	45,666	44,287	42,313	39,448	39,863	42,315	41,645
Charges for current services	78,119	96,302	96,262	96,557	99,264	100,725	102,141
Allocations	95,523	109,087	112,872	116,371	123,110	127,984	132,937
Other revenues	109,458	64,200	64,200	64,200	64,200	64,200	64,200
Total Revenues	19,082,078	19,367,714	19,555,210	19,755,641	19,944,714	20,160,563	20,372,250
Expenditures by Category							
Salaries, Wages, & Benefits	11,733,209	12,808,942	13,364,216	13,637,577	14,159,234	14,499,661	14,994,401
Supplies & Services	1,943,524	2,243,222	2,195,865	2,225,924	2,310,139	2,384,255	2,496,543
Professional & Contract Services	3,979,279	4,235,534	4,440,043	4,662,684	4,884,149	5,067,473	5,303,421
Capital Outlay	25,822	27,000	31,145	33,756	34,707	34,805	35,201
ISF Allocation	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Debt Proceeds	-	-	-	-	-	-	-
Total Expenditure by Category	17,931,834	19,564,699	20,281,269	20,809,941	21,638,228	22,236,193	23,079,566
Operating Surplus/ (Deficit)	1,150,244	(196,986)	(726,059)	(1,054,300)	(1,693,515)	(2,075,630)	(2,707,316)
Other Activities							
Transfers In	-	-	-	-	-	-	-
Transfers (Out)	(611,459)	(1,317,584)	(625,905)	(446,528)	(460,724)	(470,111)	(483,627)
Net Transfers In/(Out)	(611,459)	(1,317,584)	(625,905)	(446,528)	(460,724)	(470,111)	(483,627)
Fund Balance							
Change in Fund Balance	538,785	(1,514,570)	(1,351,964)	(1,500,828)	(2,154,239)	(2,545,741)	(3,190,943)
Beginning Fund Balance	27,417,052	27,955,837	26,441,268	25,089,304	23,588,476	21,434,237	18,888,497
Ending Fund Balance	27,955,837	26,441,268	25,089,304	23,588,476	21,434,237	18,888,497	15,697,553
Expenditures by Function							
General Government	4,420,318	5,432,733	5,738,710	5,865,908	6,151,210	6,334,964	6,582,443
Public Safety	9,026,158	9,300,126	9,600,834	9,790,295	10,125,057	10,364,764	10,717,779
Public Works	2,815,128	2,954,889	3,041,283	3,184,035	3,302,115	3,393,740	3,540,198
Facility Operations	709,194	807,123	781,324	809,520	848,740	893,040	936,882
Capital Improvement Projects	-	-	-	-	-	-	-
Recreation	961,036	1,069,828	1,119,119	1,160,183	1,211,107	1,249,684	1,302,265
Total Expenditure by Function	17,931,834	19,564,699	20,281,269	20,809,941	21,638,228	22,236,193	23,079,566

Special Revenues and Debt Funds

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

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

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

The following funds are collected from development agreements.

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

The following fund is debt service funds.

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

Updated On 17 May, 2023

← Back History ▾ Reset

Broken down by

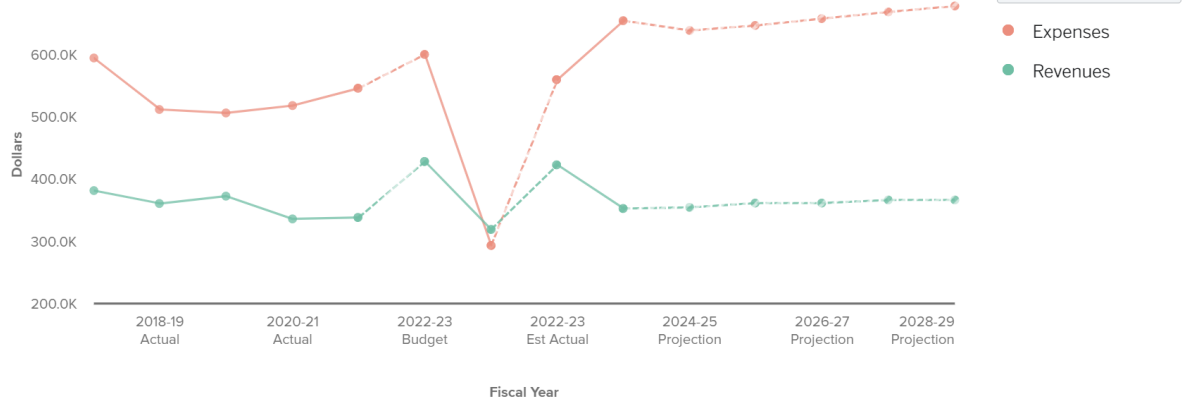
Types

Funds ...



Sort Large to Small ▾

Visualization



Financial Summary from 2017-18 through 2022-23 Q3

For Special Revenues and Debt

Financial Summary	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Actual Thru
Special Revenues & Debt Funds	Actual	Actual	Actual	Actual	Actual	Budget	Q3
Revenues by Categories							
Use of money and property	4,410	4,351	51,135	7,425	(3,091)	8,600	2,330
Revenues from other agencies	-	-	321,975	329,021	341,875	420,376	309,373
Other revenues	-	62,505	-	-	-	-	-
Total Revenues	382,055	361,270	373,111	336,446	338,785	428,976	311,704
Expenditures by Category							
Salaries, Wages, & Benefits	109,285	179,693	181,915	201,771	211,604	193,135	161,852
Supplies & Services	18,841	8,813	6,917	2,512	6,961	4,759	2,553
Professional & Contract Services	31,284	28,033	24,419	20,483	33,940	108,000	15,862
Debt Proceeds	293,469	296,269	293,969	294,369	294,569	295,669	82,284
Total Expenditure by Category	595,814	512,808	507,220	519,135	547,074	601,563	262,551
Operating Surplus/ (Deficit)	(213,759)	(151,538)	(134,109)	(182,688)	(208,290)	(172,587)	49,152
Other Activities							
Transfers In	297,361	692,290	295,830	295,612	298,725	298,669	83,496
Transfers (Out)	(194)	(193,500)	-	(407,000)	-	220,000	-
Net Transfers In/(Out)	297,167	498,790	295,830	(111,388)	298,725	518,669	83,496
Fund Balance							
Change in Fund Balance	83,408	347,252	161,721	(294,076)	90,436	346,082	132,648
Beginning Fund Balance	289,671	370,585	717,755	880,801	588,828	678,418	678,418
Ending Fund Balance	373,079	717,837	879,476	586,725	679,263	1,024,500	811,066
Expenditures by Function							
General Government	295,069	301,669	297,219	297,719	297,919	298,669	83,534
Public Safety	128,126	188,506	188,832	204,283	218,566	197,894	164,405
Public Works	29,684	22,633	21,169	17,133	30,590	30,000	14,612
Capital Improvement Projects	142,935	-	-	-	-	-	-
Recreation	-	-	-	-	-	75,000	-
Total Expenditure by Function	595,814	512,808	507,220	519,135	547,074	601,563	262,551

Financial Summary from 2022-23 Estimate through 2028-29

For Special Revenues and Debt

Financial Summary	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Special Revenues & Debt Funds	Estimate	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
Revenues by Categories							
Use of money and property	62	62	62	62	62	62	62
Revenues from other agencies	423,480	353,122	354,958	361,908	361,908	366,919	366,930
Other revenues	-	-	-	-	-	2	4
Total Revenues	423,542	353,184	355,019	361,969	361,969	366,982	366,995
Expenditures by Category							
Salaries, Wages, & Benefits	219,224	247,055	244,369	251,257	260,353	268,694	276,064
Supplies & Services	4,100	15,100	4,500	4,500	4,500	4,500	4,500
Professional & Contract Services	43,000	98,090	99,683	101,278	103,077	104,878	106,782
Debt Proceeds	294,569	295,669	291,619	291,219	291,319	291,969	292,281
Total Expenditure by Category	560,893	655,914	640,171	648,254	659,249	670,041	679,627
Operating Surplus/ (Deficit)	(137,352)	(302,730)	(285,151)	(286,285)	(297,280)	(303,059)	(312,632)
Other Activities							
Transfers In	349,813	379,914	383,671	680,056	394,549	693,337	406,427
Transfers (Out)	-	(121,000)	(127,000)	-	-	-	-
Net Transfers In/(Out)	349,813	258,914	256,671	680,056	394,549	693,337	406,427
Fund Balance							
Change in Fund Balance	212,461	(43,816)	(28,480)	393,771	97,269	390,278	93,795
Beginning Fund Balance	678,418	890,880	847,002	818,460	917,367	1,014,574	1,110,095
Ending Fund Balance	890,879	847,064	818,522	1,212,231	1,014,636	1,404,853	1,203,890
Expenditures by Function							
General Government	297,569	298,759	294,802	294,497	294,696	295,447	295,863
Public Safety	223,324	262,155	248,869	255,757	264,853	273,194	280,564
Public Works	30,000	30,000	31,500	33,000	34,700	36,400	38,200
Capital Improvement Projects	-	-	-	-	-	-	-
Recreation	10,000	65,000	65,000	65,000	65,000	65,000	65,000
Total Expenditure by Function	560,893	655,914	640,171	648,254	659,249	670,041	679,627

Capital Improvement Funds

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



Financial Summary from 2017-18 through 2022-23 Q3

For Capital Improvement Program

Financial Summary	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Actual Thru
Capital Improvement Program	Actual	Actual	Actual	Actual	Actual	Budget	Q3
Revenues by Categories							
Use of money and property	15,505	103,851	238,270	20,811	(11,722)	1,500	8,228
Revenues from other agencies	-	-	111,897	1,101,258	206,060	1,975,000	67,000
Other revenues	85,465	3,378	15,719	12,276	2,118	1,677	1,010
Total Revenues	100,970	276,079	365,885	1,134,345	196,456	1,978,177	76,238
Expenditures by Category							
Capital Outlay	8,252,413	5,888,225	1,066,644	2,982,172	372,010	13,819,125	821,213
Total Expenditure by Category	8,252,413	5,888,225	1,066,644	2,982,172	372,010	13,819,125	821,213
Operating Surplus/ (Deficit)	(8,151,442)	(5,612,146)	(700,759)	(1,847,826)	(175,554)	(11,840,948)	(744,975)
Other Activities							
Transfers In	889,034	2,833,341	1,317,000	1,177,000	890,472	1,611,100	-
Transfers (Out)	(31,881)	(2,235,558)	-	(520,000)	2	-	-
Net Transfers In/(Out)	857,153	597,783	1,317,000	657,000	890,474	1,611,100	0
Fund Balance							
Change in Fund Balance	(7,294,289)	(5,014,363)	616,241	(1,190,826)	714,920	(10,229,848)	(744,975)
Beginning Fund Balance	15,309,510	8,015,222	3,000,857	3,617,099	2,426,272	3,141,193	3,141,193
Ending Fund Balance	8,015,221	3,000,859	3,617,098	2,426,273	3,141,192	(7,088,655)	2,396,219
Expenditures by Function							
Capital Improvement Projects	8,252,413	5,888,225	1,066,644	2,982,172	372,010	13,819,125	821,213
Total Expenditure by Function	8,252,413	5,888,225	1,066,644	2,982,172	372,010	13,819,125	821,213

Financial Summary from 2022-23 Estimate through 2028-29

For Capital Improvement Program

Financial Summary	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Capital Improvement Program	Estimate	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
Revenues by Categories							
Use of money and property	-	-	-	-	-	-	-
Revenues from other agencies	9,211,500	235,000	-	-	-	-	-
Other revenues	-	20,000	-	-	-	-	-
Total Revenues	9,211,500	255,000	-	-	-	-	-
Expenditures by Category							
Capital Outlay	13,517,451	1,125,000	3,704,000	50,000	50,000	50,000	50,000
Total Expenditure by Category	13,517,451	1,125,000	3,704,000	50,000	50,000	50,000	50,000
Operating Surplus/ (Deficit)	(4,305,951)	(870,000)	(3,704,000)	(50,000)	(50,000)	(50,000)	(50,000)
Other Activities							
Transfers In	2,511,145	890,000	3,500,000	50,000	50,000	50,000	50,000
Transfers (Out)	(2)	-	-	-	-	-	-
Net Transfers In/(Out)	2,511,143	890,000	3,500,000	50,000	50,000	50,000	50,000
Fund Balance							
Change in Fund Balance	(1,794,808)	20,000	(204,000)	-	-	-	-
Beginning Fund Balance	3,141,193	1,079,454	1,079,454	745,454	745,454	745,454	745,454
Ending Fund Balance	1,346,385	1,099,454	875,454	745,454	745,454	745,454	745,454
Expenditures by Function							
Capital Improvement Projects	13,784,382	1,145,000	3,834,000	50,000	50,000	50,000	50,000
Total Expenditure by Function	13,784,382	1,145,000	3,834,000	50,000	50,000	50,000	50,000

Internal Service Fund

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



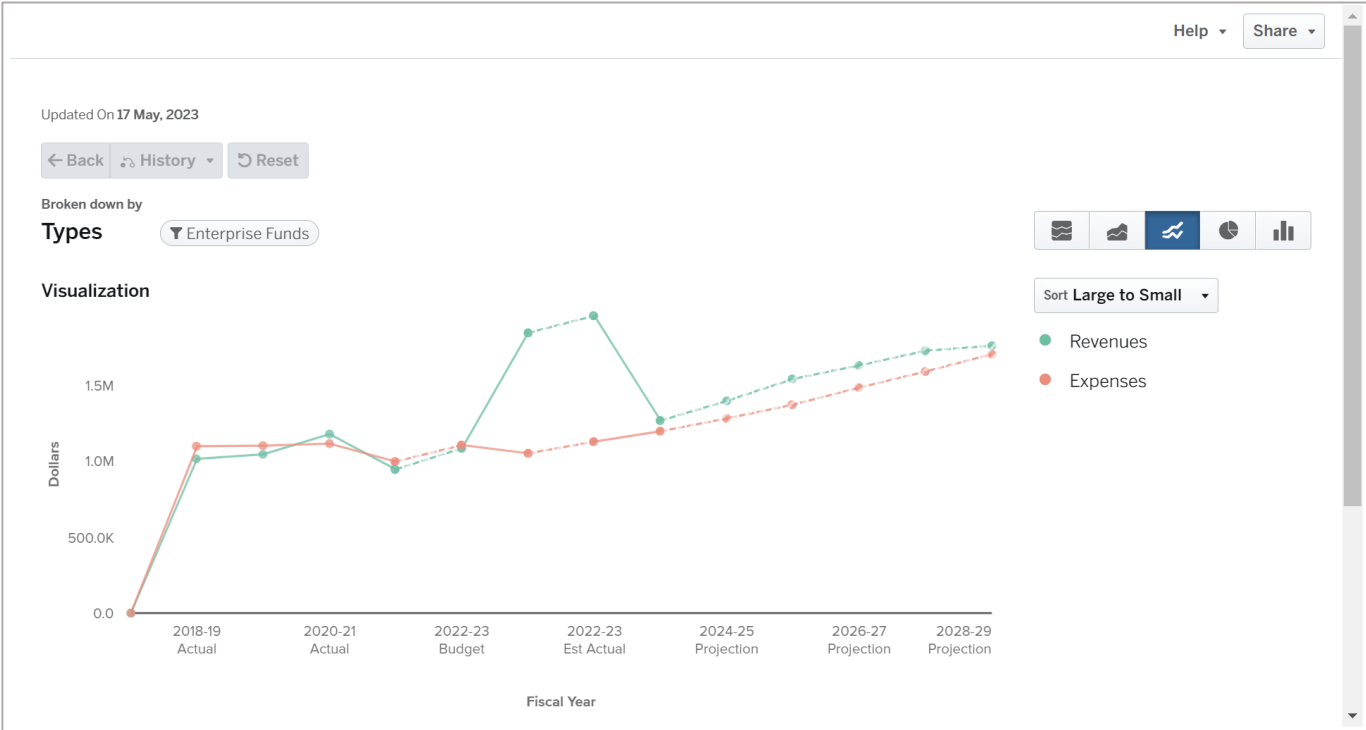
Financial Summary	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Actual Thru
Internal Service Funds	Actual	Actual	Actual	Actual	Actual	Budget	Q3
Revenues by Categories							
Use of money and property	8,173	11,582	36,780	6,173	(3,001)	5,000	2,305
Allocations	-	80,510	250,000	-	250,000	250,000	-
Other revenues	3,145	4,380	4,556	-	-	-	-
Total Revenues	11,318	96,472	291,336	6,173	246,999	255,000	2,305
Expenditures by Category							
Capital Outlay	112,587	113,433	171,578	141,566	113,543	220,000	143,346
Total Expenditure by Category	112,587	113,433	171,578	141,566	113,543	220,000	143,346
Operating Surplus/ (Deficit)	(101,269)	(16,961)	119,758	(135,393)	133,456	35,000	(141,041)
Other Activities							
Transfers In	-	-	-	-	-	-	-
Transfers (Out)	-	-	-	-	-	-	-
Net Transfers In/(Out)	0	0	0	0	0	0	0
Fund Balance							
Change in Fund Balance	(101,269)	(16,961)	119,758	(135,393)	133,456	35,000	(141,041)
Beginning Fund Balance	753,160	651,891	634,930	754,688	740,887	816,185	816,185
Ending Fund Balance	651,891	634,930	754,688	619,295	874,343	851,185	675,144
Expenditures by Function							
General Government	-	-	-	(16,238)	(167,050)	-	-
Public Safety	-	-	-	84,918	66,092	-	-
Public Works	-	-	-	48,244	49,053	-	-
Capital Improvement Projects	112,587	113,433	171,578	19,973	171,701	220,000	143,346
Recreation	-	-	-	4,669	4,669	-	-
Total Expenditure by Function	112,587	113,433	171,578	141,566	124,465	220,000	143,346

Financial Summary	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Internal Service Funds	Estimate	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
Revenues by Categories							
Use of money and property	-	-	-	-	-	-	-
Allocations	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Other revenues	-	-	-	-	-	-	-
Total Revenues	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Expenditures by Category							
Capital Outlay	220,000	220,000	215,000	150,000	200,000	150,000	150,000
Total Expenditure by Category	220,000	220,000	215,000	150,000	200,000	150,000	150,000
Operating Surplus/ (Deficit)	30,000	30,000	35,000	100,000	50,000	100,000	100,000
Other Activities							
Transfers In	-	-	-	-	-	-	-
Transfers (Out)	-	-	-	-	-	-	-
Net Transfers In/(Out)	0	0	0	0	0	0	0
Fund Balance							
Change in Fund Balance	30,000	30,000	35,000	100,000	50,000	100,000	100,000
Beginning Fund Balance	816,185	846,185	876,185	911,185	1,011,185	1,061,185	1,161,185
Ending Fund Balance	846,185	876,185	911,185	1,011,185	1,061,185	1,161,185	1,261,185
Expenditures by Function							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Capital Improvement Projects	220,000	220,000	215,000	150,000	200,000	150,000	150,000
Recreation	-	-	-	-	-	-	-
Total Expenditure by Function	220,000	220,000	215,000	150,000	200,000	150,000	150,000

Enterprise Funds

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

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



Financial Summary Enterprise Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	Actual Thru Q3
Revenues by Categories							
Use of money and property	-	194,131	197,713	194,136	194,220	186,805	121,463
Charges for current services	-	824,239	850,366	987,697	754,501	901,354	506,168
Other revenues	-	-	-	-	-	-	888,271
Total Revenues	-	1,018,371	1,048,080	1,181,832	948,721	1,088,159	1,515,902
Expenditures by Category							
Supplies & Services	-	103,649	100,350	95,658	127,749	121,025	85,440
Professional & Contract Services	-	932,502	948,620	1,022,846	872,555	988,000	960,690
Capital Outlay	-	-	-	21,984	21,984	-	-
Total Expenditure by Category	-	1,036,151	1,048,970	1,140,487	1,022,288	1,109,025	1,046,131
Operating Surplus/ (Deficit)	-	(17,780)	(890)	41,345	(73,567)	(20,866)	469,772
Other Activities							
Transfers In	-	185,480	98,253	30,914	119,264	261,646	-
Transfers (Out)	-	-	-	-	-	32,339	-
Net Transfers In/(Out)	0	185,480	98,253	30,914	119,264	293,985	0
Fund Balance							
Change in Fund Balance	-	167,700	97,363	72,260	45,697	273,119	469,772
Beginning Fund Balance	-	-	102,215	143,283	237,526	305,213	305,213
Ending Fund Balance	-	167,700	199,578	215,542	283,223	578,332	774,985
Expenditures by Function							
Public Works	-	990,667	1,006,785	1,108,494	958,204	988,000	960,690
Facility Operations	-	103,649	100,350	95,658	127,749	121,025	85,440
Capital Improvement Projects	-	65,485	56,294	-	-	-	-
Total Expenditure by Function	-	1,094,316	1,107,134	1,204,152	1,085,953	1,109,025	1,046,131

Financial Summary	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Enterprise Funds	Estimate	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
Revenues by Categories							
Use of money and property	179,828	180,300	180,300	180,300	180,300	180,300	180,300
Charges for current services	894,725	1,090,270	1,220,421	1,365,555	1,454,806	1,551,142	1,584,961
Other revenues	888,271	-	-	-	-	-	-
Total Revenues	1,962,824	1,270,570	1,400,721	1,545,855	1,635,106	1,731,442	1,765,261
Expenditures by Category							
Supplies & Services	130,854	116,611	120,167	123,900	142,920	147,036	151,358
Professional & Contract Services	1,000,820	1,083,943	1,164,680	1,251,820	1,345,970	1,447,656	1,557,464
Capital Outlay	-	-	-	-	-	-	-
Total Expenditure by Category	1,131,674	1,200,554	1,284,847	1,375,720	1,488,890	1,594,692	1,708,822
Operating Surplus/ (Deficit)	831,150	70,016	115,874	170,135	146,216	136,750	56,439
Other Activities							
Transfers In	261,646	168,670	119,234	61,274	66,175	71,470	77,200
Transfers (Out)	-	-	-	-	-	-	-
Net Transfers In/(Out)	261,646	168,670	119,234	61,274	66,175	71,470	77,200
Fund Balance							
Change in Fund Balance	1,092,796	238,686	235,108	231,409	212,391	208,220	133,639
Beginning Fund Balance	305,213	1,398,009	1,636,694	1,871,803	2,103,211	2,315,602	2,523,822
Ending Fund Balance	1,398,009	1,636,694	1,871,803	2,103,211	2,315,602	2,523,822	2,657,461
Expenditures by Function							
Public Works	1,000,820	1,083,943	1,164,680	1,251,820	1,345,970	1,447,656	1,557,464
Facility Operations	130,854	116,611	120,167	123,900	142,920	147,036	151,358
Capital Improvement Projects	-	-	-	-	-	-	-
Total Expenditure by Function	1,131,674	1,200,554	1,284,847	1,375,720	1,488,890	1,594,692	1,708,822

GANN Limit, Staffing, Fund Descriptions, and Financial Policies

Appendix

FY 2023–24 Budget



Previous



(Table of Contents)



Next

Appropriation Limit

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

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

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

Selection of Optional Factors

1. Change in Population (Town of Colma vs. San Mateo County)
 - a. Town of Colma had a population of 1,371 on 1/1/2022 and 1,359 on 1/1/2023, a decrease of 0.43%
 - b. County of San Mateo had a population of 740,711 on 1/1/2022 and 737,515 on 1/1/2023, a decrease of 0.88%
2. Change in State per capita Personal Income vs. Colma Non-Residential Building Construction
 - a. Change in State Per Capital Personal Income was 4.44%
 - b. Change in Colma Non-Residential Assessed Valuation was not available.

For the Fiscal Year 2023-24 calculation, the Town selected the County’s population growth rate of -0.43% and the change in the State Per Capita Income of 4.44%

Appropriation Limit Calculation 2023-24

Appropriations Limit			
City	Town of Colma	FY	2023-24
		Amount	Source
a) Prior Year Appropriations Limit		61,031,996	Prior year schedules
b) Adjustment Factors	percent	ratio	
1) Population Change	-0.43%	0.996	
	Population in city or county?	County	"city" or "county"
2) Cost of Living	4.44%	1.044	
	State CPI or % New non-residential?	CPI	"CPI" or "%new non-resid AV"
3) Combined adjustment factor		1.0399	b1 * b2
c) Adjusted Limit		63,467,173	a * b3
d) Alterations			
Transfer of Financial Responsibility			
Transfer to Fees			
Emergency			
Voter Override			
Total Alterations		-	sum of d
e) Appropriations Limit - Current Year		63,467,173	c + d

©2016 Michael Coleman. Use with attribution.

Appropriations Subject to Limitation			
City	Town of Colma	FY	2023-24
		Amount	Source
a) Proceeds of Taxes		18,708,300	
b) Exclusions		-	
c) Appropriations Subject to Limitation		18,708,300	a-b
d) Appropriations Limit (current year)		63,467,173	
e) Under (Over) Limit		44,758,873	d-c

©2016 Michael Coleman. Use with attribution.

The 2023-24 Appropriations subject to the limit ("Proceeds of Taxes") total \$18,708,300, which means the Town is \$44,758,873 below the authorized limit.

Appropriation Limit History

Fiscal Year	Reso	Population Change	Population Factor	State per Capita Personal Income	Per Capita Factor	Calculation of Factor	Appropriation Limit
		[a]	[b] = ([a]-1)/1	[c]	[d]=([c]-1)/1	[e] = [b] x [d]	Prior Year x [e]
2023-24	2023-23	-0.43%	0.9957	4.44%	1.0444	1.0399	\$ 63,467,173
2022-23	2022-20	-0.92%	0.9908	7.55%	1.0755	1.0656	\$ 61,031,996
2021-22	2021-17	-0.75%	0.9925	5.73%	1.0573	1.0494	\$ 57,274,771
2020-21	2020-27A	14.05%	1.1405	3.73%	1.0373	1.1830	\$ 54,582,281
2019-20	2019-34	0.70%	1.0070	3.85%	1.0385	1.0458	\$ 46,137,229
2018-19	2018-36	0.50%	1.0050	3.67%	1.0367	1.0419	\$ 44,103,586
2017-18	2018-35	0.56%	1.0056	3.69%	1.0369	1.0427	\$ 42,330,631
2016-17	2016-27	0.91%	1.0091	5.37%	1.0537	1.0633	\$ 40,596,875
2015-16	2015-29	1.00%	1.0100	3.82%	1.0382	1.0486	\$ 40,571,394
2014-15	2014-33	1.17%	1.0117	-0.23%	0.9977	1.0094	\$ 40,553,428

Staffing List

POSITION TITLE (Approved FTE)	2017-18 Actual	2018-19 Actual	2020-21 Actual	2021-22 Actual	2022-23 Estimate	2023-24 Budget
GENERAL GOVERNMENT						
Administrative Services Dir. (also see Recreation)	0.50	0.50	1.00			
Administrative Services Director				1.00	1.00	1.00
Accounting Manager						1.00
Accounting Technician	1.80	1.80	1.80	1.80	2.00	2.00
Administrative Technician I	1.00	1.00	2.00			
Administrative Technician II/III	1.00			2.00	2.00	2.00
City Clerk		1.00	1.00	1.00	1.00	1.00
City Manager		1.00	1.00	1.00	1.00	1.00
City Manager / City Clerk	1.00					
Human Resources Manager	1.00	0.80	0.45			
Human Resources Analyst				1.00	1.00	1.00
General Government Total	6.30	6.10	7.25	7.80	8.00	9.00
PUBLIC WORKS						
Maintenance Supervisor		1.00	1.00	1.00	1.00	1.00
Maintenance Technician I/II	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Technician III	1.00					
Public Works Department Total	3.00	3.00	3.00	3.00	3.00	3.00
RECREATION						
Administrative Services Dir. (also see Gen'l Govt.)	0.50	0.50				
Part-time Facility Attendant (7 x .5)	3.50	3.50	3.50	3.50	3.50	3.50
Part-time Recreation Leader (8 x .5)	4.00	4.00	4.00	4.00	4.00	4.00
Recreation Coordinator	1.00	1.00	2.00	2.00	2.00	2.00
Recreation Manager	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Department Total	10.00	10.00	10.50	10.50	10.50	10.50
POLICE						
Administrative Technician III	1.00	1.00				
Executive Assistant to the Chief of Police			1.00	1.00	1.00	1.00
Community Services Officer	1.00	1.00	1.48	1.48	1.48	1.48
Detective	1.00	1.00	1.00	1.00	1.00	1.00
Detective Sergeant	1.00	1.00	1.00	1.00	1.00	1.00
Dispatch Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Dispatcher	3.20	3.20	3.20	3.20	3.20	4.20
Officer	11.00	11.00	11.22	11.22	11.22	11.22
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Police Commander	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	4.00	4.00	4.00	4.00	4.00	4.00
Police Department Total	25.20	25.20	25.90	25.90	25.90	26.90
Total Budgeted Staffing	44.50	44.30	46.65	47.20	47.40	49.40

FY 2023-24 includes the addition of a full-time Accounting Manager and a full-time dispatcher.

Description of Funds

Fund Type: General Fund

General Fund (11)

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

General Fund Reserves (12)

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

Emergency Operation (19)

For the purpose of tracking emergency operation.

Fund Type: Special Revenues

Gas Tax (21)

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

Measure A (22)

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

Transportation Grant (23)

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

Parks in Lieu (24)

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

Housing Impact Fees (25)

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

Measure W (26)

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

Public Safety Grants (27)

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

COPS Grant (29)

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

Fund Type: Capital

Capital Improvement (31)

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

Street Capital (32)

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

Fund Type: Debt

COPS Debt Services (43)

For the purpose of tracking the payment of interest and principal associated with the 2015 Town Hall

Campus Renovation COP and related administrative expenses. This is the only debt the Town currently has outstanding.

Fund Type: Internal Services

Vehicle/Fleet Replacement (61)

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

Fund Type: Trust

OPEB Trust (71)

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

Pension Trust (72)

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

Fund Type: Enterprise

Sewer Operating (81)

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

Sewer Capital (82)

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

City Properties (83)

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

Financial Policies

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

Colma Administrative Code 4.01: Budget Procedures and Reserve Polices

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

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

Colma Administrative Code 4.02: Investment Policy

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

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

Colma Administrative Code 4.03: Grants & Donations

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

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

Colma Administrative Code 4.04: Banking Authority

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

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

Glossary & Resolutions

Appendix

FY 2023-24 Budget

[← Previous](#)

[\(Table of Contents \)](#)

[Town Website →](#)

Glossary of Terms

A

AB - Assembly Bill.

ABAG - Association of Bay Area Governments.

ABC - Alcoholic Beverage Control.

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

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

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

ADA - See Americans with Disabilities Act.

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

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

Ad-valorem - According to value.

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

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

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

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

APWA - American Public Works Association.

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

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

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

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

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

B

BAAQMD - Bay Area Air Quality Management District.

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

BART - Bay Area Rapid Transit.

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

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

BCDC - Bay Conservation and Development Commission.

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

Benefits - See Fringe Benefits.

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

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

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

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

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

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

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

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

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

C

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

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

CAFR - Comprehensive Annual Financial Report.

Cal BIG - California Building Inspection Group.

CALBO - California Building Officials.

CalPERS - See PERS.

CAP - Climate Action Plan.

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

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

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

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

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

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

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

CASp - Certified Access Specialist.

CAT - Community Action Teams.

CEQA - California Environmental Quality Act.

CERT - Community Emergency Response Team.

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

Charges for Service - See Fees.

CIP - See Capital Improvement Program.

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

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

COLA - See Cost of Living Adjustment.

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

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

Consultants - Outside individuals who provide advice or services.

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

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

COPs - (debt) Certificates of Participation.

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

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

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

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

CPI - Consumer Price Index.

CPOA - California Peace Officers' Association.

CPR - Cardiopulmonary Resuscitation.

CPRS - California Park and Recreation Society.

CPUC - California Public Utilities Commission.

CSMFO - California Society of Municipal Financial Officers.

CSO - Community Service Officer.

D

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

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

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

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

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

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

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

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

DUI - Driving Under the Influence.

E

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

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

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

EOC - Emergency Operations Center.

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

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

F

FBI - Federal Bureau of Investigation.

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

FEMA - Federal Emergency Management Agency.

FF&E - Furniture, Fixtures and Equipment.

FHA - Fair Housing Act.

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

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

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

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

FLSA - Fair Labor Standards Act.

FMLA - Family Medical Leave Act.

FPPC - Fair Political Practices Commission.

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

FTE - See Full-Time Equivalent.

Full-Time Equivalent (FTE) - One or more employee positions totaling one full year of service or approximately 2,080 hours a year.

Full Cost Recovery - Recovering or funding the full costs of a project or service, typically through a user fee. In addition to the costs directly associated with the project, such as staff and equipment, projects will also draw on the rest of the organization. For example, adequate finance, human resources, management, and IT systems are also integral components of any project or service.

Fund - A self-balancing set of accounts. Governmental accounting information is organized into funds, each with separate revenues, expenditures and fund balances.

Fund Balance - The difference between fund assets and fund liabilities in a governmental or trust fund. Changes in fund balances are the result of the difference of revenues to expenditures. When revenues exceed expenditures in a given period, fund balance increases and when expenditures exceed revenues, fund balance decreases.

Funding Source - Identifies fund(s) that will provide resources for Town expenditures.

FY - See Fiscal Year.

G

GAAP - See Generally Accepted Accounting Principles.

Gann Limit - See Appropriation Limit.

Gas Tax Fund - Fund required by State law to account for gas tax revenues received from the State and expended for construction and maintenance of Town streets.

GASB - See Governmental Accounting Standards Board.

GASB Statement No. 34 - Requires state and local governments to produce financial statements on an accrual basis, in much the same manner as private sector businesses. The objective is to enhance the understandability and usefulness of the financial reports of state and local governments to the public, legislative and oversight bodies, and investors and creditors.

GASB Statement No. 45 - Requires the measurement and recognition criteria for other Post Employment Benefits (OPEB) for reporting purposes. The objective is to recognize the cost of benefits, provide information on related liabilities and provide information for assessing fiscal health for future periods.

GASB Statement No. 54 - Intended to improve the usefulness of the amount reported in fund balance by providing a more structured classification. It also clarifies the definition of existing governmental fund types.

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

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

Generally Accepted Accounting Principles (GAAP) - Uniform standards used by state and local governments for financial recording and reporting; established by the accounting profession through the Governmental Accounting Standards Board.

General Fund - The primary fund of the Town used to account for all revenues of the Town not legally restricted as to use and related expenditures.

General Fund Reserves - The balance of all general funds not otherwise appropriated (budgeted) or accounted for, such as the allocated reserves Council set aside for Litigation, Insurance, Disaster Preparedness, Employee Benefits and Operations.

General Plan - A plan of a city, county or area which establishes zones for different types of development, uses, traffic patterns, and future development.

General Revenues - General sources of income a city collects and receives for public use (e.g. property tax). There are no restrictions as to the use of these monies - often referred to as Discretionary Revenues. General Revenues comprises the General Fund.

GF - See General Fund.

GFOA - Government Finance Officers Association.

GHG - Greenhouse Gas emissions.

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

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

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

Governmental Funds - Self-balancing sets of accounts that are maintained for governmental activities. Financial statements of governmental funds are prepared on the modified accrual basis of accounting and the current financial resource flows method of measurement focus. All of the Town's funds are in the governmental category. (See Measurement Focus)

GP - General Plan.

Grant - A payment of money, often earmarked for a specific purpose or program, e.g. from one governmental unit to another or from a governmental unit to a not-for-profit agency.

Grievance - An actual or supposed circumstance regarded as just cause for complaint. A complaint or protestation based on such a circumstance.

H

HEART - Housing Endowment and Regional Trust.

HOA - Homeowners Association.

HR - Human Resources.

HRA - Human Resources Administration.

HVAC - Heating, Ventilation and Air Conditioning.

I

ICMA - International City/County Management Association.

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

Interfund Transfers - Monies appropriated from one fund to another fund. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government on a cost reimbursement basis.

IPM - Integrated Pest Management.

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

IT - Information Technology.

J

JPA - Joint Powers Agreement.

L

LAFCO - Local Agency Formation Commission.

LAIF - Local Agency Investment Fund.

LAO - Legislative Analyst's Office.

LCW - Liebert Cassidy Whitmore.

Level of Service - Indicator that measures the performance of a system. Certain goals are defined and the service level gives the percentage to which they should be achieved.

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

LTD - Long Term Disability.

M

MADD - Mothers Against Drunk Driving.

Mandate (Mandated Services) - A legal requirement, usually imposed by State or Federal law. This term is used to refer to Town services, which are provided to comply with State or Federal laws, such as preparation of the City Council Agenda in compliance with the Brown Act.

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

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

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

Measurement Focus - The accounting convention which determines: (1) which assets and which liabilities are included on the governmental unit's balance sheet; and (2) whether its operating statement presents "financial flow" information (Revenues and Expenditures) or "capital maintenance" information (Revenues and expenses).

Mid-Year - As of December 31st (mid-point of the fiscal year).

Mid-Year Budget Review - Annual process, which occurs in February, where staff analyzes the revenues and expenditures of the Town through the mid-point of the fiscal year (December 31st), projects the data to the end of the fiscal year (June 30th) and presents the information to Council, along with any recommended budget adjustments.

MMANC - Municipal Management Association of Northern California.

Modified Accrual Basis of Accounting - A form of accrual accounting in which (1) expenditures are recognized when the goods or services are received and (2) revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period.

MOU - Memorandum of Understanding.

MRP - Municipal Regional Stormwater Permit.

MTC - Metropolitan Transportation Commission.

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

N

National Pollution Discharge Elimination System (NPDES) - A policy set forth by the Environmental Protection Agency, under the 1987 Federal Clean Water Act, imposing regulations that mandate local governments to control and reduce the amount of stormwater pollutant runoff into receiving waters.

Non-recurring Costs - One-time activities for which the expenditures should be budgeted only in the fiscal year in which the activity is undertaken.

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

NorCalHR - Northern California Municipal Human Resources Managers Group.

NPDES - See National Pollution Discharge Elimination System.

NSMCD - North San Mateo County Sanitation District.

O

OBF - On-Bill Financing.

Objectives - Desired results of the activities of a program.

OES - Office of Emergency Services.

OPEB - Other Post-Employment Benefits.

Operating Budget - A programmatic, financial, and organizational plan for furthering the goals of the City Council through departments of the Town, which does not include capital improvement projects.

Operating Expenses - Expenses incurred as a result of day-to-day operations.

Operational Accountability - Governments' responsibility to report the extent to which they have met their operating objectives efficiently and effectively, using all resources available for that purpose, and whether they can continue to meet their objectives for the foreseeable future.

Ordinance - A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution. Adopted ordinances form the Municipal Code. (See Municipal Code)

P

PCI - Pavement Condition Index.

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

PELRA - Public Employers Labor Relations Association.

PEMHCA - Public Employees Medical and Hospital Care Act.

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

Performance Measures - Indicators used in budgets to show, for example, (1) the amount of work accomplished, (2) the efficiency with which tasks were completed, and (3) the effectiveness of a program, which is often expressed as the extent to which objectives were accomplished.

Personnel Expenditures - Salaries, wages and benefits paid to employees.

PMP - Pavement Management Plan.

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

POST - Police Officer Standards and Training.

Priority Area - A category of Town services, such as Economic Development, Long Range Financial Plan or Neighborhoods which the City Council selects as an area of focus for staff in the coming fiscal year.

Program - Plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means or resources will be used.

Program Revenues - Revenues received by a department as a result of the services or operations of that department (such as user fees), and generally used to finance the related services or programs.

Property Tax - A tax on the assessed value of property. California State Constitution Article XIII A provides that the combined maximum property tax rate on any given property equal to 1% of its assessed value unless an additional amount has been approved by voters for special taxes or general obligation bonds. San Mateo County remits the Town's share, including all penalties and interest.

Proposed Budget - The working document for the fiscal year under discussion.

PTAF - Property Tax Assessment Fee.

Public Employee Retirement System - See PERS.

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

PW - Public Works.

R

Real Estate Transfer Tax - A tax on the value of property transferred, currently levied at a rate of \$0.275 per \$500. San Mateo County collects the tax and the Town receives the revenues. Revenues are dependent on how frequently the property is transferred and on the accrued value at the time of transfer.

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

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

Reserve - An account used to designate a portion of the fund balance as legally segregated for a specific use, i.e., General Fund Reserve.

Reserve Policy - A Council adopted set of principles which establish an appropriate minimum level of reserves and specify how reserves can be used.

Resolution - A special order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

Restricted Use Funds - Funds designated for use for a specific purpose.

Revenues - Income from all sources used to pay Town expenses.

RFP - See Request for Proposal.

RHNA - Regional Housing Needs Assessment.

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

RMS - See Records Management System.

ROW - Right-Of-Way.

RWQCB - Regional Water Quality Control Board.

S

Salaries and Wages - A fixed monthly or hourly sum paid to an employee.

Sales Tax - Taxes assessed on retail sales or leases of tangible personal property in the Town. The Town receives one percent of the 8.25% San Mateo County sales tax.

SAMCAT - San Mateo County Telecommunications Authority.

SamTrans - San Mateo County Transit District.

SB - Senate Bill.

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

SFPUC - San Francisco Public Utilities Commission.

SLESF - See Supplemental Law Enforcement Services Fund.

SLPP - State-Local Partnership Program.

SMC - San Mateo County.

SMIP - San Mateo County Investment Pool.

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

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

SSF – City of South San Francisco.

SSO - Sanitary Sewer Overflow.

STEP - Saturation Traffic Enforcement Program.

STOPP - Stormwater Pollution Prevention Program.

Strategic Plan - Plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means or resources will be used.

Strategic Planning - A comprehensive and systematic management tool designed to help organizations assess the current environment, increase effectiveness, develop commitment to the organization's mission and achieve consensus on strategies and objectives for achieving that mission. The focus is on aligning organizational resources to bridge the gap between present conditions and the envisioned future. The organization's objectives for a strategic plan will help determine how available resources can be tied to future goals.

Supplemental Assessment - An assessment of real property occurring after the real property lien date of January 1st of each year as a result of new construction or a change in ownership. The San Mateo County Assessor determines the new value of the property based on current market values, and then calculates the difference between the new value and the value set on January 1st.

Supplemental Law Enforcement Services Fund (SLESF) - A component of the Citizens' Option for Public Safety (COPS) program which provides grants to every city and county and five special districts that provide law enforcement in the State of California. SLESF funds are allocated among cities and counties and special districts that provide law enforcement services in proportion to population, except that each agency is to be allocated a minimum of \$100,000. The Town of Colma receives the minimum allocation.

Supplies and Services - Expenditures for materials, supplies and related services which are ordinarily consumed within a fiscal year.

SWAT - Special Weapons And Tactics.

T

Tax Levy - Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.

Tax Equity Allocation - The amount of property taxes payable to the Town under a special law to assist cities that otherwise would receive low or no property taxes.

TDM - Transportation Demand Management.

TEA - Tax Equity Allocation.

TLC - Transportation for Livable Communities.

TMA - Training Managers Association.

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

U

UBC - Uniform Building Code.

Unassigned Reserve - The amount of spendable fund balance that is not otherwise appropriated.

Unencumbered Appropriation - The portion of an appropriation not yet expended or encumbered.

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

Unfunded Position - Positions that are authorized but funding is not provided.

Unsecured Taxes - An ad-valorem (value-based) property tax that is the liability of the person or entity assessed for the tax. Because the tax is not secured by real property (such as land) the tax is called "unsecured."

Useful Life - An accounting term defined as the number of years, as set by the IRS, that depreciable business equipment or property is expected to be in use.

W

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

Y

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

Resolutions

Budget Adoption

**RESOLUTION NO. 2023-19
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION APPROPRIATING FUNDS AND ADOPTING THE ANNUAL BUDGET FOR
FISCAL YEAR 2023-24, PURSUANT TO CEQA GUIDELINE 15378**

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

1. Background

(a) The City Manager’s budget message, the proposed budget, and all calculations and documentation upon which this resolution is based have been available to the public for more than fifteen days for review;

(b) The City Council conducted a study session and public meeting on the preliminary budget report on April 26, 2023, the capital program on May 10, 2023, and the complete FY 2023-24 Proposed Budget document was distributed and available on the Town website on May 24, 2023;

(c) A public hearing was held on June 14, 2023 on the proposed budget; and

(d) The City Council duly considered the proposed budget, the City Manager’s budget message, and public comments, if any, thereon.

2. Findings and Order.

(a) *Budget Approval.* The 2023-24 budget proposed by the City Manager, dated July 1, 2023, shall be, and hereby is, adopted as the budget for the Town of Colma for Fiscal Year 2023-24.

(b) *Authorization for the use of reserves.* Colma Administrative Code 4.01.180 (b) requires City Council approval for the use of reserves above \$50,000. The maximum amount of reserves needed for FY 2023-24 is \$1.32 million to fund the FY 2023-24 debt, capital, parking, and sewer programs.

(c) *Summary of Appropriations.* A summary (Exhibit A) is attached hereto and by reference made part of this Resolution, reflects the Fiscal Year 2023-24 Budget (All Funds) for the Town of Colma.

(d) *Clerical Adjustments.* The City Manager shall be, and hereby is, authorized to adjust the budget pursuant to the provisions of section 4.01.070 of the Colma Administrative Code to make such other adjustments necessary to correct any clerical or technical errors in the proposed budget, provided that the City Manager makes a written report of all corrections or adjustments to the City Council within the timelines provided for in the Colma Administrative Code.

(e) *Department Limitation.* The City Council authorizes the expenditure of funds for the items specified in the budget, provided that the total expenditures for the department shall not exceed the total budget by fund, for the department.

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

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

(h) *Administration of Annual Budget.* The City Manager shall be responsible to administer the Budget and financial records and the City Council authorization includes the following administrative actions as may be required during the year:

(i) Transfer budgeted amounts between line items, provided that the transfer is within the same fund, and within the same Department.

(ii) Increase grant funded revenue and expenditure budgets. Changes may be administratively processed, when revenue estimates exceed the amount identified in the Budget due to increases in grant revenues, as verified by financial records. The adjustment will also account for increased expenditures in an amount not to exceed the amount of increased grant revenue. Increased appropriations shall continue to be documented in the financial records and conveyed to the City Council as part of the quarterly financial reports.

(iii) Make transfers among the various funds designated as "Transfers In / Transfers Out". The FY 2023-24 Budget document. All fund transfers shall be recorded in the financial records.

(iv) Administratively adjust the Fiscal Year 2023-24 Operating Budget appropriations to account for the carryover of unspent 2022-23 appropriations for contracts entered into before June 30, 2023, where funds are encumbered. The City Manager shall use discretion in approving carryovers and all such adjustments shall be clearly recorded in the Town financial records. These amendments shall be identified and included in the Fiscal Year 2023-24 quarterly financial report.

(v) Administratively adjust the Fiscal Year 2023-24 Capital Project appropriations to account for the carryover of unspent appropriations from Fiscal Year 2022-23. All such adjustments shall be clearly recorded in the Town financial records and shall only be for projects that remain incomplete as of June 30, 2023.

3. Reserves

The City Council hereby declares the following classifications of reserves (Net Income):

(a) A Debt Reduction reserve shall be recorded in the General Fund in the amount of

\$600,000 as of June 30, 2024. This amount represents a minimum of two years of COP Debt Service. (Committed Fund Balance – Designated by City Council)

(b) The Budget Stabilization Reserve as of June 30, 2024 is established at \$15,000,000, being the amount sufficient to ensure continuity of operations in the event of a severe economic downturn, which amount is hereby determined to be 100% (rounded to the nearest \$100,000) of the General Fund expenditures for the prior fiscal year. The exact amount of this reserve shall be determined based on the final audit and financial statements. (Committed Fund Balance – Designated by City Council)

(c) Accrued Leave Payout Reserve shall be recorded in the General Fund in the amount of \$652,833 as of June 30, 2024. (Committed Fund Balance – Designated by City Council)

(d) Assigned Fund Balances – General Fund: Assigned fund balance includes amounts intended to be used by the Town for specific purposes, subject to change. The City Council authorizes the City Manager to establish the following assignments in the General Fund:

(i) Litigation Reserve of \$100,000, which may fund expenditures in the event of extraordinary legal expenses.

(ii) Insurance Reserve in the amount of \$100,000, which may fund expenditures in the event of extraordinary insurance claims and related expenses.

(iii) Disaster Response and Recovery in the amount of \$750,000 which may fund expenditures in the event of a catastrophic event.

(e) Assigned Fund Balances – Capital Project Fund / Fleet Replacement Fund: All reserves in the Capital Project Fund and Fleet Replacement Fund shall be recorded as assigned for future projects. Changes in the assignment shall be subject to City Council action.

(f) General Fund 2023-24 – Decrease Reserve: The proposed budget estimates \$1,007,783 reduction in unassigned reserves.

4. Transfer to Unassigned Reserve

All General Fund net income on hand on June 30, 2023, which is not designated for a specific reserve category shall be recorded in the Unassigned Reserve.

//

//

//

//

Certification of Adoption

I certify that the foregoing Resolution No. 2023-19 was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 14, 2023, by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Joanne F. del Rosario, Mayor	X				
John Irish Goodwin	X				
Ken Gonzalez	X				
Carrie Slaughter	X				
Helen Fisicaro	X				
<i>Voting Tally</i>	5	0			

Dated 8/7/2023

Joanne F. del Rosario
Joanne F. del Rosario, Mayor

Attest: *Caitlin Corley*
Caitlin Corley, City Clerk

"EXHIBIT A": SUMMARY OF APPROPRIATIONS FY 2023-24

Town-wide Financial	General Funds	Special Revenues & Debt Funds (21, 22, 23, 24, 25, 26, 27, 29, 43)	Capital Funds (31, 32)	Vehicle Replacement Fund (61)	Trust Funds (71, 72)	Enterprise Funds (81, 82, 83)	Total
	(11, 12, 19)						
Revenues by Categories							
Sales tax	13,600,000	0	0	0	0	0	13,600,000
Cardroom tax	4,200,000	0	0	0	0	0	4,200,000
Property and other taxes	811,550	0	0	0	0	0	811,550
Licenses and permits	231,114	0	0	0	0	0	231,114
Fines and forfeitures	99,472	0	0	0	0	0	99,472
Use of money and property	111,702	62	0	0	433,023	180,300	725,087
Revenues from other agencies	44,287	353,122	235,000	0	0	0	632,409
Charges for current services	96,302	0	0	0	0	1,090,270	1,186,572
Allocations	109,087	0	0	250,000	0	0	359,087
Other revenues	64,200	0	20,000	0	1,358,824	0	1,443,024
Total Revenues	19,367,714	353,184	255,000	250,000	1,791,847	1,270,570	23,288,315
Expenditures by Function							
General Government	5,432,733	298,759	0	0	883,014	0	6,614,506
Public Safety	9,300,126	262,155	0	0	0	0	9,562,281
Public Works	2,954,889	30,000	0	0	0	1,083,943	4,068,832
Facility Operations	807,123	0	0	0	0	116,611	923,734
Capital Improvement Projects	0	0	1,145,000	220,000	0	0	1,365,000
Recreation	1,069,828	65,000	0	0	0	0	1,134,828
Total Expenditure by Function	19,564,699	655,914	1,145,000	220,000	883,014	1,200,554	23,669,181
Operating Surplus/ (Deficit)	(196,986)	(302,730)	(890,000)	30,000	908,834	70,016	(380,866)
Other Activities							
Transfers In	0	379,914	890,000	0	0	168,670	1,438,584
Transfers (Out)	(1,317,584)	(121,000)	0	0	0	0	(1,438,584)
Net Transfers In/(Out)	(1,317,584)	258,914	890,000	0	0	168,670	0
Fund Balance							
Change in Fund Balance	(1,514,570)	(43,816)	-	30,000	908,834	238,686	(380,866)
Projected Beginning Fund Balance @ 7/1/23	27,955,775	892,170	1,487,181	846,185	10,436,612	1,398,009	43,015,933
Ending Fund Balance	26,441,206	848,354	1,487,181	876,185	11,345,446	1,636,694	42,635,067

**RESOLUTION NO. 2023-23
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION ADOPTING THE FY 2023-24 APPROPRIATION LIMIT,
PURSUANT TO CEQA GUIDELINE 15378**

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

1. Background

- (a) Article XIII B of the California Constitution places certain restrictions on annual appropriations by cities;
- (b) The restrictions only apply to those appropriations which meet the definition of "Proceeds of Taxes";
- (c) The FY 2023-24 Appropriations Limit Calculation was publicly noticed and posted on the Town's website on June 14, 2023, which is more than fifteen days for review consistent with California Government Code Section 7910;
- (d) The adoption of the Appropriations Limit must identify the optional calculation factors to be used as adjustment factors.

2. Findings

- (a) The first adjustment factor, the Town must select between: (A) the change in Town population, or (B) Countywide population, and the Town has selected the Change in Colma's population; and
- (b) The second adjustment factor the Town must select between: (1) the change in the State per capita income, or, (2) the change in the assessed valuation of local nonresidential construction, and the Town has selected the change in the State per capita income;
- (c) The detailed calculation of the Appropriations Limit for Fiscal Year 2023-24 is described in Exhibit A, attached hereto and by reference made a part hereof.
- (d) The City Council finds that the Fiscal Year 2023-24 budget does not exceed the constitutional appropriation limit placed on "Proceeds of Taxes" for Fiscal Year 2023-24 and is \$44,758,873 below the authorized limit.

3. Appropriation Limit

The Appropriation Limit for the Fiscal Year 2023-24 shall be, and hereby is determined to be \$63,467,173.

//

//

Certification of Adoption

I certify that the foregoing Resolution No. 2023-23 was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 28, 2023, by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Joanne F. del Rosario, Mayor	X				
John Irish Goodwin	X				
Ken Gonzalez	X				
Carrie Slaughter	X				
Helen Fiscaro	X				
<i>Voting Tally</i>	5	0			

Dated 8/7/2023

Joanne F. del Rosario
Joanne F. del Rosario, Mayor

Attest: Caitlin Corley
Caitlin Corley, City Clerk

**EXHIBIT TO RESOLUTION 2023-23
FISCAL YEAR 2023-24 APPROPRIATIONS LIMIT**

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

Selection of Optional Factors

1. Change in Population (Town of Colma vs. San Mateo County)

Options	Population 1/1/2022	Population 1/1/2023	% Increase
a. Town of Colma	1,371	1,359	-0.43%
b. County of San Mateo	740,711	737,515	-0.88%

2. Change in State per capita Personal Income vs. Colma Non-Residential Building Construction

Options	% Increase
a. Change in State Per Capita Personal Income	4.44%
b. Change in Colma Non-Residential Assessed Valuation	N/A*

* Change in non-residential assessed valuation was not available.

For the Fiscal Year 2023-24 calculation, the Town selected Colma's population growth rate of -0.43% and the change in the State Per Capita Income of 4.44%.

APPROPRIATION LIMIT CALCULATION 2023-24

Population Change (San Mateo Co.)	0.43%	$((0.0043+100)/100 = 1.0043)$
State Per Capita Personal Income	4.44%	$((0.0444+100)/100 = 1.0444)$
Calculation of Factor for 2023-24	1.0399	$1.0043 \times 1.0444 = 1.0399$
Prior Year Appropriation Limit (2022-23)	\$ 61,031,996	
Appropriation Limit 2023-24	\$ 63,467,173	$61,031,996 \times 1.0399 = 63,467,173$

The 2023-24 Appropriations subject to the limit ("Proceeds of Taxes") total \$18,708,300, which means the Town is \$44,458,873 below the authorized limit.


Reasonable Accommodation

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

Town of Colma

1198 El Camino Real

[Town Website](#)

 Powered by OpenGov