



In the Council Chambers and Via Zoom at 525 San Anselmo Avenue, San Anselmo, CA 94960

Town Council Agenda

Tuesday, February 10, 2026

7:00 PM

Meeting held In-Person and via Zoom:

<https://us02web.zoom.us/j/84863566388>

Or Telephone: +1 669 900 6833 | Webinar ID: 848 6356 6388

How to Submit Comments Before the Meeting: Members of the public are encouraged to submit email correspondence to towncouncil@sananselmo.gov or eComments on the Agendas and Meeting webpage before the meeting begins.

How to Participate During the Meeting: Members of the public will have the option to speak during the meeting through the Zoom application by using their phone or an electronic device.

For PC, Mac, or smart phone, use the Raise Hand function when public comment for an item is requested. It is a button that is located at the top or bottom of your screen, based on your electronic device.

For landline phones, Raise Hand to be recognized with *9

Please be advised that those participating in the meeting remotely via Zoom do so at their own risk. The Town Council's regular meeting will not be cancelled if any technical problems occur during the meeting.

Call to Order. Optional Pledge of Allegiance: The Mayor or a designated Council member will recite the Pledge of Allegiance for members of the Council and the public who wish to join in the recitation.

Open time for public expression.

The public is welcome to address the Council at this time on matters not on the agenda that are within the jurisdiction of the Council. Please be advised that pursuant to Government Code Section 54954.2, Council is not permitted to discuss or take action on any matter not on the agenda unless it determines that an emergency exists, or that there is a need to take immediate action which arose

following posting of the agenda. Comments may be no longer than three minutes and should be respectful to the community.

Council requests for future agenda items.

Council committee liaison reports, questions and comments to staff; staff miscellaneous items.

Special Presentation. There are No Special Presentations.

1. Consent Agenda:

The opportunity for public comment on consent agenda items will occur prior to Council discussion of the consent agenda. The Council may approve the entire consent agenda with one action. In the alternative, items on the consent agenda may be removed by any Council or staff member, for separate discussion and vote.

1.1 Approve the Draft Minutes of the Regular Meeting of January 27, 2026

[Staff Report \(DOC\)](#)

[Attachment 1- Draft Minutes of the January 27, 2026 Regular Town Council Meeting \(DOC\)](#)

1.2 Receive and Accept the Fiscal Year 2024-2025 Audited Annual Financial Report

[Staff Report \(DOC\)](#)

[Attachment 1 San Anselmo Financial Report FY2025 \(PDF\)](#)

[Attachment 2 Required Communications FY2025 \(PDF\)](#)

[Attachment 3 Memorandum of Internal Controls FY2025 \(PDF\)](#)

[Attachment 4 GANN Limit FY2025 \(PDF\)](#)

1.3 Adopt an Ordinance Amendment to Title 10 “Planning and Zoning”, Section 10-3.302 “Land Use Regulation Table” and Section 10-3.1702 “Definitions” to Limit Live Entertainment in Restaurants to 10:00 P.M. and Require a Conditional Use Permit for Live Entertainment After 10:00 P.M.; and make associated CEQA Exemption Finding.

[Staff Report \(DOC\)](#)

[Attachment 1- Ordinance \(DOC\)](#)

1.4 Adopt a Resolution Establishing Policy for Disposition of Unclaimed Money Pursuant to California Government Code Section 50050 et seq

[Staff Report \(DOCX\)](#)

[Attachment 1 Draft Resolution Establishing Policy for Disposition of Unclaimed Money \(DOCX\)](#)

1.5 Receive and File Report of Checks Issued for January 2026

[Staff Report \(DOCX\)](#)

[Attachment 1 Check Report January 2026 \(PDF\)](#)

1.6 Review the List of Town Council Committee Assignments and Ratify Councilmember Kullaway’s Assignments for 2026

[Staff Report \(DOC\)](#)

[Attachment 1- Town Council 2026 Assignments and Proposed Councilmember Kullaway's Assignments and Vacant Seats \(DOC\)](#)

- 1.7 Receive the Quarterly Treasurer’s Investment Report for December 2025
[Staff Report \(DOCX\)](#)
[Attachment 1 Quarterly Investment Report December 31 2025 \(PDF\)](#)

2. Council Business Items:

In general, the following procedural order applies to items of business:

- Presentation
- Town Council questions
- PUBLIC COMMENT – limited to 3 minutes/person
- Town Council discussion/action

- 2.1 Receive and File the Community Development Department Permit Improvement Program Phase I Findings and Next Steps. The Town Council’s consideration of the Permit Improvement Program Phase I report and potential direction to enter Phase II does not constitute a “project” as defined by the California Environmental Quality Act (CEQA).

[Staff Report \(DOC\)](#)

[Attachment 1- Permit Improvement Program Phase I Report \(PDF\)](#)

[Attachment 2- Permit Improvement Program Phase II Proposal \(PDF\)](#)

[Public Comment- Krawitz \(PDF\)](#)

[Public Comment- Mendes \(PDF\)](#)

- 2.2 Receive the Community Development Department and Department of Public Works FY 2025–26 Q2 Report (October-December). Receiving this report is not a “project” under the California Environmental Quality Act, because it does not involve an activity which has the potential to cause a direct or reasonably foreseeable indirect physical change in the environment. (Cal. Pub. Res. Code §21065).

[Staff Report \(PDF\)](#)

[Attachment 1- Climate Action and Sustainability Highlights and Planned Projects for FY 25-26 \(PDF\)](#)

[Attachment 2- Aging Spreadsheet for Building Permits \(PDF\)](#)

[Presentation \(PDF\)](#)

- 2.3 Approve a Resolution Amending the 2025-2026 Budget. The Council’s discussion and acceptance of this item is not a “project” under the California Environmental Quality Act, because it does not involve an activity which has the potential to cause a direct or reasonably foreseeable indirect physical change in the environment. (Cal. Pub. Res. Code §21065).

[Staff Report \(DOCX\)](#)

[Attachment 1 Resolution Amending 2025-2026 Budget \(PDF\)](#)

[Attachment 2 2025-2026 Overview of Fund \(PDF\)](#)

Adjourn

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact Town Staff at email savila@sananselmo.gov. Notification at least 48 hours prior to the meeting will enable the Town to make reasonable accommodations to help ensure accessibility to this meeting.

Any writings or documents provided to a majority of the Town Council regarding any item on this agenda after the distribution of the original packet will be made available for public inspection at the public counter at Town Hall

located at 525 San Anselmo Avenue.

Notice is hereby given that Council may discuss and/or take action on any or all of the items listed on this agenda. If any of these matters above are challenged in court, you may be limited to raising only those issues you or someone else raised at any public hearing described on this agenda, or in written correspondence delivered at, or prior to, this Council meeting. Judicial review of an administrative decision of the Town Council must be filed with the Court not later than the 90th day following the date of the Council's decision (Code of Civil Procedure Section 1094.6) Any item not under discussion before 10:00 p.m. may be continued to the next regular meeting. Next regular meeting is February 24, 2026.

Administration Department
Town Hall
525 San Anselmo Avenue
San Anselmo, CA 94960
(415) 258-4691

Town Council
Steve Burdo, Mayor
Chantel Walker, Vice Mayor
Yoav Schlesinger, Councilmember
Eileen Burke, Councilmember
Tarrell Kullaway, Councilmember

Staff
David Donery, Town Manager
Linda Kenton, Assistant Town Manager / Town Librarian
Jeff Zuba, Finance and Admin Services Director
Megan Holt Acevedo, Town Attorney
Serge Avila, Town Clerk
Heidi Scoble, Community Development Director
Sean Condry, Public Works Director
Mattie O'Grady, Community Services Director
Mike Norton, Chief of Police
Dan Mahoney, Fire Chief

DECLARATION OF POSTING

This Notice is posted in accordance with Government Code §54954.2(a) or §54956. Members of the public can view electronic agendas and staff reports by accessing the Town of San Anselmo website. Under penalty of perjury, this Agenda was posted to the public at least 72 hours prior to the meeting.



STAFF REPORT

TOWN OF SAN ANSELMO

Item #: 1.1

MEETING DATE: February 10, 2026

AGENDA TITLE: Approval of the Draft Minutes of the Regular Town Council Meeting of January 27, 2026

FROM: Serge Avila, Town Clerk

RECOMMENDATION: For Council to consider the approval of the Regular Town Council meeting of January 27, 2026.

ATTACHMENT:

Attachment 1- January 27, 2026 Draft Minutes

San Anselmo Draft Council Minutes
Regular Meeting
Town Council Chambers and via Zoom
Tuesday, January 27, 2026

Call to Order: Optional Pledge of Allegiance

COUNCILMEMBERS PRESENT: Steve Burdo (Mayor)
Chantel Walker (Vice Mayor)
Eileen Burke
Yoav Schlesinger

COUNCILMEMBERS ABSENT: Tarrell Kullaway

STAFF MEMBERS PRESENT: Dave Donery, Town Manager
Linda Kenton, Assistant Town Manager
Megan Acevedo, Town Attorney
Serge Avila, Town Clerk
Heidi Scoble, Community Development Director
Jeff Zuba, Finance & Admin Svcs. Director (Zoom)
Sean Condry, Public Works Director (Zoom)

Open Time for Public Expression

Ross Asselstine spoke at the Marin County Board of Supervisors about fairness to homeowners, prioritizing funds, and financial solvency. He was part of the KPIX news article regarding the demolition of Building Bridge 2.

Council requests for future agenda items; Committee liaison reports; questions and comments to staff; miscellaneous items

Councilmember Burke requested to add downtown parking and overnight permit parking for the 2 or 4-hour regulated zones. Town Manager, Donery spoke about the next day, residential Town forum to discuss solutions. An item will be agendized and brought to Council soon with a report and recommendations.

Councilmember Schlesinger reported he attended an Ad Hoc committee with the Marin Wildfire Prevention Authority (MWPA) on more education and outreach.

Vice Mayor Walker stated she attended the Climate Action Committee (CAC), League of California Cities, which included a session with Assemblymember Damon Connolly. North Bay, regarding taxation and revenue and attended the Ross Valley Fire Board meeting. The toy drive was a success, over 100 children had their needs met. Ross Valley Fire hosted a pancake breakfast.

Mayor Burdo reported he and Vice Mayor Walker attended the League of California Cities' 2026 Mayors and Council Members Academy. He attended the Ross Valley Fire Board meeting and he has ended his six year term and acknowledge the issues that are going on at the Federal level specifically in Minnesota and hope San Anselmo is an example to other communities and the Multicultural Center of Marin, the Canal Alliance are entities where people can get involved.

Town Manager, Donery, announced the Downtown Residential Parking Discussion scheduled for January 28, 2026, at 6:30 PM

Special Presentation

There were no Special Presentations.

1. Consent Agenda

- 1.1 Approved the Draft Minutes of the Regular Town Council Meeting of January 13, 2026
- 1.2 Received and Filed the Revenue and Expenditure Reports, December 2025
- 1.3 Authorize the Director of Public Works to Sign a Funding Agreement for a Library Decarbonization Grant
- 1.4 Received and Filed the Financial Report on Recreation Fund ending December 31, 2025

Mayor Burdo opened the item for Public Comment.

There was no Public Comment

Mayor Burdo closed Public Comment

Councilmember Schlesinger requested to pull consent calendar item 1.3

M/s, Walker/ Burke, Motion to approve Consent Calendar items #1.1, 1.2 and 1.4.

AYES: Burke, Schlesinger, Vice Mayor Walker, Mayor Burdo

ABSENT: Kullaway

- 1.3 Authorize the Director of Public Works to Sign a Funding Agreement for a Library Decarbonization Grant

Councilmember Schlesinger acknowledged and thanked staff for working on this grant, allowing a 15% reduction in cost.

M/s, Schlesinger/ Burke, Motion to approve Consent Calendar items #1.3

AYES: Burke, Schlesinger, Vice Mayor Walker, Mayor Burdo

ABSENT: Kullaway

Public Hearing Items

2.1 Introduction and First Reading of an Ordinance Amendment to Title 10 "Planning and Zoning", Section 10-3.302 "Land Use Regulation Table" and Section 10-3.1702 "Definitions" to Limit Live Entertainment in Restaurants to 10:00 p.m. and Require a Conditional Use Permit for Live Entertainment After 10:00 p.m. The Ordinance Amendment is exempt from the California Environmental Quality Act ("CEQA") pursuant to CEQA Guideline section 15061(b)(3) (the "common sense" exemption).

Director Scoble presented the staff report and used a PowerPoint presentation. The Town Council asked questions. Town Attorney, Acevedo also answered questions.

Mayor Burdo opened the item for Public Comment.

Bill Murray had concerns about the proposed Ordinance is too open-ended

Marty Blum expressed her concern about the noise on her street

Serafin Miranda with Marinitas said there was no intention to upset the neighbors and acknowledged past complaints. He stated that Marinitas complies with their permit conditions.

Colm Glass commented on his past experience when he owned La Loggia wine bar and had questions regarding the CUP. At the Mayor's discretion Director Scoble answer questions, explaining the application process, including review and proper noticing

Roger Patini expressed concerns about noise, night club operation is part of the problem

Gretchen Applin spoke about her neighborhood experiencing significant noise disruption coming from Marinitas late at night. The proposed ordinance would allow for ongoing noise disturbances and nuisance conditions

Mayor Burdo closed Public Comment

Councilmember Walker, Schlesinger, Burke, and Mayor Burdo discussed the item and provided amendments for the Ordinance to staff.

M/s, Schlesinger/Walker Motion to read an Ordinance of The Town Council of The Town of San Anselmo Amending Title 10 "Planning And Zoning", Section 10-3.302 "Land Use Regulation Table" and Section 10-3.1702 "Definitions" to Limit Activities and Entertainment in Restaurants to 10:00 P.M. and Require a Conditional Use Permit for Activities and Entertainment after 10:00 P.M.; and making associated CEQA exemption findings.

AYES: Burke, Schlesinger, Vice Mayor Walker, Mayor Burdo

ABSENT: Kullaway

M/s, Schlesinger/Walker Motion to pass the first reading of the proposed Ordinance amendments and waive the second reading at the next regular Town council meeting of February 10, 2026.

AYES: Burke, Schlesinger, Vice Mayor Walker, Mayor Burdo

ABSENT: Kullaway

Council Business Items

2.2 Review Town Council Committee Assignments and Make Appointments for 2026.

Town Clerk, Avila provided the staff report. Town Attorney, Acevedo and Town Manager Donery answer questions and assisted during the process.

The appointments for 2026 were as follows:

Councilmember Schlesinger: Chamber of Commerce, Economic Development Committee, Central Marin Police Authority, Marin Wild Fire Prevention Authority, Ross Valley Yellow Bus Joint Exercise Powers of Agreement (JEPA), Transportation Authority of Marin

Councilmember Burke: Ross Valley Fire Department, Reimagine Creek Park Community Advisory Committee, Safe Routes to School (SR2S) Task Force, Ross Valley, Marin Emergency Radio Authority, Memorial Park Master Plan & Review Committee

Vice Mayor Walker: Infrastructure & Fiscal Monitoring Committee, Climate Action Committee, ABAG General Assembly, CDBG Upper Ross Valley, Central Marin Police Authority, League of California Cities, North Bay, Ross Valley Fire Department, Transportation Authority of Marin.

Mayor Burdo: Flood Committee, Racial Equity Committee, Reimagine Creek Park Community Advisory Committee, Climate Action Committee, Memorial Park Master Plan & Review Committee, Central Marin Police Authority, General Plan Advisory Committee, MCCMC Legislative Committee (Alternate), Marin Clean Energy (Alternate), Marin Wildfire Prevention Authority (Alternate), Refuse & Recycling Subcommittee, Ross Valley Fire Department (Alternate), Ross Valley Paramedic Authority, Ross Valley School District.

The Council directed staff to bring back a list of boards and committees that are vacant and allow Councilmember Kullaway to accept appointments as listed.

There being no further business to discuss, Mayor Burdo adjourned the meeting at 8:56 PM

Respectfully submitted,

Serge Avila
Town Clerk



STAFF REPORT

TOWN OF SAN ANSELMO

Item #:1.2

MEETING DATE: February 10, 2026

AGENDA TITLE: Fiscal Year 2024-2025 Audited Annual Financial Report

FROM: Jeff Zuba, Finance & Admin Services Director

RECOMMENDATION: That Council considers accepting the Audited Annual Financial Report for the fiscal year ended June 30, 2025, prepared by Maze & Associates.

BACKGROUND

The Town is required by the State of California Government Code to complete an independent audit of its financial statements at the end of each fiscal year. The Town prepares annual financial statements in accordance with generally accepted accounting principles. The Town's auditor has recently completed its audit of the Town's fiscal year 2024-25 statements and found no errors or issues with the Town's statements. The firm conducts its audits in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The standards require that the auditors plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

DISCUSSION/ANALYSIS

Maze & Associates has completed the fiscal year 2024-25 audit of the Town's financial statements. Staff is pleased to report that, as in previous years, the auditor's opinion on the Town's fiscal year 2024-25 financial statements is without exception or unqualified. That is, the auditor's report is not restricted (qualified) in some manner, nor does it take exception to any of the information contained in the Town's financial statements. While a qualification or exception is not necessarily detrimental, staff is proud to report that the Town's financial statements continue to earn a "clean opinion."

The Annual Financial Report includes Management's Discussion and Analysis, which provides a simple narrative introduction, overview, and analysis of the basic financial statements. The first two statements, the Statement of Net Position and the Statement

of Activities, provide information about the activities of the Town as a whole. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Capital assets, including infrastructure and long-term liabilities, are included on a Town-wide Statement of Net Position.

Overall, the Town's net position increased by \$4.98 million. Over time, increases or decreases in net financial position may serve as a useful indicator of whether the financial position of the Town is improving or declining. From the most basic view, the net position is the difference between the assets and the liabilities. The increase is attributable to an increase in charges for services of \$0.30 million, capital grants of \$0.14 million, an increase in property tax of \$0.70 million, licenses and permits of \$0.20 million, and a decrease of the pension expense calculation in the actuarial study for GASB 68 from prior levels.

As mentioned above, included in the government-wide financial statements is the reporting of the Town's unfunded net pension liability as required by GASB No. 68. This liability considers both employer and employee contributions, investment earnings and benefits paid out by the pension plan trustee, CalPERS. The annual expense is reported and calculated based upon investment earnings, member pension contributions, and less benefits paid out. The Town's net pension liability is \$1,859,192. The liability decreased slightly by approximately \$0.050 million in fiscal year 24-25 due to the Pension Obligation Bonds the Town issued in fiscal year 2021-2022 to address its unfunded liability.

Fiscal year 2024-2025 marks the eighth year of implementation of the Other Post-Employment Benefits (OPEB) accounting standard issued by the Governmental Accounting Standards Board (GASB) known as GASB 75. The requirements, which will affect all public agencies with defined benefit programs other than pension, are very similar to those of GASB 68. The Net OPEB liability as of this date was measured to be \$1,218,557.

The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds are found on pages 20 through 22, and present information in a manner more consistent with how the Town prepares its budget. The unassigned fund balance of the combined General Fund was \$2.21 million, while the total fund balance was \$8.84 million. The unassigned classification represents the fund balance that has not been legally restricted, committed, or assigned to specific purposes within the General Fund such as those for pension stabilization and emergency reserves.

General Fund

The General Fund is the fund that maintains the Town's operating activities and its reserves. As shown on page 69 of the attached report, the General Fund experienced a surplus for the year, as revenues exceeded expenditures and net transfers by \$1.01 million. The reason for the surplus is due to the better-than-expected results in property tax of \$235,865, licenses & permits of \$112,104, and use of property and money revenues of \$320,304, and lower expenditures in general government of \$123,236 due to lower legal expenditures and community development of \$119,376 due to the General Plan update not using all the budgeted funds in FY24-25. The General Fund reserves was at 29.75% as of June 30, 2025. Staff will bring a report with the mid-year budget review to move some of the General Fund reserves to the Building Maintenance Fund, Active Transportation Fund, IT Fund, Insurance, Special Events and Park Capital Improvement Fund. Property tax revenues remained strong, with a growth higher than expected than prior years as properties changed ownerships. Sales tax revenue was lower than expectations as consumer spending cooled during the fiscal year as the unknown of the economy and rising prices. The revenue in other areas was stable in the fiscal year 2024-25. Expenditures and transfers-out for the general fund were about \$645,000 less than the budgeted amount, mainly due to open positions, and prudent management of finances.

At its meeting on February 14, 2023, the Town Council approved Resolution No. 4474 establishing the minimum reserves policy at 20.0% of General Fund expenditures and transfers-out, as evaluated against the subsequent year's budget. As of June 30, 2025, the Town successfully attained this target, achieving a reserve level of 29.75%. First, the Town committed \$4,529,811 or 20% of its fund balance as Resolution No. 4454 imposes. Additionally, the General Fund ended with an unassigned fund balance of \$2,209,921 (page 18) representing an additional 9.75% of the combined expenditures and transfers-out amount in the 2025-26 budget.

Other Governmental Funds

The other major funds ending fund balance shown on the Town's financials are as follows:

Measure D Sales Tax Fund

The Measure D Sales Tax Fund's purpose is to track revenues and expenditures associated with the Measure D one-half (0.5%) transaction and use tax measure passed in 2013. Measure D sales tax expired in March 2023. The expenditures were associated with street resurfacing, median maintenance, and other capital improvement projects. The revenues exceeded the expenditures in 2024-25 by \$545, bringing the ending Fund balance to \$8,743.

Measure J Sales Tax Fund

The Measure J Sales Tax Fund's purpose is to track revenues and expenditures associated with the Measure J one percent (1.0%) transaction and use tax measure passed in 2022. The expenditures are associated with street resurfacing, building infrastructure, parks, active transportation, climate, other capital improvement projects,

and public safety. The expenditures exceeded the revenues in 2024-25 by \$215,153. The ending Fund balance is \$1,072,785. The funds expended in fiscal year 2024-2025 were spent on the Fire Station 20 project, Resilience Hub, Robson House Painting, Isabel Cook Community Center Roof, Slurry Seal and Paving Project, and the additional person on an engine for the Ross Valley Fire Department to get to a 3 person engine company.

Grants Fund

The Grants Fund's purpose is to track grant proceeds, those associated with street resurfacing, median maintenance, and other capital improvement projects. The revenue received in 2024-25 was \$348,021 less than the budgeted amount due to capital projects, specifically the Creek Park Contraflow Bike Lane and HAWK Pedestrian Signal at Saunders Ave/SFD not progressing as expected in this fiscal year. These projects are expected to be in-process or completed in fiscal year 2025-2026. The majority of the grant Funds received in FY24-25 we used for paving projects from Measure AA, continued work on the Town bridges, and maintenance to Imagination Park.

Recreation Fund

Recreation Fund revenue is derived from its programs. During 2024-25, the department collected revenue in the amount of \$2,686,819, which was approximately \$476,464 more than the budgeted amount. Expenditures and transfers-out for the year totaled \$2,505,230. The ending balance increased by \$181,589 and was directly attributable to greater participation in the Department's programs. The Department has a healthy reserve and is continuing to ways to put reserve funds into program spaces and many other projects.

Road Maintenance Fund

The Road Maintenance Fund revenues exceeded expenditures in the fiscal year 2024-25 by \$343,993, bringing the ending fund balance to \$779,553. The Fund is continuing to build a reserve for the 2030 Stormwater Regulations.

Library Tax Fund

The Library Tax Fund expenditures exceeded revenues in the fiscal year 2024-25 by \$31,505, bringing the ending fund balance to (\$2,208). The deficit balance will be addressed with FY2025-2026 Library Parcel Tax revenue and continuous review of expenditures to ensure the fund has a positive balance at June 30, 2026. The revenue from the tax was restricted to expenditures for expanding library hours, improving children's services at the library, including hiring a special children's librarian, and enhancing general Library services. In November of 2022, voters renewed the existing library parcel tax (expiring in 2024) and extended it for another nine years, until 2033.

Active Transportation Fund

The Active Transportation Fund expenditures exceeded revenues in the fiscal year 2024-25 by \$133,331, bringing the ending fund balance to \$44,939. The funds expended in FY24-25 were on the downtown bike & pedestrian safety study, traffic

calming measures and bike racks. The projects slated for fiscal year 2025-26 are traffic calming program measures and bike racks/lockers.

Park Improvement Fund

The Park Improvement Fund was newly created by the Town Council in June 2024 to focus on the improvement of Town Parks. The revenue exceeded expenditures in fiscal year 2024-25 by \$67,272, bringing the ending fund balance to \$583,571. The projects slated for fiscal year 2025-26 are lower Robson Lawn and Hilldale Park.

Insurance Fund

The Insurance Fund revenue exceeded expenditures in fiscal year 2024-25 by \$40,170, bringing the ending fund balance to \$635,588. The Insurance Fund receives and expends funds related to the Town's liability and workers' compensation self-insurance coverage.

Building Maintenance

The Building Maintenance Fund expenditures exceeded revenues in fiscal year 2024-25 by \$305,662 bringing the ending balance to \$856,296. This is due to higher-than-expected utility costs, Town Hall maintenance, purchase of a generator for Fire Station 20, and Library Roof/HVAC project. The funds are being used for the Library Roof and HVAC project in fiscal year 2025-2026.

Technology Fund

The Technology Fund expenditures exceeded revenues by \$36,174 in fiscal year 2024-2025 bringing the ending balance to \$66. The Technology Fund is funded by charges to General Fund Departments and transfers of excess General Fund surplus to, and the fund balance will be addressed during the mid-year budget review. The Technologies Replacement Fund accounts for the costs of operating and maintaining the Town's network system, which includes computer hardware, telecommunication systems, connectivity to the internet, and software systems. The Town had a cyber security audit as it was required by our insurance pool Bay Cities Joint Powers Authority, so we are using our resources to focus on prioritizing the areas of improvement.

Vehicle Replacement Fund

The Vehicle Replacement Fund revenue exceeded expenditures by \$27,742 in fiscal year 2024-25 bringing the ending balance to \$335,414. The Vehicle Replacement Fund accounts for the costs of operating and maintaining the Town's vehicle program.

All remaining funds not listed above can be reviewed with details provided in the supplemental information beginning on page 76 of the attachment annual report.

Following the basic financial statements is the Notes section beginning on page 25. The Notes provide a description of accounting policies used by the Town and additional information regarding the financial statements.

The Required Supplementary Information Section of the report begins on page 63 and includes a Schedule of the Local Government's Proportionate Share of the Net Pension Liability, Schedule of Pension Contributions, Schedule of Change in Net OPEB Liability and Related Ratios, Schedule of OPEB Contributions, and Schedule of Revenues, Expenditures and Changes in Fund Balances Budget to Actual. The Other Supplemental Information Section begins on page 76 and includes the Nonmajor Governmental Funds and Internal Service Funds combining statements.

Maze & Associates also provided the Town with a Required Communications letter (attachment 2) and Memorandum of Internal Control (Attachment 3). These reports are intended to provide management and those charged with governance with valuable information regarding the organization. In an audit of financial statements, professional standards require that auditors obtain an understanding of internal controls to the extent necessary to plan the audit. Auditors evaluate each internal control deficiency noted during the audit to determine whether the deficiency or a combination of deficiencies, is severe enough to be considered a material weakness or significant deficiency. The results of Maze & Associates tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Additionally, Maze & Associates performed agreed-upon procedures to verify the Town's compliance with the Proposition 4 Appropriations Limit (GANN Limit) for fiscal year 2024-2025. The report confirmed that the Town's appropriations limit of \$17,371,468 was properly calculated and adopted by Town Council resolution, and that the Town remained in compliance with all requirements of Article XIII B of the California Constitution (Attachment 4).

As outlined in the Management's Discussion and Analysis, the long-term fiscal challenges facing the Town continue to be relying heavily on a relatively fixed tax base restricted by a geography offering few development possibilities for tax revenue expansion, addressing aging infrastructure in Town buildings, parks, and other public facilities and replacing older outdated equipment, and ensuring sufficient funds to maintain the Town's streets and storm drain infrastructure at current levels.

FISCAL IMPACT

There would be no direct fiscal impact on the Town to approve this item.

CEQA AND CLIMATE ACTION PLAN CONSISTENCY

The Council's discussion and acceptance of this item is not a "project" under the California Environmental Quality Act, because it does not involve an activity which has the potential to cause a direct or reasonably foreseeable indirect physical change in the environment. (Cal. Pub. Res. Code § 21065).

CONCLUSION

The audit report outlined above provides the Council with an overview of the fiscal condition and internal control of the Town as of June 30, 2025. The recommended action is to accept the auditor's report.

ATTACHMENT

Attachment 1 – 2024-25 Annual Financial Report

Attachment 2 – Required Communications

Attachment 3 – Memorandum of Internal Control

Attachment 4 – GANN Limit Report

TOWN OF SAN ANSELMO
California

Annual Financial Report

June 30, 2025

Town Council

Tarrell Kullaway	Mayor
Steve Burdo	Vice Mayor
Chantel Walker	Member
Yoav Schlesinger	Member
Eileen Burke	Member

Appointed Officials

Town Manager
David P. Donery

Finance & Administrative Services Director
Jeff Zuba

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TOWN OF SAN ANSELMO

June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor
Members of the Town Council
Town of San Anselmo, California

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of San Anselmo (Town), California, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying Supplementary Information, as listed in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maze & Associates

Pleasant Hill, California
December 8, 2025

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MANAGEMENT'S DISCUSSION & ANALYSIS

Prepared by Management

(unaudited)

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**Town of San Anselmo
Management's Discussion and Analysis
June 30, 2025**

The Management Discussion and Analysis (MD&A) provides an overview of the Town of San Anselmo (the "Town") activities and financial performance for the fiscal year ended June 30, 2025. To obtain a complete understanding of the Town's financial condition, this document should be read in conjunction with the accompanying Basic Financial Statements and Notes to the Basic Financial Statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements consist of three components: Government-wide Financial Statements, Fund Financial Statements, and Notes to the Basic Financial Statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The Government-wide Financial Statements consist of the Statement of Net Position, and the Statement of Activities. These statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to private-sector business. They provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances.

The Statement of Net Position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, some of the revenue and expenses reported in this statement may result in cash flows only in future fiscal periods, such as revenue related to uncollected taxes or interest expense incurred but not paid.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other governmental entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Funds of governmental entities are divided into three categories: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on both short-term inflows and outflows of spendable resources and the remaining year-end balances available for spending. This information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental fund financial statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the statement of revenue, expenditures, and changes in fund balances provide a reconciliation to assist the reader with this comparison between governmental funds and governmental activities.

**Town of San Anselmo
Management's Discussion and Analysis
June 30, 2025**

The Town maintains 28 individual governmental funds. In the governmental funds balance sheet, and the statement of revenue, expenditures, and changes in fund balances, information is presented separately for the following funds considered to be major funds:

- General Fund
- Measure D Sales Tax Fund
- Measure J Sales Tax Fund
- Grants Fund
- Recreation Fund
- Road Maintenance Fund

Special Revenue Funds: these funds generally account for revenue derived from specific sources. These funds are required by statute or ordinance to finance particular functions or activities of government or are restricted as to their use, and include the following funds:

- Community Facilities Master Plan Fund
- Downtown Revitalization Fund
- Emergency Projects Fund
- Gas Tax Fund
- Library Tax Fund
- Isabel Cook Community Center Fund
- Robson House Fund
- Special Events Fund
- Measure A Parks Fund
- Creekside Commons Fund
- Measure C Wildfire Tax Fund
- Parking Fund
- Climate Action
- Community Gardens Fund

Capital Project Funds: these funds are used to account for the construction of capital facilities or acquisition of equipment and include the following funds:

- Capital Reconstruction Fund
- Equipment Replacement Fund
- Active Transportation Fund
- Park Improvement Fund

Debt Service Fund: these funds are used to account for and accumulate financial resources to be used for principal and interest payments on the Town's long-term obligations, and include the following funds:

- Measure G Debt Service, Bond Series 2011
- Measure G Debt Service, Bond Series 2020
- Municipal Lease Fund
- Pension Obligation Bonds 2021

**Town of San Anselmo
Management's Discussion and Analysis
June 30, 2025**

Proprietary Funds

The Town currently reports four Internal Service funds; Insurance Fund, Building Maintenance Fund, Technology Replacement Fund, and Vehicle Replacement Fund. The insurance fund accounts for the premium payments as well as the self-insured portion of the Town's workers' compensation and liability insurance programs. The other three internal service funds account for the costs and operation of the Town's maintenance and repair of infrastructure and equipment and to accumulate funding for significant projects down the road.

Notes to the Financial Statements

The Notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes follow the Basic Financial Statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information in addition to this discussion and analysis concerning the Town's budgetary to actual comparison schedules, its schedule of funding progress for the other postemployment benefits plan, and its cost-sharing multiple-employer defined benefits pension plan schedule, which is administered by CalPERS as trustee for the plan. This report presents combining nonmajor fund financial statements, which follow the required supplementary information section.

FINANCIAL HIGHLIGHTS

Government-wide Financial Statement Highlights

- The Government-wide statement of net position, appearing as the first statement of the basic financial statements and summarized in Management's Discussion and Analysis, reports the Town's total assets to be \$67,353,451 deferred outflows of resources at \$3,140,173, total liabilities of \$17,648,931, deferred inflows of resources at \$4,318,836, and net position of \$48,525,857.
- The Town's total revenue for government-wide funds of \$32,643,005 was offset by total expenses of \$27,662,654, increasing net position of \$4,980,351.
- The Town's capital assets totaled \$46,488,726, net of \$17,736,962 in accumulated depreciation.
- The Town's long-term debt and obligations totaled \$12,038,601 as of June 30, 2025, a decrease of \$756,028 over the prior fiscal year. The decrease is mainly due to payments made to reduce the general obligation bonds, pension obligation bonds, and other post-employment benefits liability.

Fund Financial Statement Highlights

- Governmental Funds – As of the close of fiscal year 2025, the Town's governmental funds reported a combined ending fund balance of \$13,800,855 as compared to \$14,493,808 as of June 30, 2024. Of this total amount, \$99,819 is nonspendable, \$4,327,103 is restricted, \$6,340,478 is committed, \$1,050,125 is assigned, and \$1,983,330 is unassigned.
- Governmental fund resources totaled \$32,357,352, a decrease of \$21,691 from those of the previous year. The increases resulted from stronger property tax revenue, sales tax revenue from the voter-approved Measure J Sales Tax, recreation programs, and reduced by lower grant funding.
- Governmental fund expenditures decreased by \$18,011 to \$33,050,305 from \$33,068,316 in the prior year, due primarily to an increase in contributions to our public safety JPAs, project completed with Measure D & Measure J Sales Tax funds, recreation programs, transfers to other funds, and changes in payment schedule for the Pension Obligation Bonds that refunded the unfunded liability with CalPERS.

Town of San Anselmo
Management's Discussion and Analysis
June 30, 2025

Government-wide Financial Statement Analysis

A condensed presentation of the Statement of Net Position is presented in the following table comparing last fiscal year to the most recently completed fiscal year:

	June 30		Amount	Percent
	2025	2024	Change	Change
<u>Assets</u>				
Current and other assets	\$ 20,864,725	\$ 21,116,329	\$ (251,604)	-1%
Capital assets, net	46,488,726	42,567,585	3,921,141	9%
Total assets	67,353,451	63,683,914	3,669,537	6%
<u>Deferred outflows</u>	3,140,173	5,065,620	(1,925,447)	-38%
Totals	70,493,624	68,749,534	1,744,090	3%
<u>Liabilities</u>				
Current and other liabilities	5,610,330	5,128,204	482,126	9%
Noncurrent liabilities	12,038,601	12,794,629	(756,028)	-6%
Total liabilities	17,648,931	17,922,833	(273,902)	-2%
<u>Deferred inflows</u>	4,318,836	7,281,195	(2,962,359)	-41%
Totals	21,967,767	25,204,028	(3,236,261)	-13%
<u>Net Position</u>				
Net investment in capital assets	37,567,851	32,791,553	4,776,298	15%
Restricted	4,411,634	3,881,225	530,409	14%
Unrestricted	6,546,372	6,872,728	(326,356)	-5%
Total net position	\$ 48,525,857	\$ 43,545,506	\$ 4,980,351	11%

Net position of \$48,525,857 at June 30, 2025, as compared to \$43,545,506 at the close of the prior fiscal year changed due to the following:

- Current governmental assets decreased by \$251,604, primarily due to spending on infrastructure projects offset by revenue increases year over year.
- Net capital assets increased by \$3,921,141 due to additional infrastructure projects, such as, Town Hall Roof & HVAC Project, Fire Station 20 remodel, Parkside Preschool Playground, and street paving and slurry seal.
- Total liabilities decreased by \$273,902 due to payments made to reduce the general obligation bonds, pension obligation bonds, and other post-employment benefits liability offset by increases in deposits payable due to construction activity around town.
- Noncurrent liabilities of \$12,038,601 included the unfunded net pension liability, noncurrent portion of insurance claim liabilities, the noncurrent portion of long-term debt, and the postemployment benefit plan obligation.

**Town of San Anselmo
Management's Discussion and Analysis
June 30, 2025**

General Government Functions

A condensed presentation of the Statement of Activities is presented in the following table comparing last fiscal year to the most recently completed fiscal year:

Statement of Activities Comparison of FY 2025 and 2024				
	<u>June 30</u>		<u>Amount Change</u>	<u>Percent Change</u>
	<u>2025</u>	<u>2024</u>		
<u>Revenue</u>				
Program revenue	\$ 5,079,357	\$ 4,716,358	\$ 362,999	8%
General revenue	<u>27,563,648</u>	<u>26,893,147</u>	<u>670,501</u>	2%
Total revenue	<u>32,643,005</u>	<u>31,609,505</u>	<u>1,033,500</u>	3%
<u>Expenses</u>				
General government	5,569,366	4,872,250	697,116	14%
Public safety	11,580,581	10,608,212	972,369	9%
Community development	931,127	1,134,261	(203,134)	-18%
Public works	5,892,932	5,391,995	500,937	9%
Culture and Recreation	3,507,255	3,532,232	(24,977)	-1%
Other	<u>181,393</u>	<u>192,767</u>	<u>(11,374)</u>	-6%
Total expenses	<u>27,662,654</u>	<u>25,731,717</u>	<u>1,930,937</u>	8%
Change in Net Position	4,980,351	5,877,788	(897,437)	-15%
Net Position - beginning	<u>43,545,506</u>	<u>37,667,718</u>	<u>5,877,788</u>	16%
Net Position - end of year	<u>\$ 48,525,857</u>	<u>\$ 43,545,506</u>	<u>\$ 4,980,351</u>	11%

- Total revenue increased by \$1,033,500 due primarily to stronger property tax revenues, license and permits, grant funding for various capital projects, and recreational programming.
- Total expense increased were mainly due to capital projects and increases in our member contributions for our safety joint powers authorities.

FINANCIAL ANALYSIS OF MAJOR GOVERNMENTAL FUNDS

General Fund

Total general fund revenue and transfers in exceeded budgeted revenue by \$756,382. This includes property tax exceeding the budgeted amount by \$235,865, licenses and permits by \$112,104, and use of money and property revenue by \$320,304. Expenditures and transfers out for the general fund were \$257,255 more than the budgeted amount, mainly due to open positions, and prudent management of finances.

**Town of San Anselmo
Management's Discussion and Analysis
June 30, 2025**

Measure D Sales Tax Fund

The Measure D Sales Tax Fund purpose is to track revenues and expenditures associated with the Measure D one-half (0.5%) transaction and use tax measure passed in 2013. The expenditures are mainly associated with street resurfacing, median maintenance, and other capital improvement projects. The expenditures are reviewed and approved by the Infrastructure and Fiscal Monitoring Committee annually. The revenues exceeded expenditures in 2024-25 by \$545 due to other revenue, bringing the ending fund balance to \$8,743. The Measure D Sales Tax expired on March 31, 2023, and leftover balance in the fund will be used as part of the street repaving project.

Measure J Sales Tax Fund

The Measure J Sales Tax fund purpose is to track revenues and expenditures associated with the Measure J one percent (1.0%) transaction and use tax measure passed in 2022. The expenditures are mainly associated with street resurfacing, building infrastructure, parks, other capital improvement projects and public safety. The expenditures are reviewed and approved by the Infrastructure and Fiscal Monitoring Committee annually. The expenditures exceeded revenues in 2024-25 by \$215,153, bringing the ending fund balance to \$1,072,785. The deficit spending was anticipated in the funds budget.

Grants Fund

The Grants fund's purpose is to track grant proceeds, mainly those associated with street resurfacing, median maintenance, and other capital improvement projects. The revenue received in 2024-25 was \$348,021 less than the budgeted amount due to capital projects specifically Creek Park Contraflow Bike Lane and HAWK Pedestrian Signal at Saunders Ave/SFD not progressing as expected in this fiscal year.

Recreation Fund

Recreation fund revenue is derived from its programs. During 2024-25, the department collected revenue in the amount of \$2,686,819, which was approximately \$476,464 more than the budgeted amount. Expenditures and transfers-out for the year totaled \$2,505,230. The ending balance increased by approximately \$181,589 was directly attributable to greater participation in the Department's programs.

Road Maintenance Fund

The Road Maintenance fund revenues exceeded expenditures in fiscal year 2024-25 by \$343,993, bringing the ending fund balance to \$779,553. This fund receives its revenue through gas tax, impact fees, and through a transfer with the general fund.

Capital Assets and Debt Administration

Capital Assets - The town's investment in capital assets at year-end was \$46,488,726, net of depreciation; an increase of \$3,921,141 as compared with the previous fiscal year, primarily due to infrastructure improvements.

Long-term Debt and Obligations

The town had \$12,038,601 outstanding in long-term debt and obligations. This is a decrease of \$756,028 as compared to the prior fiscal year. The decrease mainly due to payments made to reduce the general obligation bonds, pension obligation bonds, and other post-employment benefits liability.

ECONOMIC OUTLOOK AND BUDGET FOR 2025-2026

The Town continues to monitor the local economy and assesses an improving outlook. The economic outlook affects the preparation of the annual budgets. The Town considered the following major factors when setting the fiscal 2025-26 budget:

REVENUE

The Town's largest revenue source is property tax which account for 78% of the Town's total General Fund operating revenue. Based on the most recent information available, General Fund secured property tax is expected to increase by 3.5%, as compared with the 2024-25 fiscal year.

**Town of San Anselmo
Management's Discussion and Analysis
June 30, 2025**

Sales tax and transactions and use tax (Measure D/Measure J) combined represent the Town's second largest tax revenue generators. The Town's annual budget, adopted in June 2025, includes \$4,103,643 in sales tax revenue.

The budget for permits and fee revenue remained stable compared to the prior budget due to a slowing in construction activity around town.

Overall, other revenue sources are expected to be stable.

EXPENDITURES

Employee-related expenses account for approximately 77% of the Town operating expenditures, including the Fire and Police Service contract payments. In 2025-2026 Town employees received a 6.0% increase in July in their salary schedules. The overall increase in operating fund salaries for 2025-26 is estimated at approximately 8.3%. The overall increase provides an increase in salary schedules, scheduled step increases, and joint power contracts.

On January 1, 2013, the California Public Employees' Pension Reform Act of 2013 (PEPRA) went into effect. The Pension Reform Bill impacts new public employees and establishes a cap on the amount of compensation that can be used to calculate a retirement benefit. It also increases the age at which an employee is eligible for service credit retirement. In 2024-25, more than half of the Town's employees were enrolled in the PEPRA plan. PEPRA Plan Employees pay at least half their share of the normal retirement pension costs.

Normal retirement pension costs, the annual cost of service accrual for the upcoming year for active employees, is expected to increase by approximately \$33,953. This is the result of increased salary costs, and the discount rate increase. The Town pays no portion of the CalPERS retirement plan employee contribution. "Classic Employees," those enrolled in CalPERS or a reciprocal plan prior to January 1, 2013 without a significant break in service, pay 8% of salary as employee contributions, plus an additional 5.5% or 4.5% (depending on bargaining group) toward the employer contribution.

Additionally, the Town has established a pension stabilization trust. The balance of this trust was approximately \$1,371,504 as of June 30, 2025. The balance in the trust can be used only to pay expenditures related to retirement costs.

The Town's experience with the Bay Cities Joint Powers Insurance Authority, our self-insurance pool, has remained stable. Costs for Workers' Compensation claims were as anticipated, but costs for liability claims were greater than anticipated. A charge for service to the General Fund of \$750,000 to the Insurance Fund has been made to ensure that insurance reserves remain at the level deemed sufficient by the Bay Cities Joint Powers Insurance Authority to fund fully our outstanding claims going forward.

Fiscal Challenges

The long-term fiscal challenges facing the Town continue to be:

- Ensuring sufficient funds to maintain the Town's streets and storm drain infrastructure at current levels.
- Addressing aging infrastructure in Town buildings, parks, and other public facilities, and replacing older, outdated equipment.
- Relying heavily on a relatively fixed tax base, restricted by a geography offering few development possibilities for tax revenue expansion.

**Town of San Anselmo
Management's Discussion and Analysis
June 30, 2025**

Request for Information

This financial report is designed to provide our citizens, taxpayers, creditors, and government regulators with a general overview of the Town's finances and to demonstrate the Town's accountability for the money it receives. Below is the contact address for questions about this report or requests for additional financial information.

Finance & Administrative Services Director
Town of San Anselmo
525 San Anselmo Avenue
San Anselmo, CA 94960
(415) 258-4678

GOVERNMENT-WIDE FINANCIAL STATEMENTS

TOWN OF SAN ANSELMO
Government-wide Financial Statements
Statement of Net Position
June 30, 2025

	Governmental Activities
ASSETS	
Current Assets	
Cash and investments (Note 2)	\$ 17,700,059
Restricted cash and investments (Note 2)	1,371,504
Receivables	1,296,671
Prepaid expenses	149,101
Lease receivable (Note 10)	347,390
Total current assets	<u>20,864,725</u>
Noncurrent Assets	
Capital assets, non-depreciable (Note 4)	8,256,961
Capital assets, net of depreciation (Note 4)	38,231,765
Total noncurrent assets	<u>46,488,726</u>
Total assets	<u>67,353,451</u>
DEFERRED OUTFLOW OF RESOURCES	
Related to pension (Note 8)	2,880,479
Related to OPEB (Note 9)	259,694
Total deferred outflows of resources	<u>3,140,173</u>
LIABILITIES	
Current Liabilities	
Accounts payables	1,435,802
Accrued liabilities	51,667
Unearned revenue	494,844
Deposits payable	2,630,196
Interest payable	15,288
Compensated absences (Note 11)	37,184
Long term debt due in one year (Note 5)	880,000
Insurance claims due in one year (Note 12)	65,349
Total current liabilities	<u>5,610,330</u>
Noncurrent Liabilities	
Compensated absences (Note 11)	470,999
Long term debt due in more than one year (Note 5)	8,267,875
Insurance claims due in more than one year (Note 12)	221,978
Net Pension Liability (Note 8)	1,859,192
Net OPEB Liability (Note 9)	1,218,557
Total noncurrent liabilities	<u>12,038,601</u>
Total liabilities	<u>17,648,931</u>
DEFERRED INFLOW OF RESOURCES	
Leases related (Note 10)	336,370
Related to pension (Note 8)	3,625,652
Related to OPEB (Note 9)	356,814
Total deferred inflows of resources	<u>4,318,836</u>
NET POSITION (Note 7)	
Net investment in capital assets	37,567,851
Restricted	4,411,634
Unrestricted	6,546,372
Total net position	<u>\$ 48,525,857</u>

The accompanying notes to financial statements are an integral part of this financial statement

TOWN OF SAN ANSELMO
Government-wide Financial Statements
Statement of Activities
For the Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants	Capital Grants	
Governmental Activities:					
General government	\$ 5,569,366	\$ -	\$ 96,599	\$ -	\$ (5,472,767)
Public safety-police	5,786,136	-	136,757	-	(5,649,379)
Public safety-fire	5,794,445	-	-	-	(5,794,445)
Community development	931,127	214,553	-	-	(716,574)
Public works	5,892,932	548,050	-	1,473,095	(3,871,787)
Culture and recreation	3,507,255	2,609,303	1,000	-	(896,952)
Interest and fiscal charges	181,393	-	-	-	(181,393)
Totals	\$ 27,662,654	\$ 3,371,906	\$ 234,356	\$ 1,473,095	(22,583,297)

General Revenue

Property taxes	18,326,383
Sales taxes	4,062,072
Franchise taxes	939,821
Licenses and permits	1,551,292
Fines and forfeitures	97,904
Use of property and money	978,509
Other revenue	<u>1,607,667</u>
Total general revenue	<u>27,563,648</u>
Change in Net Position	4,980,351
Net Position - beginning	<u>43,545,506</u>
Net Position - end of year	<u>\$ 48,525,857</u>

The accompanying notes to financial statements are an integral part of this financial statement

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FUND FINANCIAL STATEMENTS

TOWN OF SAN ANSELMO

Balance Sheet

Governmental Funds

June 30, 2025

Major Special Revenue Funds

	General	Measure D	Measure J			Road	Other	Total
	Fund	Sales Tax	Sales Tax	Grants	Recreation	Maintenance	Governmental	Governmental
	Fund	Fund	Fund	Fund	Fund	Fund	Funds	Funds
ASSETS								
Cash and investments (Note 2)	\$ 9,578,311	\$ 8,743	\$ 1,106,118	\$ 150,422	\$ 1,837,377	\$ 764,081	\$ 2,110,936	\$ 15,555,988
Receivables	655,144	-	426,395	523	14,175	22,424	169,367	1,288,028
Prepaid expenses	82,409	-	1,677	-	10,397	1,341	3,995	99,819
Restricted investment with trustee	1,371,504	-	-	-	-	-	-	1,371,504
Due from other funds (Note 3)	263,823	-	-	-	-	-	-	263,823
Lease receivable (Note 10)	-	-	-	-	-	-	347,390	347,390
Total assets	<u>\$ 11,951,191</u>	<u>\$ 8,743</u>	<u>\$ 1,534,190</u>	<u>\$ 150,945</u>	<u>\$ 1,861,949</u>	<u>\$ 787,846</u>	<u>\$ 2,631,688</u>	<u>\$ 18,926,552</u>
LIABILITIES								
Payables	\$ 419,702	\$ -	\$ 448,233	\$ 12,451	\$ 63,483	\$ 4,200	\$ 664,251	\$ 1,612,320
Accrued liabilities	38,495	-	13,172	-	-	-	-	51,667
Deposits payable	2,622,498	-	-	-	-	4,093	3,605	2,630,196
Unearned revenue	35,098	-	-	-	459,746	-	-	494,844
Total liabilities	<u>3,115,793</u>	<u>-</u>	<u>461,405</u>	<u>12,451</u>	<u>523,229</u>	<u>8,293</u>	<u>667,856</u>	<u>4,789,027</u>
DEFERRED INFLOW OF RESOURCES								
Leases related (Note 10)	-	-	-	-	-	-	336,370	336,370
Unavailable Revenue	-	-	-	-	-	-	300	300
Total Deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>336,670</u>	<u>336,670</u>
FUND BALANCES (Note 6):								
Nonspendable	82,409	-	1,677	-	10,397	1,341	3,995	99,819
Restricted	1,371,504	8,743	1,071,108	138,494	-	778,212	959,042	4,327,103
Committed	4,751,202	-	-	-	1,328,323	-	260,953	6,340,478
Assigned	420,362	-	-	-	-	-	629,763	1,050,125
Unassigned	2,209,921	-	-	-	-	-	(226,591)	1,983,330
Total fund balances	<u>8,835,398</u>	<u>8,743</u>	<u>1,072,785</u>	<u>138,494</u>	<u>1,338,720</u>	<u>779,553</u>	<u>1,627,162</u>	<u>13,800,855</u>
Total liabilities,								
Deferred inflow of resources								
and Fund balances	<u>\$ 11,951,191</u>	<u>\$ 8,743</u>	<u>\$ 1,534,190</u>	<u>\$ 150,945</u>	<u>\$ 1,861,949</u>	<u>\$ 787,846</u>	<u>\$ 2,631,688</u>	<u>\$ 18,926,552</u>

The accompanying notes to financial statements are an integral part of this financial statement

TOWN OF SAN ANSELMO
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2025

Total fund balances - governmental funds	\$ 13,800,855
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Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

CAPITAL ASSETS

Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds.	46,488,726
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Unavailable revenue	300
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ALLOCATION OF INTERNAL SERVICE FUND NET POSITIONS

Internal service funds are not governmental funds. However, they are used by management to charge the costs of certain activities, such as insurance and central services and maintenance to individual governmental funds. The net current position of the Internal Service Funds are therefore included in Governmental Activities in the following line items in the Statement of Net Position.	1,827,364
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DEFERRED INFLOWS AND OUTFLOWS

The deferred outflows below are not current assets or financial resources; and the deferred inflows are not due and payable in the current period and therefore are not reported in the Governmental Funds.	
Deferred outflows	3,140,173
Deferred inflows	(3,982,466)

LONG-TERM LIABILITIES

The liabilities below are not due and payable in the current period and therefore are not reported in the Funds:	
Long-term debt	(9,147,875)
Interest payable	(15,288)
Compensated absences	(508,183)
Net OPEB liability	(1,218,557)
Net pension liability	(1,859,192)

Net position of governmental activities	\$ 48,525,857
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The accompanying notes to financial statements are an integral part of this financial statement

TOWN OF SAN ANSELMO
Statement of Revenue, Expenditures, and Change in Fund Balances
Governmental Funds
Year Ended June 30, 2025

	Major Special Revenue Funds							Total Governmental Funds
	General Fund	Measure D Sales Tax Fund	Measure J Sales Tax Fund	Grants Fund	Recreation Fund	Road Maintenance Fund	Other Governmental Funds	
REVENUE								
Property taxes	\$ 17,284,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,042,109	\$ 18,326,383
Sales taxes	1,454,484	-	2,479,819	-	-	-	127,769	4,062,072
Franchise fees	939,821	-	-	-	-	-	-	939,821
Licenses and permits	1,493,104	-	-	-	-	-	58,188	1,551,292
Fines and forfeitures	97,904	-	-	-	-	-	-	97,904
Use of money and property	420,304	-	43,562	4,488	77,516	24,691	301,982	872,543
Intergovernmental	255,356	-	-	367,605	-	-	731,178	1,354,139
Charges for services	214,553	-	-	-	2,609,303	548,050	11,387	3,383,293
Other revenue	280,866	545	-	82,186	-	-	19,805	383,402
Total revenue	22,440,666	545	2,523,381	454,279	2,686,819	572,741	2,292,418	30,970,849
EXPENDITURES								
Current -								
General government	3,436,170	-	-	-	-	-	115,001	3,551,171
Public safety - police	5,476,919	-	-	-	-	-	-	5,476,919
Public safety - fire	5,531,890	-	261,716	-	-	-	-	5,793,606
Community development	1,050,424	-	-	-	-	-	-	1,050,424
Public works	3,776,194	-	239,886	7,583	-	290,794	947,762	5,262,219
Culture and recreation	1,273,414	-	-	-	2,171,866	-	413,649	3,858,929
Capital Outlay	-	-	2,236,932	419,469	299,465	735,469	1,942,649	5,633,984
Debt service								
Principal	465,000	-	-	-	-	-	350,000	815,000
Interest	175,112	-	-	-	-	-	46,438	221,550
Total expenditures	21,185,123	-	2,738,534	427,052	2,471,331	1,026,263	3,815,499	31,663,802
Excess of Revenue								
Over (Under) Expenditures	1,255,543	545	(215,153)	27,227	215,488	(453,522)	(1,523,081)	(692,953)
Other Financing Sources / (Uses)								
Transfers in (Note 3)	398,988	-	-	-	-	797,515	190,000	1,386,503
Transfers (out) (Note 3)	(640,000)	-	-	-	(33,899)	-	(712,604)	(1,386,503)
Total Other Financing Sources/ (Uses)	(241,012)	-	-	-	(33,899)	797,515	(522,604)	-
CHANGE IN FUND BALANCES	1,014,531	545	(215,153)	27,227	181,589	343,993	(2,045,685)	(692,953)
Fund balances - beginning	7,820,867	\$8,198	\$1,287,938	\$111,267	\$1,157,131	\$435,560	3,672,847	14,493,808
Fund balances - end of year	\$ 8,835,398	\$ 8,743	\$ 1,072,785	\$ 138,494	\$ 1,338,720	\$ 779,553	\$ 1,627,162	\$ 13,800,855

The accompanying notes to financial statements are an integral part of this financial statement

TOWN OF SAN ANSELMO
Reconciliation of the Statement of Revenue, Expenditures, and Change in
Fund Balances of Governmental Funds to the Statement of Activities
for the Year Ended June 30, 2025

Change in fund balances - governmental funds	\$ (692,953)
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Amounts reported for governmental activities in the statement of activities are different because:

Capital Assets

The acquisition of capital assets uses current financial resources but has no effect on net position.	5,078,950
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The cost of capital assets is allocated over their estimated useful lives and and reported as depreciation expense in the statement of activities.	(1,157,809)
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Measurement focus

Certain expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues.

Change in compensated absences expense liability	(206,796)
Change in net pension plan expense liability and deferrals	1,268,323
Change in net OPEB plan expense liability and deferrals	191,439
Change in unavailable revenue	(82,036)

Long-term Liabilities and Obligations

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	815,000
Amortizations of premium	40,157

Internal Service funds

Internal service funds are used by management to charge the costs of insurance to an individual fund. The net revenue (loss) is reported with governmental activities in the statement of activities.	(273,924)
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Change in net position of governmental activities	\$ 4,980,351
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The accompanying notes to financial statements are an integral part of this financial statement

TOWN OF SAN ANSELMO
Proprietary Funds
Statement of Net Position
June 30, 2025

	Total
	Internal Service Fund
ASSETS	
Cash and investments (Note 2)	\$ 2,144,071
Accounts Receivables	8,643
Prepaid expenses	49,282
Total assets	<u>2,201,996</u>
LIABILITIES	
Current liabilities:	
Payables	87,305
Claims payable - current (Note 12)	65,349
Total current liabilities	<u>152,654</u>
Noncurrent liabilities:	
Claims payable - due in more than one year (Note 12)	221,978
Total liabilities	<u>374,632</u>
NET POSITION	
Unrestricted	1,827,364
Total net position	<u>\$ 1,827,364</u>

The accompanying notes to financial statements are an integral part of this financial statement

TOWN OF SAN ANSELMO
Proprietary Funds
Statement of Revenue, Expenses, and Change in Net Position
Year Ended June 30, 2025

	Total
	<u>Internal Service Fund</u>
OPERATING REVENUE	
Use of money and property	\$ 105,966
Charges for services	1,437,812
Other revenue	<u>210,414</u>
Total operating revenue	<u>1,754,192</u>
 OPERATING EXPENSES	
Insurance costs	958,597
Supplies and services	<u>1,069,519</u>
Total operating expenses	<u>2,028,116</u>
 CHANGE IN NET POSITION	 (273,924)
 Net Position - beginning	 <u>2,101,288</u>
Net Position - end of year	<u><u>\$ 1,827,364</u></u>

The accompanying notes to financial statements are an integral part of this financial statement

TOWN OF SAN ANSELMO
Proprietary Fund
Statement of Cash Flows
Year Ended June 30, 2025

	Total
	Internal Service Fund
CASH FLOWS PROVIDED BY (USED FOR)	
Operating Activities	
Receipts from customers and interfund charges	\$ 1,760,413
Payments to vendors and insurance claims	(2,033,806)
Net cash provided (used)	(273,393)
Noncapital Financing Activities	
Transfers in	-
Net cash provided (used)	-
Net Increase (Decrease) in Cash	(273,393)
Cash and cash equivalents - beginning	2,417,464
Cash and cash equivalents - end of year	\$ 2,144,071
Operating Activities Analysis	
Operating Income (Loss)	\$ (273,924)
Reconciliation adjustments:	
(Increase) decrease in accounts receivables	6,221
(Increase) decrease in prepaid expenses	(22,134)
Increase (decrease) in payables	(18,271)
Increase (decrease) in claims	34,715
Net cash provided (used)	\$ (273,393)

The accompanying notes to financial statements are an integral part of this financial statement

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

The notes to the financial statements include a summary of significant accounting policies and other notes considered essential to fully disclose and fairly present the transactions and financial position of the Town as follows:

Note 1 – Summary of Significant Accounting Policies

Note 2 – Cash and Investments

Note 3 – Interfund Transfers

Note 4 – Capital Assets

Note 5 – Long-term Debt

Note 6 – Net Position and Fund Balances

Note 7 – Deferred Compensation

Note 8 – Pension

Note 9 – Other Postemployment Benefits Plan (OPEB)

Note 10 – Leases

Note 11 – Jointly Governed Organizations

Note 12 – Risk Management

Note 13 - Commitments and Contingencies

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies

The Town of San Anselmo, California, was incorporated in 1907 under the laws of the State of California within Marin County. The Town operates under a Council-Manager form of government. The Town provides municipal services to its citizens including the public safety (police and fire), streets and related improvement, public improvements, planning and zoning, community services (parks, recreation, and library), and general administrative support.

A. Reporting Entity

The Town of San Anselmo is an independent town and is governed by a five-member Town Council elected by the Town residents at large. The posts of mayor and vice-mayor rotate among council. The Town is legally separate and fiscally independent, which means it can issue debt, adopt, and modify budgets and fees, and sue or be sued. These financial statements present the Town as the Primary Government for which it is considered financially accountable.

B. Basis of Presentation

The Town's Basic Financial Statements are prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States.

These GASB Standards require that the financial statements described below be presented:

Government-Wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government. These statements include the financial activities of the overall Town government, except for fiduciary activities.

Eliminations have been made to minimize the double counting of internal activities. However, the interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the Town. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed, in whole or in part, by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the Town and for each function of the Town's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include: (a) charges paid by the recipients of goods or services offered by the programs; (b) grants and contributions that are restricted to meeting the operational needs of a particular program; and (c) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Town's funds, including fiduciary funds and blended component units. Separate statements for each fund category — governmental, proprietary, and fiduciary — are presented. The emphasis of fund financial statements is on major individual governmental and enterprise funds, each of which is displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues, such as charges for services, and expenses, such as contractual services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as investment earnings, and expenses, such as interest expenses, result from nonexchange transactions or ancillary activities.

C. Major Funds

Major funds are defined as funds that have either assets plus deferred outflows of resources, liabilities plus deferred inflows of resources, revenues or expenditures equal to ten percent of their fund-type total and five percent of the grand total. Major governmental and enterprise funds are identified and presented separately in the fund financial statements. All other funds, entitled non-major funds, are combined, and reported in a single column, regardless of their fund-type. The General Fund is always a major fund. The Town may also select other funds it believes should be presented as major funds based on qualitative factors.

The Town reported the following major governmental funds in the accompanying financial statements:

General Fund – The General Fund accounts for all general revenues of the Town not specifically levied or collected by other Town funds and their related expenditures. The General Fund also accounts for all financial resources of a governmental unit which are not accounted for in another fund.

Measure D Sales Tax Fund – The Measure D Sales Tax Fund accounts for collection of the temporary voter-approved sales tax proceeds. The Town Council has committed the funds to be used for capital project purposes.

Measure J Sales Tax Fund – The Measure J Sales Tax Fund accounts for collection of the temporary voter-approved sales tax proceeds. The Town Council has committed the funds to be used for capital project purposes.

Grants Fund – The Grants Fund accounts for various intergovernmental revenue sources, i.e., federal, state, or local, of which are restricted primarily for road and other infrastructure improvement.

Recreation Fund – The Recreation Fund accounts for the Town's Recreation Fees charged to the community for sports, outdoor leisure, arts and other outdoor activities. These proceeds are for funding such programs.

Road Maintenance Fund – The Roads Maintenance Fund accounts for the Town's levied Road Impact Fee proceeds. These proceeds are used specifically for road maintenance and improvement projects as designated by the Town Council.

The Town also reports the following fund types:

Internal Service Funds – The funds account for the Town's insurance claims and premiums, such as general liability, worker's compensation, state unemployment, and infrastructure/equipment replacement. All of which are provided to the primary government on a cost-reimbursement basis.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

D. Basis of Accounting

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Town considers all revenues reported in the governmental funds to be available if the revenues are generally collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on governmental long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Those revenues susceptible to accrual are taxes, intergovernmental revenues, use of money and property revenue, charges for services, fines and penalties, and license and permit revenues. Sales taxes collected and held by the State at year-end on behalf of the Town are also recognized as revenue.

Non-exchange transactions, in which the Town gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

All proprietary are accounted for using the accrual basis of accounting. Their revenues are recognized when earned, and their expenses are recognized when incurred.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position or balance sheet will sometimes report a separate section for deferred inflows or resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

E. Budgets and Budgetary Accounting

The Town adopts a budget annually for all funds, except for the capital projects funds, which are budgeted on the project length basis. This budget is effective July 1 for the ensuing fiscal year. From the effective date of the budget, which is adopted by the Town Council, and controlled at the fund level, the amounts stated therein as proposed expenditures become appropriations to the various Town departments. The Town Council may amend the budget during the fiscal year. The Town Manager or his designee is authorized to transfer budgeted amounts between departments and between line items within any fund. However, any revisions which alter the total expenditures of any fund must be approved by the Town Council. Transfers between funds must be approved by the Town Council. All appropriations lapse at year end. Supplemental changes in appropriations that have been adopted by the Town Council have been included in the budget versus actual statements.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles except for capital projects funds. The capital projects funds are budgeted on a project length basis and, therefore, are not comparable on an annual basis.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the Governmental Fund types during the fiscal year. The Town does not utilize encumbrance accounting.

F. Cash and Cash Equivalents

The Town considers all highly liquid investments (including restricted assets) with maturities of three months or less when purchased to be cash equivalents. The Town maintains a cash and investment pool that is available for use by all funds.

G. Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

H. Capital Assets

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$10,000 for all asset classifications except for Building Improvements, of which are capitalized at an initial cost above \$25,000, and that have a useful life of two or more years. All capital assets, which include roads, bridges, landscaping, sidewalks, storm drains, vehicles, equipment, buildings, and street lighting systems are valued at historical cost or estimated historical cost if the actual historical cost is not available. Contributed or donated assets are valued at their acquisition value on the date contributed.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds within the same pool.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

All capital assets with limited useful lives are depreciated during their estimated useful lives. The purpose of depreciation is to allocate the cost of capital assets equitable among all users during the life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets.

Depreciation is provided using the straight-line method, which means the cost of the asset is divided by its expected useful life in years, and the result is charged to expense each year until the asset is fully depreciated. The Town has assigned the useful lives listed below to capital assets:

Buildings	50 years
Building improvements	20 years
Improvements other than Buildings	35 years
Infrastructure	50 years
Equipment and Machinery	5 to 20 years

I. Compensated Absences

The liability for compensated absences includes the vested portions of vacation and compensated time off as directed by the applicable MOU or other Town Resolution. For all governmental funds, a liability of these amounts is reported only if they have matured, for example, as a result of employee resignations and retirements. The remaining portion is recorded as a liability in the Statement of Net Position. The liability for compensated absences is determined annually.

Compensated absences activities for the year ended June 30, 2025 were as follows:

Beginning Balance	\$ 301,387
Additions	662,166
Deletions	<u>(455,370)</u>
Ending Balance	<u>\$ 508,183</u>
Current Portion	<u>\$ 37,184</u>

J. Property Tax

State of California Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed 1% of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100% of market value as defined by Article XIII A and may be adjusted by no more than 2% per year unless the property is sold, transferred, or substantially improved. The State Legislature has determined the method of distribution of receipts from a 1% tax levy among the counties, cities, school districts and other districts. Marin County assesses properties, bills for and collects property taxes on the schedule that follows:

<u>Secured</u>	<u>Unsecured</u>	
Valuation/liens dates	January 1	January 1
Levy dates	July 1	July 1
Due dates (delinquent as of)	50% on November 1 (December 10)	July 1 (August 31)
	50% on February 1 (April 10)	

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

For assessment and collection purposes, property is classified as either “secured” or “unsecured” and is listed accordingly on separate parts of the assessment roll. The “secured roll” is that part of the assessment roll containing State-assessed property and real property having a tax lien that is sufficient, in the opinion of the County Assessor, to secure payment of the taxes. Unsecured property comprises all taxable property not attached to land, such as personal property or business property. Every tax levied by a county that becomes a lien on secured property has priority over all present and future private liens arising pursuant to State law on the secured property, regardless of the time of the creation of the other liens. A tax levied on unsecured property does not become a lien against the taxed unsecured property but may become a lien on other property owned by the taxpayer.

Property taxes are levied and recorded as revenue when received in the fiscal year of levy because of the adoption of the “alternate method of property tax distribution,” known as the Teeter Plan, by the Town and the County of Marin. The Teeter Plan authorized the auditor-controller of the County of Marin to allocate 100% of the secured property taxes billed, but not yet paid. The County of Marin remits tax monies to the Town in three installments, as follows:

55% remitted on December 15
40% remitted on April 15
5% remitted on June 15

The Town does not have the ability to control the levy rate, or the amount of property taxes remitted by the County because these are governed by State law.

K. Deferred Inflows/Outflows of Resources

Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has only the deferred charges related to pension and OPEB activities qualifying for reporting in this category. These charges are assumed to be amortized over a five-year period.

Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The Town currently records deferred revenue that qualifies for changes related to pension and OPEB activities. These activities are recognized ratably overtime on a systematic and rational basis.

L. Fair Value Measurement

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

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

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

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

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

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

M. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

N. Leases

As clarified by the Government Accounting Standards Board (GASB) Statement No. 87, a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. The Town recognizes lease receivables or liabilities with an initial, individual value of \$150,000 or more, based on the future lease payments remaining at the start of the lease.

O. Subscription-Based Information Technology Arrangements (SBITAs) Accounting

As clarified by the Government Accounting Standards Board (GASB) Statement No. 96, a Subscription-Based Information Technology Arrangement (SBITA) is a contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

At the commencement of a SBITA, the Town initially measures the subscription liability at the present value of payments expected to be made during the contract term. Subsequently, the subscription liability is reduced by the principal portion of payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for payments made at or before the SBITA commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying IT assets. The Town recognizes SBITA liabilities with an initial, individual value of \$150,000 or more, based on the future SBITA payments remaining at the start of the contract.

Key estimates and judgments related to SBITAs include how the Town determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments as follows:

- The Town uses the interest rate charged by the IT vendor as the discount rate. When the interest rate charged by the IT vendor is not provided, the Town uses its estimated incremental borrowing rate as the discount rate for subscription liabilities.
- The subscription term includes the noncancellable period of the subscription.
- Subscription payments included in the measurement of the subscription liability are composed of fixed payments and purchase option price that the Town is reasonably certain to exercise.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

The Town monitors changes in circumstances that would require a remeasurement of its subscription and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscription assets are reported with other capital assets and subscription liabilities are reported with liabilities on the statement of net position.

The Town has no SBITA subject to GASB#96 for the fiscal year 2025.

P. Implementation of New GASB Pronouncements

GASB 101 – Compensated Absences

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

Implementation of this statement did not have a significant impact on the Town's financial statements for the fiscal year ended June 30, 2025.

Q. Upcoming GASB Pronouncements

GASB 103 – Financial Reporting Model Improvements

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision-making and assessing a government's accountability. This Statement also addresses certain application issues.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The Town does not expect the new GASB to have any material impact on the financial statements.

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Note 2 – Cash and Investments

The Town's dependence upon property tax receipts, which are received three times a year, requires it to maintain significant cash reserves to finance operations during the remainder of the year. The Town pools cash from all sources and all funds except cash with fiscal agents so that it can be invested at the maximum yield, consistent with safety and liquidity. Individual funds can make expenditures at any time.

Investment income is allocated among funds on the basis of average month end cash and investment balances in these funds. Investments are carried at fair value.

A. Policies

The Town maintains an investment policy that emphasizes safety, liquidity, and reasonable market yield. This policy is reviewed and approved by the Town Council annually.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

The Town is authorized to invest in individual investments and in investment pools. Individual investments are evidenced by specific identifiable securities instruments, or by an electronic entry registering the owner in the records of the institution issuing the security, called the book entry system. In order to increase security, the Town employs the trust department of a bank as the custodian of certain Town managed investments, regardless of their form.

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

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

B. Classification

Cash and investments as of June 30, 2025, are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of Town debt instruments or agency agreements.

Statement of Net Position

Cash and investments available for operations	\$ 17,700,059
Restricted cash and investments	1,371,504
Total Cash and Investments	<u>\$ 19,071,563</u>

Cash and Investments as of June 30, 2023 are comprised of the following category

Cash on hand (petty cash and change funds)	\$ 2,026
Deposits with financial institutions	9,466,401
Investment held by Town	8,121,964
Investment held by trust	1,371,504
Investment with Local Agency Investment Fund	109,668
Total Cash and Investments	<u>\$ 19,071,563</u>

C. Investments Authorized by California Government Code and the Town's Investment Policy

The Town's investment policy and the California Government Code allow the Town to invest in the following, provided the credit ratings of the issuers are acceptable to the Town, and approved percentages and maturities are not exceeded. The table also identifies certain provisions of the California Government Code, or the Town's Investment Policy where the Town's Investment Policy is more restrictive, that addresses interest rate risk, credit risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the Town, rather than the general provisions of the California Government Code or the Town's investment policy.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

The Town's investment policy and the California Government Code allow the Town to invest in the following:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum in Portfolio	Maximum Investment In One Issuer
U.S. Treasury Bonds, Notes and Bills	5 years	N/A	No limit	No limit
U.S. Agency Securities and Instruments	5 years	N/A	No limit	No limit
California Municipal Obligations	5 years	A or equivalent	30%	5%
Negotiable Certificates of Deposit	5 years		30%	No limit
Medium-Term Corporate Notes	5 years	A or equivalent	30%	5%
California Local Agency Investment Fund (LAIF)	N/A	N/A	\$75 million	No limit
Passbook Savings Account Demand Deposit	N/A	N/A	N/A	N/A

(A) Other investments expressed in California Government Code may be used if approved by the Town Council.

D. Retirement Services Trust

On March 26, 2019, the Town Council adopted resolution 4266 approving the adoption of a Public Agencies Retirement Services Trust administered by PARS to establish a pension trust. This Trust is an irrevocable trust and qualifies as an Internal Revenue Section 115 trust. The investments within the Trust will assist the Town in mitigating the CalPERS contribution rate volatility in satisfying its Unfunded Actuarial Liability. The Town elected a discretionary investment approach, which allows the Town to maintain oversight of the investment management, control on target yield and the portfolio's risk tolerance, under the Moderately Conservative Index PLUS investment option. This pension trust is a secondary trust to the Town's CalPERS Pension Plan. The assets in the Trust will eventually be used to fund pension plan obligations.

E. Investments Authorized by Debt Agreements

Investments of debt proceeds held by a bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the Town's investment policy.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

F. Interest Rate Risk

Interest rate risk is the risk that changes in economic markets that will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to the changes in market interest rates. Information on the sensitivity of the fair values of the Town's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the Town's investments by maturity at June 30, 2025:

Investment Type	Interest Risk - Maturity Duration			Total
	12 Months or less	13 to 36 Months	36 to 60 Months	
Federal Agency Obligations	\$ -	\$ -	\$ -	\$ -
Certificate of Deposits	-	986,937	-	986,937
Money Market Mutual Funds	3,860,491	-	-	3,860,491
Municipal Securities and Bonds	-	184,843	-	184,843
Municipal Securities and Bonds	-	1,318,011	594,281	1,912,292
Municipal Securities and Bonds	-	125,930	-	125,930
Municipal Securities and Bonds	-	358,892	194,516	553,408
Municipal Securities and Bonds	-	403,219	94,844	498,063
California Local Agency Investment Fund (LAIF)	109,668	-	-	109,668
Mutual Funds (PARS Trust)	1,371,504	-	-	1,371,504
Total Investments	<u>\$ 5,341,663</u>	<u>\$ 3,377,832</u>	<u>\$ 883,641</u>	<u>9,603,136</u>
Cash deposits in banks and on hand				<u>9,468,427</u>
Total Cash and Investments				<u>\$ 19,071,563</u>

The Town is a participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The Town reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance is available for withdrawal on demand, and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Each regular LAIF account is permitted to have up to 15 transactions per month, with a minimum transaction amount of \$5,000, a maximum transaction amount of \$75 million and at least 24 hours advance notice for withdrawals of \$10 million or more. Bond proceeds accounts are subject to a one-time deposit with no cap and are set up with a monthly draw down schedule.

Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. At June 30, 2025, these investments matured in an average of 248 days.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

G. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment when an investment matures. This is measured by the assignment of a credit rating by a nationally recognized statistical rating organization. Presented below is the actual rating as of June 30, 2025 for each of the Primary Government's investment types as provided by Standard and Poor's investment rating system:

Investment Type	Credit Risk		Total
	Rating	Agency	
Certificate of Deposits	N/A	N/A	\$ 986,937
Money Market Mutual Funds	AAA	S&P	3,860,491
Municipal Securities and Bonds	AAA	S&P	184,843
Municipal Securities and Bonds	AA+/AA/AA-	S&P	1,912,292
Municipal Securities and Bonds	Aa3	Moody's ^(A)	125,930
Municipal Securities and Bonds	Aaa	Moody's ^(A)	553,408
Municipal Securities and Bonds	Aa1	Moody's ^(A)	498,063
		Subtotal	8,121,964
Not rated:			
California Local Agency Investment Fund (LAIF)			109,668
Mutual Funds (PARS Trust)			1,371,504
		Subtotal	1,481,172
Cash deposits in banks and on hand			<u>9,468,427</u>
Total Cash and Investments			<u><u>\$ 19,071,563</u></u>

^(A) The ratings are not available under Standard & Poor's rating but they are rated under Moody's rating.

H. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. As previously described, the Town's deposits are collateralized in accordance with California Government Code. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Town's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

I. Fair Value Measurements

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 – Investments whose values are based on quoted prices (unadjusted) for identical assets in active markets that a government can access at the measurement date.

Level 2 – Investments whose values are based on inputs other than quoted prices included within Level 1 that are observable for an asset, either directly or indirectly.

Level 3 – Investments whose values are based on unobservable inputs for an asset and may require a degree of professional judgment.

The asset's level within the hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The determination of what constitutes observable requires judgment by the Town's management. Town management considers observable data to be that market data, which is readily available, regularly distributed or updated, reliable, and verifiable, not proprietary, and provided by multiple independent sources that are actively involved in the relevant market. The categorization of an investment within the hierarchy is based upon the relative observability of the inputs to its fair value measurement and does not necessarily correspond to Town management's perceived risk of that investment.

Deposits and withdrawals in governmental investment pools, such as LAIF, and the Town's Retirement Services Trust are made on the basis of \$1 and not fair value. Accordingly, the Town's proportionate share in these types of investments is an uncategorized input not defined as a Level 1, Level 2, or Level 3 input.

The following is a summary of the fair value hierarchy of the Town's investments as of June 30, 2025:

	Level 1	Level 2	Total
<i>Investments by Fair Value Level:</i>			
Certificate of Deposits	\$ -	\$ 986,937	\$ 986,937
Money Market Mutual Funds	3,860,491	-	3,860,491
Municipal Securities and Bonds	-	3,274,536	3,274,536
Subtotal	<u>\$ 3,860,491</u>	<u>\$ 4,261,473</u>	8,121,964
<i>Investments Measured at Amortized Cost:</i>			
Mutual Funds (PARS Trust)			1,371,504
<i>Investments Exempt from Fair Value Hierarchy:</i>			
California Local Agency Investment Fund			<u>109,668</u>
Total Investments			<u>\$ 9,603,136</u>

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

Note 3 – Interfund Transfers

A. Transfers

With Council approval, resources may be transferred from one Town fund to another. Transfers between Town funds during current fiscal year were as follows:

Fund Receiving Transfers	Fund Making Transfer	Amount Transferred
General Fund	Recreation Fund	\$ 33,899 (A)
	Non-Major Governmental Fund	365,089 (A)
Road Maintenance Fund	General Fund	450,000 (B)
	Non-Major Governmental Fund	347,515 (B)
Non-Major Governmental Funds	General Fund	190,000 (C)
		<u>\$ 1,386,503</u>

(A) To fund Library, debt service, maintenance and Pension Trust Payment.

(B) To fund road maintenance and improvement capital projects.

(C) To fund Equipment, emergency and climate commission projects, build up reserves, and Fire Station Lease Payment.

B. Current Interfund Balances

Current interfund balances arise in the normal course of business and represent short-term borrowings occurring as a result of expenditures which are paid prior to the receipt of revenues. These balances are expected to be repaid shortly after the end of the fiscal year when revenues are received. At June 30, 2025, there was no current interfund borrowings.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

Note 4 – Capital Assets

A. Capital Asset Additions and Retirements

The Town's capital asset activities for the year ended June 30, 2025, were as follows:

	Beginning Balance July 1, 2024	Additions	Transfers	Ending Balance June 30, 2025
<u><i>Non-depreciable Assets</i></u>				
Land	\$ 2,794,022	\$ -	\$ -	\$ 2,794,022
Construction-in-progress	4,119,603	4,859,223	(3,515,887)	5,462,939
Total Non-depreciable Assets	6,913,625	4,859,223	(3,515,887)	8,256,961
<u><i>Depreciable Assets</i></u>				
Buildings and improvements	19,543,758	96,221	1,759,645	21,399,624
Equipment and Furniture	1,902,386	38,303	63,025	2,003,714
Infrastructure	30,786,969	85,203	1,693,217	32,565,389
Total Depreciable Assets	52,233,113	219,727	3,515,887	55,968,727
<u><i>Less Accumulated Depreciation:</i></u>				
Building and improvements	(8,526,675)	(431,582)	-	(8,958,257)
Equipment and Furniture	(1,642,897)	(100,826)	-	(1,743,723)
Infrastructure	(6,409,581)	(625,401)	-	(7,034,982)
Total Accumulated Depreciation	(16,579,153)	(1,157,809)	-	(17,736,962)
Depreciable assets, net	35,653,960	(938,082)	3,515,887	38,231,765
Total capital assets, net	\$ 42,567,585	\$ 3,921,141	\$ -	\$ 46,488,726

B. Capital Asset Contributions

Some capital assets may be acquired using Federal and State grant funds, or they may be contributed by developers or other governments. These contributions are accounted for as revenues at the time the capital assets are contributed.

C. Depreciation Allocation

Depreciation expense is charged to functions and programs based upon usage of the related assets. The amounts allocated to each function or program are as follows:

General Government	\$ 187,596
Public Safety - Fire	839
Planning/Engineering	309,217
Public Works	566,381
Recreation/Parks/Library	93,776
Total Governmental Activities	<u>\$ 1,157,809</u>

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

Note 5 – Long-term Debt

The Town generally incurs long-term debt to finance projects or purchase assets, which will have useful lives equal to or greater than the term of the related debt. Bond discounts and issuance costs of long-term debt issues are amortized during the life of the related debt.

A. Town Long-Term Debt

The Town's long-term debt activities for the year ended June 30, 2025, were as follows:

	Balance at June 30, 2024	Retirements	Balance at June 30, 2025	Current Portion
Loans and Leases From Direct Borrowing:				
2021 Pension Obligation Bonds	\$ 8,590,000	\$ 465,000	\$ 8,125,000	\$ 510,000
Subtotal Direct Borrowing	8,590,000	465,000	8,125,000	510,000
Obligation Bonds From Public Borrowing:				
2011 General Obligation Bonds	400,000	195,000	205,000	205,000
2020 General Obligation Refunding Bonds	890,000	155,000	735,000	165,000
Plus: Unamortized Premium	123,032	40,157	82,875	-
Subtotal Public Borrowing	1,413,032	390,157	1,022,875	370,000
Long-Term Liabilities	\$ 10,003,032	\$ 855,157	\$ 9,147,875	\$ 880,000

B. Debt Service Requirements

Annual debt service requirements are shown for all long-term debt:

Year Ending June 30,	Governmental Activities			
	Loans and Leases From Direct Borrowing		Obligating Bonds from Public Borrowing	
	Principal	Interest	Principal	Interest
2026	\$ 510,000	\$ 170,188	\$ 370,000	\$ 30,584
2027	550,000	165,018	180,000	19,200
2028	580,000	158,088	190,000	11,800
2029	615,000	149,301	200,000	4,000
2030	645,000	138,837	-	-
2031-2035	3,650,000	465,114	-	-
2036-2040	1,480,000	85,814	-	-
2041	95,000	1,420	-	-
Subtotal	8,125,000	\$ 1,333,780	940,000	\$ 65,584
Plus Unamortized Bond Premium	-		82,875	
Total	\$ 8,125,000		\$ 1,022,875	

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

C. Description of the Town's Long-Term Debt Issues

The balance of the Town's debt is in various forms as follows:

2011 General Obligation Bonds: On March 22, 2011, the Town Council approved the refunding of the remaining balance of the previously issued General Obligation Bond Series 1995, 1997 and 2000 with the issuance of the \$5,955,000 General Obligation Bond Series 2011. The former Series were part of the 1995 Measure G Ballot Initiative where the voters approved of issuance of General Obligation Bonds to fund capital improvement projects for the Town's streets, storm drains and library building. Like the original Series, the Town is authorized to continue levying its temporary parcel tax on the property tax assessment to fund the debt service. The purpose of this refunding is to refinance the former Series at a lower interest rate into an average 3.8%. Interest on the 2011 Series is due semi-annually on February 1 and August 1, and principal payments are due on August 1 annually.

2020 General Obligation Refunding Bonds: On May 12, 2020, the Town Council approved the refunding of the remaining balance of the previously issued General Obligation Bond Series 2003 with the issuance of the \$1,320,000 General Obligation Bond Series 2020. The former Series was part of the 1995 Measure G Ballot Initiative where the voters approved of issuance of General Obligation Bonds to fund capital improvement projects for the Town's streets, storm drains and library building. Like the original Series, the Town is authorized to continue levying its temporary parcel tax on the property tax assessment to fund the debt service. The purpose of this refunding is to refinance the former Series at a lower interest rate into an average 4%. Interest on the 2020 Series is due semi-annually on February 1 and August 1, and principal payments are due on August 1 annually.

2021 Pension Obligation Bonds: On September 15, 2021, the Town issued the Pension Obligation Bonds Series 2021 to pay its current Unfunded Actuarial Liability (UAL) with CalPERS. The UAL is an actuarially determined balance using expected benefit payments, contributions, investment returns, employee population and other economic factors that result in an overall liability to the Town given historical pension plan experience. The Town is accordingly refinancing this balance from a variable payment to a fixed payment at a lower service cost rate over a fixed period of time. The Bonds issued were for a total principal balance of \$9,285,000 at varying coupon rates between 0.209% to 2.990% for 20 years.

Note 6 – Net Position and Fund Balances

Net Position is measured on the full accrual basis, while Fund Balance is measured on the modified accrual basis.

A. Net Position

Net Position is the excess of all the Town's assets and deferred outflows over all its liabilities and deferred inflows, regardless of fund. Net Position is divided into three captions. These captions apply only to Net Position, which is determined at proprietary fund and the Government-wide level and are described below.

Net Investment in Capital Assets – describes the portion of Net Position which is represented by the current net book value of the Town's capital assets, less the outstanding balance of any debt issued to finance these assets.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

Restricted – describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the Town cannot unilaterally alter. These principally include developer fees received for use on capital projects, debt service requirements, and funds restricted for low and moderate housing purposes.

Unrestricted – describes the portion of Net Position which is not restricted to use.

B. Fund Balances

Governmental fund balances represent the net current assets of each fund. Net current assets generally represent a fund's cash and receivables, less its liabilities.

The Town's fund balances are classified in accordance with spending constraints imposed on the use of resources. For programs with multiple funding sources, the Town prioritizes and expends funds in the following order: Restricted, Committed, Assigned, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

Nonspendables represents balances set aside to indicate items that do not represent available, spendable resources, even though they are a component of assets. Fund balances required to be maintained intact, such as permanent funds, and assets not expected to be converted to cash, such as prepaids, notes receivable, and land held for redevelopment, are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then nonspendable amounts are required to be presented as a component of the applicable category.

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose. Encumbrances and nonspendable amounts subject to restrictions are included along with spendable resources.

Committed fund balances have constraints imposed by formal action (through a resolution) of the Town Council, which may be altered only by formal action of the Town Council. Encumbrances and nonspendable amounts subject to council commitments are included along with spendable resources.

Assigned fund balances are amounts constrained by the Town's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed by the Town Manager or its designee as authorized by an adopted Town Council resolution and may be changed at the discretion of the Town Council or its designee. This category includes encumbrances; Nonspendables, when it is the Town's intent to use proceeds or collections for a specific purpose, and residual fund balances, if any, of Special Revenue, Capital Projects and Debt Service Funds which have not been restricted or committed through a council resolution. The Town Council has designated the Town Manager or his designee to determine the amount of assigned fund balances.

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

Detailed classifications of the Town's Fund Balances, as of June 30, 2025, are below:

Fund Balances	Special Revenue Funds						Nonmajor Governmental Funds	Total
	General Fund	Measure D Sales Tax Fund	Measure J Sales Tax Fund	Grants Fund	Recreation Fund	Road Maintenance Fund		
Nonspendable:								
Prepaid Expenses	\$ 82,409	\$ -	\$ 1,677	\$ -	\$ 10,397	\$ 1,341	\$ 3,995	\$ 99,819
Total nonspendable	82,409	-	1,677	-	10,397	1,341	3,995	99,819
Restricted for:								
Measure D Sales Tax	-	8,743	-	-	-	-	-	8,743
Measure J Sales Tax	-	-	1,071,108	-	-	-	-	1,071,108
Road Maintenance Impact Fees	-	-	-	-	-	778,212	-	778,212
Grant Funded Projects	-	-	-	138,494	-	-	-	138,494
Restricted Pension Trust Cash	1,371,504	-	-	-	-	-	-	1,371,504
Library Parcel Tax	-	-	-	-	-	-	-	-
Measure A Marin County parks	-	-	-	-	-	-	261,674	261,674
Creekside Commons	-	-	-	-	-	-	-	-
Measure C Wildlife Tax	-	-	-	-	-	-	281,491	281,491
Measure G 2003 Debt Service	-	-	-	-	-	-	235,930	235,930
Measure G 2011 Debt Service	-	-	-	-	-	-	179,947	179,947
Total restricted fund balances	1,371,504	8,743	1,071,108	138,494	-	778,212	959,042	4,327,103
Committed for:								
Community Facilities Plan	-	-	-	-	-	-	14,585	14,585
Downtown Projects	-	-	-	-	-	-	29,302	29,302
Emergency Projects	-	-	-	-	-	-	126,830	126,830
Isabel Cook Rental Income	-	-	-	-	-	-	-	-
Special Town Events	-	-	-	-	-	-	21,055	21,055
Climate functions	-	-	-	-	-	-	69,181	69,181
Parking Meter Fees	-	-	-	-	-	-	-	-
Recreation Activities	-	-	-	-	1,328,323	-	-	1,328,323
Emergency Reserve	4,529,811	-	-	-	-	-	-	4,529,811
Pension Stabilization Reserve	221,391	-	-	-	-	-	-	221,391
Total Committed	4,751,202	-	-	-	1,328,323	-	260,953	6,340,478
Assigned for:								
Town General Plan	420,362	-	-	-	-	-	593	420,955
Capital Reconstruction	-	-	-	-	-	-	660	660
Transportation purpose	-	-	-	-	-	-	44,939	44,939
Equipment Replacement	-	-	-	-	-	-	-	-
Park Improvement Fund	-	-	-	-	-	-	583,571	583,571
Total assigned fund balances	420,362	-	-	-	-	-	629,763	1,050,125
Unassigned for:								
Unassigned Fund Balance	2,209,921	-	-	-	-	-	(226,591)	1,983,330
Total Fund Balances	\$ 8,835,398	\$ 8,743	\$ 1,072,785	\$ 138,494	\$ 1,338,720	\$ 779,553	\$ 1,627,162	\$ 13,800,855

C. Emergency Reserve Policy

The Town Council adopted a General Fund Reserve Policy in February 2023 to establish target reserve levels and the methodology for calculating reserve levels. The Policy also establishes criteria for the use of reserves and a process to replenish reserves.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

The policies require the Town to strive to maintain the following fund balances:

1) Emergency and Cash Flow Reserve (Minimum 20%):

An emergency and cash flow reserve will be maintained for the purposes of (1) sustaining General Fund operations in the case of a public emergency, such as a natural disaster or other unforeseen catastrophic event; and (2) to cover sudden operating shortfalls caused by (a) a severe drop in revenues that cannot be sufficiently offset by a corresponding reduction in expenditures and/or other available resources, or (b) an unforeseen, unavoidable expenditure that must be paid from the General Fund.

This reserve level is measured as a percentage of annual current year operating expenditures. Budgeted operating expenditures are to be used for the purposes of budget allocations and projections, and actual operating expenditures are to be used for the purpose of measuring this reserve at fiscal year-end. This reserve may be expended only when the Town Council determines by resolution that such action is consistent with the purpose and intent of this policy.

The required reserve was determined to be \$4,529,811 at June 30, 2025, of which the Town did not expend resources from within the current fiscal year.

2) Pension Rate Stabilization Reserve (Minimum 5%):

A pension rate stabilization reserve will be maintained by the Town for purposes of providing additional security from possible changes to required contributions from CalPERS. The Town already established a Section 115 Trust with CalPERS to be used specifically for having deposited monies serve as additional assets to cover potential deficiencies in pension payments, and this reserve is to add further funds to cover potential deficiencies actuarially determined from CalPERS as well.

This reserve level is to be measured as a percentage of gross eligible wages subject to the CalPERS retirement contribution. Actual wages and salaries are to be used for this purpose when determining the actual committed balance as of fiscal year-end. This reserve may be expended for any purpose other than pension costs only when the Town Council determines to do so by resolution.

The required reserve was determined to be \$221,391 at June 30, 2025.

Note 7 – Deferred Compensation

Town employees may defer a portion of their compensation under four separate, optional Town sponsored deferred compensation plans created in accordance with Internal Revenue Code Section 457. Under these Plans, participants are not taxed on the deferred portion of their compensation until distributed to them; distributions may be made only at termination, retirement, death or in an emergency as defined by the Plans.

The Town has a Deferred Compensation Plan administration agreement with ICMA to provide for the administration and management of employees' deferred compensation plan assets. The agreement incorporates changes in the laws and IRS regulations governing deferred compensation plan assets, which require plan assets to be held for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under the plan are not the Town's property and are not subject to claims by general creditors of the Town, they have been excluded from these financial statements.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

Note 8 – Pension

A. Plan Description

The Town's defined benefit cost-sharing retirement plan is administered by the California Public Employee's Retirement System (CalPERS). The Town entered into CalPERS on July 1, 1959, of which operates as a cost-sharing multiple employers defined benefit plan with many other member agencies within the State of California. All qualified permanent employees are eligible to participate within the Town's Miscellaneous Plan. Benefit provisions within the pension plans are governed by State statute and Town Resolution. CalPERS issues publicly available reports that include full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

B. Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50, or 52 if hired after January 1, 2015, with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

	<i>Tier 1</i>	<i>Tier 2</i>	<i>PEPRA</i>
	Prior to January 1, 2013		On or After January 1, 2013
Hire date			
Benefit formula	2.7% @ 55	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 55	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	2.000% - 2.700%	1.426% - 2.418%	1.000% - 2.500%
Required employee contribution rates	7.960%	6.930%	7.750%
Required employer contribution rates	16.020%	12.520%	7.870%
Required UAL contribution	77,207	15,076	3,983

Beginning in Fiscal Year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the Unfunded Actuarial Liability (UAL). The dollar amounts are billed on a monthly basis or can be paid in a lump sum at a reduced amount. The Town's required contributions for the unfunded liability in the three tiers of the miscellaneous rate plan for the year ended June 30, 2025 was \$3,983 only from the PEPRA tier, which were made under the early lump sum payment option.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

C. Contributions

Section 20814(C) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in rate. Funding contributions for the Miscellaneous Plan are determined annually on an actuarial basis as of June 30th by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Town is required to contribute the difference between the actuarially determined rate and the contribution rates of employees. The employees pay a percentage of their salaries toward the Town's required contribution. Employees within the miscellaneous plan pay on a range from 6.750% to 7.956% of the total Plan's normal cost rate, of which are reflected in the rates above. The total employer required contribution amounts during the fiscal year ended June 30, 2025, were \$515,071 for the Miscellaneous Plan.

The long-term portion of the Governmental Activities Net Pension Liability is liquidated primarily by the General Fund.

D. Employees Covered

The following employees were covered by the benefit terms for each tier as of the most recent actuarial valuation date of June 30, 2023 and measurement date of June 30, 2024:

	<i>Tier 1</i>	<i>Tier 2</i>	<i>PEPRA</i>
Inactive employees or beneficiaries currently receiving benefits	79	9	-
Inactive employees entitled to but not yet receiving benefits	33	16	21
Active employees	4	9	26
Total	116	34	47

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

E. Actuarial Assumptions

The total pension liabilities as of the June 30, 2024 measurement date actuarial were determined using the following actuarial assumptions:

	<i>Miscellaneous (all tiers)</i>
Valuation Date	6/30/2023
Measurement Date	6/30/2024
Actuarial Cost Method	Entry Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increase	Varies by category, entry age, and service
Mortality Rate Table	Derived using CalPERS Membership Data (1)
Investment Rate of Return	6.90% (2)
	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies thereafter
Post Retirement Benefit Increase	

(1) The mortality table used was developed based on CalPERS' specific data. The probabilities of mortality are based on the CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

(2) Net of pension investment expenses, including inflation.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period from 2001 to 2019. Further details of the Experience Study can be found on the CalPERS website.

F. Discount Rate

The discount rate used to measure the total pension liability for each Plan was 6.90%. The projection of cash flows used to determine the discount rate for the Plan assumed that contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contributions rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS considered both short-term and long-term market return expectations. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 basis points.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

The expected real rates of return by asset class are as follows:

Asset Class (1)	Current Target Allocation	Real Return Years 1-10 ^{1,2}
Global Equity - cap-weighted	30%	4.54%
Global Equity - non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	-5%	-0.59%
Total	100%	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021-22 Asset Liability Management study.

G. Pension Liabilities, Expenses, and Deferred Outflows/Inflows of Resources

The Town's net pension liability for the Plan is measured as the proportionate share of the total pension liability, less the pension plan's fiduciary net position, from the total Pension Plan administered by CalPERS. The total pension liability of the Plan is measured as of June 30, 2024, using an annual actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the Plan relative to the projected contributions of all participating members, actuarially determined using the assumptions described above.

For the fiscal year ended June 30, 2025 (Measurement date as of June 30, 2024), the Town reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

Funded Status

Total Pension Plan Liability	\$ 35,693,055
Plan Fiduciary Net Position	33,833,863
Total Net Pension Liability	<u>\$ 1,859,192</u>
Pension plan expense for the fiscal year	<u>\$ (753,252)</u>

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

Given the nature of the Town's Plans being part of a cost-sharing plan, the ending calculation is influenced by its proportionate share of the total liability and plan assets. The proportionate share percentages are determined by the contributions and payments out of the plan to the respective plan members. The current and prior year proportionate percentages have been presented below showing the year-over-year change using measurement dates that influences the total net pension liability:

	<u>Net Pension Liability</u>	<u>Fiduciary Net Position</u>
Proportion - June 30, 2023	0.15186%	0.18402%
Proportion - June 30, 2024	0.14824%	0.17584%
Change - Increase (Decrease)	<u>-0.00362%</u>	<u>-0.00818%</u>

For the fiscal year ended June 30, 2025, the Town recognized pension income of \$753,252. On June 30, 2025, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between actual and expected experience	\$ 160,744	\$ (6,272)
Changes in assumptions	47,785	-
Net Differences between projected and actual investment earnings	107,031	-
Change in employer's proportion	457,471	(2,465,462)
Differences between employer's share of contributions	1,592,377	(1,153,918)
Pensions contributions subsequent to the measurement date	515,071	-
Total	<u>\$ 2,880,479</u>	<u>\$ (3,625,652)</u>

The amount of \$515,071 for the Miscellaneous Plans is reported as deferred outflows of resources to contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year related to June 30, 2026. Other amounts reported as deferred outflows of resources and inflows of resources related to pension will be recognized as pension expenses as follows:

<u>Year Ended June 30</u>	<u>Annual Amortization</u>
2026	\$ (1,067,742)
2027	(99,172)
2028	(56,651)
2029	(36,679)
Total:	<u>\$ (1,260,244)</u>

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

H. Sensitivity of the Net Pension Liability Changes in the Discount Rate

The following presents the sensitivity of the net pension liability for the Miscellaneous Plans being calculated using a discount rate that is 1-percentage point lower and 1-percentage point higher than the current rate:

	Discount Rate -1% 5.90%	Current Rate 6.90%	Discount Rate +1% 7.90%
Net Pension Liability	\$ 6,675,627	\$ 1,859,192	\$ (2,105,442)

I. Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separate issued CalPERS financial reports.

Note 9 – Other Postemployment Benefits Plan (OPEB)

A. Plan Description

The Town provides lifetime medical benefits as an additional post employment benefit. The Other Post Employment Benefit (OPEB) Plan is an agent multiple-employer defined benefit plan that is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). The Town is responsible for establishing and amending the funding policy of the Plan. The Plan further does not issue financial statements on the Plan activity.

On March 26, 2019, the Town further adopted resolution 4267 for the establishment of a California Employer's Retirement Benefit Trust fund (CERBT) administered by CalPERS to prefund its other post-employment medical benefits. The Trust is an irrevocable trust and qualifies as an Internal Revenue Section 115 trust. Investments of funds held in Trust are governed by the Investment Guideline Document for the investment account and by the agreement for administrative services with CalPERS, rather than the general provisions of the California Government Code or the Town's investment policy. The Town elected a discretionary investment approach, which allows the Town to maintain oversight of the investment management, control on target yield and the portfolio's risk tolerance, under the CERBT Strategy 2 investment option. The assets in the Trust will eventually be used to fund the OPEB plan obligations. Contributions to the trust are made annually according to the Town's Resolution, i.e., Resolution 4267. Currently, the Resolution stipulates a "pay-as-you-go" basis. CERBT issues separate financial statements, of which copies may be obtained through the CalPERS website.

B. Eligibility Requirements and Benefits Provided

The following is a summary of the Plan eligibility requirements and benefits by employee group as of June 30, 2025:

Eligibility requires retiring from the Town under CalPERS typically on or after age 50 (52 for PEPRAs employees) with at least 5 years of CalPERS service or disability retirement.

The employee must begin receiving pension benefits within 120 days of terminating employment with the Town to be eligible to continue medical coverage through the agency and be entitled to the benefits.

TOWN OF SAN ANSELMO
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For the Year Ended June 30, 2025

If an employee is not already enrolled in the medical plan, that employee may enroll within 60 days of retirement, during any future open enrollment period of with a qualifying life event. Once, eligible, coverage may be continued at the retiree's option for his or her lifetime.

The Town's contribution for medical coverage for Miscellaneous employees is the Public Employees' Medical and Hospital Care Act (PEHMCA) minimum required contribution (MRC) - \$158 per month in 2025.

A surviving spouse and other dependents may also continue coverage.

C. Employees Covered By Benefit Terms

Membership in the Plan consisted of the following at the actuarial valuation date of June 30, 2023:

Inactive employees or beneficiaries currently receiving benefits	33
Inactive employees entitled to but not yet receiving benefits	16
Active employees	40
Total	<u>89</u>

D. Actuarial Methods and Assumptions

The total OPEB liability for the Plan was determined by an actuarial valuation as of June 30, 2023.

The total OPEB liabilities as of the June 30, 2024 measurement date actuarial were determined using the following actuarial assumptions:

Fiscal Year End	June 30, 2025
Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	June 30, 2023 to June 30, 2024
Actuarial Assumptions:	
Funding Method	Entry age normal cost, level percent of pay
Amortization Method	Straight-line amortization over a closed 20-year period
Discount Rate	5.55% as of June 30, 2023
General Inflation	2.50%
Payroll Growth Rate	3.00%
Participation Rate	87.5% for employees that qualify for subsidized coverage, and 50% for future employees.
Spouse Coverage	45% for future retirees
Healthcare Cost Trend Rate	6.5% in 2025, fluctuating down to 3.9% by 2075
Mortality Factors	CalPERS 2021 Experience Study

TOWN OF SAN ANSELMO
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The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Location	Real Return Years 1-5 (1)	Real Return Years 6-20 (2)
Global Equity	34%	3.90%	4.70%
Fixed Income	41%	2.70%	2.60%
Global Real Estate (REITs)	17%	3.70%	4.00%
Treasury Inflation Protected Securities	5%	1.70%	1.40%
Commodities	3%	2.90%	2.00%
	100%		

(1) An expected inflation of 2.50% used for this period

(2) An expected real rate of return of 5.55% used for this period

E. Discount Rate

The discount rate used to measure the total OPEB liability was 5.55% for the OPEB Plan. This factor is based on the expected rate of return assessed by the CalPERS California Employer's Retiree Benefit Trust (CERBT), of which is used to proxy the yield for a 20-year tax-exempt municipal bonds of credit quality AA/Aa or higher. CERBT is the primary trust entity of which the Town regularly contributes on a "pay-as-you-go" basis to prefund its OPEB liabilities and invest the Plan assets. The projection is provided by CERBT is split between the first 10 years real return and the latter 10 years real return where an average between two intervals is determined. Based on this assumption, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

F. Changes in Net OPEB Liability

The changes in the net OPEB liability Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a) - (b)
Balance at June 30, 2023 (Measurement Date)	\$ 1,571,515	\$ 310,884	\$ 1,260,631
Changes Recognized for Measurement Period:			
Service Cost	90,002	-	90,002
Interest on total OPEB liability	88,887	-	88,887
Employer contributions	-	196,363	(196,363)
Changes of benefit terms	-	-	-
Changes of assumptions	-	-	-
Differences between expected and actual experience	-	-	-
Net investment income	-	24,700	(24,700)
Administrative expenses	-	(100)	100
Benefit payments	(119,906)	(119,906)	-
Net changes	58,983	101,057	(42,074)
Balance at June 30, 2024 (Measurement Date)	\$ 1,630,498	\$ 411,941	\$ 1,218,557

Fiscal year 2025 contributions for the Plan were comprised of the following:

Premium Payments	\$ 83,700
Prefunding Contributions	94,825
Implicit Subsidies	20,431
Total Contributions	\$ 198,956

G. Sensitivity of Net OPEB Liability to Changes in Discount Rate and Healthcare Cost Trend Rates

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	Total OPEB Liability/(Asset)		
	1% Decrease	Current Rate	1% Increase
Change in Discount Rate	4.55%	5.55%	6.55%
Net OPEB Liability	\$ 1,399,173	\$ 1,218,557	\$ 1,066,767

	Total OPEB Liability/(Asset)		
	1% Decrease	Current Trend	1% Increase
Change in Healthcare Cost Trend Rate			
Net OPEB Liability	\$ 1,083,345	\$ 1,218,557	\$ 1,397,609

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

H. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2024, the Town recognized OPEB a negative expense of \$1,268,323.

On June 30, 2025, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ -	\$ 309,127
Changes of assumptions	48,512	47,687
Net difference between projected and actual earnings on plan investments	12,226	-
Employer contributions made subsequent to the measurement date	198,956	-
Total	<u>\$ 259,694</u>	<u>\$ 356,814</u>

The amount of \$198,956 reported as deferred outflows of resources to contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year related to June 30, 2025. All other amounts reported as deferred outflows of resources and inflows of resources will be recognized as part of OPEB expense following the below amortization schedule:

Year Ended June 30	Annual Amortization
2026	\$ (84,468)
2027	(67,772)
2028	(79,052)
2029	(64,784)
2030	-
Total	<u>\$ (296,076)</u>

Note 10 – Leases

A. Policies

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. The Town recognizes lease receivable or liabilities with an initial, individual value of \$200,000 or more, based on the future lease payments remaining at the start of the lease.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

B. Lessor

The Town is a lessor for noncancellable leases of buildings and facilities. The Town recognizes a lease receivable and a deferred inflow of resources in the government-wide and fund financial statements.

At the commencement of a lease, the Town initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the Town determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts as follows:

The Town uses bond interest rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease.

Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The Town monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

C. Leases Receivable (Town as Lessor)

The terms and balances related to leases receivable and deferred inflows of resources recorded in the General Fund as of June 30, 2025 were:

Lessee	Property leased	Original Lease Date	Lease Ending Date	Term Duration (Years)	Remaining Lease Term (years)	Extension Years	Expiration Date Including Options
ARYIIS	1000 Sir Francis Drake Blvd., San Anselmo, CA 94960	7/1/2024	6/30/2028	4	3	-	6/30/2028
(Continued below)							

Lessee	Interest Revenue	Lease Revenue	Monthly Revenue as of June 30, 202	Lease Receivable Balance at June 30, 2025	Deferred Inflow of Resources at June 30, 2025
ARYIIS	\$17,071	\$ 99,461	\$ 9,711	\$ 347,390	\$ 336,370
	<u>\$17,071</u>	<u>\$ 99,461</u>	<u>\$ 9,711</u>	<u>\$ 347,390</u>	<u>\$ 336,370</u>

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

The future principal and interest lease receivables as of June 30, were as follows:

For the Year Ended June 30	Principal	Interest	Total
2026	\$ 107,336	\$ 12,692	\$ 120,028
2027	115,660	7,969	123,629
2028	124,394	2,884	127,278
Totals	<u>\$ 347,390</u>	<u>\$ 23,545</u>	<u>\$ 370,935</u>

Note 11 – Jointly Governed Organizations

The Town participates in the jointly governed organizations discussed below through formally organized and separate entities established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, these entities exercise full powers and authorities within the scope of the related Joint Powers Agreements including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Each joint organization is governed by a board consisting of representatives from member municipalities. Each board controls the operations of the respective joint organization, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on that board. Obligations and liabilities of this joint organization are not the Town's responsibility, and the Town does not have an equity interest in the assets of each joint organization except upon dissolution of the joint organization.

A. Central Marin Police Authority (CMPA)

The Central Marin Police Authority is a full-service public safety and dispatch agency for the communities of Corte Madera, Larkspur, San Anselmo and portions of Greenbrae. CMPA was formed on January 1, 2013 under a Joint Powers Agreement between the Town of Corte Madera, Town of Larkspur and the Town of San Anselmo. The Authority is funded through direct contributions by each member through a pro-rata share of the total budgeted expenditures. The Central Marin Police Council is comprised of two members from each Town and/or Town Council. Overall management of the Authority is vested in the Management Committee comprised of the Town Managers of each jurisdiction. Furthermore, operational function of the Authority is assigned to the Chief of Police. Lastly, the City of Larkspur is assigned to maintain the books and records of the Authority. Audited financial statements may be obtained by mailing a request to the Central Marin Police Authority at 400 Magnolia Avenue, Larkspur, CA 94939.

B. Hazardous Materials Spills Management Authority (HMSMA)

The Hazardous Materials Spills Management Authority (HMSMA) is a multi-agency and multi-jurisdictional agency that was formed in July 1982 and responds to hazardous materials emergencies. The JPA establishes a response team from each of the local fire districts and departments that handles emergency calls from the central Marin County Communications Center. Contributions to the JPA are performed on an annual basis--of which the Town's contribution is performed through the Ross Valley Fire Department as per Resolution 4168. The annual budget is determined by the Marin County Fire Chief's Association and is allocated on a jurisdiction percent of population based on the County of Marin's current census data. Financial statements may be obtained by mailing a request to the Hazardous Materials Response Team, c/o San Rafael Fire Department, 1039 C Street, San Rafael, CA 94901.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

C. Marin Climate and Energy Partnership (MCEP)

The Marin Climate and Energy Partnership (MCEP) was created in 2007 by the County of Marin, eleven Marin cities and towns, the Transportation Authority of Marin, the Marin Clean Energy, and the Marin Municipal Water District. The member agencies work together to reduce greenhouse gas emissions in our government operations and in our communities. The MCEP developed greenhouse gas inventories and climate action plans for our member cities and work together to implement a wide range of greenhouse gas reduction programs, such as green building regulations, electric vehicle charging stations, LED streetlights, zero waste initiatives, and green purchasing policies. The MCEP demonstrates a way for local governments to collaborate on various energy and climate-related issues and address California State Assembly Bill No.32 goals, on a county-wide basis. The Partnership's contact information for further detail about the entity is 555 Northgate Dr., Suite 102, San Rafael, CA 94603.

D. Marin Energy Authority (MEA)

The Marin Energy Authority (MEA) was formed in 2006 by a consortium of municipalities where a non-profit entity was newly created to provide green energy power to residents within the member jurisdictions. Residents and commercial business owners have the option to receive green energy power from MEA versus receiving power from PG&E. MEA purchases the green energy power supply from various suppliers, i.e., solar & windmill farms, hydropower, and other non-fossil fuel gas supply. The purchased power is then supplied through the front-facing green energy distributor called Marin Clean Energy (MCE) that operates within MEA. MEA is funded through the individual fees charged to the residents opting into the MCE energy supply. Financial statements may be obtained from reviewing the MCE website.

E. Marin Emergency Radio Authority (MERA)

The Town participates in a joint powers agreement through the Marin Emergency Radio Authority (MERA) under an operating agreement dated February 1, 1999. MERA was created July 1, 1997 by an agreement between certain public agencies in Marin County to provide a public safety radio system to its members. The governing body is comprised of one member from each jurisdiction within the JPA. Financial statements may be obtained by mailing a request to the Marin Emergency Radio Team, c/o Town of Corte Madera, 300 Tamalpais Drive, Corte Madera, CA 94925.

F. Marin General Services Authority (MGSA)

The Marin General Services Authority (MGSA) was created by the County of Marin on April 26, 2005 to replace the Marin Street Light Acquisition Authority. All the original members of the Marin Street Light Acquisition Authority are eligible for membership. MGSA is established to finance, implement, and manage various municipal services within the member agencies including the taxicab regulation program and information management services. All assets and funds of the Street Light Authority are transferred to the General Services Authority. The financial responsibility of each member is based on a relative population and assessed value formula.

As of June 30, 2020, the member agencies have adopted an ordinance to terminate the Marin Telecommunications Agency (MTA) and a resolution to authorize the MGSA to collect franchise and Public, Education, and Government access fees previously collected by MTA. On May 14, 2020, the MGSA adopted a resolution accepting the assignment of agreements from MTA to affect the transfer of program responsibilities to MGSA July 1, 2020.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

The JPA is directly funded through semi-annual contributions from each of the members. Total contributions for the current year were \$171,035.

Financial statements may be obtained by mailing a request to the Marin Street Light Authority at Marin County Auditor-Controller, County of Marin, Room 225, San Rafael, CA 94903.

G. Ross Valley Fire Department (RVFD)

The Ross Valley Fire Department (RVFD) was created in 1982 through a consolidation of the respective Fire Departments from the Town of Fairfax, Town of San Anselmo, Town of Ross and the Sleepy Hollow Fire Protection District (Sleepy Hollow). The purpose of this consolidation is to provide combined fire protection, emergency medical and related services within all of the member jurisdictions. The JPA is funded through monthly contributions from the member agencies. The contributions are determined by the pro-rata share of the total budget expenditures. RVFD is governed by an eight-voting member Board of Directors, consisting of, two Council Members from each of the member municipalities. RVFD furthermore is administered by an Executive Committee comprising of the Town Manager from each member agency and shall rotate every two years. Financial statements may be obtained from Ross Valley Fire Service, 777 San Anselmo Avenue, San Anselmo, CA 94960.

H. Ross Valley Paramedic Authority (RVPA)

The Ross Valley Paramedic Authority (RVPA) was created on December 14, 1982, by the Town of Corte Madera, Town of Fairfax, Kentfield Fire Protection District, Town of Larkspur, County of Marin, Town of Ross, Town of San Anselmo, and Sleepy Hollow Fire Protection District to provide paramedic services to these eight public entities. RVPA is controlled by an eight-member board consisting of one member from each of the participating entities. None of the entities exercises specific control over the budgeting and financing of the RVPA's activities. The County of Marin Fire Department assigns seven full-time County employees as well as supervision by County fire department superior officers to render the paramedic service. RVPA's operations are financed by its members' residents, through a tax on each residential unit and an equivalent tax for commercial property. The tax is \$75.00 (including a \$.50 administrative fee) per living unit and per 1,500 square feet of structure on parcels in non-residential use. Financial statements may be obtained by mailing a request to the Town of Larkspur, 400 Magnolia Avenue, Larkspur, CA 94939.

I. Marin Wildfire Prevention Authority (MWPA)

The Marin Wildfire Prevention Authority (MWPA) was created in October 2019 by various local agencies within the County of Marin. The Authority is granted new temporary proceeds from the passage of a County-wide Ordinance 3716 by the County of Marin for a parcel tax that is specific to wildfire prevention purposes by each member. The levied parcel tax is \$0.10 per building square foot (or \$75 per multifamily unit) for ten years that is to be assessed on the residents within the County of Marin. The Authority then allocates 20% of these collected proceeds to each member agency for those specific members to expend the resource for wildfire prevention efforts. The Authority is governed by elected members from each member. Financial statements may be obtained from the Marin Wildfire Prevention Authority (MWPA) located at 28 Liberty Ship Way, Suite 2800, Sausalito, CA 94965.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

J. Bay Cities Joint Powers Insurance Authority (BCJPIA)

The Town participates in a joint powers agreement through the Bay Cities Joint Powers Insurance Authority (BCJPIA) which is a workers' compensation and general liability risk pool. The Town currently reports all of its risk management activities in its Internal Service Fund. Claim expenditures and liabilities are reported when it is probable that a loss has occurred, and the amount of that loss can be reasonably estimated. BCJPIA was created as a California Public Agency by an agreement between certain public agencies in the San Francisco Bay Area to provide vehicle, general liability, and workers compensation coverage. BCJPIA is governed by a Board of Directors which is comprised of officials appointed by each member town, Town or agency. Financial statements may be obtained from BCJPIA, 1750 Creekside Oaks Drive, Suite 200, Sacramento, California 95833.

K. Marin Automated Resources and Information NETwork (MARINet)

The Town participates in the Marin Automated Resources and Information NETwork (MARINet) joint powers authority where the seven member municipalities consolidate their library operations into one system. This system allows for a single library catalog and automation system where visitors can check out books at any member while only having one membership. Funding of the JPA is performed through annual pro-rata contributions from each member into the system. The Town's share as of June 30, 2025 was \$111,251. The Governing Board is comprised of the Library Director from each respective municipality. Financial statements of the System can be obtained from the County Librarian, Marin County Free Library, Marin County Civic Center, 3501 Civic Center Drive, San Rafael, California 94903.

Note 12 – Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town established the Insurance Internal Service Fund to account for and finance its uninsured risks of loss. The Town manages risk by participating in a public entity risk pool (described below), purchasing insurance and by retaining certain risks.

A. Risk Coverage

The Town is a member of the Bay Cities Joint Powers Insurance Authority (BCJPIA), which covers both the general liability and worker's compensation claims. See Note 11 for description of the Town's participation in BCJPIA.

Liability & Property Coverage

BCJPIA provides the Town coverage against general liability and property claims up to an excess liability between \$1,000,000 to \$34,500,000 depending on the claim. The self-insured retention limit is \$10,000 (or \$1,000 for auto insurance) per individual claim. Once the self-insured retention limit is met, BCJPIA becomes responsible for payment of all liability claims up to the liability limit. The Town contributed a total of \$461,320 in liability coverage premiums during the fiscal year.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

Workers' Compensation Coverage

BCJPIA also provides the Town coverage against workers' compensation liability claims up to an excess liability of \$1,000,000. The Town retention limit is \$150,000 per individual claim. Once the self-insured retention limit is met, BCJPIA becomes responsible for payment of all liability claims up to the liability limit. The Town contributed a total of \$198,374 in liability coverage premiums during the fiscal year.

The following types of loss risks are covered by the above Authority under the terms of their respective insurance policies:

Type of Coverage	Coverage Limits
General Liability	\$ 34,500,000
All Risk Property	Total insured value
Cyber Liability	5,000,000
Workers' Compensation	1,000,000
Auto Physical Damage	Replacement Cost
Commercial Crime Bond	2,000,000
Employment Practices Liability	4,000,000

B. Insurance Internal Service Fund

The Town records estimated liabilities for claims filed up to the amounts for which it retains risk in the Internal Service Fund. Charges to the General Fund are based on relative general liability and workers compensation risk associated with the activities of each department.

Generally accepted accounting principles require municipalities to record the liability for uninsured claims and to reflect the current portion of this liability as an expense in the financial statements. As discussed above, the Town has coverage for such claims, but it has retained the risk for the deductible or uninsured portion of these claims.

The Town's liability for uninsured general liability claims and workers' compensation claims, including claims incurred but not reported, are reported in the Statements of Net Position. The Town's present value liability for uninsured claims below include a provision for claims incurred but not reported.

	General Liability	Worker's Compensation	Totals as of June 30	
			2025	2024
Balance, beginning of year	\$ 19,597	\$ 233,015	\$ 252,612	\$ 277,680
Current year claims and changes in estimates	180,589	89,995	270,584	60,466
Claims paid	(181,419)	(54,450)	(235,869)	(85,534)
Balance, end of year	<u>\$ 18,767</u>	<u>\$ 268,560</u>	<u>\$ 287,327</u>	<u>\$ 252,612</u>
Due in one year	\$ 11,238	\$ 54,111	\$ 65,349	\$ 71,372
Due in more than one year	7,529	214,449	221,978	181,240
Total claim liabilities	<u>\$ 18,767</u>	<u>\$ 268,560</u>	<u>\$ 287,327</u>	<u>\$ 252,612</u>

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

Note 13 – Commitments and Contingencies

A. Town Litigation

The Town is subject to litigation arising in the normal course of business. In the opinion of the Town Attorney, there is no pending litigation that is likely to have a material adverse effect on the financial position of the Town.

B. Federal and State Grant Programs

The Town may receive State and Federal funds for specific purposes that are subject to review by the grantor agencies. Such audits could generate expenditure disallowances under the terms of the grants. It is believed that any required reimbursements would not be material.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF SAN ANSELMO
Required Supplementary Information
Cost-Sharing Employer Defined Benefit Pension Plan

Schedule of Proportionate Share of the Net Pension Liability

The proportion (*percentage*) of the collective net pension liability represents the Town's share of the cost-sharing plan assets offset against the actuarial determined collective pension liability.

The proportionate share (*dollar amount*) of the collective net pension liability represents the Town's share of the cost-sharing plan assets offset against the actuarial determined collective pension liability.

The employer's covered-employee payroll represents the payroll of employees that are provided with pensions through the plan.

Schedule of Contributions

The employer's contributions to the plan is actuarially determined or based on statutory or contractual requirements which comprise the following: (1) the agent employer's actuarially determined contribution to the pension plan (its statutorily/contractually required contribution), (2) the employer's actual contributions, the difference between the actual and actuarially determined contributions (its statutorily/contractually required contributions), and (3) a ratio of the actual contributions divided by covered payroll.

TOWN OF SAN ANSELMO
Required Supplementary Information

Cost-Sharing Employer Defined Benefit Pension Plan
Last Nine Fiscal Years*

Schedule of Changes in the Net Pension Liability and Related Ratios

	Measurement Date - Fiscal Year Ending June 30								
	2024	2023	2022	2021	2020	2019	2018	2017	2016
Town's proportion of the net pension liability	0.01533%	0.01526%	0.01712%	0.10943%	0.16319%	0.16518%	0.07962%	0.07855%	0.07844%
Town's proportionate share of the net pension liability	\$ 1,859,192	\$ 1,903,598	\$ 1,977,151	\$ 5,918,152	\$ 8,903,583	\$ 8,294,993	\$ 7,672,274	\$ 7,789,536	\$ 6,787,374
Town's covered payroll**	\$ 3,861,370	\$ 3,362,406	\$ 2,970,967	\$ 2,708,548	\$ 2,886,891	\$ 2,992,886	\$ 2,847,262	\$ 2,598,726	\$ 2,418,737
Town's proportionate share of the net pension liability as a percentage of its covered payroll	48%	57%	67%	218%	308%	277%	269%	300%	281%
Plan fiduciary net position as a percentage of the total pension liability	78.08%	76.21%	76.68%	88%	75%	75%	75%	73%	74%

Schedule of Contributions

	Fiscal Year ending June 30								
Schedule of the Town's Contribution	2025	2024	2023	2022	2021	2020	2019	2018	2017
Contractually determined employer contribution	\$ 515,071	\$ 390,099	\$ 319,549	\$ 955,015	\$ 851,518	\$ 781,994	\$ 700,699	\$ 457,426	\$ 533,161
Contributions in relation to the contractually determined employer contribution	515,071	390,099	319,549	10,025,393	851,518	781,994	700,699	457,426	533,161
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ (9,070,378)	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll***	\$ 4,279,823	\$ 3,861,370	\$ 3,362,406	\$ 2,970,967	\$ 2,708,548	\$ 2,886,891	\$ 2,992,886	\$ 2,847,262	\$ 2,598,726
Contributions as a percentage of covered payroll	12.03%	10.10%	9.50%	337.45%	31.44%	27.09%	23.41%	16.07%	20.52%

* Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

** For the measurement date fiscal year

*** For the fiscal year ending on the date shown

TOWN OF SAN ANSELMO
Required Supplementary Information

Agent Multiple-Employer Retiree Medical Benefits (OPEB) Plan
Last Eight Fiscal Years*

Schedule of Changes in the Net OPEB Liability and Related Ratios

Measurement Date**	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Total OPEB Liability								
Service Cost	\$ 90,002	\$ 70,973	\$ 62,179	\$ 64,016	\$ 62,001	\$ 131,876	\$ 123,701	\$ 132,020
Interest Cost	88,887	112,230	113,118	121,303	119,536	89,639	90,209	80,504
Employer Contributions	-	-	-	-	-	-	-	-
Changes of Benefit Terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	-	(428,923)	-	(115,388)	-	(138,022)	-	-
Changes in assumptions	-	(71,219)	109,151	(5,118)	-	(960,384)	58,737	(177,769)
Benefit Payments	(119,906)	(125,488)	(125,440)	(142,606)	(168,418)	(159,319)	(150,383)	(146,144)
Net change in total OPEB liability	58,983	(442,427)	159,008	(77,793)	13,119	(1,036,210)	122,264	(111,389)
Total OPEB liability - beginning (a)	1,571,515	2,013,942	1,854,934	1,932,727	1,919,608	2,955,818	2,833,554	2,944,943
Total OPEB liability - ending (b)	\$ 1,630,498	\$ 1,571,515	\$ 2,013,942	\$ 1,854,934	\$ 1,932,727	\$ 1,919,608	\$ 2,955,818	\$ 2,833,554
Plan fiduciary net position								
Contributions - employer	\$ 196,363	\$ 190,453	\$ 180,392	\$ 192,003	\$ 194,191	\$ 259,319	\$ 150,383	\$ 146,144
Differences between expected and actual experience	-	-	-	-	-	-	-	-
Net investment income	24,700	8,895	(25,678)	26,403	5,300	1,098	-	-
Benefit payments	(119,906)	(125,488)	(125,440)	(142,606)	(168,418)	(159,319)	(150,383)	(146,144)
Trust administrative expenses	(100)	(68)	(53)	(49)	(50)	(1)	-	-
Net change in plan fiduciary net position	101,057	73,792	29,221	75,751	31,023	101,097	-	-
Plan fiduciary net position - beginning (c)	310,884	237,092	207,871	132,120	101,097	-	-	-
Plan fiduciary net position - ending (d)	\$ 411,941	\$ 310,884	\$ 237,092	\$ 207,871	\$ 132,120	\$ 101,097	\$ -	\$ -
Net OPEB liability - beginning (a)-(c)	\$ 1,260,631	\$ 1,776,850	\$ 1,647,063	\$ 1,800,607	\$ 1,818,511	\$ 1,019,088	\$ -	\$ -
Net OPEB liability - ending (b)-(d)	\$ 1,218,557	\$ 1,260,631	\$ 1,776,850	\$ 1,647,063	\$ 1,800,607	\$ 1,818,511	\$ 2,955,818	\$ 2,833,554
Plan fiduciary net position as a percentage of the total OPEB liability	25.26%	19.78%	59.81%	61%	62%	61%	104%	109.0%
Covered-employee payroll	\$ 3,861,370	\$ 3,362,406	\$ 2,970,967	\$ 2,708,549	\$ 2,886,891	\$ 2,989,768	\$ 2,844,381	\$ 2,598,726
Net OPEB liability as a percentage of covered-employee payroll	31.56%	37.49%	59.81%	60.81%	62.37%	60.82%	103.92%	109.04%

* GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Only results for years since GASB 75 was implemented (fiscal years 2018-2022, measurement date 2017-2021) are shown in the table.
** For the measurement date fiscal year

Schedule of Contributions

	Fiscal Year ending June 30*						
Schedule of the Town's Contribution **	2025	2024	2023	2022	2021	2020	2019
Contractually determined employer contribution (CDC)	\$ -	\$ -	\$ -	\$ -	\$ 1,405,000	\$ 1,359,000	\$ 1,027,000
Actuarially Determined Contribution (ADC)	201,227	196,363	190,453	184,504	-	-	-
Contributions in relation to CDC or ADC	198,956	196,363	190,453	184,504	192,003	194,191	259,319
Contribution (excess) deficiency	\$ 2,271	\$ -	\$ -	\$ -	\$ 1,212,997	\$ 1,164,809	\$ 767,681
Town's covered-employee payroll***	\$ 4,279,823	\$ 3,463,000	\$ 3,362,406	\$ 2,970,967	\$ 2,629,823	\$ 2,886,891	\$ 2,989,768
Contributions as a percentage of covered payroll	4.65%	5.67%	5.66%	6.21%	7.30%	6.73%	8.67%

* Fiscal year 2018 was the 1st year of implementation, therefore only five years are shown.
** For the measurement date fiscal year
*** For the fiscal year ending on the date shown

TOWN OF SAN ANSELMO
General Fund
Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual
for the Year Ended June 30, 2025

	Budget Amounts (unaudited)		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Results	
Revenue				
Property taxes	\$ 17,048,409	\$ 17,048,409	\$ 17,284,274	\$ 235,865
Sales taxes	1,559,106	1,530,000	1,454,484	(75,516)
Franchise fees	936,500	936,500	939,821	3,321
Licenses and permits	1,306,000	1,381,000	1,493,104	112,104
Fines and forfeitures	134,490	134,490	97,904	(36,586)
Use of money and property	100,000	100,000	420,304	320,304
Intergovernmental	170,500	235,500	255,356	19,856
Charges for services	198,500	198,500	214,553	16,053
Other revenue	115,555	115,555	280,866	165,311
Total Revenue	21,569,060	21,679,954	22,440,666	760,712
Expenditures				
Current -				
General government	3,559,406	3,559,406	3,436,170	123,236
Public safety - police	5,474,469	5,474,469	5,476,919	(2,450)
Public safety - fire	5,559,703	5,559,703	5,531,890	27,813
Public works	3,747,025	3,822,025	3,776,194	45,831
Community development	1,169,800	1,169,800	1,050,424	119,376
Culture and recreation	1,216,546	1,216,546	1,273,414	(56,868)
Debt service				
Principal	465,000	465,000	465,000	-
Interest	173,929	173,929	173,812	117
Fees	1,500	1,500	1,300	200
Total Expenditures	21,367,378	21,442,378	21,185,123	257,255
Excess of Revenue				
Over (Under) Expenditures	201,682	237,576	1,255,543	1,017,967
Other Financing Sources / (Uses)				
Transfers in	403,318	403,318	398,988	(4,330)
Transfers (out)	(605,000)	(640,000)	(640,000)	-
Total Other Financing Sources/ (Uses)	(201,682)	(236,682)	(241,012)	(4,330)
CHANGE IN FUND BALANCES	\$ -	\$ 894	1,014,531	\$ 1,013,637
Fund balances - beginning			7,820,867	
Fund balances - end of year			<u>\$ 8,835,398</u>	

TOWN OF SAN ANSELMO
Measure D Sales Tax
Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual
for the Year Ended June 30, 2025

	Budget Amounts (unaudited)		Actual	Variance with
	Original	Final	Results	Final Budget
				Positive
				(Negative)
<i>Revenue</i>				
Other revenue	\$ -	\$ -	\$ 545	\$ 545
Total Revenue	-	-	545	545
CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	545	<u>\$ 545</u>
Fund balances - beginning			8,198	
Fund balances - end of year			<u>\$ 8,743</u>	

TOWN OF SAN ANSELMO
Measure J Sales Tax
Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual
for the Year Ended June 30, 2025

	Budget Amounts (unaudited)		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Results	
<i>Revenue</i>				
Sales taxes	\$ 2,539,700	\$ 2,568,266	\$ 2,479,819	\$ (88,447)
Use of money and property	-	-	43,562	43,562
Total Revenue	<u>2,539,700</u>	<u>2,568,266</u>	<u>2,523,381</u>	<u>(44,885)</u>
<i>Expenditures</i>				
Current -				
Public safety - fire	261,716	261,716	261,716	-
Public works	245,928	245,928	239,886	6,042
Capital Outlay	<u>3,007,857</u>	<u>3,007,857</u>	<u>2,236,932</u>	<u>770,925</u>
Total Expenditures	<u>3,515,501</u>	<u>3,515,501</u>	<u>2,738,534</u>	<u>776,967</u>
Excess of Revenue				
Over (Under) Expenditures	<u>(975,801)</u>	<u>(947,235)</u>	<u>(215,153)</u>	<u>732,082</u>
CHANGE IN FUND BALANCES	<u>\$ (975,801)</u>	<u>\$ (947,235)</u>	<u>(215,153)</u>	<u>\$ 732,082</u>
Fund balances - beginning			<u>1,287,938</u>	
Fund balances - end of year			<u>\$ 1,072,785</u>	

TOWN OF SAN ANSELMO
Grants Fund
Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual
for the Year Ended June 30, 2025

	Budget Amounts (unaudited)		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Results	
<i>Revenue</i>				
Intergovernmental	\$ 802,300	\$ 802,300	\$ 367,605	\$ (434,695)
Use of money and property	-	-	4,488	4,488
Other revenue	-	-	82,186	82,186
Total Revenue	<u>802,300</u>	<u>802,300</u>	<u>454,279</u>	<u>(348,021)</u>
<i>Expenditures</i>				
Current -				
Public works	5,000	5,000	7,583	(2,583)
Capital outlay	<u>797,300</u>	<u>797,300</u>	<u>419,469</u>	<u>377,831</u>
Total Expenditures	<u>802,300</u>	<u>802,300</u>	<u>427,052</u>	<u>375,248</u>
Excess of Revenue				
Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>27,227</u>	<u>27,227</u>
CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>27,227</u>	<u>\$ 27,227</u>
Fund balances - beginning			<u>111,267</u>	
Fund balances - end of year			<u>\$ 138,494</u>	

TOWN OF SAN ANSELMO
Recreation Fund
Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual
for the Year Ended June 30, 2025

	Budget Amounts (unaudited)		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Results	
Revenue				
Charges for services	\$ 2,210,355	\$ 2,210,355	\$ 2,609,303	\$ 398,948
Use of money and property	-	-	77,516	77,516
Total Revenue	<u>2,210,355</u>	<u>2,210,355</u>	<u>2,686,819</u>	<u>476,464</u>
Expenditures				
Current -				
Culture and recreation	2,176,455	2,176,455	2,171,866	4,589
Capital Outlay	<u>450,000</u>	<u>450,000</u>	<u>299,465</u>	<u>150,535</u>
Total Expenditures	<u>2,626,455</u>	<u>2,626,455</u>	<u>2,471,331</u>	<u>155,124</u>
Excess of Revenue				
Over (Under) Expenditures	<u>(416,100)</u>	<u>(416,100)</u>	<u>215,488</u>	<u>631,588</u>
Other Financing Sources / (Uses)				
Transfers (out)	<u>(33,899)</u>	<u>(33,899)</u>	<u>(33,899)</u>	-
Total Other Financing Sources/ (Uses)	<u>(33,899)</u>	<u>(33,899)</u>	<u>(33,899)</u>	-
CHANGE IN FUND BALANCES	<u>\$ (449,999)</u>	<u>\$ (449,999)</u>	181,589	<u>\$ 631,588</u>
Fund balances - beginning			<u>1,157,131</u>	
Fund balances - end of year			<u>\$ 1,338,720</u>	

TOWN OF SAN ANSELMO
Road Maintenance Fund
Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual
for the Year Ended June 30, 2025

	Budget Amounts (unaudited)		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Results	
<i>Revenue</i>				
Use of money and property	\$ 20,000	\$ 20,000	\$ 24,691	\$ 4,691
Charges for services	459,000	459,000	548,050	89,050
Other revenue	-	-	-	-
Total Revenue	<u>479,000</u>	<u>479,000</u>	<u>572,741</u>	<u>93,741</u>
<i>Expenditures</i>				
Current -				
Public works	330,187	330,187	290,794	39,393
Capital outlay	<u>1,231,110</u>	<u>1,331,110</u>	<u>735,469</u>	<u>595,641</u>
Total Expenditures	<u>1,561,297</u>	<u>1,661,297</u>	<u>1,026,263</u>	<u>635,034</u>
Excess of Revenue				
Over (Under) Expenditures	<u>(1,082,297)</u>	<u>(1,182,297)</u>	<u>(453,522)</u>	<u>728,775</u>
Other Financing Sources / (Uses)				
Transfers in	<u>780,893</u>	<u>780,893</u>	<u>797,515</u>	<u>16,622</u>
Total Other Financing Sources/ (Uses)	<u>780,893</u>	<u>780,893</u>	<u>797,515</u>	<u>16,622</u>
CHANGE IN FUND BALANCES	<u>\$ (301,404)</u>	<u>\$ (401,404)</u>	343,993	<u>\$ 745,397</u>
Fund balances - beginning			<u>435,560</u>	
Fund balances - end of year			<u>\$ 779,553</u>	

SUPPLEMENTARY INFORMATION
Combining Funds Financial Statement

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2025

	Special Revenue Funds				
	Community				
	Facilities	Downtown	Emergency	Gas	Library
	Master	Revitalization	Projects	Tax	Tax
	Plan	Fund	Fund	Fund	Fund
ASSETS					
Cash & investments	\$ 5,422	\$ 19,780	\$ 411,355	\$ -	\$ -
Receivables	22	9,522	3,864	60,209	2,636
Prepaid expenses	-	-	-	-	3,995
Lease receivable	-	-	-	-	-
Total Assets	\$ 5,444	\$ 29,302	\$ 415,219	\$ 60,209	\$ 6,631
LIABILITIES					
Payables	\$ -	\$ -	\$ 288,389	\$ 60,209	\$ 8,839
Deposits Payable	-	-	-	-	-
Total Liabilities	-	-	288,389	60,209	8,839
DEFERRED INFLOW OF RESOURCES					
Leases related	-	-	-	-	-
Unavailable revenue	-	-	-	-	-
Total Liabilities	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	3,995
Restricted	-	-	-	-	-
Committed	4,851	29,302	126,830	-	-
Assigned	593	-	-	-	-
Unassigned	-	-	-	-	(6,203)
Total Fund Balances	5,444	29,302	126,830	-	(2,208)
Total Liabilities, deferred inflow of resources and Fund Balances	\$ 5,444	\$ 29,302	\$ 415,219	\$ 60,209	\$ 6,631

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2025

	Special Revenue Funds				
	Isabel				
	Cook	Robson	Special	Marin City	Creekside
	Community	House	Events	Parks	Commons
	Center	Fund	Fund	Measure A	Fund
ASSETS					
Cash & investments	\$ -	\$ -	\$ 27,517	\$ 197,282	\$ -
Receivables	-	-	112	64,392	-
Prepaid expenses	-	-	-	-	-
Lease receivable	347,390	-	-	-	-
Total Assets	\$ 347,390	\$ -	\$ 27,629	\$ 261,674	\$ -
LIABILITIES					
Payables	\$ 19,581	\$ 91,534	\$ 6,574	\$ -	\$ 70,068
Deposits Payable	-	3,605	-	-	-
Total Liabilities	19,581	95,139	6,574	-	70,068
DEFERRED INFLOW OF RESOURCES					
Leases related	336,370	-	-	-	-
Unavailable revenue	-	-	-	-	-
Total Liabilities	336,370	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	261,674	-
Committed	-	-	21,055	-	-
Assigned	-	-	-	-	-
Unassigned	(8,561)	(95,139)	-	-	(70,068)
Total Fund Balances	(8,561)	(95,139)	21,055	261,674	(70,068)
Total Liabilities, deferred inflow of resources and Fund Balances	\$ 347,390	\$ -	\$ 27,629	\$ 261,674	\$ -

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2025

	Special Revenue Funds				
	Measure C		Climate	Community	Total
	Wildfire	Parking	Action	Garden	Special
	Tax Fund	Fund	Fund	Fund	Revenue
					Funds
ASSETS					
Cash & investments	\$ 314,085	\$ -	\$ 85,476	\$ 11,430	\$ 1,072,347
Receivables	21,764	-	342	46	162,909
Prepaid expenses	-	-	-	-	3,995
Lease receivable	-	-	-	-	347,390
Total Assets	\$ 335,849	\$ -	\$ 85,818	\$ 11,476	\$ 1,586,641
LIABILITIES					
Payables	\$ 54,358	\$ 46,620	\$ 16,637	\$ 1,442	\$ 664,251
Deposits Payable	-	-	-	-	3,605
Total Liabilities	54,358	46,620	16,637	1,442	667,856
DEFERRED INFLOW OF RESOURCES					
Leases related	-	-	-	-	336,370
Unavailable revenue	-	-	-	300	300
Total Liabilities	-	-	-	300	336,670
FUND BALANCES					
Nonspendable	-	-	-	-	3,995
Restricted	281,491	-	-	-	543,165
Committed	-	-	69,181	9,734	260,953
Assigned	-	-	-	-	593
Unassigned	-	(46,620)	-	-	(226,591)
Total Fund Balances	281,491	(46,620)	69,181	9,734	582,115
Total Liabilities, deferred inflow of resources and Fund Balances	\$ 335,849	\$ -	\$ 85,818	\$ 11,476	\$ 1,586,641

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2025

	Capital Project Funds				
	Capital Reconstruction Fund	Equipment Replacement Fund	Active Transportation Fund	Park Improvement Fund	Total Capital Project Funds
ASSETS					
Cash & investments	\$ 657	\$ -	\$ 44,770	\$ 581,461	\$ 626,888
Receivables	3	-	169	2,110	2,282
Prepaid expenses	-	-	-	-	-
Lease receivable	-	-	-	-	-
Total Assets	\$ 660	\$ -	\$ 44,939	\$ 583,571	\$ 629,170
LIABILITIES					
Payables	\$ -	\$ -	\$ -	\$ -	\$ -
Deposits Payable	-	-	-	-	-
Total Liabilities	-	-	-	-	-
DEFERRED INFLOW OF RESOURCES					
Leases related	-	-	-	-	-
Unavailable revenue	-	-	-	-	-
Total Liabilities	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	660	-	44,939	583,571	629,170
Unassigned	-	-	-	-	-
Total Fund Balances	660	-	44,939	583,571	629,170
Total Liabilities, deferred inflow of resources and Fund Balances	\$ 660	\$ -	\$ 44,939	\$ 583,571	\$ 629,170

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2025

	Debt Service Funds			Total	Total
	Measure G	Municipal	Measure G	Debt	Nonmajor
	Debt Svc	Lease	Debt Svc	Service	Governmental
	2011	Fund	2020	Funds	Funds
ASSETS					
Cash & investments	\$ 233,745	\$ -	\$ 177,956	\$ 411,701	\$ 2,110,936
Receivables	2,185	-	1,991	4,176	169,367
Prepaid expenses	-	-	-	-	3,995
Lease receivable	-	-	-	-	347,390
Total Assets	\$ 235,930	\$ -	\$ 179,947	\$ 415,877	\$ 2,631,688
LIABILITIES					
Payables	\$ -	\$ -	\$ -	\$ -	\$ 664,251
Deposits Payable	-	-	-	-	3,605
Total Liabilities	-	-	-	-	667,856
DEFERRED INFLOW OF RESOURCES					
Leases related	-	-	-	-	336,370
Unavailable revenue	-	-	-	-	300
Total Liabilities	-	-	-	-	336,670
FUND BALANCES					
Nonspendable	-	-	-	-	3,995
Restricted	235,930	-	179,947	415,877	959,042
Committed	-	-	-	-	260,953
Assigned	-	-	-	-	629,763
Unassigned	-	-	-	-	(226,591)
Total Fund Balances	235,930	-	179,947	415,877	1,627,162
Total Liabilities, deferred inflow					
of resources and Fund Balances	\$ 235,930	\$ -	\$ 179,947	\$ 415,877	\$ 2,631,688

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For The Year Ended June 30, 2025

	Special Revenue Funds				
	Community Facilities Master Plan	Downtown Revitalization Fund	Emergency Projects Fund	Gas Tax Fund	Library Tax Fund
REVENUE					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 316,713
Sales taxes	-	-	-	-	-
Franchise fees	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	242	1,321	73,641	-	-
Intergovernmental	-	-	18,574	712,604	-
Charge for services	-	-	-	-	-
Other revenue	-	9,443	2,789	-	-
Total Revenue	<u>242</u>	<u>10,764</u>	<u>95,004</u>	<u>712,604</u>	<u>316,713</u>
EXPENDITURES					
Current -					
General government	-	-	-	-	-
Public works	-	16,443	236,554	-	-
Culture and recreation	-	-	-	-	348,218
Capital projects	-	-	1,687,789	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>16,443</u>	<u>1,924,343</u>	<u>-</u>	<u>348,218</u>
Excess Revenue over (under) Expenditures	<u>242</u>	<u>(5,679)</u>	<u>(1,829,339)</u>	<u>712,604</u>	<u>(31,505)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	(712,604)	-
Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>(712,604)</u>	<u>-</u>
CHANGE IN FUND BALANCES	242	(5,679)	(1,829,339)	-	(31,505)
Fund Balances - Beginning	5,202	34,981	1,956,169	-	29,297
Fund Balances - End of Year	<u>\$ 5,444</u>	<u>\$ 29,302</u>	<u>\$ 126,830</u>	<u>\$ -</u>	<u>\$ (2,208)</u>

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For The Year Ended June 30, 2025

	Special Revenue Funds				
	Isabel Cook Community Center	Robson House Fund	Special Events Fund	Marin City Parks Measure A	Creekside Commons Fund
REVENUE					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	127,769	-
Franchise fees	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	128,872	28,840	1,047	7,327	-
Intergovernmental	-	-	-	-	-
Charge for services	-	-	11,387	-	-
Other revenue	883	859	-	-	-
Total Revenue	<u>129,755</u>	<u>29,699</u>	<u>12,434</u>	<u>135,096</u>	<u>-</u>
EXPENDITURES					
Current -					
General government	-	-	-	-	-
Public works	199,616	45,037	-	-	-
Culture and recreation	-	-	65,431	-	-
Capital projects	-	-	-	-	100
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>199,616</u>	<u>45,037</u>	<u>65,431</u>	<u>-</u>	<u>100</u>
Excess Revenue over (under) Expenditures	<u>(69,861)</u>	<u>(15,338)</u>	<u>(52,997)</u>	<u>135,096</u>	<u>(100)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	35,000	-	-
Operating transfers (out)	-	-	-	-	-
Totals	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCES	(69,861)	(15,338)	(17,997)	135,096	(100)
Fund Balances - Beginning	61,300	(79,801)	39,052	126,578	(69,968)
Fund Balances - End of Year	<u>\$ (8,561)</u>	<u>\$ (95,139)</u>	<u>\$ 21,055</u>	<u>\$ 261,674</u>	<u>\$ (70,068)</u>

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For The Year Ended June 30, 2025

	Special Revenue Funds				Total Special Revenue Funds
	Measure C Wildfire Tax Fund	Parking Fund	Climate Action Fund	Community Garden Fund	
REVENUE					
Property taxes	\$ 421,451	\$ -	\$ -	\$ -	\$ 738,164
Sales taxes	-	-	-	-	127,769
Franchise fees	-	-	-	-	-
Licenses and permits	-	58,188	-	-	58,188
Fines and forfeitures	-	-	-	-	-
Use of money and property	10,026	3,062	4,711	492	259,581
Intergovernmental	-	-	-	-	731,178
Charge for services	-	-	-	-	11,387
Other revenue	-	-	-	5,831	19,805
Total Revenue	<u>431,477</u>	<u>61,250</u>	<u>4,711</u>	<u>6,323</u>	<u>1,946,072</u>
EXPENDITURES					
Current -					
General government	-	114,176	-	-	114,176
Public works	339,417	-	105,207	5,488	947,762
Culture and recreation	-	-	-	-	413,649
Capital projects	-	90,496	-	-	1,778,385
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>339,417</u>	<u>204,672</u>	<u>105,207</u>	<u>5,488</u>	<u>3,253,972</u>
Excess Revenue over (under) Expenditures	<u>92,060</u>	<u>(143,422)</u>	<u>(100,496)</u>	<u>835</u>	<u>(1,307,900)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	105,000	-	140,000
Operating transfers (out)	-	-	-	-	(712,604)
Totals	<u>-</u>	<u>-</u>	<u>105,000</u>	<u>-</u>	<u>(572,604)</u>
CHANGE IN FUND BALANCES	92,060	(143,422)	4,504	835	(1,880,504)
Fund Balances - Beginning	<u>189,431</u>	<u>96,802</u>	<u>64,677</u>	<u>8,899</u>	<u>2,462,619</u>
Fund Balances - End of Year	<u>\$ 281,491</u>	<u>\$ (46,620)</u>	<u>\$ 69,181</u>	<u>\$ 9,734</u>	<u>\$ 582,115</u>

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For The Year Ended June 30, 2025

	Capital Project Funds				Total Capital Project Funds
	Capital Reconstruction Fund	Equipment Replacement Fund	Active Transportation Fund	Park Improvement Fund	
REVENUE					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Franchise fees	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	30	-	4,831	25,357	30,218
Intergovernmental	-	-	-	-	-
Charge for services	-	-	-	-	-
Other revenue	-	-	-	-	-
Total Revenue	<u>30</u>	<u>-</u>	<u>4,831</u>	<u>25,357</u>	<u>30,218</u>
EXPENDITURES					
Current -					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital projects	-	18,017	138,162	8,085	164,264
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>18,017</u>	<u>138,162</u>	<u>8,085</u>	<u>164,264</u>
Excess Revenue over (under) Expenditures	<u>30</u>	<u>(18,017)</u>	<u>(133,331)</u>	<u>17,272</u>	<u>(134,046)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	50,000	50,000
Operating transfers (out)	-	-	-	-	-
Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
CHANGE IN FUND BALANCES	30	(18,017)	(133,331)	67,272	(84,046)
Fund Balances - Beginning	630	18,017	178,270	516,299	713,216
Fund Balances - End of Year	<u>\$ 660</u>	<u>\$ -</u>	<u>\$ 44,939</u>	<u>\$ 583,571</u>	<u>\$ 629,170</u>

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For The Year Ended June 30, 2025

	Debt Service Funds			Total	Total
	Measure G	Municipal	Measure G	Debt	Nonmajor
	Debt Svc	Lease	Debt Svc	Service	Governmental
	2011	Fund	2020	Funds	Funds
REVENUE					
Property taxes	\$ 157,785	\$ -	\$ 146,160	\$ 303,945	\$ 1,042,109
Sales taxes	-	-	-	-	127,769
Franchise fees	-	-	-	-	-
Licenses and permits	-	-	-	-	58,188
Fines and forfeitures	-	-	-	-	-
Use of money and property	7,102	-	5,081	12,183	301,982
Intergovernmental	-	-	-	-	731,178
Charge for services	-	-	-	-	11,387
Other revenue	-	-	-	-	19,805
Total Revenue	164,887	-	151,241	316,128	2,292,418
EXPENDITURES					
Current -					
General government	-	-	825	825	115,001
Public works	-	-	-	-	947,762
Culture and recreation	-	-	-	-	413,649
Capital projects	-	-	-	-	1,942,649
Debt service	-	-	-	-	-
Principal	195,000	-	155,000	350,000	350,000
Interest	13,938	-	32,500	46,438	46,438
Total Expenditures	208,938	-	188,325	397,263	3,815,499
Excess Revenue over (under) Expenditures	(44,051)	-	(37,084)	(81,135)	(1,523,081)
OTHER FINANCING					
SOURCES (USES)					
Operating transfers in	-	-	-	-	190,000
Operating transfers (out)	-	-	-	-	(712,604)
Totals	0.00	-	-	-	(522,604)
CHANGE IN FUND BALANCES	(44,051)	-	(37,084)	(81,135)	(2,045,685)
Fund Balances - Beginning	279,981	-	217,031	497,012	3,672,847
Fund Balances - End of Year	\$ 235,930	\$ -	\$ 179,947	\$ 415,877	\$ 1,627,162

TOWN OF SAN ANSELMO
Internal Services Funds
Combining Statement of Net Position
June 30, 2025

	Insurance Fund	Building Maintenance Fund	Technology Replacement Fund	Vehicle Replacement Fund	Total
ASSETS					
Cash and investments	\$ 901,737	\$ 908,269	\$ -	\$ 334,065	\$ 2,144,071
Accounts Receivables	3,643	3,651	-	1,349	8,643
Prepaid expenses	30,597	-	18,685	-	49,282
Total assets	<u>935,977</u>	<u>911,920</u>	<u>18,685</u>	<u>335,414</u>	<u>2,201,996</u>
LIABILITIES					
Current liabilities:					
Payables	13,062	55,624	18,619	-	87,305
Claims payable - current	65,349	-	-	-	65,349
Total current liabilities	<u>78,411</u>	<u>55,624</u>	<u>18,619</u>	<u>-</u>	<u>152,654</u>
Noncurrent liabilities:					
Claims payable - due in more than one year	221,978	-	-	-	221,978
Total liabilities	<u>300,389</u>	<u>55,624</u>	<u>18,619</u>	<u>-</u>	<u>374,632</u>
NET POSITION					
Unrestricted	635,588	856,296	66	335,414	1,827,364
Total net position	<u>\$ 635,588</u>	<u>\$ 856,296</u>	<u>\$ 66</u>	<u>\$ 335,414</u>	<u>\$ 1,827,364</u>

TOWN OF SAN ANSELMO
Internal Services Funds
Combining Statement of Revenue, Expenses, and Change in Net Position
Year Ended June 30, 2025

	Insurance Fund	Building Maintenance Fund	Technology Replacement Fund	Vehicle Replacement Fund	Total
OPERATING REVENUE					
Use of money and property	\$ 42,135	\$ 46,824	\$ 1,150	\$ 15,857	\$ 105,966
Charges for services	750,000	374,837	252,975	60,000	1,437,812
Other revenue	206,632	-	-	3,782	210,414
Total operating revenue	<u>998,767</u>	<u>421,661</u>	<u>254,125</u>	<u>79,639</u>	<u>1,754,192</u>
OPERATING EXPENSES					
Insurance costs	958,597	-	-	-	958,597
Supplies and services	-	727,323	290,299	51,897	1,069,519
Total operating expenses	<u>958,597</u>	<u>727,323</u>	<u>290,299</u>	<u>51,897</u>	<u>2,028,116</u>
CHANGE IN NET POSITION	40,170	(305,662)	(36,174)	27,742	(273,924)
Net Position - beginning	<u>595,418</u>	<u>1,161,958</u>	<u>36,240</u>	<u>307,672</u>	<u>\$2,101,288</u>
Net Position - end of year	<u><u>\$ 635,588</u></u>	<u><u>\$ 856,296</u></u>	<u><u>\$ 66</u></u>	<u><u>\$ 335,414</u></u>	<u><u>\$ 1,827,364</u></u>

TOWN OF SAN ANSELMO
Internal Services Funds
Combining Statement of Cash Flows
Year Ended June 30, 2025

CASH FLOWS PROVIDED BY (USED FOR)	Insurance Fund	Building Maintenance Fund	Technology Replacement Fund	Vehicle Replacement Fund	Total
Operating Activities					
Receipts from customers and interfund charges	\$ 1,000,205	\$ 425,504	\$ 254,559	\$ 80,145	\$ 1,760,413
Payments to vendors and insurance claims	(940,679)	(719,108)	(322,122)	(51,897)	(2,033,806)
Net cash provided (used)	59,526	(293,604)	(67,563)	28,248	(273,393)
Noncapital Financing Activities					
Transfers in	-	-	-	-	-
Net cash provided (used)	-	-	-	-	-
Net Increase (Decrease) in Cash	59,526	(293,604)	(67,563)	28,248	(273,393)
Cash and cash equivalents - beginning	842,211	1,201,873	67,563	305,817	2,417,464
Cash and cash equivalents - end of year	<u>\$ 901,737</u>	<u>\$ 908,269</u>	<u>\$ -</u>	<u>\$ 334,065</u>	<u>\$ 2,144,071</u>
Operating Activities Analysis					
Operating Income (Loss)	\$ 40,170	\$ (305,662)	\$ (36,174)	\$ 27,742	\$ (273,924)
Reconciliation adjustments:					
(Increase) decrease in accounts receivables	1,438	3,843	434	506	6,221
(Increase) decrease in prepaid expenses	(3,449)	-	(18,685)	-	(22,134)
Increase (decrease) in payables	(13,348)	8,215	(13,138)	-	(18,271)
Increase (decrease) in claims	34,715	-	-	-	34,715
Net cash provided (used)	<u>\$ 59,526</u>	<u>\$ (293,604)</u>	<u>\$ (67,563)</u>	<u>\$ 28,248</u>	<u>\$ (273,393)</u>

TOWN OF SAN ANSELMO
REQUIRED COMMUNICATIONS
FOR THE YEAR ENDED JUNE 30, 2025

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**TOWN OF SAN ANSELMO
REQUIRED COMMUNICATIONS**

For the Year Ended June 30, 2025

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REQUIRED COMMUNICATIONS

To the Town Council of
the Town of San Anselmo, California

We have audited the basic financial statements of the Town of San Anselmo (Town), California, for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 15, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Accounting Policies – Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, except as follows:

The following pronouncements became effective, but did not have a material effect on the financial statements:

GASB 101 – *Compensated Absences*

GASB 102 – *Certain Risk Disclosures*

Unusual Transactions, Controversial or Emerging Areas – We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates – Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Town's financial statements were:

Estimated Fair Value of Investments: As of June 30, 2025, the Town held approximately \$19.1 million of cash and investments as measured by fair value as disclosed in Note 2 to the financial statements. Fair value is essentially market pricing in effect as of June 30, 2025. These fair values are not required to be adjusted for changes in general market conditions occurring subsequent to June 30, 2025.

Estimate of Depreciation: Management's estimate of the depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 1 to the financial statements. We evaluated the key factors and assumptions used to develop the depreciation estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Estimate of Compensated Absences: Accrued compensated absences which are comprised of accrued vacation, holiday, and certain other compensating time is estimated using accumulated unpaid leave hours and hourly pay rates in effect at the end of the fiscal year as disclosed in Note 1 to the financial statements. We evaluated the key factors and assumptions used to develop the accrued compensated absences in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Claims Liabilities: Management's estimate of the claims liabilities payable is disclosed in Note 12 to the financial statements and is based on the claims experience of the Town. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Net Pension Liabilities and Pension-Related Deferred Outflows and Inflows of Resources: Management's estimate of the net pension assets and liabilities and deferred outflows/inflows of resources are disclosed in Note 8 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the Town. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Net OPEB Liabilities and OPEB-related Deferred Outflows and Inflows of Resources: Management's estimate of the net OPEB Liabilities and OPEB-related Deferred Outflows and Inflows of Resources is disclosed in Note 9 to the financial statements and is based on an actuarial study determined by a consultant, which is based on the experience of the Town. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Disclosures – The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Town Council.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in a management representation letter dated December 8, 2025.

Management Consultations with Other Independent Accountants

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

Other Audit Matters or Issues

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

Other Matters

We applied certain limited procedures to the required supplementary information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

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

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

Maze & Associates

Pleasant Hill, California
December 8, 2025

TOWN OF SAN ANSELMO
MEMORANDUM ON INTERNAL CONTROL
FOR THE YEAR ENDED JUNE 30, 2025

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**TOWN OF SAN ANSELMO
MEMORANDUM ON INTERNAL CONTROL**

For the Year Ended June 30, 2025

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MEMORANDUM ON INTERNAL CONTROL

To the Town Council of
the Town of San Anselmo, California

In planning and performing our audit of the basic financial statements of the Town of San Anselmo (Town), California as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Included in the Schedule of Other Matters are recommendation not meeting the above definition that we believe are opportunities for strengthening internal controls and operating efficiency.

This communication is intended solely for the information and use of management, Town Council, others within the organization, and agencies and pass-through entities requiring compliance with *Government Auditing Standards* and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads 'Maze & Associates'.

Pleasant Hill, California
December 8, 2025

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**TOWN OF SAN ANSELMO
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

The following comment represents new pronouncements taking affect in the next few years. We cite them here to keep you informed of developments:

EFFECTIVE FISCAL YEAR 2026:

GASB 103 – *Financial Reporting Model Improvements*

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. This Statement also addresses certain application issues.

Management’s Discussion and Analysis – This Statement continues the requirement that the basic financial statements be preceded by management’s discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provides an objective and easily readable analysis of the government’s financial activities based on currently known facts, decisions, or conditions and presents comparisons between the current year and the prior year. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that “boilerplate” discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this Statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

Unusual or Infrequent Items – This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

**TOWN OF SAN ANSELMO
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

GASB 103 – Financial Reporting Model Improvements (Continued)

Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position – This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses.

In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses. Subsidies are defined as (1) resources received from another party or fund (a) for which the proprietary fund does not provide goods and services to the other party or fund and (b) that directly or indirectly keep the proprietary fund's current or future fees and charges lower than they would be otherwise, (2) resources provided to another party or fund (a) for which the other party or fund does not provide goods and services to the proprietary fund and (b) that are recoverable through the proprietary fund's current or future pricing policies, and (3) all other transfers.

Major Component Unit Information – This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

Budgetary Comparison Information – This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

How the Changes in This Statement Will Improve Financial Reporting

The requirements for MD&A will improve the quality of the analysis of changes from the prior year, which will enhance the relevance of that information. They also will provide clarity regarding what information should be presented in MD&A.

The requirements for the separate presentation of unusual or infrequent items will provide clarity regarding which items should be reported separately from other inflows and outflows of resources.

The definitions of operating revenues and expenses and of nonoperating revenues and expenses will replace accounting policies that vary from government to government, thereby improving comparability. The addition of a subtotal for operating income (loss) and noncapital subsidies will improve the relevance of information provided in the proprietary fund statement of revenues, expenses, and changes in fund net position.

The requirement for presentation of major component unit information will improve comparability.

**TOWN OF SAN ANSELMO
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

GASB 103 – Financial Reporting Model Improvements (Continued)

The requirement that budgetary comparison information be presented as RSI will improve comparability, and the inclusion of the specified variances and the explanations of significant variances will provide more useful information for making decisions and assessing accountability.

Effective Date: The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. If a primary government chooses early implementation of this Statement, all component units also should implement this Statement in the same year, subject to the provisions of paragraph 59 of Statement 14.

GASB 104 – Disclosure of Certain Capital Assets

State and local governments are required to provide detailed information about capital assets in notes to financial statements. GASB Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, requires certain information regarding capital assets to be presented by major class. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets.

This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with GASB Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. Additionally, the disclosure requirements will improve consistency and comparability between governments.

Effective Date: The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

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**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED UPON PROCEDURES FOR
COMPLIANCE WITH THE PROPOSITION 111
2024-2025 APPROPRIATIONS LIMIT INCREMENT**

Honorable Mayor and Members of the Town Council
Town of San Anselmo, California

We have performed the procedures enumerated below on the Appropriations Limit Worksheet (Worksheet) of the Town of San Anselmo, California, for the year ended June 30, 2025. The Town's management is responsible for the Worksheet.

The Town has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of these procedures, which were suggested by the League of California Cities and presented in their Article XIII B Appropriations Limitation Uniform Guidelines, were performed solely to assist you in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- A. We obtained the Worksheet and determined that the 2024-2025 Appropriations Limit of \$17,371,468 and annual adjustment factors were adopted by the Resolution of the Town Council. We also determined that the population and inflation options were selected by a recorded vote of the Town Council.
- B. We recomputed the 2024-2025 Appropriations Limit by multiplying the 2023-2024 Prior Year Appropriations Limit by the Total Growth Factor. We recomputed the Total Growth Factor by multiplying the population option by the inflation option.
- C. For the Worksheet, we agreed the Per Capita Income Factor, Town Population Factor and County Population Factor to California State Department of Finance Worksheets.

We were engaged by the Town to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Worksheet. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management and the Town Council and is not intended to be and should not be used by anyone other than those specified parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

Maze & Associates

Pleasant Hill, California
January 13, 2026

STAFF REPORT

TOWN OF SAN ANSELMO

Item #: 1.3

MEETING DATE: February 10, 2026

AGENDA TITLE: Adopt an Ordinance Amendment to Title 10 “Planning and Zoning”, Section 10-3.302 “Land Use Regulation Table” and Section 10-3.1702 “Definitions” to Limit Entertainment in Restaurants to 10:00 P.M. and Require a Conditional Use Permit for Entertainment After 10:00 P.M.; and make associated CEQA Exemption Finding.

FROM: Community Development Department, Planning Division

RECOMMENDATION: Adopt the attached Ordinance entitled, “Ordinance of the Town Council of the Town of San Anselmo Amending Title 10 “Planning and Zoning”, Section 10-3.302 “Land Use Regulations Table” and Section 10-3.1702 “Definitions” to Limit Activities and Entertainment in Restaurants to 10:00 P.M. and Require a Conditional Use Permit for Activities and Entertainment after 10:00 P.M.; and making associated CEQA Exemption Findings.”

BACKGROUND/DISCUSSION

On January 27, 2026, the Town Council conducted a public hearing for consideration of proposed amendments to the Zoning Ordinance to limit live entertainment in restaurants to 10:00 p.m. and to require a Conditional Use Permit for live entertainment occurring after 10:00 p.m. The proposed amendments would modify Title 10 “Planning and Zoning,” including the Land Use Regulation Table and related definitions, to establish a clear, time-based framework for live entertainment associated with restaurant uses. Following the hearing, the Town Council voted to conduct the first reading of the proposed Ordinance (see **Attachment 1**). Before voting on the ordinance, the Town Council added the term “Activity” to the Ordinance to ensure that the regulation will apply to entertainment and activities occurring after 10:00 p.m. that are secondary and subordinate to the restaurant use. The purpose of this agenda item is to conduct a second reading and adopt the attached Ordinance, which is exempt from CEQA and intended to balance neighborhood compatibility with economic vitality.

FISCAL IMPACT

There are no new fiscal impacts.

GENERAL PLAN CONSISTENCY AND CLIMATE ACTION PLAN CONSISTENCY

The proposed Ordinance Amendments are consistent with the General Plan Land Use Objectives because they maintain the economic viability of the Town while protecting

the Town's residential and neighborhood environment. The Climate Action Plan is not implicated.

CEQA

The Ordinance Amendments are exempt from the California Environmental Quality Act ("CEQA") pursuant to CEQA Guideline section 15061(b)(3) (the "common sense" exemption) because it can be seen with certainty that there is no possibility that the Ordinance Amendments may have a significant effect on the environment, since the timing of entertainment activities does not affect the environment, and the Amendments do not authorize new development, expand existing uses, or increase the intensity of activity.

ATTACHMENT

Attachment 1 - Ordinance

**ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF SAN ANSELMO
AMENDING TITLE 10 “PLANNING AND ZONING”, SECTION 10-3.302 “LAND USE
REGULATION TABLE” AND SECTION 10-3.1702 “DEFINITIONS” TO LIMIT
ACTIVITIES AND ENTERTAINMENT IN RESTAURANTS TO 10:00 P.M. AND
REQUIRE A CONDITIONAL USE PERMIT FOR ACTIVITIES AND ENTERTAINMENT
AFTER 10:00 P.M.; AND MAKING ASSOCIATED CEQA EXEMPTION FINDINGS**

WHEREAS, as currently drafted, the Town Municipal Code allows live entertainment, including amplified music, in restaurants when the entertainment is subordinate to the restaurant use with no time limit; and

WHEREAS, many residences are located immediately adjacent to restaurants in San Anselmo, and late-night live entertainment noise impairs the neighbors’ quiet enjoyment of their properties; and

WHEREAS, live entertainment in restaurants is also important to the economic and social vibrancy of the Town; and

WHEREAS, the ordinance amendments would amend Section 10-3.302 “Land Use Regulation Table” and Section 10-3.1702 “Definitions” to limit live entertainment in restaurants to 10:00 p.m. and require entertainment after 10:00 p.m. to receive a Conditional Use Permit (“Ordinance Amendments”); and

WHEREAS, the Ordinance Amendments are consistent with the General Plan Land Use Objectives because they maintain the economic viability of the Town while protecting the Town’s residential and neighborhood environment; the Climate Action Plan is not implicated; and

WHEREAS, the adoption of the proposed Ordinance Amendments is in the public interest because they encourage the economic and social vibrancy of the Town while respecting the residential neighbors’ quiet enjoyment of their properties; and

WHEREAS, the Planning Commission is responsible for providing recommendations to the Town Council for proposed amendments to the Town’s Zoning Code pursuant to Government Code section 65853 *et seq.*; and

WHEREAS, on January 12, 2026, the Planning Commission held a duly noticed public hearing and voted to recommend Town Council adoption of the Ordinance Amendments; and

WHEREAS, the Ordinance Amendments are exempt from the California Environmental Quality Act (“CEQA” pursuant to CEQA Guideline section 15061(b)(3) (the “common sense” exemption) because it can be seen with certainty that there is no possibility that the Ordinance Amendments may have a significant effect on the environment, since the timing of entertainment activities to not affect the environment, and the Amendments to not authorize new development, expand existing uses, or increase the intensity of activity; and

WHEREAS, the Town Clerk caused notice of a public hearing regarding the Planning Commission's consideration of the Ordinance Amendments as required by State law; and

WHEREAS, the Town Council held a duly noticed public hearing to introduce the Ordinance Amendments on January 27, 2026, and a second reading held on February 10, 2026, and voted to adopt the Ordinance Amendments.

NOW, THEREFORE, THE TOWN COUNCIL OF THE TOWN OF SAN ANSELMO DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1: The above recitals are true and correct and incorporated as findings herein.

SECTION 2: The Ordinance Amendments are exempt from the California Environmental Quality Act ("CEQA") pursuant to CEQA Guideline section 15061(b)(3) (the "common sense" exemption) because it can be seen with certainty that there is no possibility that the Ordinance Amendments may have a significant effect on the environment, since the timing of entertainment activities does not affect the environment, and the Amendments do not authorize new development, expand existing uses, or increase the intensity of activity.

SECTION 3: General Plan Consistency Finding. The Ordinance Amendments are consistent with the General Plan Land Use Objectives because they maintain the economic viability of the Town while protecting the Town's residential and neighborhood environment.

SECTION 4: Ordinance Amendments. The following are changes and amendments to the Town of San Anselmo Municipal Code Title 10 "Planning and Zoning", Section 10-3.302 "Land Use Regulation Table" and Section 10-3.1702 "Definitions". New language in underline, deleted language in ~~strikeout~~. Amendments shall be renumbered as appropriate if necessary. Language in the applicable Section not included here remains unchanged.

Section 10-3.302 Land Use Regulations Table.

The Land Use Regulations Table, referred to as Table 3A, lists uses of the land and indicates whether or not each use is permitted (P), conditionally permitted (C), or not permitted (-) in each Zoning District. Uses not specifically listed in the Land Use Regulations Table are specifically prohibited unless a Use Determination by the Planning Director is made which finds the use not specifically listed is similar to another use permitted or conditionally permitted within the District.

The Residential Housing Opportunities (R-HO), Public Facilities (PF), Open Space (OS), Preliminary Planned Development (PPD), and Specific Planned Development (SPD) Districts are not included on the Land Use Regulations Matrix. The R-HO, PPD, and SPD Districts are overlay Districts and generally allow for either higher residential densities or unique or special mixing of uses on one (1) site. The R-HO District is not yet designated on the zoning map and, therefore, is not currently regulated. The PPD and SPD Districts are regulated by Article 9 of this chapter of the San Anselmo Municipal Code, respectively. The PF District does not include any lands not currently developed with major public facilities. Any expansion of the PF District would be preceded by the Town's acquisition of the land for a specific use or purpose, a General

Plan Amendment, and a zone change. The OS District is limited to passive recreation uses. See also Title 11, Chapter 1 "Regulations for Parks and Playgrounds."

LAND USE REGULATIONS TABLE TABLE 3A											
"P" = Permitted Use "C" = Conditionally Permitted Use ³ "-" = Not Permitted											
LAND USES		DISTRICT									
		R-1-H	R-1-C	R-1	R-2	R-3	P	C-1	C-2	C-L	C-3
-	-	-	-	-	-	-	-	-	-	-	-
Restaurants, With Alcohol and/or Entertainment		-	-	-	-	-	-	C	P/C ⁽²⁰⁾	C	P/C ⁽²⁰⁾
Notes:											
(20) Activity or entertainment that is secondary and subordinate to the restaurant use is allowed until 10:00PM; and such activity or entertainment after 10:00PM requires a Conditional Use Permit.											

Section 10-3.1702 Definitions.

The following words and phrases, when used in the context of this chapter, shall have the following meanings:

"Restaurants" means establishments that prepare and sell food for either {on- or off-site} consumption and may provide an activity or entertainment that is secondary and subordinate to the restaurant use such as live music (including amplified music), dancing, or other performances. Such activity or entertainment is allowed until 10:00PM, and after 10:00PM only with a Conditional Use Permit. "Restaurants" under this definition includes sit-down restaurants with table service, restaurants with counter service and seating, and restaurants that offer take out so long as restaurant seating is also offered. This definition does not include fast food restaurants (see restaurant, fast food), drive-through services (see "drive-through services"), or establishments primarily serving alcohol (see "restaurants, with alcohol and/or entertainment"). (NAICS codes: 722511, 722513, 722514, and 722515)

SECTION 5: Severability. The Town Council hereby declares every section, paragraph, sentence, clause, and phrase is severable. If any section, paragraph, sentence, clause or phrase of these Ordinance Amendments for any reason is found to be invalid or unconstitutional, such invalidity, or unconstitutionality shall not affect the validity or constitutionality of the remaining sections, paragraphs, sentences, clauses or phrases.

SECTION 6: Effective Date. These Ordinance Amendments shall go into effect thirty (30) days from its adoption. Prior to the expiration of fifteen (15) days of adoption, these Ordinance Amendments or a summary thereof pursuant to Government Code section 36933, shall be published at least once in a newspaper of general circulation, along with the names of the members of the Town Council voting for and against its adoption.

THE FOREGOING ORDINANCE was introduced at a regular meeting of the San Anselmo Town Council on January 27, 2026, and was adopted at a regular meeting of the San Anselmo Council on February 10, 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

RECUSED:

APPROVED: _____
Steve Burdo, Mayor

ATTEST: _____
Serge Avila, Town Clerk



STAFF REPORT

TOWN OF SAN ANSELMO

Item #:1.4

MEETING DATE: February 10, 2026

AGENDA TITLE: Resolution Establishing Policy for Disposition of Unclaimed Money Pursuant to California Government Code Section 50050 et seq

FROM: Jeff Zuba, Finance & Admin Services Director

RECOMMENDATION: That the Town Council consider adopting the attached resolution (attachment 1) establishing a policy for the disposition of unclaimed money pursuant to California Government Code Section 50050 et seq.

SUMMARY

This resolution establishes a formal policy for the disposition of unclaimed money held in the Town Treasury, including uncashed checks, road bonds, and permit deposits. The policy implements the procedures set forth in California Government Code Section 50050 et seq., which authorizes local agencies to escheat unclaimed funds to the General Fund after a three-year holding period and proper public notice.

Over time, local agencies accumulate various types of unclaimed funds in their treasuries. These funds may include:

- Uncashed checks issued by the Town
- Road construction or improvement bonds
- Permit deposits that were never claimed or refunded

California Government Code Section 50050 et seq. provides a statutory framework that allows local agencies to transfer these unclaimed funds to their General Fund after meeting specific requirements. This process, known as escheatment, ensures that funds held by the Town can be put to productive public use while still protecting the rights of legitimate claimants through the required notice and claims process.

DISCUSSION/ANALYSIS

Key Policy Provisions

The proposed resolution establishes the following key provisions:

1. Three-Year Holding Period: Funds of \$15.00 or more must be held for at least three years before they become eligible for escheatment to the General Fund. This provides ample time for depositors to claim their funds. Items less than \$15.00 may be transferred to the General Fund after only one year without the publication requirement, providing administrative efficiency for small amounts while maintaining robust protections for larger sums.

2. Public Notice Requirements: The Finance and Administrative Services Director is required to publish notice once a week for two successive weeks in the Marin Independent Journal. The notice must identify the depositor, the amount of money, the fund in which it is held, and specify that the money will become Town property on a designated date not less than 45 days nor more than 60 days after the first publication.

3. Claims Process: Any depositor or their successor-in-interest (with proof of assignment) may file a claim for the funds at any time until the designated date on which the money becomes property of the Town. The Finance and Administrative Services Director must review all claims within 60 days of receipt to verify legitimacy. Once the funds are escheated to the General Fund after the designated date, they become the permanent property of the Town and can no longer be claimed.

4. Annual Process: The Finance and Administrative Services Director is authorized to initiate the escheatment process annually for all eligible funds, ensuring that unclaimed money is processed consistently and efficiently.

Benefits of the Policy

The adoption of this policy provides several benefits to the Town:

- Establishes a clear, legally compliant procedure for handling unclaimed funds
- Allows the Town to put dormant funds to productive use for public benefit
- Provides transparency through public notice requirements
- Streamlines administrative processes by authorizing annual implementation
- Protects the rights of legitimate claimants through a formal claims process with adequate notice and opportunity to claim funds before escheatment
- Promotes accurate and up-to-date financial records by clearing stale outstanding liabilities from the Town's books, improving financial reporting and audit processes

FISCAL IMPACT

The fiscal impact of this resolution is expected to be positive for the Town. The escheatment of unclaimed funds will generate revenue for the General Fund, though the exact amount will vary annually depending on the volume of unclaimed funds.

The Town will incur costs for public notice publication in the Marin Independent Journal and staff time for processing. However, the value of funds escheated to the General Fund is expected to exceed these administrative costs.

GENERAL PLAN CONSISTENCY

Not applicable

CEQA AND CLIMATE ACTION PLAN CONSISTENCY

The adoption of this policy is not a project under the California Environmental Quality Act (CEQA) because it does not involve an activity that has the potential to cause a direct or reasonably foreseeable indirect physical change in the environment (California Public Resources Code Section 21065). The policy establishes an administrative procedure for financial management and does not authorize any physical development or environmental impact.

ATTACHMENTS

Attachment #1: 1. Draft Resolution Establishing Policy for Disposition of Unclaimed Money

RESOLUTION NO. xxxx-xxxx

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SAN ANSELMO ESTABLISHING A POLICY FOR THE DISPOSITION OF UNCLAIMED MONEY IN THE TOWN TREASURY PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTION 50050 ET SEQ.

WHEREAS, the Town of San Anselmo holds various unclaimed monies, including but not limited to, uncashed checks, road bonds, and permit deposits; and

WHEREAS, California Government Code Section 50050 et seq. provides a procedure for the escheatment of these funds to the Town's General Fund after a three-year holding period and notice to potential claimants;

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF SAN ANSELMO:

SECTION 1. Environmental Review.

The adoption of a policy that provides a state-sanctioned procedure for disposing of unclaimed funds is not a “project” under the California Environmental Quality Act (CEQA) because it does not involve an activity which has the potential to cause a direct or reasonably foreseeable indirect physical change in the environment. (Cal. Pub. Res. Code § 21065).

SECTION 2. Policy Adoption.

1. **Administrative Authority:** The Finance and Administrative Services Director is hereby authorized to initiate the escheatment process annually for all funds held for more than three (3) years.
2. **Notice:** Pursuant to California Government Code section 50051, the Finance and Administrative Services Director shall publish a notice once a week for two successive weeks in the Marin Independent Journal identifying the depositor and the amount. The notice shall state the amount of money, the fund in which it is held, and that it is proposed that the money will become the property of the Town on a designated date not less than 45 days nor more than 60 days after the first publication of the notice.

3. **Compliance with State Law:** The Town will adhere to the procedures for the escheatment set forth in California Government Code Section 50050 *et seq.* as amended from time to time.
4. **Claims Verification:** Any claim filed by a depositor or successor-in-interest (with proof of assignment) must be reviewed by the Finance and Administrative Services Director within 60 days of receipt.

RESOLUTION PASSED AND ADOPTED, at the regular meeting of the Town of San Anselmo on the 10th day of February 2026, by the following vote:

AYES: Councilmember:
NOES: Councilmember:
ABSENT: Councilmember:
ABSTAIN: Councilmember:

STEVE BURDO, MAYOR

ATTEST: _____
SERGE AVILA, TOWN CLERK



STAFF REPORT

TOWN OF SAN ANSELMO

Item #:1.5

MEETING DATE: February 10, 2026

AGENDA TITLE: Report of Checks Issued, January 2026

FROM: Jeff Zuba, Finance & Admin Services Director

RECOMMENDATION: That the Town Council acknowledges, and files warrant numbers 101046 to 101164 issued during the month of December and bank draft numbers DFT06588 to DFT06589, DFT06619, DFT06623 to DFT06626, DFT06631, DFT06641, DFT06655 to DFT06656, DFT06658 to DFT06662, and DFT06684, in a total amount of \$2,882,353.79.

BACKGROUND

This report is an itemization of payments made to vendors during the months of January 2026. It also includes wires to Bank of America for January 2026 payrolls, including payments for retirement and health benefits. The Bank of America account is used for payroll-related items.

The following warrants were voided or canceled in January 2026: 100403, 100481, 100686, 100953, 101041, 101106, 101107, 101146.

ATTACHMENTS

Attachment #1: Check Report January 2026



Town of San Anselmo

Check Report

By Check Number

Date Range: 01/01/2026 - 01/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP-AP - OPERATING POOL						
03921	AXL Brand LLC	01/02/2026	Regular	0.00	-723.15	100403
03921	AXL Brand LLC	01/02/2026	Regular	0.00	-999.00	100481
03921	AXL Brand LLC	01/02/2026	Regular	0.00	-1,540.80	100686
03921	AXL Brand LLC	01/02/2026	Regular	0.00	-1,357.51	100953
03921	AXL Brand LLC	01/02/2026	Regular	0.00	-1,540.80	101041
03932	Acevedo and Longfellow LLP	01/08/2026	Regular	0.00	8,811.00	101046
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
64	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	01/06/2026	December General Legal Services	0.00	8,811.00	
	01.16.61138	GENERAL COUNSEL LEGA	December General Legal Service		8,811.00	
02986	Albertsons/Safeway	01/08/2026	Regular	0.00	91.53	101047
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
435626-111325-1	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	11/13/2025	PARKSIDE SUPPLIES - NOV 2025	0.00	16.28	
	21.63.62979	PARKSIDE SUPPLIES	PARKSIDE SUPPLIES - NOV 2025		16.28	
666636-111925-1	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	11/19/2025	PARKSIDE SUPPLIES - NOV 2025	0.00	41.93	
	21.63.62979	PARKSIDE SUPPLIES	PARKSIDE SUPPLIES - NOV 2025		41.93	
805620-111225-1	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	11/12/2025	PARKSIDE SUPPLIES - NOV 2025	0.00	33.32	
	21.63.62979	PARKSIDE SUPPLIES	PARKSIDE SUPPLIES - NOV 2025		33.32	
02920	Amazon Business	01/08/2026	Regular	0.00	1,322.86	101048
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
1DLF-1PW3-H7G	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/23/2025	RECREATION DEPARTMENT SUPPLIES	0.00	8.03	
	21.65.62200	DEPARTMENTAL SUPPLIE	RECREATION DEPARTMENT SUP		8.03	
1GGT-634J-9GXK	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/19/2025	12.19.2025 - FMHOTU CONCRETE SCREW	0.00	476.19	
	16.41.62200	DEPARTMENTAL SUPPLIE	12.19.2025 - FMHOTU CONCRET		476.19	
1HVD-WNKR-CH	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/23/2025	12.23.2025 - SIMPSON STRONG TIE	0.00	183.75	
	01.42.62200	DEPARTMENTAL SUPPLIE	12.23.2025 - SIMPSON STRONG		183.75	
1JQL-XCL1-W3VR	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/15/2025	LIBRARY MATERIALS - ADULT BOOKS	0.00	18.03	
	01.71.62301	ADULT BOOKS	LIBRARY MATERIALS - ADULT BO		18.03	
1KRR-PQRL-1NV	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/13/2025	LIBRARY MATERIALS - CHILDREN BOOKS	0.00	34.62	
	01.71.62302	CHILDRENS BOOKS	LIBRARY MATERIALS - CHILDREN		34.62	
1NCL-XT33-T9JT	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/20/2025	Library Materials - Childrens Books	0.00	313.72	
	01.71.62302	CHILDRENS BOOKS	Library Materials - Childrens Bo		313.72	
1NWD-JNJP-4693	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/30/2025	12.30.2025 - A WAFFLE LOT OF LOVE!	0.00	7.80	
	01.71.62302	CHILDRENS BOOKS	12.30.2025 - A WAFFLE LOT OF L		7.80	
1W4T-GVWW-6V	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/21/2025	LIBRARY MATERIALS - BOOKS	0.00	15.01	
	01.71.62310	Library Zip Grant	LIBRARY MATERIALS - BOOKS		15.01	
1W9F-QFY3-LGH	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/19/2025	LIBRARY MATERIALS - BOOKS	0.00	11.25	
	01.71.62310	Library Zip Grant	LIBRARY MATERIALS - BOOKS		11.25	
1WGN-HFQG-RFC	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/15/2025	LIBRARY MATERIALS - ADULT BOOKS	0.00	51.46	
	01.71.62301	ADULT BOOKS	LIBRARY MATERIALS - ADULT B		51.46	
1YMH-4XQ6-RHY	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/20/2025	LIBRARY MATERIALS - CHILDRENS BOOKS	0.00	203.00	
	01.71.62302	CHILDRENS BOOKS	LIBRARY MATERIALS - CHILDREN		203.00	
03299	Answer MTI	01/08/2026	Regular	0.00	413.05	101049

Check Report

Date Range: 01/01/2026 - 01/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
000038-422-061	Invoice	01/07/2026	CALL CENTER SERVICE	0.00	413.05	
	01.41.61150		OUTSIDE SERVICES-OTHE		413.05	
03354	Arlette Castellanos	01/08/2026	Regular	0.00	690.00	101050
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0015972	Invoice	12/18/2025	12.18.2025 - NOV/DEC 2025 BILINGUAL S	0.00	690.00	
	01.71.61132		OUTSIDE SVCS-PROGRAM		690.00	
00001	AT&T Calnet	01/08/2026	Regular	0.00	650.32	101051
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
000024500714	Invoice	12/10/2025	574 - All Dept Centrex 11/10/25-12/09/25	0.00	73.01	
	41.41.61701		UTILITIES		73.01	
000024500718	Invoice	12/10/2025	579 - Traffic Signal Modem 11/10/25-12/0	0.00	31.88	
	01.41.61705		UTILITIES-TELEPHONE		31.88	
000024500719	Invoice	12/10/2025	580 - Robson House - 11/10/25-12/09/25	0.00	62.46	
	34.41.61705		UTILITIES-TELEPHONE		62.46	
000024549611	Invoice	12/20/2025	643 - TRAFFIC SIGNAL MODEM - 11.20.25	0.00	419.21	
	41.41.61701		UTILITIES		419.21	
000024567785	Invoice	12/27/2025	576 - TH Chambers	0.00	63.76	
	41.41.61701		UTILITIES		63.76	
03921	AXL Brand LLC	01/08/2026	Regular	0.00	-4,620.46	101052
03921	AXL Brand LLC	01/08/2026	Regular	0.00	4,620.46	101052
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
251021-1-SA BAD	Invoice	09/04/2025	09.04.2025 - NAME PLATES/TAGS	0.00	723.15	
	01.12.62000		OFFICE SUPPLIES		723.15	
251024-1-SA-RO	Invoice	08/29/2025	08.29.2025 - ROBSON T-SHIRTS	0.00	999.00	
	21.63.62987		ROBSON AFTER SCHOOL		999.00	
251026-2-SD-BA	Invoice	10/19/2025	10.19.2025 - VOLUNTEER HATS	0.00	1,540.80	
	01.21.62200		DEPARTMENTAL SUPPLIE		1,540.80	
INV0015685	Invoice	12/04/2025	SOFTBALL SIGNS	0.00	1,357.51	
	21.61.62965		SOFTBALL SUPPLIES		1,357.51	
00058	Bay Alarm	01/08/2026	Regular	0.00	900.24	101053
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
22663859	Invoice	12/05/2025	12.05.2025 - 550 SF BLVD - 01.01.2026-03	0.00	900.24	
	41.41.61150		OUTSIDE SERVICES-OTHE		900.24	
00007	Bay Cities Joint Power Insurance Authority	01/08/2026	Regular	0.00	676.50	101054
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
BCJPIA-0125-202	Invoice	01/07/2026	November General Liability Claims	0.00	676.50	
	40.21.61906		LIABILITY INSURANCE CLA		676.50	
04109	Beth Freedman	01/08/2026	Regular	0.00	1,347.00	101055
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0016007	Invoice	01/07/2026	B2025-0116, Road Bond Refund	0.00	1,347.00	
	01.00.20314		ROAD BOND		1,347.00	
04110	Bridget Burke	01/08/2026	Regular	0.00	225.00	101056

Check Report

Date Range: 01/01/2026 - 01/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0016008	Invoice	01/07/2026	Speaker For Intro to AI Class (January 20,	0.00	225.00	
	01.71.61132		OUTSIDE SVCS-PROGRAM		225.00	
00308	CivicPlus	01/08/2026	Regular	0.00	44,022.42	101057
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
360146	Invoice	03/30/2026	REC MGMT ANNUAL FEES - MAR 2026-M	0.00	44,022.42	
	21.65.61101		OUTSIDE SERVICES- CIVIC		44,022.42	
00072	Comcast	01/08/2026	Regular	0.00	415.31	101058
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
049-12222025	Invoice	12/22/2025	049 - TH INTERNET - 11.27.2025-01.26.20	0.00	415.31	
	41.41.61701		UTILITIES		415.31	
01348	Community Media Center of Marin	01/08/2026	Regular	0.00	1,453.50	101059
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2526.09.30.52	Invoice	01/02/2026	01.02.2026 - TOWN COUNCIL / PLANNING	0.00	841.50	
	01.12.61194		OUTSIDE SERVICES - GRA		510.00	
	01.18.61194		OUTSIDE SERVICES - GRA		331.50	
2526.09.30.53	Invoice	01/02/2026	01.02.2026 - PLANNING COMMISSION / T	0.00	612.00	
	01.12.61194		OUTSIDE SERVICES - GRA		306.00	
	01.18.61194		OUTSIDE SERVICES - GRA		306.00	
00462	County of Marin - Marin.Org	01/08/2026	Regular	0.00	8,574.06	101060
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
3247	Invoice	12/31/2025	AT&T Midas Network Oct, Nov, Dec 2025	0.00	8,574.06	
	21.65.61106		OUTSIDE SVCS-MGT INFO		3,174.06	
	42.21.61150		OUTSIDE SERVICES-OTHE		5,400.00	
01320	DC Electric Group Inc	01/08/2026	Regular	0.00	66,000.00	101061
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
478582	Invoice	12/23/2025	J8857-11 Loc's - Adaptive TS Control	0.00	66,000.00	
	14.41.63123		CAPITAL OUTLAY - SIGNAL		66,000.00	
00266	Edwin P Gurka, Jr	01/08/2026	Regular	0.00	1,445.00	101062
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
29 - 2025	Invoice	12/17/2025	Site Visit/Arb Report, Pine St/Ross Ave/Be	0.00	1,445.00	
	01.42.61105		OUTSIDE SERVICES-TREES		1,445.00	
00087	Elite Tree Service	01/08/2026	Regular	0.00	11,770.00	101063
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2025-12-10	Invoice	12/19/2025	12.19.2025 - ROBSON HOUSE	0.00	980.00	
	01.81.61104		OUTSIDE SERVICES-GROU		980.00	
2025-12-6	Invoice	12/19/2025	12.19.2025 - FIRE CLEARANCE BEVERLY W	0.00	2,880.00	
	35.41.61150		OUTSIDE SERVICES-OTHE		2,880.00	
2025-12-7	Invoice	12/19/2025	12.19.2052 - FIRE CLEARANCE BEVERLY W	0.00	2,150.00	
	35.41.61150		OUTSIDE SERVICES-OTHE		2,150.00	
2025-12-8	Invoice	12/19/2025	12.19.2025 - FIRE CLEARANCE BEVERLY W	0.00	1,380.00	
	35.41.61150		OUTSIDE SERVICES-OTHE		1,380.00	
2025-12-9	Invoice	12/19/2025	12.19.2025 - FIRE CLEARANCE BEVERLY W	0.00	4,380.00	

Check Report

Date Range: 01/01/2026 - 01/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	35.41.61150	OUTSIDE SERVICES-OTHE	12.19.2025 - FIRE CLEARANCE B		4,380.00	
00017	Fairfax Building Supply Co. Inc.	01/08/2026	Regular	0.00	77.97	101064
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description	Distribution Amount	
306402	Invoice	12/22/2025	12.22.2025 - ADAPTER INC/RED 3X4" ALU	0.00	77.97	
	41.41.61150		OUTSIDE SERVICES-OTHE	12.22.2025 - ADAPTER INC/RED	77.97	
02278	Gardeners' Guild	01/08/2026	Regular	0.00	1,143.00	101065
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description	Distribution Amount	
122966	Invoice	10/01/2025	10.01.2025 - OCTOBER MAINTENANCE SF	0.00	1,143.00	
	01.42.61144		Medians	10.01.2025 - OCTOBER MAINTENANCE	1,143.00	
03776	GFDS Engineers, Inc.	01/08/2026	Regular	0.00	940.00	101066
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description	Distribution Amount	
25037.00-7	Invoice	12/17/2025	Pro Services - 11/1/25-11/30/25 SA Librar	0.00	940.00	
	41.41.63117		CONSTRUCTION - BUILDI	Pro Services - 11/1/25-11/30/25	940.00	
01526	Granicus Inc	01/08/2026	Regular	0.00	23,280.94	101067
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description	Distribution Amount	
219960	Invoice	12/08/2025	Boards/Comm, GovMeetings Live, Peak	0.00	23,280.94	
	01.12.61150		OUTSIDE SERVICES-OTHE	Boards/Comm, GovMeetings Liv	23,280.94	
00104	Grier Argall Plumbing Inc	01/08/2026	Regular	0.00	977.50	101068
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description	Distribution Amount	
19820	Invoice	12/24/2025	12.24.2025 - STATION 20	0.00	977.50	
	14.32.63100		CONSTRUCTION	12.24.2025 - STATION 20	977.50	
02586	HdL Software LLC	01/08/2026	Regular	0.00	668.79	101069
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description	Distribution Amount	
SIN057460	Invoice	12/08/2025	Audit & Contract Services	0.00	668.79	
	01.12.61150		OUTSIDE SERVICES-OTHE	Audit & Contract Services	668.79	
02236	HooplaDigital	01/08/2026	Regular	0.00	812.96	101070
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description	Distribution Amount	
508251763	Invoice	12/31/2025	12.31.2025 - DIGITAL AUDIOBOOKS	0.00	812.96	
	27.71.62309		E BOOKS	12.31.2025 - DIGITAL AUDIOBO	812.96	
03837	Ivy Tzur	01/08/2026	Regular	0.00	15,187.50	101071
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description	Distribution Amount	
16	Invoice	01/05/2025	Project Management	0.00	15,187.50	
	01.41.61150		OUTSIDE SERVICES-OTHE	Project Management	6,834.38	
	14.41.63127		SAFE ROUTES	Project Management	759.36	
	15.32.63100		CONSTRUCTION	Project Management	759.38	
	41.41.63117		CONSTRUCTION - BUILDI	Project Management	6,834.38	
03782	Jessica Fairchild	01/08/2026	Regular	0.00	14,193.75	101072
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description	Distribution Amount	
2459	Invoice	01/04/2026	RVFD Station #20 Project Management	0.00	12,093.75	
	14.32.63100		CONSTRUCTION	RVFD Station #20 Project Manag	12,093.75	
2462	Invoice	01/05/2026	RVFD Station #20 Bidding/Construction A	0.00	2,100.00	

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Date Range: 01/01/2026 - 01/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	14.32.63100	CONSTRUCTION	RVFD Station #20 Bidding/Const		2,100.00	
00113	Juan Olsen Sanchez	01/08/2026	Regular	0.00	1,081.96	101073
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
FALL 2025-8	Invoice	12/29/2025	GYMNASTICS - FALL 2025 - FINAL PAYMEN	0.00	1,081.96	
	21.61.61167		TUMBLING SERVICES		1,081.96	
02558	Kanopy	01/08/2026	Regular	0.00	503.00	101074
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
485492-PPU	Invoice	12/31/2025	12.31.2025 - NUMBER OF TICEKTS 503	0.00	503.00	
	27.71.62307		VIDEOS		503.00	
04006	Kyocera Document Solutions Northern Californ	01/08/2026	Regular	0.00	65.55	101075
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
55E1858406	Invoice	12/29/2025	Contract Invoice 1/1/26 to 1/31/2026	0.00	65.55	
	42.21.61150		OUTSIDE SERVICES-OTHE		65.55	
03407	Lefler Engineering, Inc	01/08/2026	Regular	0.00	165.00	101076
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
23006A-49037	Invoice	12/22/2025	San Anselmo Library HVAC Upgrade	0.00	165.00	
	41.41.63117		CONSTRUCTION - BUILDI		165.00	
00330	Marin General Services Authority	01/08/2026	Regular	0.00	78,450.00	101077
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0015973	Invoice	01/02/2026	01.02.2026 - ANIMAL SERVICES (2ND HAL	0.00	78,450.00	
	01.21.61116		OUTSIDE SVCS-ANIMAL C		78,450.00	
00029	Marin IT	01/08/2026	Regular	0.00	6,692.31	101078
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2025-129773	Invoice	01/06/2026	Automate & Defenfer	0.00	2,240.50	
	42.21.61150		OUTSIDE SERVICES-OTHE		2,240.50	
2025-129841	Invoice	01/06/2026	Agreement Monthly SOC Services - Dec 2	0.00	1,676.86	
	01.12.61150		OUTSIDE SERVICES-OTHE		838.43	
	42.21.61150		Agreement Monthly SOC Serv		838.43	
2025-129958	Invoice	12/24/2025	Managed Office 365, Teams Phone	0.00	1,774.95	
	42.21.61150		OUTSIDE SERVICES-OTHE		1,774.95	
2025-129993	Invoice	01/06/2026	Agreement Hosted Backups	0.00	1,000.00	
	42.21.61150		OUTSIDE SERVICES-OTHE		1,000.00	
00142	Marin Municipal Water District	01/08/2026	Regular	0.00	91.57	101079
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
073-11072025	Invoice	11/07/2025	073 - CENTER & FORREST	0.00	91.57	
	01.81.61703		UTILITIES-WATER		91.57	
02323	Maze & Associates	01/08/2026	Regular	0.00	13,627.00	101080
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
54526	Invoice	11/30/2025	Basic Financial Statment and Memo on In	0.00	13,627.00	
	01.12.61150		OUTSIDE SERVICES-OTHE		13,627.00	
03846	Michael E. Alexin	01/08/2026	Regular	0.00	262.50	101081

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0016012	Invoice	12/19/2025	ICC - COLOR CONSULT - INTERIOR MTG R	0.00	262.50	
	21.65.63100		CAPITAL OUTLAY - CONST		262.50	
00609	Midwest Tape	01/08/2026	Regular	0.00	51.80	101082
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
508139250	Invoice	12/08/2025	LIBRARY MATERIALS - DVD	0.00	30.41	
	01.71.62307		VIDEOS		30.41	
508177582	Invoice	12/16/2025	12.16.2025 - LAST SHOWGIRL	0.00	21.39	
	01.71.62307		VIDEOS		21.39	
01388	National Center for Safety Initiatives	01/08/2026	Regular	0.00	240.50	101083
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
65223	Invoice	01/01/2026	REC DEPT - BACKGROUND CHECKS - DEC 2	0.00	240.50	
	21.65.61137		FINGERPRINTING		240.50	
03809	Noll & Tam Architects	01/08/2026	Regular	0.00	6,715.00	101084
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
0061789	Invoice	12/22/2025	Prof Services 11/1/25-11/30/25 - SA Libra	0.00	6,715.00	
	41.41.63117		CONSTRUCTION - BUILDI		6,715.00	
03211	ODP Business Solutions LLC	01/08/2026	Regular	0.00	19.52	101085
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
449422094001	Invoice	01/06/2026	12.10.2025 - FOLDER	0.00	19.52	
	01.12.62200		DEPARTMENTAL SUPPLIE		19.52	
00165	Pacific Telemanagement Services - PTS	01/08/2026	Regular	0.00	93.00	101086
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2149469	Invoice	12/25/2025	Phone - 01/01/26-01/31/26	0.00	93.00	
	01.42.61705		UTILITIES-TELEPHONE		93.00	
00893	Perfect Timing Personnel Services, Inc.	01/08/2026	Regular	0.00	2,086.88	101087
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
65487	Invoice	12/22/2025	Admin Support Week Ending 12/21/2025	0.00	2,086.88	
	01.19.61150		OUTSIDE SERVICES-OTHE		2,086.88	
02956	PUBLIC RISK, INNOVATION, SOLUTIONS AND M.	01/08/2026	Regular	0.00	448.56	101088
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
26401336	Invoice	01/02/2026	Employee Assistance Program - Jan-Mar 2	0.00	448.56	
	40.21.60202		EMPLOYEE ASST PRG PRE		448.56	
02839	Quadient Finance USA, Inc	01/08/2026	Regular	0.00	1,270.51	101089
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
274-12182025	Invoice	12/18/2025	12.18.2025 - 7900044728078274 - TH PO	0.00	1,270.51	
	01.12.62003		POSTAGE		211.79	
	01.18.62003		POSTAGE		211.79	
	01.19.62200		DEPARTMENTAL SUPPLIE		211.56	
	01.41.62003		POSTAGE		211.79	
	01.71.62003		POSTAGE		211.79	
	01.82.62003		POSTAGE		211.79	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03639	Quadient Leasing USA, Inc.	01/08/2026	Regular	0.00	576.62	101090
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
Q2140564	Invoice	12/18/2025	12.18.2025 - POSTAGE METER 01.11.2026	0.00	576.62	
	01.12.62003		POSTAGE		115.32	
	01.18.62003		POSTAGE		115.32	
	01.41.62003		POSTAGE		115.32	
	01.71.62003		POSTAGE		115.34	
	01.82.62003		POSTAGE		115.32	
01497	Quadient, Inc.	01/08/2026	Regular	0.00	301.42	101091
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
17887098	Invoice	12/19/2025	12.19.2025 IX5-7 SERIES HI CAP INK	0.00	301.42	
	01.12.62003		POSTAGE		60.28	
	01.18.62003		POSTAGE		60.28	
	01.41.62003		POSTAGE		60.28	
	01.71.62003		POSTAGE		60.30	
	01.82.62003		POSTAGE		60.28	
00339	Redwood Security Systems	01/08/2026	Regular	0.00	825.00	101092
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
4178822	Invoice	01/01/2026	01.01.2026 - FIRE MONITORING 01.01.20	0.00	825.00	
	34.41.61506		BLDG. MAINT-OTHER		825.00	
00181	Ross Valley Fire Department	01/08/2026	Regular	0.00	28,090.33	101093
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
#SA 12242025	Invoice	12/24/2025	12.24.2025 - FIRE FUEL REDUCTION SA	0.00	28,090.33	
	35.41.61150		OUTSIDE SERVICES-OTHE		28,090.33	
04111	San Anselmo Property TIC	01/08/2026	Regular	0.00	1,350.00	101094
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
INV0016009	Invoice	01/07/2026	AB2022-0013 - Duplicate Payment	0.00	1,350.00	
	01.00.20304		CONCRETE CONTRACT		1,350.00	
03696	Sequoia Ecological Consulting, Inc.	01/08/2026	Regular	0.00	1,986.00	101095
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
2025701	Invoice	12/23/2025	12.23.2025 - BOTANICAL SURVEY	0.00	1,986.00	
	35.41.61150		OUTSIDE SERVICES-OTHE		1,986.00	
03207	Toni Christine DeFrancis	01/08/2026	Regular	0.00	180.00	101096
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
2025-TC129	Invoice	12/18/2025	12.18.2025 - TOWN COUNCIL MEETING T	0.00	180.00	
	01.12.61150		OUTSIDE SERVICES-OTHE		180.00	
00522	United Site Services of California Inc	01/08/2026	Regular	0.00	184.30	101097
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
INV-5791433	Invoice	12/12/2025	ADA RESTROOMS - DEC 2025 - BREAKFAS	0.00	184.30	
	60.14.62926		BREAKFAST WITH SANTA		184.30	
00384	Van Midde & Son Concrete	01/08/2026	Regular	0.00	11,500.00	101098

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
15868	Invoice	12/23/2025	12.23.2025 - 20 IDALIA, 30 VALLEY RD	0.00	11,500.00	
	19.41.63113		UNPROGRAMMED DRAIN		11,500.00	
03546	Folger Graphics, Inc	01/13/2026	Regular	0.00	7,626.97	101099
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
145500	Invoice	11/06/2025	RECREATION GUIDE - WINTER 2025	0.00	7,626.97	
	21.65.62004		PROGRAM BROCHURE & RECREATION GUIDE - WINTER 2		7,626.97	
02581	CSG Consultants	01/15/2026	Regular	0.00	12,351.00	101100
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
8251526	Invoice	01/15/2026	Building Plan Review Services	0.00	12,351.00	
	01.19.61157		PLAN CHECKING		12,351.00	
02278	Gardeners' Guild	01/15/2026	Regular	0.00	2,333.00	101101
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
123004	Invoice	01/15/2026	TH, Magnolia Lot, Imagination Park, - Oct	0.00	2,333.00	
	01.81.61104		OUTSIDE SERVICES-GROU		1,166.50	
	14.81.61150		OUTSIDE SERVICES-OTHE		1,166.50	
04038	Pacific States Petroleum, Inc.	01/15/2026	Regular	0.00	3,297.18	101102
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2683415-IN	Invoice	01/15/2026	08.12.2025 - UNLEADED 87 370.0 GAL	0.00	1,740.33	
	01.81.62988		VEHICLE-FUEL/OIL/TIRES		1,740.33	
2858909-IN	Invoice	01/15/2026	09.15.2025 - UNLEADED 87 325.00 GAL	0.00	1,556.85	
	01.81.62988		VEHICLE-FUEL/OIL/TIRES		1,556.85	
03052	ZUMAR	01/15/2026	Regular	0.00	393.63	101103
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
54328	Invoice	01/15/2026	NO OUTLET STREET SIGNS	0.00	393.63	
	01.42.62909		SUPPLIES-TRAFFIC CONTR		393.63	
00021	Good & Clean Company Inc	01/21/2026	Regular	0.00	24,965.00	101104
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
76460	Invoice	12/01/2025	CLEANING SERVICES - GENERAL - NOV 20	0.00	10,617.50	
	31.41.61501		BLDG. MAINT-JANITORIAL		2,825.00	
	34.41.61501		BLDG. MAINT-JANITORIAL		1,775.00	
	41.41.61501		BLDG. MAINT-JANITORIAL		6,017.50	
76461	Invoice	12/01/2025	CLEANING SERVICES - LOWER TH - NOV 2	0.00	1,320.00	
	41.41.61150		OUTSIDE SERVICES-OTHE		1,320.00	
76513	Invoice	01/02/2026	CLEANING SERVICES - GENERAL - DEC 202	0.00	11,707.50	
	31.41.61501		BLDG. MAINT-JANITORIAL		3,440.00	
	34.41.61501		BLDG. MAINT-JANITORIAL		1,775.00	
	41.41.61501		BLDG. MAINT-JANITORIAL		6,017.50	
	60.14.62903		LIVE ON THE AVENUE		475.00	
76514	Invoice	01/02/2026	CLEANING SERVICES - LOWER TH - DEC 20	0.00	1,320.00	
	41.41.61150		OUTSIDE SERVICES-OTHE		1,320.00	
02920	Amazon Business	01/22/2026	Regular	0.00	3,025.96	101105

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
11FN-4VRG-DFW	Invoice	01/06/2026	REC - JONES - DEPT SUPPLIES	0.00	38.40	
	21.65.62200		DEPARTMENTAL SUPPLIE		38.40	
136L-H6RT-JCV1	Invoice	01/13/2026	REC - HILLARD - ROBSON	0.00	204.65	
	21.63.61187		ROBSON AFTER SCHOOL		204.65	
177T-X7LH-97HQ	Invoice	01/18/2026	LIB - KENTON - ADULT BOOKS	0.00	18.03	
	01.71.62301		ADULT BOOKS		18.03	
17D6-G7C9-FTLX	Invoice	01/07/2026	REC - HILLARD - SPECIAL EVENT - TREE LIG	0.00	162.30	
	21.64.61185		SPECIAL EVENT EXPENSE		162.30	
17RC-1CV1-7Q4	Invoice	01/13/2026	LIB - KENTON - ADULT BOOKS	0.00	18.03	
	01.71.62301		ADULT BOOKS		18.03	
17YK-M3T1-DTC	Invoice	01/06/2026	REC - LIN - DEPT SUPPLIES	0.00	20.57	
	21.65.62200		DEPARTMENTAL SUPPLIE		20.57	
17YK-M3T1-DWX	Invoice	01/06/2026	REC - LIN - OLDER ADULT PROGRAMMING	0.00	16.43	
	21.64.61200		OLDER ADULT PROGRAM		16.43	
17YL-N9N7-CD97	Invoice	01/02/2026	LIB - KENTON - DEPT SUPPLIES	0.00	27.30	
	01.71.62200		DEPARTMENTAL SUPPLIE		27.30	
1CNW-VF7W-D7P	Invoice	01/06/2026	REC - LIN - OLDER ADULT PROGRAMMING	0.00	49.78	
	21.64.61200		OLDER ADULT PROGRAM		49.78	
1FQ9-CV7N-K6P7	Invoice	01/07/2026	LIB - KENTON - DEPT SUPPLIES	0.00	26.98	
	01.71.62200		DEPARTMENTAL SUPPLIE		26.98	
1G1Q-XKNQ-G71	Invoice	01/13/2026	ADMIN - CLIFFORD - OFFICE SUPPLIES	0.00	8.29	
	01.12.62000		OFFICE SUPPLIES		8.29	
1GRJ-VCM4-FYLN	Invoice	01/13/2026	ADMIN - CLIFFORD - OFFICE SUPPLIES	0.00	58.96	
	01.12.62000		OFFICE SUPPLIES		58.96	
1H7C-MXYJ-6V73	Invoice	01/13/2026	REC - HILLARD - TODDLER ENRICHMENT	0.00	345.00	
	21.63.62978		TODDLER ENRICHMENT S		345.00	
1J1M-XFRK-NTVX	Invoice	01/12/2026	REC - HILLARD - TODDLER ENRICHMENT	0.00	414.86	
	21.63.62978		TODDLER ENRICHMENT S		414.86	
1J97-KVWV-VJQV	Invoice	01/17/2026	REC - HILLARD - ROBSON	0.00	350.92	
	21.63.61187		ROBSON AFTER SCHOOL		350.92	
1JPK-41QQ-WNJ1	Invoice	01/18/2026	LIB - KENTON - ADULT BOOKS	0.00	53.49	
	01.71.62301		ADULT BOOKS		53.49	
1KKX-PGFF-Q9QP	Invoice	01/12/2026	LIB - KENTON - CHILDREN'S BOOKS	0.00	16.84	
	27.71.62302		CHILDRENS BOOKS		16.84	
1MJJ-DVQD-QLM	Invoice	01/12/2026	LIB - KENTON - ADULT BOOKS	0.00	52.88	
	01.71.62301		ADULT BOOKS		52.88	
1MM3-GQ1Y-KRV	Invoice	01/12/2026	REC - JONES - PARKSIDE SUPPLIES	0.00	37.13	
	21.63.62979		PARKSIDE SUPPLIES		37.13	
1MM3-GQ1Y-NVL	Invoice	01/12/2026	REC - HILLARD - ROBSON	0.00	394.70	
	21.63.61187		ROBSON AFTER SCHOOL		394.70	
1PHH-YTQ7-F91V	Invoice	01/10/2026	LIB - KENTON - ADULT BOOKS	0.00	238.96	
	01.71.62301		ADULT BOOKS		238.96	
1PLW-TGY3-9TPR	Invoice	01/13/2026	LIB - KENTON - ADULT BOOKS	0.00	19.23	
	01.71.62301		ADULT BOOKS		19.23	
1PP1-7DPC-VDC9	Invoice	01/18/2026	REC - HILLARD - ROBSON	0.00	36.58	
	21.63.61187		ROBSON AFTER SCHOOL		36.58	
1PP1-7DPC-XVN	Invoice	01/18/2026	LIB - KENTON - ADULT BOOKS	0.00	87.73	
	01.71.62301		ADULT BOOKS		87.73	
1QCL-PQM-Q-RHJ	Invoice	01/17/2026	LIB - KENTON - ADULT BOOKS	0.00	54.79	
	01.71.62301		ADULT BOOKS		54.79	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
1R66-4KV3-QNLC	Invoice	01/12/2026	LIB - KENTON - CHILDREN'S BOOKS	0.00	108.52	
	27.71.62302		CHILDRENS BOOKS		108.52	
1VVJ-3WTP-PQH	Invoice	01/12/2026	LIB - KENTON - CHILDREN'S BOOKS	0.00	10.64	
	27.71.62302		CHILDRENS BOOKS		10.64	
1XKW-L93T-C6JH	Invoice	12/23/2025	LIB - KENTON - VIDEOS	0.00	19.61	
	01.71.62307		VIDEOS		19.61	
1XPQ-R6DJ-RCKJ	Invoice	01/15/2026	ADMIN - CLIFFORD - OFFICE SUPPLIES	0.00	74.26	
	01.12.62000		OFFICE SUPPLIES		74.26	
1XTC-F19D-XMN	Invoice	12/20/2025	CDD - BORTIS - OFFICE SUPPLIES	0.00	34.28	
	01.18.62200		DEPARTMENTAL SUPPLIE		11.43	
	01.19.62200		DEPARTMENTAL SUPPLIE		11.43	
	01.41.62200		DEPARTMENTAL SUPPLIE		11.42	
1Y4F-LYQN-DT7P	Invoice	01/06/2026	REC - LIN - OFFICE SUPPLIES	0.00	25.82	
	21.65.62000		OFFICE SUPPLIES		25.82	
	Void	01/22/2026	Regular	0.00	0.00	101106
	Void	01/22/2026	Regular	0.00	0.00	101107
04112	Angela Hernandez	01/22/2026	Regular	0.00	50,000.00	101108
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
REF-UG-B2023-0	Invoice	01/12/2026	REFUND - UNDERGROUNDING - 825 SAN	0.00	50,000.00	
	01.00.20377		Undergrounding Deposit		50,000.00	
02806	AQUASCAPE POOL SERVICE	01/22/2026	Regular	0.00	209.00	101109
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
37317	Invoice	12/31/2025	MONTHLY POOL SERVICE - DEC 2025	0.00	209.00	
	14.81.61150		OUTSIDE SERVICES-OTHE		209.00	
03903	Argo Construction, Inc.	01/22/2026	Regular	0.00	150,116.37	101110
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
G702-FH20-11	Invoice	01/16/2026	FH20 CONSTRUCTION - DEC 2025 - PAYME	0.00	150,116.37	
	14.32.63100		CONSTRUCTION		119,500.53	
	15.32.63100		CONSTRUCTION		30,615.84	
00001	AT&T Calnet	01/22/2026	Regular	0.00	229.79	101111
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
000024628358	Invoice	01/10/2026	574 - ALL DEPTS CENTREX - 12.10.25-01.0	0.00	73.01	
	41.41.61701		UTILITIES		73.01	
000024628362	Invoice	01/10/2026	579 - TRAFFIC LIGHT MODEM - 12.10.25-0	0.00	31.88	
	01.41.61705		UTILITIES-TELEPHONE		31.88	
000024628363	Invoice	01/10/2026	580 - ROBSON HOUSE - 12.10.25-01.09.26	0.00	124.90	
	34.41.61705		UTILITIES-TELEPHONE		124.90	
03921	AXL Brand LLC	01/22/2026	Regular	0.00	2,898.31	101112
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name		Distribution Amount	
251026-2-SD BA	Invoice	10/19/2025	REISSUE - ADMIN - VOLUNTEER HATS	0.00	1,540.80	
	01.21.62200		DEPARTMENTAL SUPPLIE		1,540.80	
251044-1-SA SOF	Invoice	11/10/2025	REISSUE - RECREATION - SOFTBALL SIGNS	0.00	1,357.51	
	21.61.62965		SOFTBALL SUPPLIES		1,357.51	
00061	Bill Jacobson	01/22/2026	Regular	0.00	385.00	101113

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Date Range: 01/01/2026 - 01/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
1666	Invoice	01/20/2026	SANHUB ARCHIVE SERVER - JAN TO MAR	0.00	385.00	
	01.12.61150		OUTSIDE SERVICES-OTHE		385.00	
04110	Bridget Burke	01/22/2026	Regular	0.00	225.00	101114
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
348302	Invoice	02/01/2026	LIBRARY SPEAKER - AI CLASS - CHATGPT B	0.00	225.00	
	01.71.61132		OUTSIDE SVCS-PROGRAM		225.00	
01282	Burke, Williams & Sorensen, LLP	01/22/2026	Regular	0.00	2,551.50	101115
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
358052	Invoice	01/09/2026	LEGAL SERVICES DEC 2025 - ROUNDAO	0.00	2,551.50	
	01.16.61138		GENERAL COUNSEL LEGA		2,551.50	
03850	Catherine Ann Capriola	01/22/2026	Regular	0.00	3,028.00	101116
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2024-01	Invoice	01/08/2026	MSLA 2025 - DEC SESSION CO-FACILIATIO	0.00	3,028.00	
	97.00.62006		INSTRUCTION - MSLA		3,028.00	
01534	Christine O'Rourke	01/22/2026	Regular	0.00	14,303.25	101117
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
1019	Invoice	01/12/2026	GENERAL PLAN UPDATE/ENV ANALYSIS -	0.00	14,303.25	
	01.18.61150		OUTSIDE SERVICES-OTHE		14,303.25	
03447	Christopher Bock	01/22/2026	Regular	0.00	1,940.00	101118
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
SI-314	Invoice	01/12/2026	LIBRARY REFRESH - FLOOR SANDING & RE	0.00	1,940.00	
	41.41.63117		CONSTRUCTION - BUILDI		1,940.00	
00308	CivicPlus	01/22/2026	Regular	0.00	1,445.00	101119
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
361149	Invoice	01/12/2026	ONLINE CODE HOSTING ANNUAL 2026	0.00	1,445.00	
	01.12.61150		OUTSIDE SERVICES-OTHE		1,445.00	
02524	Code Source	01/22/2026	Regular	0.00	1,652.00	101120
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
11975	Invoice	09/11/2025	RECHECK REVIEW - 77 ANGELA AVE	0.00	600.00	
	01.19.61157		PLAN CHECKING		600.00	
11986	Invoice	10/06/2025	PLAN REVISIONS - 1337 SAN ANSELMO A	0.00	798.00	
	01.19.61157		PLAN CHECKING		798.00	
12005	Invoice	11/06/2025	PLAN REVISIONS - 250 RED HILL AVE	0.00	254.00	
	01.19.61157		PLAN CHECKING		254.00	
01042	Marin County Tax Collector	01/22/2026	Regular	0.00	1,348.00	101121
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
IN0363221	Invoice	11/21/2025	HAZMAT BUSINESS PLAN/WASTE GENERA	0.00	1,348.00	
	01.42.61150		OUTSIDE SERVICES-OTHE		1,348.00	
04103	CWS CONSTRUCTION GROUP, INC	01/22/2026	Regular	0.00	245,241.60	101122

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
12222025-2	Invoice	12/22/2025	LIBRARY ROOF/HVAC/INTERIOR REFRESH	0.00	245,241.60	
	41.41.63117		CONSTRUCTION - BUILDI		245,241.60	
03853	Dana V. Beck	01/22/2026	Regular	0.00	7,200.00	101123
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
RVFH INVOICE 24	Invoice	12/05/2025	FH20 ONSITE PROJECT MGMT THRU 12.0	0.00	4,500.00	
	15.32.63100		CONSTRUCTION		4,500.00	
TSA-LIB-INVOICE	Invoice	11/28/2025	LIB - CONSTRUCTION INSPTCN/MGMT TH	0.00	2,700.00	
	41.41.63117		CONSTRUCTION - BUILDI		2,700.00	
00533	Davis Sign Company	01/22/2026	Regular	0.00	465.74	101124
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
40972	Invoice	01/21/2026	PARKING SIGNS UPDATED TIME STICKERS	0.00	465.74	
	13.42.62200		DEPARTMENTAL SUPPLIE		465.74	
01320	DC Electric Group Inc	01/22/2026	Regular	0.00	68,000.00	101125
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
478834	Invoice	01/15/2026	TS CONTROLLER UPGRADES - SFD/RED HI	0.00	68,000.00	
	19.41.63123		CAPITAL OUTLAY - SIGNAL		68,000.00	
01689	Department of Conservation	01/22/2026	Regular	0.00	437.04	101126
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2025 Q4	Invoice	01/20/2026	CY2025 Q4 - STRONG MOTION INSTRUME	0.00	437.04	
	01.00.20302		BUILDING: STATE SEISMIC		460.04	
	01.00.20302		BUILDING: STATE SEISMIC		-23.00	
00080	Department of Justice	01/22/2026	Regular	0.00	74.00	101127
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
016296	Invoice	01/06/2026	REC - LIVESCAPS - DEC 2025	0.00	74.00	
	21.63.61179		PARKSIDE SERVICES		74.00	
02943	Earthwise Energy Solutions	01/22/2026	Regular	0.00	982.75	101128
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
REF-PF-PV2024-0	Invoice	01/20/2026	REFUND - PERMIT FEES R16638 - 100 ALD	0.00	982.75	
	01.00.42201		BUILDING: PLAN CHECK		982.75	
03396	Emily B. Stucky	01/22/2026	Regular	0.00	375.00	101129
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
1225	Invoice	12/29/2025	SING AND STOMP - DEC 2025	0.00	375.00	
	01.71.61132		OUTSIDE SVCS-PROGRAM		375.00	
00017	Fairfax Building Supply Co. Inc.	01/22/2026	Regular	0.00	27.45	101130
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
306744	Invoice	01/05/2026	HARDWARE - PIPE CLAMP STEEL	0.00	27.45	
	01.42.62200		DEPARTMENTAL SUPPLIE		27.45	
02278	Gardeners' Guild	01/22/2026	Regular	0.00	6,511.00	101131

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Date Range: 01/01/2026 - 01/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
123996	Invoice	01/01/2026	MAINTENANCE - SFD MEDIANS - JAN 202	0.00	1,200.00	
	01.42.61144	Medians	MAINTENANCE - SFD MEDIANS		1,200.00	
124032	Invoice	01/01/2026	MAINTENANCE - RED HILL MEDIAN - JAN	0.00	2,584.00	
	01.42.61144	Medians	MAINTENANCE - RED HILL MEDI		2,584.00	
124033	Invoice	01/01/2026	MAINTENANCE - IMAGINATION PARK - JA	0.00	2,450.00	
	01.81.61104	OUTSIDE SERVICES-GROU	MAINTENANCE - IMAGINATION		1,225.00	
	14.81.61150	OUTSIDE SERVICES-OTHE	MAINTENANCE - IMAGINATION		1,225.00	
124095	Invoice	01/01/2026	MAINTENANCE - ICC - JAN 2025	0.00	277.00	
	21.65.61507	ICC LANDSCAPING MAINT	MAINTENANCE - ICC - JAN 2025		277.00	
03776	GFDS Engineers, Inc.	01/22/2026	Regular	0.00	490.00	101132
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number		Account Name	Item Description	Distribution Amount		
25037.00-8	Invoice	01/16/2026	SAN ANSELMO LIBRARY - DEC 2025	0.00	490.00	
	41.41.63117	CONSTRUCTION - BUILDI	SAN ANSELMO LIBRARY - DEC 2		490.00	
03875	Herc Exchange LLC	01/22/2026	Regular	0.00	4,458.75	101133
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number		Account Name	Item Description	Distribution Amount		
36245037-001	Invoice	01/12/2026	FH20 - FUEL TANK RENTAL	0.00	4,458.75	
	15.32.63100	CONSTRUCTION	FH20 - FUEL TANK RENTAL		4,458.75	
01642	Jamie Ginsberg	01/22/2026	Regular	0.00	3,790.00	101134
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number		Account Name	Item Description	Distribution Amount		
REF-RB-B2024-02	Invoice	01/12/2026	REFUND - ROAD BOND R16635 - 35 BERLI	0.00	3,790.00	
	01.00.20314	ROAD BOND	REFUND - ROAD BOND R16635 -		3,790.00	
04113	Jason Wright	01/22/2026	Regular	0.00	3,350.00	101135
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number		Account Name	Item Description	Distribution Amount		
REF-RB-B2022-01	Invoice	01/08/2026	REFUND - ROAD BOND R16615 - 430 SCE	0.00	3,350.00	
	01.00.20314	ROAD BOND	REFUND - ROAD BOND R16615 -		3,350.00	
03654	Jeff Diaz Galaviz	01/22/2026	Regular	0.00	21.92	101136
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number		Account Name	Item Description	Distribution Amount		
20260104	Invoice	01/04/2026	ADULT CULTURE SUPPLIES - MAHJONG SE	0.00	21.92	
	21.62.62971	ADULT ART & CULTURE S	ADULT CULTURE SUPPLIES - MA		21.92	
03090	JEFF ZUBA	01/22/2026	Regular	0.00	439.05	101137
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number		Account Name	Item Description	Distribution Amount		
INV0016031	Invoice	01/20/2026	REIMB - CITY MANAGERS CONFERENCE H	0.00	439.05	
	01.12.61000	TRAINING	REIMB - CITY MANAGERS CONF		439.05	
00113	Juan Olsen Sanchez	01/22/2026	Regular	0.00	6,500.00	101138
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number		Account Name	Item Description	Distribution Amount		
WINTER 2026-1	Invoice	01/20/2026	GYMNASTICS - WINTER 2026 - PMT 1 OF	0.00	6,500.00	
	21.61.61167	TUMBLING SERVICES	GYMNASTICS - WINTER 2026 - P		6,500.00	
04058	Kristin Moavenian	01/22/2026	Regular	0.00	6,290.00	101139
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number		Account Name	Item Description	Distribution Amount		
REF-RB-B2022-05	Invoice	01/20/2026	REFUND - ROAD BOND R16631 - 52 AUSTI	0.00	6,290.00	
	01.00.20314	ROAD BOND	REFUND - ROAD BOND R16631 -		6,290.00	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
00691	League of California Cities	01/22/2026	Regular	0.00	7,153.00	101140
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
INV-45313-F7F2H	Invoice	01/01/2026	ANNUAL MEMBERSHIP DUES - 2026	0.00	7,153.00	
01.12.61302	DUES		ANNUAL MEMBERSHIP DUES - 2		7,153.00	
01057	Linscott Engineering Contractors Inc	01/22/2026	Regular	0.00	42,703.65	101141
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
4546	Invoice	10/29/2025	FH20 - SPRINKLER/WATER LINE INSTALL - CONSTRUCTION	0.00	42,703.65	
15.32.63100			FH20 - SPRINKLER/WATER LINE I		42,703.65	
02579	Paul Francis Schaumleffel	01/22/2026	Regular	0.00	3,457.60	101142
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
1787	Invoice	01/03/2026	FORD F250 - IGNITION REPAIR/JOHN DEE VEHICLE MAINTENANCE/	0.00	3,457.60	
01.41.61602			FORD F250 - IGNITION REPAIR/J		3,457.60	
01837	Marin Chinese Cultural Association	01/22/2026	Regular	0.00	200.00	101143
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
INV0016027	Invoice	01/09/2026	LION DANCE PERFORMANCE 02/21	0.00	200.00	
01.71.61132			OUTSIDE SVCS-PROGRAM LION DANCE PERFORMANCE 02		200.00	
00029	Marin IT	01/22/2026	Regular	0.00	25,884.94	101144
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
2025-129794	Invoice	01/06/2026	IT MANAGEMENT SUPPORT - NOV 2025	0.00	5,026.67	
42.21.61150			OUTSIDE SERVICES-OTHE IT MANAGEMENT SUPPORT - N		5,026.67	
2025-129933	Invoice	01/06/2026	HOSTED BACKUPS - NOV 2025	0.00	1,000.00	
42.21.61150			OUTSIDE SERVICES-OTHE HOSTED BACKUPS - NOV 2025		1,000.00	
2025-129934	Invoice	01/07/2026	AUVIK NETWORK MONITORING ANNUAL	0.00	5,400.00	
42.21.61150			OUTSIDE SERVICES-OTHE AUVIK NETWORK MONITORING		5,400.00	
2026-130053	Invoice	01/07/2026	QUARTERLY DUO SUBSCRIPTIONS - SEP T	0.00	534.00	
42.21.61150			OUTSIDE SERVICES-OTHE QUARTERLY DUO SUBSCRIPTION		534.00	
2026-130145	Invoice	01/13/2026	MONTHLY MANAGED OFFICE 365 - DEC 2	0.00	1,774.95	
42.21.61150			OUTSIDE SERVICES-OTHE MONTHLY MANAGED OFFICE 36		1,774.95	
2026-130182	Invoice	01/16/2026	IT SUPPORT - NOV 2025	0.00	7,938.75	
42.21.61150			OUTSIDE SERVICES-OTHE IT SUPPORT - NOV 2025		7,938.75	
2026-130185	Invoice	01/16/2026	KNOWBE4 SUPPORT - DEC 2025	0.00	471.25	
42.21.61150			OUTSIDE SERVICES-OTHE KNOWBE4 SUPPORT - DEC 2025		471.25	
2026-130272	Invoice	01/19/2026	1PASSWORD ANNUAL - 2026	0.00	3,739.32	
01.21.61150			OUTSIDE SERVICES-OTHE 1PASSWORD ANNUAL - 2026		3,739.32	
00142	Marin Municipal Water District	01/22/2026	Regular	0.00	28,784.97	101145
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
135752-0114202	Invoice	01/14/2026	135752 - SUNNY HILLS DR/MEM PK - 11.1	0.00	6,984.51	
01.81.61703			UTILITIES-WATER 135752 - SUNNY HILLS DR/MEM		6,984.51	
137808-0114202	Invoice	01/14/2026	137808 - 525 SAN ANSELMO AVE - 11.11.	0.00	1,688.21	
41.41.61701			UTILITIES 137808 - 525 SAN ANSELMO AV		1,688.21	
145943-0114202	Invoice	01/14/2026	145943 - 237 CRESCENT RD - 11.11.25-01.	0.00	2,553.03	
32.81.61703			UTILITIES-WATER 145943 - 237 CRESCENT RD - 11.		1,276.52	
41.41.61701			UTILITIES 145943 - 237 CRESCENT RD - 11.		1,276.51	
146216-0112202	Invoice	01/12/2026	146216 - 237 CRESCENT RD - 11.08.25-01.	0.00	2,019.97	
01.81.61703			UTILITIES-WATER 146216 - 237 CRESCENT RD - 11.		2,019.97	
165152-0114202	Invoice	01/14/2026	165152 - SAN FRANCISCO BLVD - 11.11.25	0.00	1,359.68	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	41.41.61701	UTILITIES	165152 - SAN FRANCISCO BLVD		1,359.68	
406665-0114202	Invoice	01/14/2026	406665 - SAN FRANCISCO BLVD - 11.11.25	0.00	372.62	
	41.41.61701	UTILITIES	406665 - SAN FRANCISCO BLVD		372.62	
427307-0112202	Invoice	01/12/2026	427307 - 237 CRESCENT RD - 11.08.25-01.	0.00	251.01	
	34.41.61703	UTILITIES-WATER	427307 - 237 CRESCENT RD - 11.		251.01	
495073-0108202	Invoice	01/08/2026	495073 - CENTER/FORREST - 11.05.25-01.	0.00	91.57	
	01.81.61703	UTILITIES-WATER	495073 - CENTER/FORREST - 11.		91.57	
535495-0114202	Invoice	01/14/2026	535495 - MAGNOLIA AVE - 11.11.25-01.0	0.00	225.37	
	41.41.61701	UTILITIES	535495 - MAGNOLIA AVE - 11.1		225.37	
545622-0114202	Invoice	01/14/2026	545622 - 535 SAN ANSELMO AVE - 11.11.	0.00	179.26	
	14.81.61150	OUTSIDE SERVICES-OTHE	545622 - 535 SAN ANSELMO AV		179.26	
545623-0114202	Invoice	01/14/2026	545623 - 525 SAN ANSELMO AVE - 11.11.	0.00	179.26	
	14.81.61150	OUTSIDE SERVICES-OTHE	545623 - 525 SAN ANSELMO AV		179.26	
545624-0114202	Invoice	01/14/2026	545624 - 535 SAN ANSELMO AVE - 11.11.	0.00	179.26	
	14.81.61150	OUTSIDE SERVICES-OTHE	545624 - 535 SAN ANSELMO AV		179.26	
547939-0114202	Invoice	01/14/2026	547939 - 634 SAN ANSELMO AVE - 11.11.	0.00	179.26	
	41.41.61701	UTILITIES	547939 - 634 SAN ANSELMO AV		179.26	
549761-0114202	Invoice	01/14/2026	549761 - RED HILL/SEQUOIA - 11.11.25-0	0.00	4,147.82	
	41.41.61701	UTILITIES	549761 - RED HILL/SEQUOIA - 1		4,147.82	
700119-0114202	Invoice	01/14/2026	700119 - MULTIPLE - 11.11.25-01.09.26	0.00	5,874.15	
	41.41.61701	UTILITIES	700119 - MULTIPLE - 11.11.25-0		5,874.15	
700120-0114202	Invoice	01/14/2026	700120 - MULTIPLE - 11.11.25-01.09.26	0.00	2,499.99	
	41.41.61701	UTILITIES	700120 - MULTIPLE - 11.11.25-0		2,499.99	
	Void	01/22/2026	Regular	0.00	0.00	101146
01036	Matrix HG Inc	01/22/2026	Regular	0.00	1,408.97	101147
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
191496	Invoice	12/29/2025	MEMORIAL PARK - CHANGE LOW WATER	0.00	891.05	
	31.41.61506	BLDG. MAINT-OTHER	MEMORIAL PARK - CHANGE LO		891.05	
191564	Invoice	12/30/2025	MEMORIAL PARK - PUMP NOISE REPAIR	0.00	517.92	
	31.41.61506	BLDG. MAINT-OTHER	MEMORIAL PARK - PUMP NOISE		517.92	
01346	Nerviani Paving Inc	01/22/2026	Regular	0.00	3,950.00	101148
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
7805	Invoice	12/19/2025	CREEKSIDE PARK - CURB GRINDING/PAVIN	0.00	3,950.00	
	19.41.63113	UNPROGRAMMED DRAIN	CREEKSIDE PARK - CURB GRINDI		3,950.00	
03519	O'Neil Custom Bags	01/22/2026	Regular	0.00	4,504.65	101149
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
26001	Invoice	01/07/2026	STAFF APPAREL - DPW/CDD	0.00	4,504.65	
	01.19.62200	DEPARTMENTAL SUPPLIE	STAFF APPAREL - DPW/CDD		810.84	
	01.42.62920	WORK CLOTHING	STAFF APPAREL - DPW/CDD		3,693.81	
00992	OverDrive Inc.	01/22/2026	Regular	0.00	701.52	101150
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
02883CO260031	Invoice	01/06/2026	EBOOKS/AUDIOBOOKS - DEC 2025	0.00	701.52	
	27.71.62309	E BOOKS	EBOOKS/AUDIOBOOKS - DEC 20		701.52	
00128	Pacific Gas & Electric	01/22/2026	Regular	0.00	369.18	101151

Check Report

Date Range: 01/01/2026 - 01/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
722-01052026	Invoice	01/05/2026	722 - MEMORIAL PK EV CHARGING - 11.2	0.00	369.18	
	13.42.61114		OUTSIDE SRV: PARKING		369.18	
03884	Pacific Mobile Structures, Inc.	01/22/2026	Regular	0.00	6,209.77	101152
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV-00508491	Invoice	02/01/2026	FH20 - TEMP FACILITIES - FEB 2026	0.00	6,116.91	
	15.32.63100		CONSTRUCTION		6,116.91	
INV-00508492	Invoice	02/01/2026	FH20 - RENTAL CONTAINER - FEB 2026	0.00	92.86	
	15.32.63100		CONSTRUCTION		92.86	
02554	Parkmobile LLC	01/22/2026	Regular	0.00	858.80	101153
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV-US032-2025-	Invoice	11/30/2025	END USER FEES - NOV 2025	0.00	858.80	
	13.42.61114		OUTSIDE SRV: PARKING		858.80	
00893	Perfect Timing Personnel Services, Inc.	01/22/2026	Regular	0.00	8,725.78	101154
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
65290	Invoice	10/27/2025	ADMIN SUPPORT - MRVOS - WEEK OF 10.	0.00	2,047.76	
	01.19.61150		OUTSIDE SERVICES-OTHE		2,047.76	
65322	Invoice	11/03/2025	ADMIN SUPPORT - MRVOS - WEEK OF 11.	0.00	2,086.88	
	01.19.61150		OUTSIDE SERVICES-OTHE		2,086.88	
65511	Invoice	12/29/2025	ADMIN SUPPORT - MRVOS - WEEK OF 12.	0.00	1,252.13	
	01.19.61150		OUTSIDE SERVICES-OTHE		1,252.13	
65533	Invoice	01/05/2026	ADMIN SUPPORT - MRVOS - WEEK OF 01.	0.00	1,252.13	
	01.19.61150		OUTSIDE SERVICES-OTHE		1,252.13	
65560	Invoice	01/12/2026	ADMIN SUPPORT - MRVOS - WEEK OF 01.	0.00	2,086.88	
	01.18.61150		OUTSIDE SERVICES-OTHE		2,086.88	
01139	Phillips Seabrook Associates	01/22/2026	Regular	0.00	4,651.25	101155
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
250467	Invoice	12/29/2025	PLAN REVIEWS - 639 SAN ANSELMO AVE	0.00	2,331.25	
	01.19.61157		PLAN CHECKING		2,331.25	
250479	Invoice	12/30/2025	PLAN REVIEWS - 191 THE ALAMEDA	0.00	2,320.00	
	01.19.61157		PLAN CHECKING		2,320.00	
00181	Ross Valley Fire Department	01/22/2026	Regular	0.00	23,250.13	101156
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
251231SAQ2	Invoice	01/12/2026	RVFD PAYROLL EXPENSES Q2	0.00	12,909.95	
	35.41.61150		OUTSIDE SERVICES-OTHE		12,909.95	
RVFD-FEES-2025-	Invoice	01/16/2026	RVFD FEES COLLECTED - DEC 2025	0.00	10,340.18	
	01.00.20354		DUE TO ROSS VALLEY FIR		10,340.18	
01303	Ross Valley Sanitary District	01/22/2026	Regular	0.00	9,480.40	101157
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
94	Invoice	11/12/2025	ANNUAL SEWER SERVICE	0.00	9,480.40	
	41.41.61701		UTILITIES		9,480.40	
01563	SCA	01/22/2026	Regular	0.00	19,430.80	101158

Check Report

Date Range: 01/01/2026 - 01/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
CA25004865	Invoice	12/31/2025	STREET SWEEPING - DEC 2025	0.00	19,430.80	
	01.42.61135		STREET SWEEPING		19,430.80	
02134	Scott Schneider	01/22/2026	Regular	0.00	180.00	101159
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0016030	Invoice	01/21/2026	REIMB - MPWA PROFESSIONAL ENG LICE	0.00	180.00	
	01.41.61302		DUES		180.00	
02936	Smith's GTS Inc	01/22/2026	Regular	0.00	659.00	101160
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
378006	Invoice	12/27/2025	PEST CONTROL - MEMORIAL PARK - DEC 2	0.00	350.00	
	01.81.61150		OUTSIDE SERVICES-OTHE		350.00	
378098	Invoice	12/28/2025	MISC SERVICE - IMAGINATION PARK - DEC	0.00	309.00	
	14.81.61150		OUTSIDE SERVICES-OTHE		309.00	
02474	T2 SYSTEMS CANADA INC.	01/22/2026	Regular	0.00	238.16	101161
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
IRIS0000155581	Invoice	12/30/2025	DIGITAL IRIS SERVICE - JAN 2026	0.00	238.16	
	13.41.61150		OUTSIDE SERVICES-OTHE		238.16	
03207	Toni Christine DeFrancis	01/22/2026	Regular	0.00	160.00	101162
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2026-TC113	Invoice	01/20/2026	TRANSCRIPTION - TOWN COUNCIL 01.13.	0.00	160.00	
	01.12.61150		OUTSIDE SERVICES-OTHE		160.00	
00215	Transbay Lock	01/22/2026	Regular	0.00	49.11	101163
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
95208	Invoice	12/31/2025	MEMORIAL PARK - GATES MASTER PADLO	0.00	49.11	
	21.65.62200		DEPARTMENTAL SUPPLIE		49.11	
03454	Willdan Engineering	01/22/2026	Regular	0.00	270.00	101164
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
002-36871	Invoice	12/18/2025	BLDG/SAFETY PLAN CHECKS - NOV 2025	0.00	270.00	
	01.19.61157		PLAN CHECKING		270.00	
01662	CalPERS	01/10/2026	Bank Draft	0.00	7,043.75	DFT06588
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0015970	Invoice	01/10/2026	January 2026 TSA CalPERS Retiree Health	0.00	7,043.75	
	01.21.60401		RETIREE HEALTH BENEFIT		6,975.00	
	01.21.60401		RETIREE HEALTH BENEFIT		54.39	
	01.21.60401		RETIREE HEALTH BENEFIT		14.36	
01662	CalPERS	01/10/2026	Bank Draft	0.00	-7,043.75	DFT06588
00391	Verizon Wireless	01/01/2026	Bank Draft	0.00	759.04	DFT06589

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Date Range: 01/01/2026 - 01/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
6130880433	Invoice	01/01/2026	12.12.2025 - WIRELESS 11.13.2025-12.12.	0.00	759.04	
01.12.61705	UTILITIES-TELEPHONE	12.12.2025 - WIRELESS 11.13.20	78.41			
01.41.61705	UTILITIES-TELEPHONE	12.12.2025 - WIRELESS 11.13.20	467.12			
01.42.61705	UTILITIES-TELEPHONE	12.12.2025 - WIRELESS 11.13.20	96.76			
01.81.62206	Snack Shack	12.12.2025 - WIRELESS 11.13.20	40.01			
21.63.61179	PARKSIDE SERVICES	12.12.2025 - WIRELESS 11.13.20	38.37			
21.63.61187	ROBSON AFTER SCHOOL	12.12.2025 - WIRELESS 11.13.20	38.37			
00362	Town of San Anselmo	01/06/2026	Bank Draft	0.00	325,748.77	DFT06619
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
INV0016003	Invoice	01/06/2026	1-15-2026 - TSA To Fund Payroll	0.00	325,748.77	
01.00.20299	PAYROLL PAYABLE	1-15-2026 - TSA To Fund Payroll	244,180.38			
01.00.20299	PAYROLL PAYABLE	1-15-2026 - TSA To Fund Payroll	3,521.88			
01.00.20299	PAYROLL PAYABLE	1-15-2026 - TSA To Fund Payroll	469.70			
01.00.20299	PAYROLL PAYABLE	1-15-2026 - TSA To Fund Payroll	-951.21			
13.00.20299	PAYROLL PAYABLE	1-15-2026 - TSA To Fund Payroll	740.97			
13.00.20299	PAYROLL PAYABLE	1-15-2026 - TSA To Fund Payroll	-1.42			
15.00.20299	PAYROLL PAYABLE	1-15-2026 - TSA To Fund Payroll	12,131.36			
19.00.20299	PAYROLL PAYABLE	1-15-2026 - TSA To Fund Payroll	14,258.38			
21.00.20299	PAYROLL PAYABLE	1-15-2026 - TSA To Fund Payroll	47,462.58			
27.00.20299	PAYROLL PAYABLE	1-15-2026 - TSA To Fund Payroll	2,063.19			
31.00.20299	PAYROLL PAYABLE	1-15-2026 - TSA To Fund Payroll	385.70			
34.00.20299	PAYROLL PAYABLE	1-15-2026 - TSA To Fund Payroll	385.70			
41.00.20299	PAYROLL PAYABLE	1-15-2026 - TSA To Fund Payroll	385.76			
42.00.20299	PAYROLL PAYABLE	1-15-2026 - TSA To Fund Payroll	715.80			
03303	U.S. Bank Corporate Trust	01/23/2026	Bank Draft	0.00	83,976.09	DFT06623
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
3085013	Invoice	01/23/2026	Pension Obligation Bonds 2021, February	0.00	83,976.09	
01.40.64100	DEBT SERVICE: INTEREST	Pension Obligation Bonds 2021,	83,976.09			
00351	The Bank of New York Mellon Trust Company, N	01/26/2026	Bank Draft	0.00	11,400.00	DFT06624
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
CTU2005068	Invoice	01/26/2026	2020 General Obligation Bonds, February 1	0.00	11,400.00	
28.40.64100	DEBT SERVICE: INTEREST	2020 General Obligation Bonds,	11,400.00			
00181	Ross Valley Fire Department	01/15/2026	Bank Draft	0.00	515,037.10	DFT06625
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
INV0016010	Invoice	01/15/2026	RVFD January Member Contributions	0.00	515,037.10	
01.32.61139	RVFS CONTRACT	RVFD January Member Contribu	491,482.68			
15.32.61150	OUTSIDE SERVICES-OTHE	RVFD January Member Contribu	23,554.42			
01102	Central Marin Police Authority	01/02/2026	Bank Draft	0.00	492,186.58	DFT06626
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
INV0016011	Invoice	01/07/2026	CMPA January Member Contributions	0.00	492,186.58	
01.30.61199	POLICE SERVICES CONTR	CMPA January Member Contrib	484,557.91			
13.30.61199	POLICE SERVICES CONTR	CMPA January Member Contrib	7,628.67			
00072	Comcast	01/14/2026	Bank Draft	0.00	182.44	DFT06631
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
758-12192025	Invoice	01/14/2026	758 - TH INTERNET - 12.24.2025-01.23.20	0.00	182.44	
41.41.61701	UTILITIES	758 - TH INTERNET - 12.24.2025	182.44			

Check Report

Date Range: 01/01/2026 - 01/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01281	Payroll Resource Group	01/15/2026	Bank Draft	0.00	330.00	DFT06641
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
19141	Invoice	01/15/2026	S125 ADMIN/ANNUAL PLAN & TESTING -	0.00	330.00	
01.12.61107			OUTSIDE SVCS-ACCOUNTI		330.00	
			S125 ADMIN/ANNUAL PLAN & T			
00128	Pacific Gas & Electric	01/12/2026	Bank Draft	0.00	205.93	DFT06655
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
717-01062026	Invoice	01/06/2026	717 - CORPYARD UTILITIES - 12.04.2025-0	0.00	205.93	
41.41.61701			UTILITIES		205.93	
			717 - CORPYARD UTILITIES - 12.			
00128	Pacific Gas & Electric	01/13/2026	Bank Draft	0.00	911.59	DFT06656
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
355-01092026	Invoice	01/09/2026	355 - CORPYARD UTILITIES - 12.04.25-01.0	0.00	911.59	
41.41.61701			UTILITIES		911.59	
			355 - CORPYARD UTILITIES - 12.			
03344	CSG Forte Payments Inc.	01/10/2026	Bank Draft	0.00	1,267.92	DFT06658
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
0014926759	Invoice	12/31/2025	REC - CREDIT CARD PROCESSING - DEC 20	0.00	1,267.92	
21.65.61177			PROCESSING FEES		1,267.92	
			REC - CREDIT CARD PROCESSING			
03344	CSG Forte Payments Inc.	01/10/2026	Bank Draft	0.00	2,749.59	DFT06659
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
0014927081	Invoice	12/31/2025	REC - CREDIT CARD PROCESSING - DEC 20	0.00	2,749.59	
21.65.61177			PROCESSING FEES		2,749.59	
			REC - CREDIT CARD PROCESSING			
00072	Comcast	01/14/2026	Bank Draft	0.00	182.44	DFT06660
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
758-01192026	Invoice	01/19/2026	758 - TH INTERNET - 01.24.26-01.23.26	0.00	182.44	
41.41.61701			UTILITIES		182.44	
			758 - TH INTERNET - 01.24.26-0			
00072	Comcast	01/04/2026	Bank Draft	0.00	235.39	DFT06661
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
426-01092026	Invoice	01/09/2026	426 - CREEK CAMERA - 01.24.26-02.23.26	0.00	235.39	
42.21.61150			OUTSIDE SERVICES-OTHE		235.39	
			426 - CREEK CAMERA - 01.24.26			
00072	Comcast	01/11/2026	Bank Draft	0.00	274.44	DFT06662
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
583-01162026	Invoice	01/16/2026	583 - CORPYARD INTERNET - 01.21.26-02.	0.00	274.44	
42.21.61150			OUTSIDE SERVICES-OTHE		274.44	
			583 - CORPYARD INTERNET - 01.			
00362	Town of San Anselmo	01/23/2026	Bank Draft	0.00	257,859.26	DFT06684

Check Report

Date Range: 01/01/2026 - 01/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0016051	Invoice	01/23/2026	1-31-2026 TSA To Fund Payroll	0.00	257,859.26	
	01.00.20299	PAYROLL PAYABLE	1-31-2026 TSA To Fund Payroll		184,514.95	
	01.00.20299	PAYROLL PAYABLE	1-31-2026 TSA To Fund Payroll		3,521.88	
	01.00.20299	PAYROLL PAYABLE	1-31-2026 TSA To Fund Payroll		469.70	
	01.00.20299	PAYROLL PAYABLE	1-31-2026 TSA To Fund Payroll		-951.21	
	13.00.20299	PAYROLL PAYABLE	1-31-2026 TSA To Fund Payroll		563.37	
	13.00.20299	PAYROLL PAYABLE	1-31-2026 TSA To Fund Payroll		-1.42	
	15.00.20299	PAYROLL PAYABLE	1-31-2026 TSA To Fund Payroll		9,580.59	
	19.00.20299	PAYROLL PAYABLE	1-31-2026 TSA To Fund Payroll		11,908.86	
	21.00.20299	PAYROLL PAYABLE	1-31-2026 TSA To Fund Payroll		39,906.25	
	27.00.20299	PAYROLL PAYABLE	1-31-2026 TSA To Fund Payroll		7,094.75	
	31.00.20299	PAYROLL PAYABLE	1-31-2026 TSA To Fund Payroll		221.62	
	34.00.20299	PAYROLL PAYABLE	1-31-2026 TSA To Fund Payroll		221.62	
	41.00.20299	PAYROLL PAYABLE	1-31-2026 TSA To Fund Payroll		221.64	
	42.00.20299	PAYROLL PAYABLE	1-31-2026 TSA To Fund Payroll		586.66	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	219	116	0.00	1,199,828.93
Manual Checks	0	0	0.00	0.00
Voided Checks	0	9	0.00	-10,781.72
Bank Drafts	17	18	0.00	1,693,306.58
EFT's	0	0	0.00	0.00
	236	143	0.00	2,882,353.79

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	219	116	0.00	1,199,828.93
Manual Checks	0	0	0.00	0.00
Voided Checks	0	9	0.00	-10,781.72
Bank Drafts	17	18	0.00	1,693,306.58
EFT's	0	0	0.00	0.00
	236	143	0.00	2,882,353.79

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH - OPERATING	1/2026	2,882,353.79
			2,882,353.79

STAFF REPORT

TOWN OF SAN ANSELMO

Item #: 1.6

MEETING DATE: February 10, 2026

AGENDA TITLE: Review The List of Town Council Committee Assignments and Ratify Councilmember Kullaway's Assignments for 2026

FROM: Serge Avila, Town Clerk

RECOMMENDATION: Staff recommends that the Town Council review the list of Council committee assignments and ratify Councilmember Kullaway assignments for 2026 in conformance with the rotation process established by Resolution No. 2025-4574.

BACKGROUND

Town Councilmembers serve on a variety of boards, commissions and committees, some of which are internal to the Town and some of which are regional (collectively, "committees"). Each year the Council reviews the list of committee appointments and makes new appointments as desired or needed. In 2025, the Council adopted Resolution No. 2025-4574 (attachment 2), establishing a rotation process by which Town Council members can serve on committees.

The rotation process is based on seniority, which is determined by continuous number of years in office. As spelled out in the Resolution, if Town Council members were first elected in the same election or have served for the same period of time, the member with the higher percentage of votes in the most recent election will be designated the senior member for purposes of seniority.

DISCUSSION/ANALYSIS

At its regular meeting on January 27, the Town Council reviewed and made appointments to various boards, committees, and commissions. Councilmember Kullaway was absent from the meeting and therefore could not take part in the selection process. The Town Councilmembers in attendance tentatively assigned Councilmember Kullaway to several committees and directed staff to return with a list of

current assignments, including Councilmember Kullaway's proposed assignments (see Attachment 1).

FISCAL IMPACT

There will be no fiscal impact associated with this action.

CEQA AND CLIMATE ACTION PLAN CONSISTENCY

Appointing Council members to serve on committees is not a "project" under the California Environmental Quality Act, because it does not involve an activity that has the potential to cause a direct or reasonably foreseeable indirect physical change in the environment. (Cal. Pub. Res. Code § 21065).

ATTACHMENTS

Attachment 1- Town Council 2026 Assignments, and proposed Councilmember Kullaway's assignments, and vacant seats



Town of San Anselmo
2026 Town Council Draft Committee Appointments & Vacant Seats

Town Committee/Entity Liaisons										
#	Committee Name	Meeting Schedule*	Frequency	Purpose	Appointee	Service Duration	Appointee	Service Duration	Alternate	Service Duration
1	INFRASTRUCTURE & FISCAL MONITORING COMMITTEE (IFMC)	3rd Thursday 6:30 PM	Quarterly - Jan, Apr, Sep, Nov	Ensure town finances are open and transparent	Walker	Jan 2025	Kullaway	Jan 2023	Vacant	
2	CHAMBER OF COMMERCE	3rd Tuesday Mornings	Monthly	Promote economic growth of the community by connecting local business, sharing resources, and addressing economic challenges	Schlesinger	Jan 2025	N/A	N/A	N/A	N/A
3	ECONOMIC DEVELOPMENT COMMITTEE (EDC)	2nd Tuesday 8:45 AM	Quarterly	Promotes and implements strategies to stimulate economic growth, create jobs, and improve the overall prosperity in San Anselmo	Schlesinger	Jan 2025	Kullaway	Jan 2023	N/A	N/A
4	FLOOD COMMITTEE	Typically Wednesday 6:30 PM	As needed	Ensure flooding issues in San Anselmo are addressed	Burdo	Feb 2022	Vacant		N/A	N/A
5	RACIAL EQUITY COMMITTEE	1st Tuesday 6:30 PM	Monthly	Address racial equity and social justice issues and ensure Town policies are equitably enforced	Vacant		Vacant		Kullaway	Jan 2025
6	REIMAGINE CREEK PARK COMMUNITY ADVISORY COMMITTEE	TBD	As needed	Negotiate reopening of plaza and determine plans for future	Burke	Jan 2021	Burdo	Jan 2021	N/A	N/A
7	CLIMATE ACTION COMMISSION (CAC)	4th Monday 7:00 PM	Quarterly - Mar, Jun, Sep, Dec	Support adaptation planning and promote strategies to cope with the impacts of climate change	Burdo	Jan 2025	Walker	Jan 2026	N/A	N/A
8	MEMORIAL PARK MASTER PLAN & REVIEW COMMITTEE	As Needed	As Needed	Promotes awareness and provides opportunities for the community to participate in the review process for Memorial Park through surveys and public meetings. Community engagement will help determine the desired existing and potential uses of the south side of the park.	Burke	Jan 2021	Burdo	Jan 2021	N/A	N/A

***Meeting Schedule:** Meeting dates and times are provided as a general guide and may be subject to change or cancellation. For the most current information, please check with individual committees.

****Form 700 (Statement of Economic Interests):** Per California State law, some boards and commissions members must file Form 700 to disclose financial interests and potential conflicts of interest that may impact decision-making, ensuring transparency and accountability to help prevent corruption. Filings are required upon appointment, annually, and upon leaving office.

County/Regional Committees										
#	Committee Name	Meeting Schedule*	Frequency	Purpose & Budget	Appointee	Service Duration	Appointee	Service Duration	Alternate	Service Duration
9	ABAG GENERAL ASSEMBLY	Friday, June 20 8:00 AM	At least once per year	Strengthen cooperation and collaboration across local governments Budget (FY25-26): \$3,810,418 ^[1]	Walker	Jan 2025	N/A	N/A	Kullaway	Feb 2024
10	CDBG UPPER ROSS VALLEY	Evenings on Zoom scheduled per poll	Approx. 4 times annually	Decide on Community Development Block Grant funding for local projects Budget (FY25-26): \$1,727,332 ^[2]	Walker	Jan 2025	N/A	N/A	N/A	N/A
11	CENTRAL MARIN POLICE AUTHORITY (CMPA) POLICE COUNCIL <i>Form 700 Required**</i>	2nd Thursday 6:00 PM	Quarterly – Feb, May, Aug, Nov	Administration and oversight of the CMPA Budget (FY24-25): \$17,256,149 ^[3]	Schlesinger	Jan 2025	Burdo	Since 2023	Walker	Jan 2025
12	GENERAL PLAN ADVISORY COMMITTEE	2 ND Thursday 4:00 PM	Monthly	Advisory body responsible for facilitating, in concert with Town staff, consultants, and the public, the General Plan Update	Burke	April 2024	Burdo	April 2024	N/A	N/A
13	LEAGUE OF CALIFORNIA CITIES, NORTH BAY	TBD	Quarterly	Promote cooperative advocacy through exchange of ideas and information. Focus on Federal and State policy Budget: Not available	Walker	Jan 2026	N/A	N/A	N/A	N/A
14	MCCMC LEGISLATIVE COMMITTEE	4th Monday 8:00 AM	At least 9 times annually	Discuss pending federal and state legislation affecting cities and make recommendations on actions to be taken Budget FY25-26): \$13,581 [MCCMC, Total] ^[5]	Kullaway	Feb 2024	N/A	N/A	Burdo	Feb 2024
15	MARIN CLEAN ENERGY (MCE) AUTHORITY <i>Form 700 Required**</i>	3rd Thursday 6:30 PM	Monthly	Promote an equitable, clean, affordable, and reliable energy economy Budget (FY25-26): \$831,238,000 Operating Revenue ^[6]	Kullaway	Jan 2025	N/A	N/A	Burdo	Jan 2025
16	MARIN EMERGENCY RADIO AUTHORITY (MERA) <i>Form 700 Required**</i>	GOVERNING BOARD 4th Wednesday (Except May: 2nd Wednesday) 3:30 PM EXECUTIVE BOARD 2nd Wednesday (Except May: 1st Wednesday) 3:30 PM	GOVERNING BOARD Monthly EXECUTIVE BOARD Jan, Mar, May, Jul, Sep, Nov	Oversight of the operation of the MERA radio system Budget (FY25-26): \$3,069,235 ^[7]	Burke	Jan 2026	N/A	N/A	1 ST : Condry 2 nd : Donery	Feb 2024
17	MARIN WILDFIRE PREVENTION AUTHORITY (MWPA) <i>Form 700 Required**</i>	BOARD OF DIRECTORS 3rd Thursday 3:00 PM EXECUTIVE COMMITTEE 1st Thursday 10:00 AM	Monthly	Coordinate wildfire preparation and adaptation to limit loss of life and property damage, while protecting environmental diversity Budget (FY24-25): \$21,198,890 ^[8]	Schlesinger	Jan 2025	N/A	N/A	Burdo	Feb 2023
18	REFUSE & RECYCLING SUBCOMMITTEE	As Needed	As Needed	Negotiate refuse contract(s) with Marin Sanitary Service and address refuse/recycling issues Budget: Not available	Burdo	Jan 2021	Vacant		N/A	N/A
19	ROSS VALLEY FIRE DEPARTMENT (RVFD) BOARD OF DIRECTORS <i>Form 700 Required**</i>	2nd Wednesday 6:30 PM	Monthly	Oversee the management and operations of Ross Valley Fire Department Budget (FY25-26): \$15,412,254 ^[9]	Walker	Jan 2026	Burke	Jan 2026	Burdo	Jan 2026

***Meeting Schedule:** Meeting dates and times are provided as a general guide and may be subject to change or cancellation. For the most current information, please check with individual committees.

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County/Regional Committees										
#	Committee Name	Meeting Schedule*	Frequency	Purpose & Budget	Appointee	Service Duration	Appointee	Service Duration	Alternate	Service Duration
20	ROSS VALLEY PARAMEDIC AUTHORITY	1 st Thursday each month	Monthly	Joint Powers Authority (JPA) providing paramedic services to residents and visitors of the Ross Valley Budget (FY25-26): \$3,739,467⁽¹³⁾	Burdo	Nov 2024	N/A	N/A	N/A	N/A
21	ROSS VALLEY SCHOOL DISTRICT (RVSD) BOARD OF TRUSTEES	Wednesdays 7:00 PM	1-2 times per month	Oversee educational affairs and policies of Ross Valley schools Budget (FY25-26): \$29,774,385⁽¹⁴⁾	Burdo (Liaison)	Jan 2025	N/A	N/A	N/A	N/A
22	ROSS VALLEY YELLOW BUS JOINT EXERCISE POWERS OF AGREEMENT (JEPA)	Varied 5:30 PM	As Needed	Provide enhanced public oversight and transparency regarding school-related traffic relief in Ross Valley through policy guidance and advice to Marin Transit Budget (FY25-26): \$1,692,115⁽¹⁵⁾	Schlesinger	Jan 2026	N/A	N/A	Kullaway Staff: Donery	Jan 2025 Jan 2023
23	SAFE ROUTES TO SCHOOL (SR2S) TASK FORCE, ROSS VALLEY	Friday, January 17 10:00 AM	Quarterly	Identify safety issues and develop plans to address issues, including infrastructure and enforcement strategies Budget: Not available	Burke	Feb 2024	N/A	N/A	Schlesinger	Jan 2025
24	TRANSPORTATION AUTHORITY OF MARIN (TAM) BOARD OF COMMISSIONERS <i>Form 700 Required**</i>	4th Thursday 6:00 PM	Monthly	Address Marin's transportation needs Budget (FY25-26): \$61,436,043⁽¹²⁾	Schlesinger	Jan 2026	N/A	N/A	Walker	Jan 2025

***Meeting Schedule:** Meeting dates and times are provided as a general guide and may be subject to change or cancellation. For the most current information, please check with individual committees.

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ABBREVIATION INDEX

ABAG	Association of Bay Area Governments	IFMC	Central Marin Police Authority	MWPA	Marin Wildfire Prevention Authority
CAC	Climate Action Commission	JEPA	Joint Exercise Power of Agreements	RVFD	Ross Valley Fire Department
CDBG	Community Development Block Grants	MERA	Marin Emergency Radio Authority	RVSD	Ross Valley School District
CMPA	Central Marin Police Authority	MCCMC	Marin County Council of Mayor & Councilmembers	SR2S	Safe Routes to School
EDC	Economic Development Committee	MCE	Marin Clean Energy	TAM	Transportation Authority of Marin

BUDGET SOURCES

[1] Source: https://abag.ca.gov/sites/default/files/documents/2025-07/2025%20ABAG%20Budget%20and%20Work%20Plan_Aproved_6-2025d.pdf?cb=5cf2d994

[2] Source: <https://assets.marincounty.gov/marincounty-prod/public/2025-12/2026%20Budget%20Book%20-%20Not%20Remediated.pdf>

[3] Source: <https://www.centralmarinpolice.org/DocumentCenter/View/1794/FY-25-26-CMPA-Budget-PDF?bidId=>

[6] Source: <https://mcecleanenergy.org/wp-content/uploads/2025/08/FY-25-26-Approved-Budget.pdf>

[7] Source: https://cdn.prod.website-files.com/66addb9ed7cc778a70846961/66ae81000df919bf4a48401d_23-24-Operating-Budget_MERAonline.pdf

[8] Source: https://cdn.prod.website-files.com/66addb9ed7cc778a70846961/6968115a02dabba0f3611aa5_FY25-26%20MERA%20Approved%20Budget%20and%20Member%20Contributions.pdf

[9] Source: <https://rossvalleyfire.org/attachments/article/50509/Item%204d%20-%20Attachment%202%20-%20Resolution%2025-09.pdf>

[10] Source: [https://go.boarddocs.com/ca/rova/Board.nsf/files/DHTTUC790996/\\$file/RVSD%20Budget%202025-26%20BtB%206.25.25.pdf](https://go.boarddocs.com/ca/rova/Board.nsf/files/DHTTUC790996/$file/RVSD%20Budget%202025-26%20BtB%206.25.25.pdf)

[11] Source: <https://marintransit.org/sites/default/files/2025-06/Attachment%20A%20FY2026%20Final%20Budget.pdf>

[12] Source: https://www.tam.ca.gov/wp-content/uploads/2025/07/FY2025-26-Adopted-Budget_June-2025-FINAL.pdf

[13] Source: <https://www.rossvalleyypa.org/governance/document-library/file/financial/budgets/RVPA%20Resolution%202025-01%20FY25-26%20Budget%20Approved%206.5.25.pdf>

***Meeting Schedule:** Meeting dates and times are provided as a general guide and may be subject to change or cancellation. For the most current information, please check with individual committees.

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STAFF REPORT

TOWN OF SAN ANSELMO

Item #:1.7

MEETING DATE: February 10, 2026

AGENDA TITLE: Quarterly Treasurer's Investment Report, December 2025

FROM: Jeff Zuba, Finance & Admin Services Director

RECOMMENDATION: That the Town Council consider approving the Treasurer's Investment Report for the quarter ending December 31, 2025.

SUMMARY

The Treasurer's Investment Report is a quarterly itemization of the market value of Town investments. The purpose of this report is to present financial information for review and discussion.

DISCUSSION/ANALYSIS

The attached report itemizes the Town's investments and states the market value of each investment as of December 31, 2025. The Wells Fargo bank account is the Town's primary checking account used for the deposit and expenditure of operating funds. The Bank of America checking account is a controlled account used for payroll processing only.

The Town holds three investment accounts: one with Moreton Capital with funds held at U.S. Bank, one with Wells Fargo Securities with funds held at Wells Fargo, and one with RBC Capital Markets held at RBC. The investments held are allowable by the Town's investment policy.

The Town maintains two Local Agency Investment Fund accounts (LAIF) for the purpose of maximizing interest income on funds not needed for immediate expenditure. One LAIF account is for the investment of general operating funds. The other is for the remaining series 2003 Measure G bond proceeds, required by law to be maintained in a segregated account.

The Town's cash balance as of December is \$13,886,422, which is \$4,118,421 less than the balances at this time last year. The significant decrease is due to the Town's

ongoing projects, General Plan update, Fire Station 20, Resilience Hub, Town Hall Roof & HVAC, Robson House painting, and Isabel Community Center roof.

FISCAL IMPACT

Not applicable

GENERAL PLAN CONSISTENCY

Not applicable

CEQA AND CLIMATE ACTION PLAN CONSISTENCY

The Council's discussion and approval of this report is not a "project" under the California Environmental Quality Act, because it does not involve an activity which has the potential to cause a direct or reasonably foreseeable indirect physical change in the environment. (Cal. Pub. Res. Code § 21065).

ATTACHMENTS

Attachment #1: Quarterly Treasurer's Investment Report, December 31, 2025

TOWN OF SAN ANSELMO

TREASURER'S INVESTMENT REPORT for the quarter ending December 31, 2025

INSTITUTION	TYPE OF INVESTMENT	MATURITY DATE	EFFECTIVE YIELD	MARKET VALUE OF AMOUNT ON DEPOSIT	NOTES	
					BOOK VALUE	UNREALIZED GAIN
Wells Fargo Bank	Government Advantage Checking	None	1.65%	-		
Wells Fargo Bank	Government Sweep Account	None	3.68%	9,150,489		
Bank of America	Business Checking Account	None	0.49%	68,845		
LAIF (Local Agency Investment Fund) Operating Account	State Treasurer's Pool	None	3.97%	8,590		
LAIF (Local Agency Investment Fund) Measure G Proceeds	State Treasurer's Pool	None	3.97%	103,490		
Moreton Capital	Money Market	None	3.66%	25,222		
Moreton Capital	Municipal Bonds	Varies	4.44%	2,375,485		
Moreton Capital	Certificate of Deposits	Varies	0.00%	-		
Moreton Capital	Treasury/Federal Agency	Varies	0.00%	-		
Wells Fargo	Treasury/Federal Agency	Varies	0.00%	-		
Wells Fargo	Money Market	None	0.00%	-		
RBC Wealth Management	Certificate of Deposits	Varies	4.48%	494,168		
RBC Wealth Management	Treasury/Federal Agency	Varies	0.00%	-		
RBC Wealth Management	Money Market	None	3.37%	1,660,134		
Total Investment Portfolio:				13,886,422		

I hereby verify that this report is in conformity with the Town of San Anselmo Investment Policy.

jmahl

Digitally signed by jmahl
Date: 2026.01.30
17:14:27 -08'00'



John Mahl, Town Treasurer

Jeff Zuba, Finance & Administrative Services Director

January 20, 2026
Date



STAFF REPORT

TOWN OF SAN ANSELMO

Item #: 2.1

MEETING DATE: February 10, 2026

AGENDA TITLE: Permit Improvement Program Phase I Findings and Next Steps

FROM: Heidi Scoble, Community Development Director

RECOMMENDATION: Receive and file the Permit Improvement Program Phase I findings and confirm the Town Council's interest in proceeding with Phase II of the Permit Improvement Program.

BACKGROUND

In 2025, the Town of San Anselmo partnered with the Marin Builders Association (MBA), in coordination with the Economic Forensics and Analytics, to participate in Phase I of the Permit Improvement Program (PIP). The PIP is a countywide initiative launched by MBA in 2020 to evaluate local permitting processes with the goals of improving customer experience, increasing compliance, and reducing unpermitted construction activity.

Phase I was designed as a structured, data-driven assessment of the Town's permitting process and customer experience. MBA developed and administered a statistically valid customer satisfaction survey to recent Town permit applicants, including property owners, applicants, and contractors, for permits issued between January 2023 and May 2025, including homeowners and building professionals, to establish a baseline understanding of applicant experiences.

To supplement the survey, MBA conducted one-on-one interviews with homeowners, architects, contractors, real estate agents and other building professionals who had recent experience with the Town's permitting process. In addition, a minimum of two professionally facilitated, in-person focus groups were held, one with building professionals and one with property owners, to further explore common themes and recurring challenges.

Following completion of the survey, interviews, and focus groups, MBA compiled and analyzed all feedback with the assistance of Dr. Robert Eyler. The resulting Phase I report includes statistical and narrative findings, empirical analysis, and a Net Promoter Score (NPS), and provides a foundation for evaluating potential process improvements and consideration of participation in Phase II of the Permit Improvement Program.

DISCUSSION/ANALYSIS

Based on survey results, interviews, and focus group feedback, Phase I findings indicate that while individual staff interactions were often viewed positively, underlying process, communication, and coordination challenges are contributing to inconsistent customer experiences and reduced confidence in the permitting process.

Key findings include:

- **Customer Satisfaction:**
Approximately 57 percent of respondents reported dissatisfaction with their permitting experience. The Town's Net Promoter Score (NPS) was negative 58.5, indicating significantly more detractors than promoters and a low likelihood that applicants would recommend the Town's permitting process.
- **Timeliness and Predictability:**
Fewer than half of respondents agreed that the permitting process was timely. Focus group participants cited permit timelines ranging from several months to multiple years, often without clear expectations or predictable milestones.
- **Consistency and Clarity:**
Less than 40 percent of respondents felt that information provided by staff was consistent and accurate. Applicants frequently reported receiving conflicting guidance at different stages of review, leading to repeated resubmittals and unanticipated requirements.
- **Communication and Accessibility:**
Communication gaps were a recurring concern. Many applicants reported difficulty reaching staff by phone or email, limited feedback through the online portal, and uncertainty about permit status. In-person counter service was generally viewed more positively but was not seen as a substitute for reliable remote communication.
- **Online Services and Third-Party Review:**
Only about one-third of respondents rated online permitting and remote interactions as good or excellent. Third-party plan review and Fire Department review were frequently identified as sources of delay and inconsistency.
- **Fees and Compliance:**
Participants expressed concern that permitting costs and delays discourage compliance. Based on conservative estimates, the report suggests that non-permitted construction activity may represent \$418,000 to \$524,000 in lost annual permit revenue to the Town.

Across surveys and focus groups, recurring themes emerged around consistency, clarity, communication, customer service, and costs, underscoring the need for a more coordinated, transparent, and service-oriented permitting approach.

Next Steps

Phase I findings provide a clear foundation for targeted improvements. Near-term next steps include:

- Reviewing Phase I findings with staff leadership to identify priority operational improvements that can be implemented within existing resources.
- Improving communication practices, including clearer timelines, standardized guidance, and more transparent status updates for applicants.
- Evaluating opportunities to improve coordination across departments and with external reviewing agencies.
- Identifying technology and process enhancements to improve the functionality and usability of the online permitting system.
- Using Phase I data as a baseline for measuring progress over time.

Phase II of the Permit Improvement Program

Phase II of the Permit Improvement Program would allow the Town to move from diagnosis to implementation. Phase II typically focuses on developing and prioritizing specific process improvements, piloting operational changes, and establishing performance metrics to track progress.

Phase II participation would support the Town in:

- Translating Phase I findings into actionable process and service improvements.
- Measuring improvements in customer experience, timeliness, and compliance over time.
- Strengthening consistency, transparency, and predictability within the permitting process.
- Incorporating staff feedback in the process and supporting staff with clearer workflows, expectations, and tools.

Continued participation in the PIP aligns with the Town's broader goals of improving service delivery, increasing compliance with permitting requirements, and fostering a more transparent and efficient development review process for residents and the building community.

FISCAL IMPACT

On May 9, 2025, the Town entered into a \$45,000 contract with the Marin Builders Association to complete Phase I of the Permit Improvement Program. If the Council elects to proceed with Phase II, the additional cost would be \$49,500.

GENERAL PLAN CONSISTENCY

The Permit Improvement Program Phase I findings and the potential entry into Phase II are consistent with the Town of San Anselmo General Plan goals and policies related to efficient and transparent public services, effective municipal operations, and community engagement. Evaluating and improving the Town's permitting processes supports the General Plan's objectives to promote safe development, regulatory clarity, and responsive local government.

CEQA AND CLIMATE ACTION PLAN CONSISTENCY

The Town Council's consideration of the Permit Improvement Program Phase I report and potential direction to enter Phase II does not constitute a "project" as defined by the California Environmental Quality Act (CEQA). The action involves the evaluation of existing programs and the potential development of administrative or procedural improvements and, therefore, is not subject to CEQA review pursuant to CEQA Guidelines Section 15378.

The Permit Improvement Program Phase I findings and potential entry into Phase II are consistent with the Town of San Anselmo Climate Action goals. Improving the efficiency, clarity, and accessibility of the permitting process supports the implementation of climate-friendly projects, including energy efficiency upgrades, electrification, solar installations, and other sustainability measures. Enhancing permitting processes can reduce barriers to climate-positive development and support the Town's broader climate action and greenhouse gas reduction objectives.

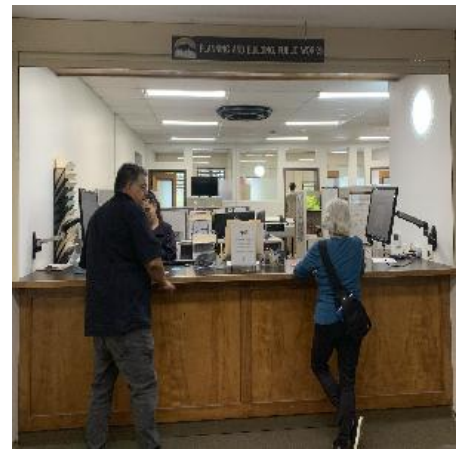
ATTACHMENT

Attachment 1- Permit Improvement Program Phase I Report

Attachment 2- Permit Improvement Program Phase II Proposal

Town of San Anselmo

Permit Improvement Program (PIP) Phase I Report



December 2025

Authored by:

**Marin Builders Association and
Economic Forensics and Analytics**



Introduction

In 2020, the Marin Builders Association (MBA), in partnership with multiple cities and the County of Marin, launched the Permit Improvement Program (PIP). MBA's prior collaborations with jurisdictions including the City of San Rafael, City of Novato, Town of Tiburon, and the County of Marin provided valuable insights into differences in local permitting processes. These learnings helped shape this initial phase (Phase I) of the program for the Town of San Anselmo.

The overarching goal of these partnerships is to reduce illegal and non-permitted construction activity across all Marin County jurisdictions. Survey participants are customers of the permitting department who had applied for permits within the previous twelve months, including both homeowners and building professionals. The PIP gathers data through online surveys, focus groups, one-on-one interviews, all of which provide insight into how Town of San Anselmo staff interact with customers from the customers' perspective.

In this report, the MBA is partnering with Dr. Robert Eyler, formerly of Marin Economic Forum (MEF), to provide conclusions, recommendations and best-practice examples to help improve the Town of San Anselmo's permitting process and culture to generate more permitted versus unpermitted construction projects that support economic development in San Anselmo and beyond.

Key Findings

Potential Lost Revenue of \$418,000 – \$524,000 from Non-Permitted Work

Based on conservative estimates from previous MBA work with cities and the County of Marin, the percentage of non-permitted construction countywide in 2024 is estimated to be between 40 to 50 percent.¹ The Town of San Anselmo's total fees collected for permits in fiscal year 2023-24 was approximately \$1.047 million.² Thus, non-permitted work is estimated to represent approximately \$418,930 to \$523,660 per year of lost revenue to the Town of San Anselmo; in essence, the amount of permit revenue would increase substantially if all estimated, non-permitted work became permitted. As outlined in the report to follow, such changes can lead to more permitted work, safer construction projects, and capturing revenue for the Town of San Anselmo.

¹ Based on estimates from building officials and residential resale program data in various cities and for the unincorporated portion of Marin County.

² See Town of San Anselmo financial data at <https://www.sananselmo.gov/ArchiveCenter/ViewFile/Item/6561>

Direct Efforts Yielded Strong Response Rate to Customer Satisfaction Survey

The Phase I PIP survey was distributed to permit applicant contacts, a list provided and verified by Town staff of approximately 1,100 recent customers. Marin Builders Association (MBA) provided and distributed the online survey. MBA acted as direct contact for distribution of the survey, including building professionals that are MBA members. Efforts yielded 282 completed, affirmative online surveys (an aggregate 25.6-percent response rate). Because this is an opinion survey based on a finite number of potential customers (not a scientific study), the sample size is sufficient to accurately represent permit-customers' current sentiment, and was much larger than expected. The figures show there was dispersion among the respondents; the process was random in terms of surveying a subset of residents and building professionals seeking permitting services. Data collection, focus groups and one-on-one interviews with home owners and building professionals for this project were conducted between March – October of 2025.

The survey had four distinct sections:

1. Respondent's demographics and interactions within the permitting department of the Town of San Anselmo in seeking a permit or solution to a related issue;
2. Information regarding services and the customer experience in specific ways (time, precision, consistency, etc.);
3. Overall satisfaction levels based on a method similar to a Net Promoter Score (NPS) defined below; and
4. Recommendations were also requested, and the Appendix provides verbatim survey responses to questions about process improvements and comparisons to other jurisdictions.

The final question asked in the survey provided data on a "net promoter score" or NPS³. In some ways, this is the most illuminating question in the survey. The NPS is generally defined as the likelihood that a customer or client picked at random would recommend a vendor's good or service to another person. In future phases, comparing NPS scores to past surveys drive conclusions on how changes have been recognized by those visiting the Town of San Anselmo permitting department.

The following bullets are general rules to follow with net promoter scores:

- Answers 9 or 10 would most likely recommend the service (Promoters);
- Answers 7 or 8 are neutral (Passives); and
- Answers 0 and 6 most likely would not recommend the service (Detractors).

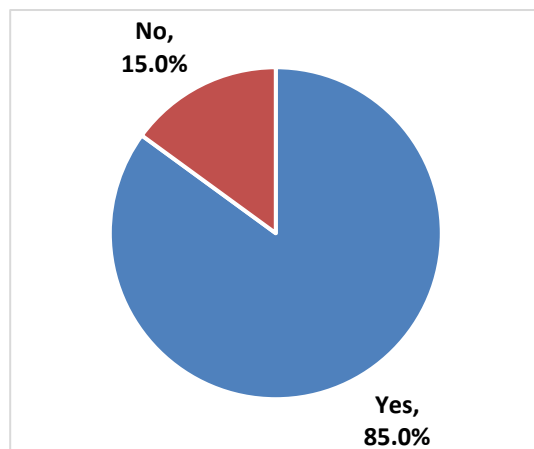
The NPS score for Phase I (2025) was -58.5, or 58.5 percentage points more detractors than promoters. We will see more detail on this below. Let's now turn to the data from the survey.

³ Net Promoter Score®, or NPS®, measures customer experience and predicts business growth. This proven metric transformed the business world and now provides the core measurement for customer experience management programs. Respondents are divided into Promoters, Passives, and Detractors. Subtracting the percentage of Detractors from the percentage of Promoters (Passives are Neutral) yields the Net Promoter Score, which can range from a low of -100 (if every customer is a Detractor) to a high of 100 (if every customer is a Promoter). For more visit <https://www.netpromoter.com/know/>

Survey Responses: Respondent Demography

Engagement with Town staff in last 12 months

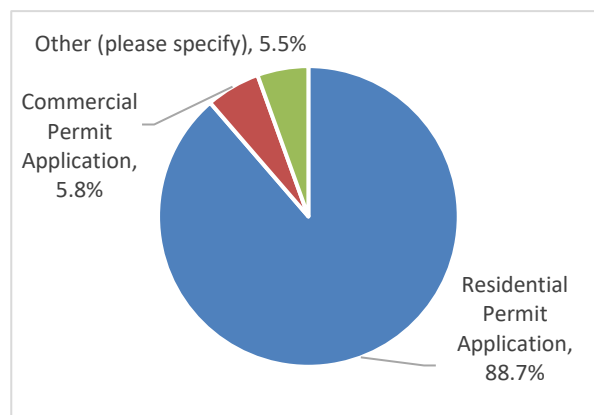
In the first survey question, participants were asked if they had engaged with the Town of San Anselmo in the last 12 months seeking a building permit. 85% of the respondents said they had used the Town of San Anselmo permitting services. For these respondents, those that answered “No” to this question did not continue. Of the 426 respondents that responded “Yes”, 282 continued to complete the survey.



Type of Applicant and Main Interactions with Town of San Anselmo

The next question asked respondents to describe their relationship with projects seeking a permit with the Town of San Anselmo. Of those responding, contractors and property owners were over 77 percent of the responses. Other responses not listed here were realtors in all but one case.

Type of Applicant	% Respondents
Property Owner	60.0%
Contractor	17.8%
Architect	9.2%
Business Owner	4.4%
Other (please specify)	8.6%

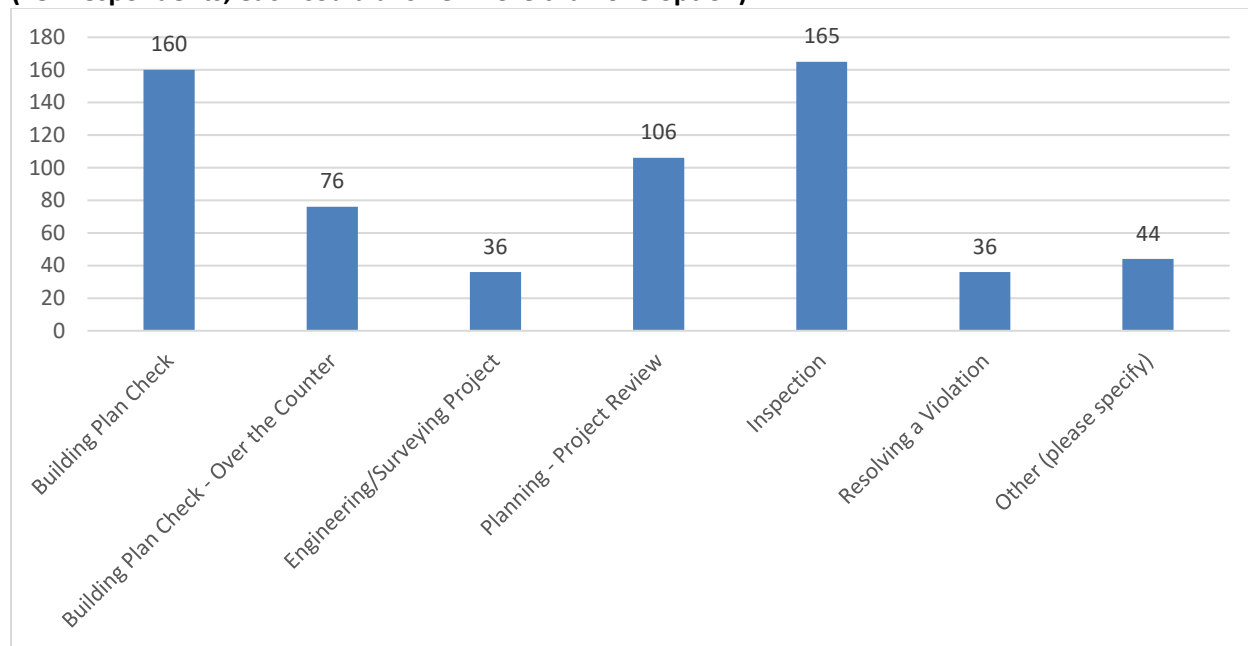


88.7% of Survey Respondents Filed for a Residential Permit Application

The survey also asked what type of permit application was pursued by applicants. A residential permit was pursued 88.7 percent of the time for these applicants. Commercial permitting covers all uses beyond residential, including senior-facility units where there are care facilities as part of the services provided on-site. Multi-family units are considered residential. In the next question, the survey asked why permit applicants came to the Town of San Anselmo’s permit counter. Generally, inspections and building plan checks are the reasons for coming to town offices. Building plan checks (both submittal

and over the counter) are a main reason (56.7 percent) for coming to the planning department; inspections are also a common reason (58.5 percent of respondents).

**Customer Interaction at Permit Counter Related to:
(282 respondents, each could answer more than one option):**

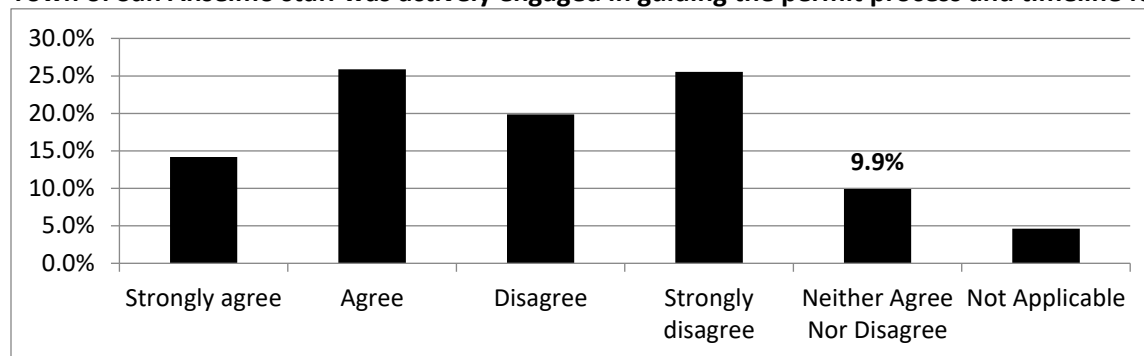


Main Survey Questions

These questions are really about customer service and the conversion of unpermitted work to permitted based on the **perceived ease and partnership** the building community has (or does not have) with planning departments across Marin County. These questions started with how applicants experienced timeliness, professionalism, and receptive staff when they interacted with the Town of San Anselmo.

A classic concern of builders and property owners is that municipal staff are not concerned about the timing of decisions or their demeanor with applicants. A majority of respondents agreed that Town of San Anselmo was timely and professional; another 9.9 percent was neutral. Results were more mixed for plan submittal and project review.

Town of San Anselmo staff was actively engaged in guiding the permit process and timeline for me:

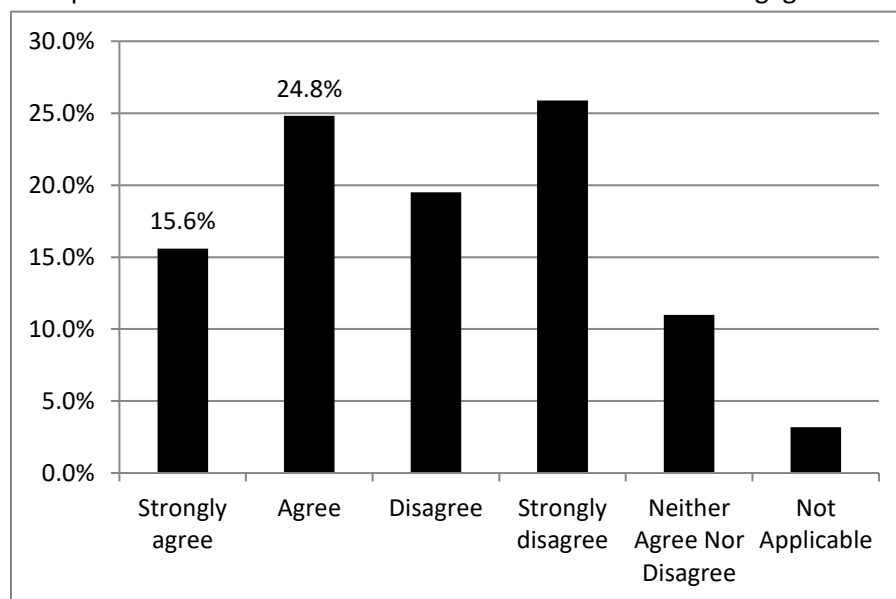


Town of San Anselmo staff was actively engaged in guiding the permit process and timeline for me:

Response	Interaction Type					
	Building Plan Check - Submittal	Building Plan Check - Over the Counter	Engineering/ Survey Project	Planning and Project Review	Inspection	Resolving a Violation
Strongly Agree	18	14	4	12	21	3
Agree	37	15	7	26	42	6
Neither Agree Nor Disagree	13	5	3	7	19	1
Disagree	37	13	9	29	31	8
Strongly Disagree	52	29	13	32	42	17
Totals	157	76	36	106	155	35

40.4% agreed that Town of San Anselmo Staff followed through in a timely, professional, and friendly manner

The question about timeliness was focused on staff's active engagement in the permit process. Another



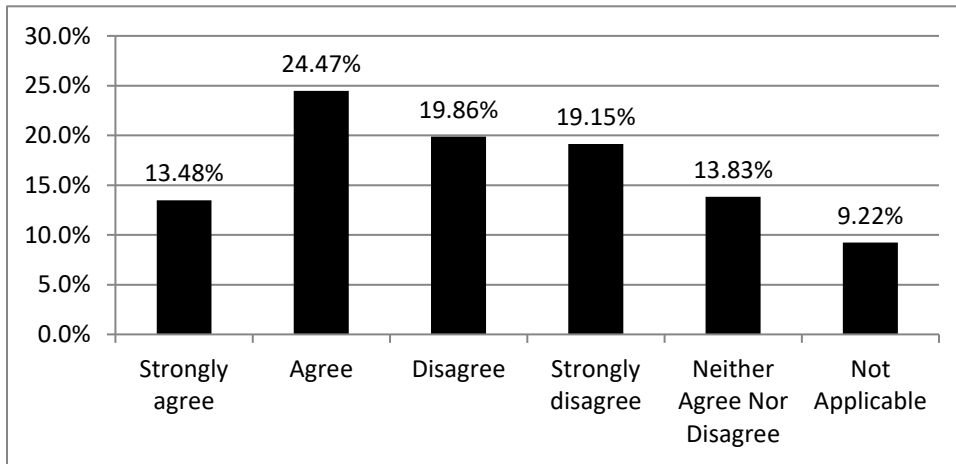
concern heard from permit applicants throughout Marin County in previous studies of other municipalities is disengagement by staff. This relates to timeliness of processes and expectations of applicants. Reducing time to a permitting decision or action is a consistent customer concern for permitting services. See the additional comments

provided by respondents in the Appendix based on connections to this question.

Staff followed through in a timely, professional, and friendly manner

	Building Plan Check – Submittal	Building Plan Check – Over the Counter	Engineering/ Survey Project	Planning and Project Review	Inspection	Resolving a Violation
Strongly Agree	17	13	4	10	24	6
Agree	32	14	4	25	43	5
Neither Agree Nor Disagree	15	6	4	8	18	0
Disagree	37	13	9	28	30	7
Strongly Disagree	56	30	15	35	44	17
Totals	157	76	36	106	159	35

37.8 percent agreed that individual staff members served as dedicated points of contact throughout the permit process



Because much of the application process has moved online to maintaining those online services is critical for Town of San Anselmo to make adjustments as needed. Responses were generally very positive in terms of

using online services. The same lean toward plan submittals and project review as having more concerns or not as strong a center of opinions continues. The distributions across opinions and reasons for seeking permitting were relatively uniform.

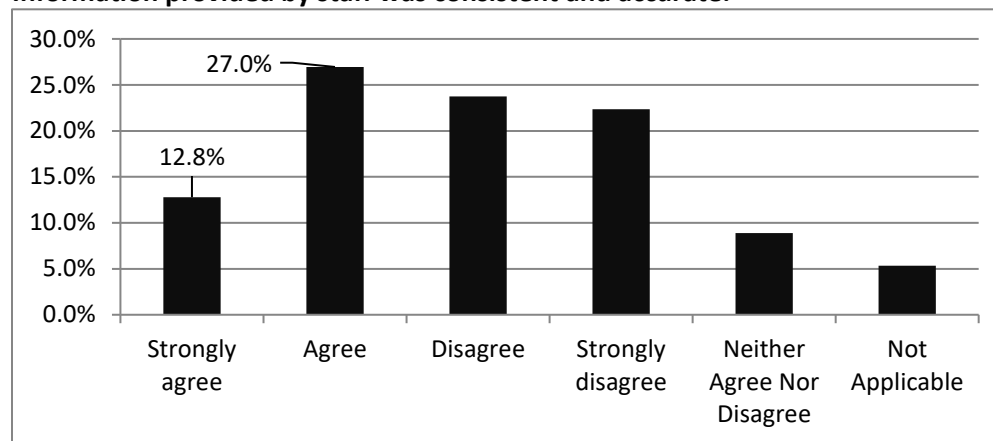
Staff members served as dedicated points of contact throughout the permit process:

Response	Building Plan Check - Submittal	Building Plan Check - Over the Counter	Engineering/Survey Project	Planning and Project Review	Inspection	Resolving a Violation
Strongly Agree	18	12	6	8	19	5
Agree	35	22	7	32	43	7
Neither Agree Nor Disagree	25	5	2	13	23	3
Disagree	37	18	11	26	32	6
Strongly Disagree	40	16	9	22	31	13
Totals	155	73	35	101	148	34

39.8% of Respondents considered information provided by staff was consistent and accurate:

The next question was about information shared with applicants. The results here suggest that customers generally were not in agreement that staff information was consistent and accurate. Some of that concern could be due to how information is communicated back to customers and connects to other perceptions such as timeliness and a dedicated contact person who knows the project from the start to finish. .

Information provided by staff was consistent and accurate:



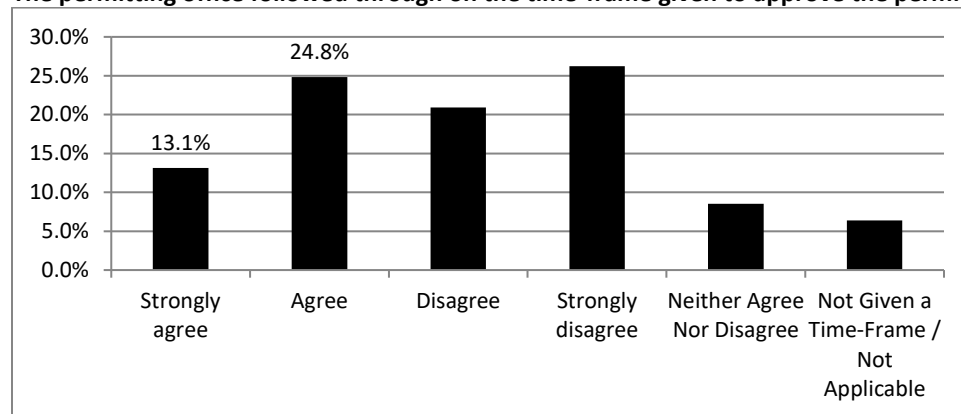
Information provided by staff was consistent and accurate:

	Building Plan Check – Submittal	Building Plan Check – Over the Counter	Engineering/ Survey Project	Planning and Project Review	Inspection	Resolving a Violation
Strongly Agree	12	11	4	5	19	3
Agree	44	20	4	29	43	5
Neither Agree Nor Disagree	16	3	4	10	14	1
Disagree	42	18	12	31	45	8
Strongly Disagree	42	23	12	29	34	18
Totals	156	75	36	104	155	35

37.9 percent signaled Permitting Office and Follow-Through worked within expected timeframe

Just under 38 percent of respondents suggested the follow-through was timely. However it is difficult to meet all expectations; a good survey question for Phase II may be: “Has follow-through improved since your last interaction?” or “What is your expectation of timeline?”. This can help the Town of San Anselmo’s permitting office communication efforts and help shape expectations. The distribution of agreement and disagreement on follow-through was relatively even across reasons why applicants sought permitting in San Anselmo, as the data shown here suggest.

The permitting office followed through on the time-frame given to approve the permit



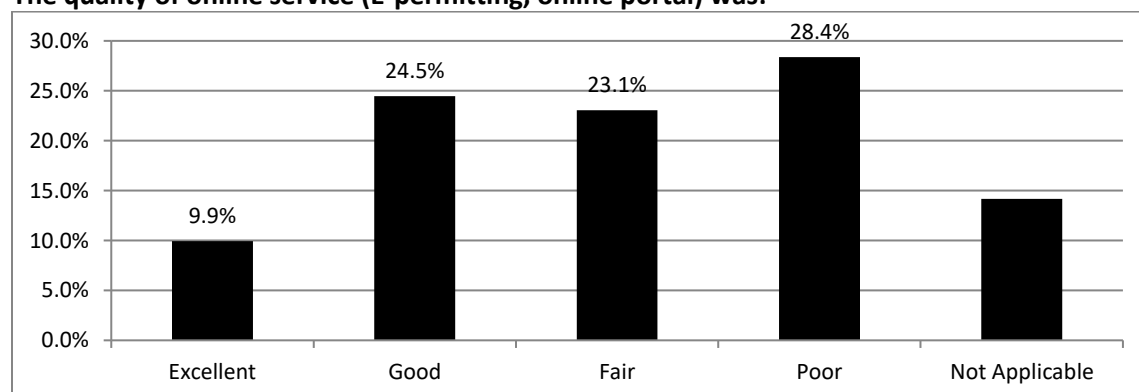
The permitting office followed through on the time-frame given to approve the permit

	Building Plan Check – Submittal	Building Plan Check – Over the Counter	Engineering/ Survey Project	Planning and Project Review	Inspection	Resolving a Violation
Strongly Agree	13	11	3	7	19	4
Agree	30	13	4	24	41	5
Neither Agree Nor Disagree	12	6	2	5	15	2
Disagree	41	19	9	24	33	6
Strongly Disagree	55	25	16	42	46	17
Totals	151	74	34	102	154	34

34.4 Percent Considered the quality of online service as Good or Excellent

Since the inception of the Permit Improvement Program in 2018, the quality of online service at permit departments throughout Marin County has been a focus of best practices. The Town of San Anselmo shows some room for improvement here, as well as setting expectations for clients. One of the largest concerns with E-permitting and online processes is that they are not necessarily quicker and more efficient in terms of turnaround times and communications; 51.5 percent of respondents suggest the process was fair to poor, including those for which are not applicable. For the Town of San Anselmo, it may be worth looking at response times and systems once plans and other requests are received versus desk visits and see if their time efficiencies.

The quality of online service (E-permitting, online portal) was:



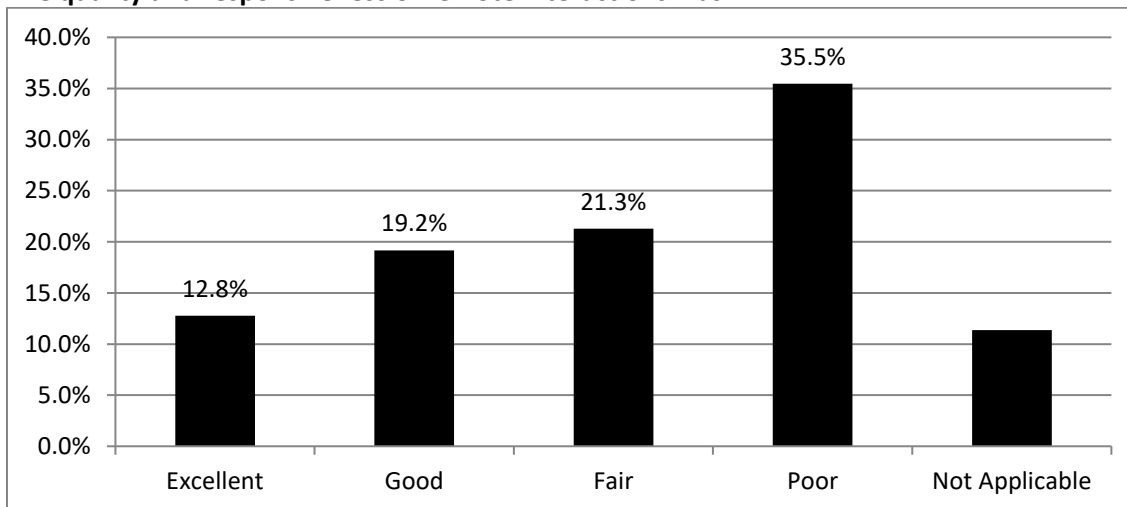
The quality of online service (E-permitting, online portal) was:

	Building Plan Check – Submittal	Building Plan Check – Over the Counter	Engineering/ Survey Project	Planning and Project Review	Inspection	Resolving a Violation
Excellent	17	10	2	5	17	2
Good	35	19	7	24	41	5
Fair	46	13	7	29	37	9
Poor	49	26	15	38	46	17
Not Applicable	12	8	5	10	24	3
Totals	159	76	36	106	165	36

Only 32 percent consider remote interactions as Good or Excellent

Related to E-permitting and online services, especially since the pandemic period (2020 to 2022), remote interactions that allow applicants to connect with permitting staff from a job site, home, or a vehicle has become a process expectation for applicants as if it was a face-to-face interaction. This looks to be an area for improvement, where inspections and building plan submittals generally were considered to need more focal change.

The quality and responsiveness of remote interactions was:

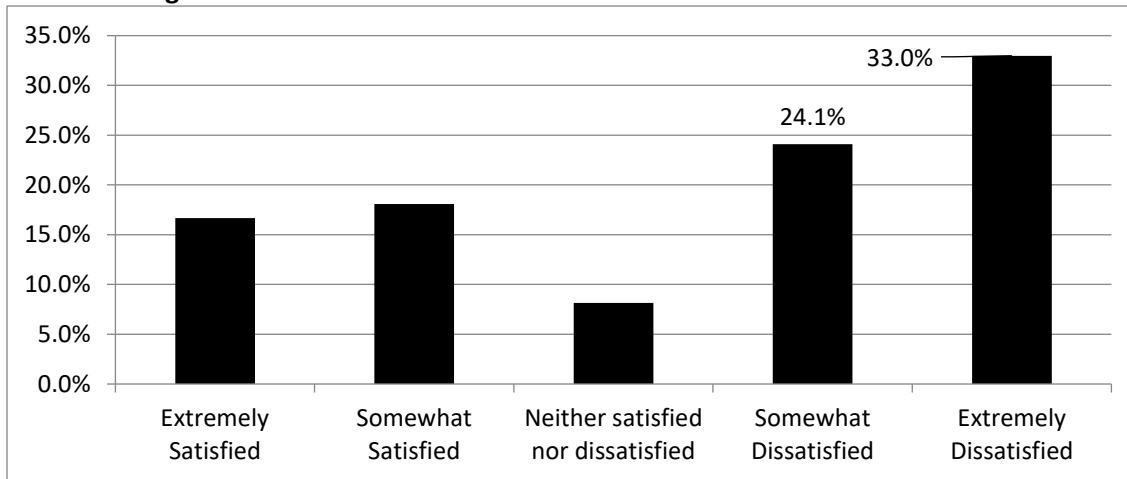


The quality and responsiveness of remote interactions (phone calls, email) was:

	Building Plan Check – Submittal	Building Plan Check – Over the Counter	Engineering/ Survey Project	Planning and Project Review	Inspection	Resolving a Violation
Excellent	19	10	3	8	20	4
Good	26	14	5	16	31	3
Fair	34	15	8	28	35	7
Poor	70	31	18	46	60	20
Not Applicable	10	6	2	8	19	2
Totals	159	76	36	106	165	36

An overall satisfaction rating was asked of the respondents. We will see in a bit that we also asked about “Net Promoter Score”. 57 percent were dissatisfied with their Town of San Anselmo permitting experience.

Overall Rating of Satisfaction:

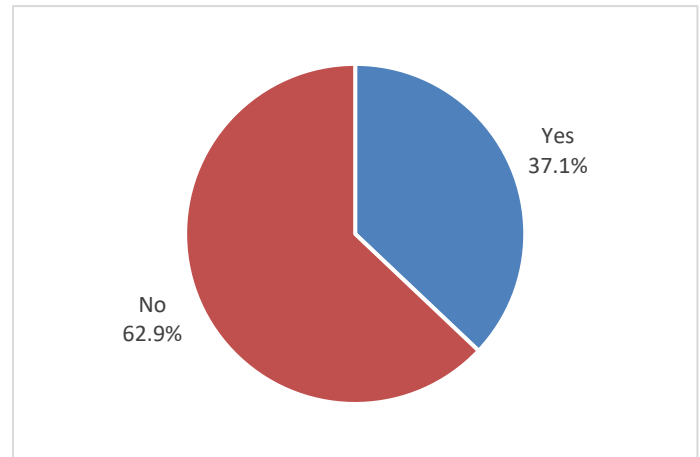


Overall Rating of Satisfaction:

	Building Plan Check – Submittal	Building Plan Check – Over the Counter	Engineering/ Survey Project	Planning and Project Review	Inspection	Resolving a Violation
Extremely Satisfied	19	14	4	10	28	2
Somewhat Satisfied	20	10	3	13	32	5
Neither satisfied nor dissatisfied	12	3	1	7	13	1
Somewhat Dissatisfied	44	15	10	31	38	4
Extremely Dissatisfied	64	34	18	45	54	24
Totals	159	76	36	106	165	36

If "Yes", was the Town of San Anselmo more or less accurate, timely, and/or responsive than other Marin County jurisdictions with which you have worked?

This question follows the responses above, but also ties to the net promoter score or NPS below. The Town of San Anselmo has opportunities to improve these opinions.



Promoting San Anselmo as a *Place to Build* using a Town Permit

The final survey question asked was a “net promoter score” or NPS. For tracking progress over time and another angle on a summary measure of customer satisfaction, this is perhaps the survey’s most important question. The NPS is generally defined as the likelihood that a customer or client picked at random would recommend a vendor’s good or service to another person. A goal for many organizations that use NPS is to consistently show improvements in score over time. Changes, when working, create positive feedback and “word-of-mouth” advertising for pursuing permitting when doing projects versus engaging in unpermitted projects within San Anselmo.

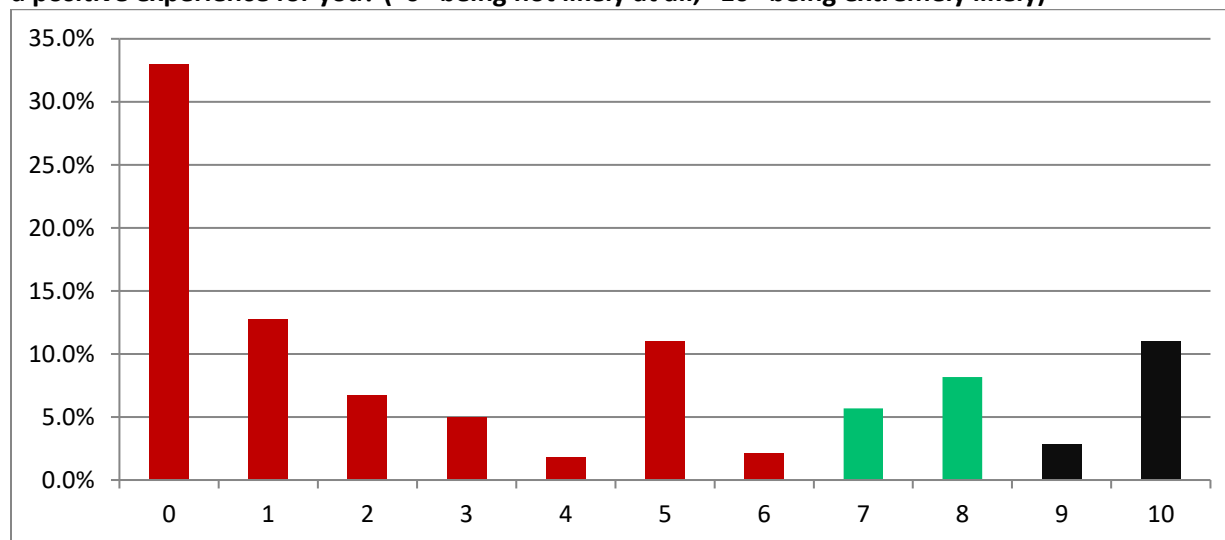
The following bullets are general rules to follow with net promoter scores:

- Answers 9 or 10 would most likely recommend the service (Promoters);
- Answers 7 or 8 are neutral (Passives); and
- Answers 0 and 6 most likely would not recommend the service (Detractors).

The NPS score in Phase I was -58.5, or 58.5 percentage points more detractors than promoters. The figure below shows data across the range of “Detractors” (**red**) to “Promoters” (**black**).

Net Promoter Score Data Comparisons, Town of San Anselmo

How likely are you to share with friends/colleagues that the Town of San Anselmo permit process was a positive experience for you? ("0" being not likely at all, "10" being extremely likely)



The dynamics of these numbers are important of how shifts can rearrange the NPS. For example, given the sample size of 282 responses. The large number of "0" responses maybe a function of one or more poor experiences (see Appendix for some of the open-ended responses); of the 282 open-ended responses, 154 (81.9 percent) came from those that gave a 0, 1 or 2 as a NPS response. Further, if all the 5, 6, 7, and 8 respondents became "9" respondents (marginally neutral or neutral to marginal promoters), the NPS would move from -58.5 to -18.4 (+40.1 percentage point change). It is in that middle group the most work can be done, as the 0, 1 and 2 group will be harder to move in the short-term. From those gains, migrating strong detractors to neutral or closer to neutral is less difficult after making adjustments and augmenting word-of-mouth about process improvements.

5: (FINAL QUESTION – OPTIONAL) I am interested in participating in a 1-hour focus group about my experience. Please include your contact information below (Name, Email, Address, and Phone Number):

This question was used to collect contact information from respondents to recruit potential focus group participants. The question yielded over 35 interested community members and building professionals.

Conclusions

Overall, the survey responses reveal meaningful insights into how residents experience the permitting process and where improvements are most needed. While many individuals acknowledged helpful staff interactions, the broader feedback points to systemic issues that create confusion, inconsistency, and unnecessary frustration for applicants. The findings underscore the importance of clearer public information, more streamlined procedures and continued investment in user-friendly processes. These themes collectively illustrate that the foundation for effective service is already in place, but strategic enhancements can significantly elevate the department's performance. By using these findings to guide future improvements, the Town can strengthen its permitting process and better meet the needs of its community.

Focus Group Summary

K.A. Woods Construction Industry Consulting

November 5th, 2025

TO: *Rick Wells, CEO, Marin Builders Association*

FROM: *Keith Woods*

SUBJECT: *Summary of San Anselmo Focus Group Sessions*

Thank you for letting me take part as Moderator in the recent contractors and residents focus group sessions held at MBA to gain first-hand insight and input into the Town of San Anselmo's permitting process.

I believe the best way to report what was heard during these sessions is to categorize the participants' comments into five primary areas, and to include a few quotes that best reflect the groups' collective sentiments. They might be best summarized as the "Five C's":

Consistency

Participants expressed great frustration with the lack of predictability on how long it would take to get their permit. Timeframes as lengthy as 2-5 years were commonly cited. (It's important to note that In many cases, it was not the Community Development Department that was blamed for delays, difficulties, and inconsistencies in permit approvals – it was problems encountered in dealing with the Fire Department.)

"I think by the time my newborn is in high school, I'll probably have my permit."

"We finally hired an Attorney to pound the permit out of them."

"It's getting increasingly difficult to find a General Contractor willing to work in San Anselmo."

"Just knowing how long it likely will take to get my permit would eliminate a lot of frustration."

Clarity

Many contractor participants expressed overall dissatisfaction with the existing permitting process, but they at least understood it. The residents who rarely seek permit issuance found the lack of clear rules and expectations by the CDD to be most frustrating.

"They need a better means of tying the whole permitting process together. It's disjointed."

"If I only knew what they wanted from me, I would be more than happy to comply."

"I don't think they read plans carefully since they send me irrelevant code requirements."

"Who is the actual decision-maker in the process?" Why does the baton get passed so often?"

Communications

Contractors and homeowners alike all cited poor or irregular communications with staff as a major frustration. While certainly not always the CDD's fault, it is the participants' perception.

"I had a tree removal issue and I couldn't get anyone to respond. I finally just did it."

"It was almost impossible to get feedback as to where my project was in their process."

"Trying to contact someone in the CDD or Fire Department is an enormous waste of time."

"There is miscommunication at all levels and there appears to be no team approach."

Customer Service

Overall, focus group participants were complimentary toward specific CDD staff members, but had concerns about the general absence of an overall customer service atmosphere. The lack of a 'can-do' helpful approach by the Fire Department in particular was cited frequently.

“When I went in, the staff was friendly but didn’t seem to know the procedures or the fees.”

“Heidi and Eric have been far better to work with than others in the past.”

“I have been threatened by email and insulted verbally. How can they treat a citizen like that?”

“They are generally nice people, but all of them would benefit from some training.”

Costs that are equitable

It is not uncommon, and probably predictable, that participants felt that the fee structure associated with securing a permit is excessive. The groups expressed an understanding that cost recovery is necessary, but questioned how these costs and fees are calculated.

“Older residents on fixed incomes can’t afford building costs and the existing permitting fees.”

“Resale inspection fees jumped from “\$320 to \$1,020. Why?”

“Staffing has increased, but fees seem beyond the cost of the number of new employees.”

“The fees have jumped from 1-2% of a contractor’s job cost to almost 10%.”

As a bottom line to this summary report, while there are some elements of the permitting process in the Town of San Anselmo that are in good working order, the participants felt there are significant improvements that need to be made ... and as soon as possible! What should be of greatest concern to San Anselmo government leaders is the significant amount of unpermitted work that has apparently become prevalent in the community. Problems related to the “Five C’s” listed above are likely the cause of the unpermitted work, which leads to safety concerns as well as significant losses of fee revenue to the Town.

Opportunities Summary

Below is a list of the most common frustrations from the surveys, focus groups and one-on-one meetings.

Permitting Delays and Frustration

Participants reported permit processes lasting from several months to years, even for small projects. Root causes include miscommunication, redundant plan checks, lack of coordination, and a culture of risk avoidance.

Fire Department Bottlenecks

The Fire Department was identified as the largest source of permitting holdups. Excessive sprinkler and hydrant requirements and unchecked authority have caused widespread frustration.

Staffing, Training, and Attitude

Staff quality varies widely. While some employees were praised, others lack training and demonstrate defensive attitudes that prioritize risk avoidance over service.

Excessive Fees and Hidden Costs

Fees have increased significantly, discouraging compliance. Many contractors and homeowners operate without permits due to cost and delays.

Communication Gaps

The online portal lacks transparency and feedback. Applicants often need to call or email repeatedly to learn their project status.

Recommendations

Below are recommendations to consider implementing.

Structural and Process Reform

- Integrate Fire Review into the CDD workflow.
- Implement 'one-stop' plan review.

Customer Service Transformation - Adopt the 'Four C's + 1' Framework:

- Consistency – predictable timelines.
- Communication – proactive updates.
- Customer Service – problem-solving attitude.
- Costs – transparent, fair fees.
- Clarity – clear checklists and guidance.

Improve Communication and Responsiveness

- Set standard response times for emails and phone calls.
- Offer office hours or virtual drop-in hours for quick questions.

Enhance the Online Permitting System

- Upgrade the online portal for live status tracking and publish average processing times.
- Rewrite website sections in plain language to eliminate ambiguity and reduce technical jargon.
- Add a searchable FAQ that covers the most common small residential projects.
- Ensure mobile-friendly formatting, as many residents search on phones.
- Streamline the online application process.

- Allow applicants to track real-time status updates (review stage, outstanding items, estimated timelines).
- Upload templates and sample completed applications so homeowners can model their submissions.
- Enable digital corrections and communication directly through the portal so applicants do not need to email back and forth.

Policy and Incentive Programs

- Create an amnesty program for unpermitted work and earmark revenues for staffing and training improvements.

Cultural and Leadership Change

- Develop internal checklists and decision trees so staff apply requirements consistently across all customers.
- Train staff regularly on code interpretation, customer service, and communication expectations.
- Publish all guidelines and exceptions publicly, and commit to following the posted rules unless a justified code-based exception is documented.
- Improve transparency by explaining the *why* behind requirements rather than simply stating them.

Continued Review and Improvement

- Continue the Permit Improvement Program phases

Closing Phase I Summary

The Town of San Anselmo deserves recognition for taking meaningful steps to improve customer service within the permitting department. These initial efforts demonstrate a commitment to fostering a more responsive and accessible permitting experience for residents, homeowners, and building professionals. As the Town continues this work, placing equal emphasis on customer needs and staff empowerment will be essential. Strengthening communication, clarifying requirements, modernizing online tools and standardizing internal processes will not only enhance public understanding but also provide staff with the structure and support needed to deliver consistent, high-quality service. By advancing these priorities, the Town can cultivate a permitting process that is transparent, efficient, and consistently positive for the entire community.

Summary of Appendix Comments

Question 15 — Comparison to Other Jurisdictions

Overall Themes

- **San Anselmo widely viewed as less accurate, less timely, and less responsive** than other jurisdictions.
- **Most commonly cited issues:** long delays, poor communication, inconsistent information, unhelpful staff, difficult third-party plan check process.
- Some positive comments noted friendliness of certain staff and decent counter service, but these were exceptions.

Negative Themes

- **Significant delays** in permit reviews, inspections, and responses; some took *years*.
- **Communication problems:**
 - Phone almost never answered; voicemails rarely returned
 - Emails often ignored or responded to with unrelated or incomplete answers
- **Inconsistent or incorrect guidance** provided by staff, sometimes changing mid-process.
- **Third-party plan check (outside contractor)** heavily criticized for inaccuracy, slowness, and unnecessary comments.
- **Unprofessional or rude behavior** by former staff.
- **Perception of unnecessary bureaucracy**, nitpicking, and adversarial attitude toward homeowners.
- **Fees and requirements considered excessive**, especially compared to neighboring jurisdictions.
- **Reputation as one of the hardest or worst jurisdictions** in Marin/NorCal for permitting.
- **Resale inspection process** consistently described as slow, inaccurate, and burdensome.
- **Some believe San Anselmo discourages building or improvements**, harming property owners.

Moderate / Mixed Feedback

- Some said staff at the front counter are friendly and in-person interactions better than online.
- A few noted improvements in communication toward the end of a project.
- Some mentioned that Planning staff (not Building) were helpful and responsive.

Positive Outliers

- Individual staff members named as helpful (Ely, some inspectors, Will).

- A small number said San Anselmo was “about the same” as others.
 - A few respondents had smooth or typical experiences.
-

Question 16 — Suggestions for Improving Customer Experience

Process & Workflow Improvements

- **Hire more staff**; increase hours of operation and phone coverage.
- **Bring plan check in-house**; eliminate or reform third-party plan check (e.g. Willdan, CSG).
- **Streamline the permit process** with clearer steps, faster turnaround, and fewer repeated resubmissions.
- **Fast-track small/simple permits**, including decks, kitchens, baths, and repairs.
- **Provide a single point of contact** for each permit applicant.
- **Allow pre-submission meetings / plan reviews** to prevent weeks of avoidable corrections.
- **Stop adding new comments late in the process**; ensure reviewers coordinate.

Communication & Customer Service

- **Return calls/emails promptly**; create SLAs (response time standards).
- **Improve accuracy of information**; ensure consistent guidance across staff.
- **Train staff** in customer service, de-escalation, and communication.
- **Cultural change recommended**: shift from “gatekeeping” to “helping.”
- Address perception that some staff are rude, adversarial, or obstructive.

Technology & Online System (eTrakit)

- **Replace or overhaul eTrakit**; make it user-friendly and reliable.
- Provide clearer **instructions, checklists**, and examples for required documents.
- **Improve tracking** so applicants know status, needed items, and next steps.
- Add **online scheduling** for appointments, inspections, and pre-submittals.
- Create **plain-English documentation** and process diagrams.

Policy & Code Issues

- Reduce unnecessary or overly strict local requirements.
- Increase **flexibility** for small projects and like-for-like work.
- Consider eliminating **resale inspections**, as many jurisdictions have done.

- Streamline interactions with **Fire, Water District, and Sanitation**, including coordinated reviews.
- Increase allowed **HVAC sound decibel limits** to reflect modern equipment realities.
- Provide clear guidelines for **gray areas**, interpretation of newer codes, and Title 24.
- Reduce perceived “money grab” by increasing transparency of fee structures.

Fairness, Transparency & Accountability

- Ensure consistent treatment of all applicants; address concerns of unequal or preferential treatment.
- Create a **formal complaint process** for staff behavior or permit handling.
- Provide written expectations upfront so surprise requirements don’t appear mid-project.
- Encourage planning and building departments to collaborate rather than conflict.

Staffing & Personnel Comments

- Many recommended replacing certain staff or leadership positions due to perceived rudeness or obstruction.
- Others said there are now some new helpful staff; want more like them.
- Calls for **more inspectors, more knowledgeable reviewers, and better internal coordination**.

Customer Experience

- Increase empathy and respect toward homeowners and contractors.
- Offer options for **in-person meetings**, not just online submissions.
- View homeowners as partners rather than adversaries.
- Provide support for homeowners without contractors (first-time applicants need more clarity).

Complete Appendix (reviewed and edited for clarity only)

Excerpts from responses to Question 16:

If "Yes", was the Town of San Anselmo more or less accurate, timely, and/or responsive than the other jurisdiction you worked with?

The third-party plan check process was far less accurate, timely and responsive than anything I've ever experienced before.

Tiburon has gone through some changes in the last couple of years. But most will say San Anselmo is the most difficult jurisdiction to work with.

We have been working with the Town of San Anselmo for over 25 years and the experience of the past few years has declined tremendously. Other towns (Kentfield, Tiburon, Ross, Novato, San Rafael and County) have all been more professional, friendly and most of all knowledgeable and timely.

I asked the person in charge to review my permit, because it appears the outside contractor had padded the billing on my permit application significantly. She did not respond to my request for an audit. I understand she is gone, the process is still broken.

Comparing to other jurisdictions in Marin, the Town of San Anselmo staff is the most friendly and the submittal process is pretty straight forward , but the permit timing is about the same as other jurisdictions taking a long time to review and requires too many documents that not a lot of people can afford, but this is the problem with California Code.

Much better than dealing with the County itself.

I worked on a project that had a long span and in the beginning, had harder time reaching and getting responses from the city, particularly phone call was impossible. but toward the end of the process, the communication became easier via email and in person so I saw a good progress! other jurisdictions can be reached through call or online appointment. but as long as there are ways to reach to the city for questions remotely (email. call, zoom) it's fine, in my opinion.

San Anselmo is slower to respond to emails and phone responsiveness is almost non-existent, its better at other jurisdictions. I have a hard time getting anyone on the phone in San Anselmo and when voice messages are left I have rarely heard back from anyone. I have however had good customer service at the counter hours.

The Town of San Anselmo is the poorest of all I have worked with, including Fairfax, Ross, San Rafael, and the County of Marin

Plan check person was very helpful in processing the permit

My contractor took out the permit on my behalf and handled all the details.

I've worked in almost every jurisdiction north of the Golden Gate Bridge, and I can honestly say that San Anselmo was the most frustrating experience I have had. The staff was unhelpful, and some of the requirements were ridiculous.

I permit jobs everywhere from San Francisco to Sacramento, and San Anselmo isn't the worst, but they're certainly not the best. Some issues are with the codes being enforced, and I've requested two in person meetings with a plan reviewer and was told I cannot meet with them both times. No middle ground or alternative- just no.

Only Novato and Mill Valley are more difficult to deal with.

I have worked with San Rafael on a permit. Their permitting online tool is fantastic. They were quick and available to answer question. The inspection process was relatively easy to set up and their inspectors were realistic and helpful.

Town of San Anselmo was consistently inaccurate, not timely and difficult to work with. Other Marin towns are easy to work with.

Way too long to get the resale inspection

Nitpicky over small items

I emailed and sometimes didn't receive a response. I called and sometimes received an email that was sort of unrelated to my actual question/inquiry. I was ignored, given inaccurate info. The person in charge at the time was super combative from the very beginning and was a nightmare to deal with. In terms of accuracy, timeliness, and responsiveness, San Anselmo was way less than any other jurisdictions I've worked with.

Incorrect information at the front desk was given to potential buyers that prevented them from proceeding with purchasing the property.

Horrible experience with SA other municipalities are much more streamlined and helpful
See below.

Steps to resolve the matter were inconsistent, overly complicated and unnecessary, and dragged on for an extended period of time. Woman staff member was beyond rude and continued to add obstacles and withheld information I needed. I diligently tried to resolve the violation that was caused by a workman without my consent.

Very inconsistent advice and the inspector tried to make my client take out a second permit for a previously permitted space.

Less accurate and less timely. Although, to be fair, City of San Rafael, Town of Tiburon, and City of Sausalito have increasingly been delayed in completing and scheduling their resale inspections

Horrible. This is exactly why people avoid permits!

Less accurate, timely, and professional was the town of San Anselmo.

I am a residential homeowner and have only pulled building permits for my property in San Anselmo. It took more than two years to get the permit, it cost over \$12,000.00, no one answers the phone, no one responds in a timely manner, the information they provided was always less than complete resulting in time consuming delays. NO ONE from the permit department EVER came to the property to actually look at the work we wanted to do which was to replace a rotting deck. We're lucky no one got hurt while we waited two years to start the project. We work in both Marin and Sonoma Counties and thus far this is the most feckless organization we've encountered.

It was one of the worst and most costly experiences. A lot could have been mitigated if someone could have taken responsibility for simple decisions and not have allowed those in charge at the time (no longer there) to inaccurately, arbitrarily and very rudely on top of it, make them! It's been 5 years and we're STILL not done with their permit process! The Public works department should stay Luvinia in particular was helpful.

Permit process for private property renovations and upgrades have usually been very tedious and lengthy, at times without unnecessary hurdles. The town also profits from improvements and upgrades since the property taxes will be reassessed and will usually go up after a project. I could not recommend a purchase in San Anselmo that was a "fixer" to a client due to the circuitous and unclear process at the Town

Much less accurate, timely and responsive than others in the area.

Less timely, less responsive, poor third party plan check process.

The Town of San Anselmo is about the worst place to try and get a simple permit. Call backs are next to none. Response takes months. There is only one person that was helpful, and that was Ely. Everyone else doesn't seem to work.

They were worse overall. Although when I worked with San Rafael it was in 2008 so not necessarily a fair comparison.

San Anselmo is particularly challenging to work with, make the process hard, provide inconsistent guidance based on who you interact with and are generally extremely rude. I totally get that it is all our obligation to keep our community safe but the team at the permit department and the senior management there are rude, unhelpful and seem to operate the office in a penal manner towards our community. I totally don't understand it as San Rafael is remarkably more smooth and I'm not sure there are more safety issues (on a per capita basis). We've also pulled permits in other towns in California and San Anselmo is the slowest, most unhelpful and by far the most frustrating - really poor experience.

The worst ,most petty and pointless time consuming process I have seen in 40 years in the business. Town of San Anselmo was much LESS responsive and less easy to work with.

The resale inspection and subsequent permit process felt like cat and mouse. There was refusal to rely on professional engineers signed and stamped letters which is extremely frustrating. We resolved all permits but it took over a year and was very costly as we were forced to hire a draftsman to present the documents in a particular format which felt excessive.

It is often extremely difficult to get someone on the phone to assist with minor questions. Often emails to the general plan check email are not responded to until follow-ups are sent several days later. Staff are always courteous and helpful at the desk, but we have had an extremely difficult time getting someone on the phone more often than not, which means we make an extra trip to town hall, which is an added expense to our client, for questions that would be easily resolved with a short chat. I expect staff are quite busy and understand they likely get a significant volume of applications and calls and I don't blame the individuals there, and they probably don't have adequate staff # to handle phone calls and emails promptly. Given the expense of permitting there though we frankly hoped for more help. Permitting is often complicated and it would be very helpful to us to have a reliable remote channel of communication. Appreciate that plan check hasn't been outsourced to third parties.

My profession is commercial lending on construction projects in Northern California and Nationwide and I work with several towns in building permit applications for projects from \$5m - \$20m. San

Anselmo has a serious problem in the building department that needs to be addressed. I have 30 years experience working with cities on permits and I would be happy to appear before a grand jury or town council to lay out my experience as would my San Anselmo architect and Kentfield Engineer. It is not a lack of staffing issue, building code issue, but it is the management and a few of the employees that are the problem in my view who are not accountable to anyone.

Less efficient and less timely.

To be fair, there was a recent shakeup of personnel including the transfer of the head of the department soon after my experience.

It is about the same but most jurisdictions don't do a good job of communicating or meeting the required time frames. It takes too long to get approvals on anything but over the counter permits. You have so many different groups that need to review and they all point the finger at the other group on why there are delays. The other issue is they are way too concerned about what neighbors think even when no exceptions or variance are being asked for. If you are building within the parameters that have already been approved then it should be a quick easy process instead of a long drawn out process that doesn't change anything.

The city of San Rafael was far more accurate, timely, responsive and reasonable.

I particularly appreciated being able to communicate by email. Very happy even though we had to do some work after the first inspection! Keep up the good work!

They are very Podunk - takes forever to get a simple permit approved. Client was a former mayor of San Anselmo and even he couldn't get them to move. Very behind the times.

more accurate, etc.

Less responsive than Marin county, San Francisco county, Alameda County. Difficult to work with. And extremely untimely.

Extremely difficult to work with at the time. Took over 6 months to secure a permit to install spa. very slow. They need to do more in-house plan checks. outsourcing plan checking has made the process very slow and discouraging.

The staff members are friendly but the communication is not great and the process is slow.

Tried to get approval from a town official for a permit issue never got a response from phone and email.

San Anselmo is a builder-unfriendly town. Processes are designed to thwart development and discourage homeowners from improving their properties.

I find that San Anselmo is more difficult and has more onerous requirements for other jurisdictions. The Planning Dept. has been very good to work with. The Building Dept. has been a nightmare over the last few years. The people who were the worst are no longer with the Bldg. Dept. The new people are a huge improvement. There are engineers and contractors who will not do any work in San Anselmo because of their experiences with San Anselmo Bldg.

San Anselmo was the worst by leaps and bounds. I've never seen such inefficiency, incompetence and lack of knowledge and consistency within the process. Working so few hours a week with such high demand and sending work out of office is unacceptable. Inspectors are rude, inaccurate and power-drunk, and are not up to code on current changes. Would not consider looking at the new codes.

I've been working with SA staff for a while, and they have always been very helpful. I am working with Will at this time, and he is always following through with his word. He is a very helpful staff member. CF1R is not a code requirement for permit issuance - difficulty with communicating with staff due to lack of follow up. Not able to reach out, no communication from office staff regarding corrections but was able to locate details two months after on Etrakit.

San Anselmo permit technicians are just rule followers that don't have any power. The noise ordinances are too low for such small properties when dealing with the placement of air conditioning. In the code, it states that a structure may be built around the unit if it does not pass the sound decibel check process. But there is no way to reflect that in an honest permit process in planning. The permit tack will simply say you need to change your numbers at which point we need to lie just to get the permit approved. Then once the inspector comes out if it does not pass we can make the necessary adjustments. The permit tech asked me to find a sound blanket online and said there was many examples, but would not give me one. I had a very difficult time finding anything online that would bring the sound level down below 40 dB. This number needs to be brought up to 45 to reflect smaller backyards a push towards electrification and an overall push towards growing commerce. I hate working with San Anselmo.

Town of San Anselmo is regarded as one of the toughest jurisdictions in NorCal to pull a permit.

Vague on timeline to permit project.

Less accurate, timely, and responsive.

They were less than timely and less than responsive then many of the other townships and cities in Marin County, sometime way less.

Your staff were rude.

Excerpts from responses to Question 16. These responses are included as written by applicants with minor grammatical revisions and posted in the order in which they were received.

Do you have any suggestions for improving the customer experience for the permit process in the Town of San Anselmo?

Yes, I would love to have a meeting to discuss areas of opportunity for SA to improve the resident/owner/and Town's experience during the permitting process.

I'm an agent and rely on feedback from clients who are often lost in the process and a maze of documents. Can it be streamlined? The application for Resale Inspection is slow and cumbersome.

Too many steps involved in the process!

Treat people with respect and be more neutral. But most of all is to treat all the same. Ely was quite pleasant, proactive and seemed to follow guidelines set for him. Other staff were unfriendly and put up roadblocks to paths forward (and not just in one circumstance, they did this routinely and at every interaction). The length of time it took to get the most basic "over the counter" permits is really inexcusable. Much of the delay seems to be a lack of knowledge and therefore set unnecessary roadblocks.

Hire more staff to review the permit set of documents.

I have multiple suggestions:

The open counter hours should be staffed with someone knowledgeable about the process. The admin folks are not and some are frankly condescending (Her supervisors, including the former building official and her boss are as well, so it is not surprising unfortunately). However, she should not be put in the position she is in where she is trying to answer code or procedural questions, or at least should know her purview and what is not included. That is a management issue.

Building officials should be responsive to an extent. I have had instances where it was necessary to discuss a nuance that was not addressed by town/code guidelines and could not get any guidance or even a courtesy conversation to understand the best route towards resolution. Planning stepped in and addressed the intervention thankfully.

The people in the planning have been great to deal with. Very responsive and very proactive.

For larger project submissions, a pre-submission page-turn would be beneficial for all involved. The hour of investment would save weeks/months in the process (not to mention countless hours invested from both the Town and those doing the submissions).

Limit adding new comments not on previous plan check response comments.

Someone from the building department should QC and check the review comments received from 3rd party plan checkers. We have received multiple comments that were incorrectly applied to our project (WUI comments, for instance). Mistakes happen, but there have been multiple instances where comments have been received that are inaccurate applied to our project. Again, this would provide a better service and save all parties time and money.

The Customer Service is good, the Process for review is broken.

Bring plan check in house. Remove plumbing SB407 requirement - not enforced consistently and when enforced adds unforeseen expense to an otherwise inexpensive safety upgrade (we specialize in seismic retrofits).

Process in a timelier manner. PLEASE consolidate with fire inspections and include questions about the fire inspection performance and staff in this project. Big problems with fire element!

1. A better attitude.

2. Less bureaucracy.

3. More professionals.

Try and work with people and understand what the project is and communicate better. It would be more efficient if there was a designated person reviewing each job drawings. By having different people reviewing the updated revisions, they sometimes add additional revisions they want. It's exhausting and very expensive. My remodel was relatively small, and it was a nightmare. . .

Better guidance about all of the requirements, responsibilities, and time expectations for applying for building permits.

Work with the home owners. And for engineering reviews, bring someone in-house.

I understand the budget constraints, but being open on a part time basis does not serve the community well.

Yes. Get rid of the condescending people behind the counter.

So resistant to meaningful change. Dep't probably needs new leadership.

We are trying to get a permit approved to install solar. We're told SA is using a third party to process this permit and it has been delayed and denied multiple times (we're going on 4 months now). We have a relatively new build home that should not have any major issues with solar installation. It's been incredibly frustrating to the point we're now considering dropping the whole project.

Is it possible to hire more inspectors for this area especially? Time wise, waiting for approval of the permit took too much time. Others have said that too .

email correspondence has been improving, maybe accepting call ins during certain time period?

The process is not at all customer service oriented. Nor is it respectful of property owners time or monetary investment. The town should be joining with property owners to problem solve. I have contractor clients who will not consider a project in San Anselmo because the permit and inspection process is so arduous they cannot make projects pencil. Please improve!

Too many hoops to jump through.

There are many ways the permitting process can go depending on what a homeowner is doing. In the case of us homeowners, we're not trying to make big \$\$\$ on our houses, we're trying to keep them maintained by maximizing our investment and handling other associated tasks when we have our contractors here and the walls or something else is open and we can save by dealing with it at that time. Its not reasonable to force us to do exhaustive technical drawings when we do things that aren't adding square footage. Hand drawn or copied drawings from previous submissions should be allowed and supported. The online system is great because we all know what's happening; but it seems like the building department has all sorts of drawings and submissions from us that they simply ignore or are not familiar with. They should be. Its all there for us to see at one time. EG. requiring a resubmission of the property lines every time we go to do the slightest thing is a waste of time and energy, isn't it?

Further, after getting architects involved because they know how to submit and what is needed, we end up paying more to address our issues. Fixit permits should be simple, easy and across the desk (like

dry rot fixes or re-roofs).

I don't have experience with other Marin areas, but I have done permitted work on 5 houses in my time: Nevada County, Butte County, San Francisco County and Yolo County. Marin is the most expensive and the least helpful currently in my experience. We can do better.

Speedier processing.

More timely communication.

More accountability for Town breakdowns in the process.

More thoughtful and even handed treatment.

Yes, I have many suggestions. 1) stop charging outrageous fees for everything and anything relating to the permit process. You take advantage of people in this town and assume everyone has unlimited funds to spend when all we want to do is improve our home which is already cost prohibiting. 2) the timeframe for permit approvals and inspections needs to improve. I waited 8 weeks for a plumbing inspection before I could proceed with dry walling. 3) Don't require a permit for every damn thing! I have friends in other states that have literally built entire homes in the time it took me to remodel my home.

1) Give the Counter Tech authority to issue permits over the counter for bathrooms and kitchens and decks etc. I know you are going to say you don't have time or money. I am going to suggest if you hire and train this guy he will net make you money once word gets out this is available. About 72% of construction projects do NOT get permits because it is deemed to expensive and time consuming. San Rafael gets my time and money because they make it easy to get a permit. My clients who are in the county specifically will not hire me if I insist on a permit.

2) Set up the web site to schedule ZOOM meetings to review plans or ask pre submit questions - it should be with specific people in specific departments. You can make the planner, permit tech, building official available whenever it works for there schedules- This is PRO ACTIVE and will prevent many issues

Hire people who are knowledgeable about the codes. Then they can actually look at the project before them and respond to the needs of that project. The system now relies on checklists and bureaucracy, not intelligent review.

I do not think I could have completed the online permit process without the help of the plan check person.

I know staffing and budgets are tight, but the process is one of the few things in life that takes a long time. The duration felt almost arbitrary. Also, you have to participate in the process for some time before you even know if your project is financially feasible. We wound up giving up on our project and buying a different house.

My contractor sent me to the counter in the theory that the staff is more responsive to homeowners.

The delay in issuing the permit was threatening the contractor's timeline. Not sure the permitting dept had a timeline.

Align yourself with other county and city processes and requirements. I'm not sure how else to say this but many of the staff, including fire could use an attitude adjustment. Almost everybody I interacted with was curt and unhelpful.

More interaction with real people. Don't like the online system.

Allow in person meetings with plan reviewers, raise the required decibel level for HVAC equipment to 55dB.

The main problem is that the permit staff seems to feel that their job is to make the permitting process as difficult as possible. They feel they are not there to provide assistance or answer questions. And they have No flexibility. Two main people seems to generate this approach. Past leadership does not understand customer service and felt the residents of San Anselmo were there to work for her vs the other way around. When I compare the permitting process in San Rafael to San Anselmo, there is something from the top that process a completely difference approach. Now I will highlight that Heidi Scoble, who heads planning, is completely different than the permit staff and shows kindness, understanding and a complete willingness to work with residents.

Better communication within and to home owners and consistency.

Go to the online method like Sausalito and Mill Valley. Provide the record of permits, etc. and let the buyer do their own due diligence.

Stop changing the rules. Such inconsistency in what is shared and the goalposts constantly change. It's impossible to do construction in San Anselmo

Keep the focus on safety and hazard items when performing the resale report.

They need to keep things consistent. They treat everyone differently. Some people they turn a blind eye and allow whatever they want and then turn around and hammer the next person. Totally inconsistent performance.

I would highly recommend firing the man who his moonlighting engineering projects during the day, we have had contractors meet with him during work hours on job sites of his moonlight projects.

Save SA building department funds and time by stop resale inspections just like other jurisdictions in Marin County

Luckily, they got past leadership. Instead of guiding the homeowner through the process, she was obstructionist from the very beginning. Not only was she super combative and rude, it felt like she was trying to stop us from remodeling our 1,000 square foot bungalow. Others were just as bad, and should be fired too. They made me gut the entire house, install new insulation, all new windows, solar panels, undergrounding electrical, etc. I applied for a financial hardship waiver, and was sternly denied. Too busy working on his side gig as an Engineer to pay attention to the townspeople. They told me my project needed to be all electric (I had to get rid of perfectly good gas appliances), which was untrue –

Heidi Scoble later told me that because the ban on natural gas in “new construction” is being challenged in the courts, they technically can’t prohibit me from using it. It was too late at that point. Heidi was the only person that smiled at me, responded quickly to my email, and actually took a 20-minute meeting. I saw two old ladies coming out of the Building Department crying twice under former leadership. Horrible experience.

Get a new UI for e-trackit.

In other towns re-sale building inspectors inspect health, safety and code violations. Most share permit information and relay on the buyer to deal with missing permits.

Eliminate the resale inspections. Improve timely response and train staff to improve customer service. Right now staff is punitive and unhelpful

My clients dad passed away in the building and he had done some remodeling without permits. my client was his daughter and she did have some input on some of the remodel. They had rebuilt the deck but it was like for like. They had remodeled the kitchen by replacing the cabinets and counters and sink. They added led cans in the ceiling. Like for like. They had retiled and replaced the tub and toilets in one bathroom and retiled and replaced shower pan and vanity in the other. When we tried to sell it the city called out everything including an expansion that happened in 1982. Luckily we had evidence that the expansion from 1982 was permitted by the city / county. The county had records somehow. They wanted an engineer to stamp the deck but no engineer would touch it because they didn't do the work. My client used the previous footers. They wanted plans for everything including mep plans. We had to rewire the whole kitchen and put the bathrooms on dedicated circuits. The city required arc circuit breakers. They also wanted a plumber to certify the all the fixtures as being energy / water efficient. They also wanted a plumber to certify all the plumbing even though my client didn't touch the plumbing. (this was extremely hard to get) Previously She did have Ongaro and Sons replace the water service and copper lines to the fixtures which she had a permit for but the city would not accept this. The city advised us to hire a consultant who was very expensive and did not help very much. To say the whole thing was very time consuming, stressful and a huge amount of work, time and money, is an understatement. We also had an ac unit that a company applied for permits for but never finalized and we realized the ac unit was too close to the neighbors and the city had us move it. But it was a lot of work figuring out what the decibel level requirements were, would a sound barrier work etc (it was one decibel over I believe). Luckily the ac company came out and took care of it by moving it.

I also have clients who want to build a deck. They have an unlawful adu. The city wants the adu abated before they will issue permits. My client tried to get the adu permitted. They wanted it abated before they would issue new permits to get it permitted. My client abated it. They wanted to know where she dumped everything. She had given it all away on Next door. They wanted copies of the posts to make sure it was given away. It goes on and on... anyway they want to move because its so difficult to get anything done to their house.

I grew up in San Anselmo and have now lived here for 30 of the 37 years I've been alive. From personal experience, the permitting process in San Anselmo has gotten so time consuming and painstaking that I have moved away from the town of San Anselmo jurisdiction. The red tape and delays involved with simple permits has become so brutal and unforgiving that the developers that I actively work with have excluded the town of San Anselmo as one of the places they'd like to build

new homes for the residents and have focused on other areas of Marin. This directly impacts the community's potential for quality housing, upscale development, young family growth, and overall reputation. I also can assume this does impact the Town's revenue as well as home builders and buyers of new construction bring in high property taxes. The resale inspection process has become so unforgiving that sellers are less incentivized to sell OR they are more incentivized to do unpermitted work. The entire permitting and resale process appears to be 100% money driven from the residents' perspective, which paints the town in a negative light and fuels an unbecoming reputation. In my opinion, this is one of the only things holding back the community from reaching its full potential. San Anselmo has a moment here to become Marin's best town, but we can't get there with this kind of crutch. I have many suggestions on how to fix this and would love to be a part of this focus group you are creating.

Better online system to apply, pay, and schedule the inspection at the same time, shorter wait times to schedule the inspection, and then shorter wait times to receive the report back after the inspection.

Needs a complete business model overhaul to current times and expectations of proper customer service

Honestly and respectfully work with people to resolve issues instead of causing an adversarial relationship. Provide a clear and complete path to resolve a violation.

Have one point of contact for new applicants.

Treating everyone who comes to the counter with respect. The majority of permit applicants who I interact with are taxpaying citizens or agents for those citizens. I have often observed staff speaking to people at the counter (as well as myself and my clients) in a manner that assumes the person has been a permit scofflaw on purpose, or that they have done something wrong. It creates for a very difficult dynamic from the start. I would also encourage more inspections. Having two inspections a week does not keep up with the demand. It then creates friction among all parties and worst of all, it costs people money. There were 132 sales in San Anselmo in 2024. Even at that historical low, that's 11 per month; and we know these all don't come neatly averaged throughout the year. In Spring and Fall, there are as many as 20 listings on in a month. 2024 was an incredibly low year. For more common data points there were 155 Sales in 2022, 246 Sales in 2021 and 172 Sales in 2019.

The application was read in piecemeal instead of reviewing the entire plan, it was rejected multiple times for different reasons.

Be an actual partner. Be helpful. Eliminate the ridiculous red tape and nonsense. Get off your power trip. Make the process affordable and efficient. This can increase property values and quality of life and sense of community.

In my experience, it would take six weeks to get a very short email back, which clarified nothing, and just delayed the process. It felt as if there was not enough people to manage the project and not an organized system for tracking the project. It would have been helpful to have a single point of contact that we spoke with on the phone whenever needed. Additionally, we had a neighbor who worked for the town pop in to inspect the project, and take a video unknown to us, which felt sneaky. We also received red tag and stop work tags for planting a tree in our front yard, where another tree had been, on Earth Day! This "infraction" was identified by the same neighbor, which again was weird, as compared to having the Town contact us with a single point of contact. All of this made Town the

enemy instead of a supporter for our work and improvement. After all, we were fixing a leaking pool and planting a tree. Not a huge project!

Fire the inspectors.

Most of the issues that have come up are rooted in San Anselmo's outdated planning and building (and other) codes. They are unnecessarily onerous, contrary to stated goals, car-centric, and fundamentally in conflict with affordability. Staff are left in an unfortunate position of having to muddle their way through with homeowners and contractors, which leads to conflict and frustration. This is what keeps this town unaffordable and the least diverse town in the Bay Area. My overall suggestions are: 1. Planning staff make recommendations to town council on which code sections are unnecessary roadblocks and should be removed 2. meet and accommodate State housing laws rather than trying to subvert them at every turn. 3. provide options that reduce cost to projects rather than add 4. Eliminate unnecessary reviews 5. Ask (or tell) the Fire Dept. to get on board with completing reviews on time (no more homeowners showing up with doughnuts or having to pay extra to have them review-- this is unethical to say the least) 5. when gray areas are known, memorialize decision making to have clear direction 6. keep costs front and center before asking homeowners to meet every letter of the law and don't go out of the way to seek out every little area where they may not be meeting code (this adds tremendous costs to homeowners). 7. Train staff on de-escalation and customer service, and set standards for response times. 8. reach out to a town that has a good reputation or has gone through an improvement process (this town is probably not in Marin County)-- what did they do to make improvements? what does their planning code look like?

Staff have acted as strict gatekeepers- blocking progress rather than facilitating progress. They have no regard for cost. Staff give conflicting answers to basic questions. There are gray areas (unclear what course of action contractor/homeowner should take) in the planning and building codes, and staff do not give any grace whatsoever to homeowners. They always come down on the most expensive and most onerous option. Some staff have been routinely rude and dismissive. They have not shown up to appointments and not answered emails or responded to phone calls.

Lower the cost if you want more people to pull permits.

Staff seemed there to give information only, but never advise on problem solving or resolution of issues holding back the permit process.

It's onerous and from what I heard from neighbors always has been. The advice I've been getting: think twice before asking for a permit. It's ridiculous

Yes. E.g., more staffing for peak customer hours, better telephone message response time, etc.

I believe the building department reflects from the top down. The leadership of the building department in San Anselmo needs to change.

Provide the whole picture of requirements up front and not piecemeal as the process played out. Add a tickler system to make sure material submitted is timely reviewed.

Provide a way to email questions to get clarification or updates.

Answer the phone or return phone calls, make policies very clear so all can understand and comply. Open the office every day. Have a full staff every day that actually wants to help people accomplish their goals. REDUCE THE OUTRAGEOUS PRICES.

The online process seems somewhat poor in most cities. Long delays. Incorrect feedback. A lot of room for improvement.

In many ways this process feels like a money grab. An explanation of how the fee is determined and what it is used for would be great.

Overall newer staff is great, but better responsiveness to phone calls would be great. No one ever picks up the phone, business hours or not. I have always had to stop in person.

The combo of the Plan Checker and the existing chief inspector are the problem.

Need to be consistent — every visit ended up with a new issue that needed to be completed. Staff is unfriendly like they don't enjoy their jobs. Charged me to have forms notarized though no one was aware that it needed to be notarized.

Perform town responsibilities on time.

Expand hours of availability!

Make a fresh start by gradually introducing a new team while transitioning out the existing staff.

The Public Works department should stay OUT of the Planning Department!

Review what needs to be permitted. I was red flagged for replacing some rotted wooden siding panels.

That should not have required the expense, fine and time of permitting.

Remove more red tape. Encourage repairs, upgrade and improvements as those benefit both the owners and the Town of San Anselmo.

Clearly stated paperwork that is end-user/resident friendly. If you want residents to permit their work, the forms have to be in laypersons terms. Clear timeline. Clear requirements.

Yes I have a number of suggestions

The town needs to have a zoning ordinance that makes sense and brings clarity to the process rather than blindly trying to force new residential units out of every planning application.

1) Don't assume customers are more familiar with the process than they actually are.

2) Be sure all counter personnel are equally informed on the details of the permit process you are engaging.

Do more over the counter permits for small kitchen and bath projects.

Respond to emails and phone calls. Understand that your online portal for getting an inspection is often not working. The IT department for the Town of San Anselmo should have a better layout and they should know what they are doing. If I did my job the way the Town of San Anselmo, especially the

IT department, handles permits and inspections, nothing would get done and all my clients would be angry.

Yes, they need to get rid of some of the ridiculous hurdles to getting a project done. Common sense would be nice.

The process feels like a cash grab for San Anselmo. The city workers forget that they are actually employees of the people who pay tax dollars. The process to get a permit takes too long.

1. Employ what San Rafael and other cities/towns in Marin do around resale conditions if those are what is truly slowing down the gears on permitting

2. Interpersonal training for dept staff. I have never encountered such rude, disinterested and unhelpful people as I have in the Building Permit dept. I have a very thick skin and negotiate for a living but the lack of basic kindness/decentcy - in a community like ours is kind of baffling to me. I have pulled permits in other Marin County cities and also Los Angeles county and San Anselmo is by far the worst and most rude.

3. Better response time SLAs to emails etc. You can't rely on anyone getting back to your emails or giving you a response that is helpful and actionable which results in having to physically go into the office. This is time consuming for the home/biz owner and probably creates congestion and slows things down for Building dept. staff. Get an intern, young person or just basic AI chat bot that can respond in a helpful manner to incoming queries / emails etc.

The timeline for getting our permits reviewed and approved was absurd. It delayed our project significantly which costs us tens of thousands of dollars in the long run.

The Town of San Anselmo needs to staff the permitting office appropriately, keep the office open for longer working hours, and work to improve their internal processes so their timelines are reduced. It was a very bad experience for us overall.

Fire your 3rd party plan check subcontractor they are padding hours by nit picking needlessly .

Digitize entire process. Set SLAs and clearly communicate them. Provide a simple process diagram for different types of commonly occurring permit. Use a IT service system to triage issues and workflows to allow a more self-service system.

There is a widespread perception that the culture within permitting is toxic and obstructive. Many residents experience unhelpful, even hostile interactions during office hours, and fear speaking up due to concerns about retaliation. Projects face constant delays—especially with outsourced plan reviews—and there is a general feeling that this is why our downtown remains empty and residential improvements stall. It's time for a change that prioritizes service, transparency, and partnership with the community

1) improve turnaround times for small changes - not 3 weeks then 3 more weeks, etc - continuing to delay

2) expand the desk hours and days

3) pick up the phone

4) answer emails so you don't have to go in

5) be more proactive in telling people what they need to do, when and why. Sometimes it's like pulling teeth trying to figure out what's needed

6) in general... just please be more helpful. We pay a lot of money for the "help" of the city to get through the legal process. Yet it feels like the staff make you feel like you owe them something vs feeling customer service focused (though Jackson and the young guy are great). There are barriers and more barriers to entry, that it makes most people I talk to not want to go the legal permitting route.

7) better tracking system. I've been there before, and I've physically seen my neighbors there before, having to have folks look through emails that were sent because the city said things weren't in yet (but were sent).

8) if you expect us to work with outside agencies for changes San Anselmo requires (like under grounding) then please help coordinate that and have a partnership with that utility company so it doesn't delay construction for 6+ months, keeping you out of your own home. Or requiring a \$50,000 road bond or check to the city. That's extreme, especially when the water district messed up the pipe size. Or the city hiring someone to put survey markers in that put them in the wrong spot and cost us money and unfortunate unneeded conversations with our neighbors.

Process needs to be more customer focused, understanding of customer needs and issues. Some requirements are unnecessary, such as preparing an expensive detailed architects plan that turned out to be completely unnecessary. The department needs to be more understanding and considerate of individual projects and needs. A cookie cutter approach to assisting customers is not working.

More technical training for staff, including inspectors.

The online portal is difficult to navigate.

Get people in there that know the code, and can read plans. The current system relies on checklists that do not necessarily apply to the project at hand. This wastes time and effort.

It took 5 months for me to get my permit approved. I am now still working on getting it fully signed off. To say it's been painful is an understatement. It's not the fault of the current planning staff. Part of this is tied to the prior head of the planning commission (there's more to say about that). And part of the pain was dealing with the sign-off of the fire dept. And now I'm dealing with RVSD. Not the San Anselmo planning commission's 'fault', but still part of the onerous and painful task of dealing with the permits.

The homeowner has to learn a lot throughout the process if representing him or herself. If a homeowner is representing themselves as we did, it would be nice to have one point of contact at the Town- but this may not be feasible.

The portal is unwieldy- you can't see what you're doing nor what it involves. Staff have no idea that you paid fees. Make the portal user friendly.

Don't sub out plan check

The County of Sonoma has a great system. If you call, you are directed to leave a message and can expect a call back within 1 business day. You never get someone immediately, but you always hear back within that period. That has held up pretty well in my experience. I expect it reduces interruptions for staff during the day by eliminating the need to respond immediately, and gives those of us calling some confidence that we'll hear back.

Now that the building manager has left, the new town council needs to be accountable to the home owners and i believe should hire a candidate from the area without a political agenda that is just interested in the process, efficiency, customer service and meeting the building codes. It took the building department over 1 year to approve a 500 square foot ADU addition on existing foundation converting game room. Building department requested 3 separate geological reports, and when my architect and homeowner asked for short extension on permit approved as our contractor took another project due to delay after delay, the building department official with oversight from the building department manager told the architect and the owner an extension was never requested and would be denied if requests. When we presented the written emails received by the building department officer they responded the architect made these up and was lying. We sent them emails sent with verification of receipt. The architect was on the planning commission. The homeowner served as a board member and treasurer for several large nonprofits in Marin, the Chamber of Commerce, Rotary and the Ca and San Rafael Government affairs committee, and lived in Marin for 60 plus years and 24 years a homeowner in San Anselmo and has 30 years construction project experience. I have brought this issue of the building department in San Anselmo with the elected officials, who made aware of the issues in San Anselmo specifically.

Do not use outside consultants.

Provided information for a Flatwork permit was not accurate. Required retention basin information was from Bay Area Water Quality District for large scale developments. Much of the information was not applicable or did not appropriately scale to a single residence.

Speed up the permitting process for simple decks

The experience interacting with people at The Counter became a daily occurrence to try and move my permit along. Only when I began showing up every day did it seem like the permit approval actually start to make meaningful progress. We had multiple instances when the format of a submitted document was not "correct", even after explicitly asking about the format to avoid such an issue. Often times this would cause a rejection of the document but there was no communication that it had been rejected or what the next steps were to rectify. I had to act as a detective and show up in person to get any sort of context or additional information. Overall, it took us nearly 2.5 years to permit and build a ~250 foot addition onto our house. Common feedback from our contractor and others I interacted with during our plan/build was that "San Anselmo has the reputation as the worst permitting department in Marin"

They need to streamline the process and be more transparent.

Online is awful. Bring back-office hours and the ability to meet with the people you will be working with. The human element matters. Improve communication and availability

It was fine working with Eli but the woman at the counter was incredibly unfriendly nor helpful. The online permitting system is not user friendly. in that it is not clear precisely what information and plans need to be submitted for specific projects, which results in delays and frustration. When I filed, the estimated cost for a \$1,000 job valuation was over \$2,000 for the permit. This deters folks from getting a permit. Be more transparent about the fees. Example: don't show all the potential fees for permits, including road bond, etc for a small trellis permit that the Town is clearly not going to charge. When I meet with staff, they have always been friendly, helpful, and knowledgeable. When I submit online, it is a different experience. I end up having to submit new information each time. I will never again apply online without first discussing the permit with the staff person actually approving the permit to learn what precisely must be initially submitted and what precisely the permit fee will be so that I am not going back and forth with unnecessary emails and delays. Transparency is key. It would not surprise me if people end up not applying for permits when they see the initial fee online. Again, everyone at the Town has been nice and helpful.

Our plans called for a particular placement of solar batteries on an exterior wall. They were placed in accordance with the approved plans. When inspected by an outside person working for the town, it was determined that the approved placement was in violation of code. Big delay. Big expense for the installer.

Inspections were timely. Since I know one of the people in the department, I received excellent, timely, and even though I didn't particularly like the result, a very good explanation of the problem.

There is an adversarial relationship between the town and homeowners, I think. It would be nice if a representative of the town could be assigned to a project and have as their goal, quick completion of the project and resolution of any issues. The owner needs an advocate.

And consistent with Ezra Klein's new book "abundance," there just are too many rules to allow projects to be completed in a timely and unencumbered manner.

Improve response time

Improve customer relations-

Actively help rather than block progress

The red tagging by the code enforcement person is over the top. He is on a power trip and seems most interested in letting you know he is the sheriff, so to speak.

First of all fix the most antiquated website in the history of websites. What a joke.

Second of all, our Town Of San and Summer went to limited hours during Covid, why the heck they are still at limited hours and still make the same amount of money is unnerving. They work half days and 3-4 days a week. Why ? The pandemic is over. It is my understanding that the people that work for the town make a significant amount of money, yet they are not open to the public during convenient business hours. You have to bust your ass to get there before noon.

Finally they make it VERY difficult to get anything approved, not to mention all the rules and guidelines change. It's a moving target.

-Portal is too jargon-y for a lay person

-Create a timeline and plain English version of what the process looks like

- Need to create more incentives for property owners to upgrade vs making punitive when they do try to upgrade

- Create program (even if you have to pay) to help property owners be smart about upgrades

- The number of inspections we had felt like a lot and created a bunch of waiting time

- Create an even easier program for ADUs - still opaque about what is needed

The planning department made errors that, to their credit, adapted the process to serve us. Unfortunate delay but that happens. The building department was rude from the initial desk contact to the top, incompetent and opaque with their process. The first inspector (who also got fired) was also terrible.

Faster and more streamlined permit application process. Faster review/decision and approval of permits

If there is a permit being requested with no variance or exceptions those should be fast tracked.

Our inspector was asked to sign off on a new air conditioning and duct system. He came out 3 times, and each time had new requirements. Baffling.

The outsourcing of the plan review makes it impossible for homeowners to submit. Items that needed changing or more detail required the use (and expense) of a licensed architect- even after our plans were drawn up by a licensed landscape architect

Pasting a house with a pink slip with no conversation with the home owners and asking our workers to leave (unknownst to us) was a really jarring, really negative experience. And we were replacing three boards of siding that had rotted from storms (not doing any construction). The whole experience was really negative, ultimately 1.5x more expensive, and it required constantly going downtown to talk with someone bc the website was not helpful in resolution. I had a really negative experience to say the least.

I would just say that we had been warned by many ppl that working with the permits dept was not easy or pleasant, and when I got to a point in my project when I had to take over, I found the people to be helpful and clear and good at answering questions and helping to get the job done. The major problems seem to be silo effect (getting inconsistent info from different depts involved and difficulty communicating between stakeholders), generally clunky interfacing (the website/etrakit portal is not very user friendly), and lack of clarity around language and processes for the lay person.

The inspector denied our permit after our contractor installed new heat pump. The outside unit was located at exact spot of old equipment but was not approved and there was nowhere else to install equipment that met new rules. The city has been unreasonable and recalcitrant when heat pumps should be encouraged as more efficient climate friendly additions.

Yes, the people at the office are friendly, professional and accommodating. However, their processes are such that it is clear that they serve those processes even when it means not serving their customers. San Anselmo has a reputation for being the worst town in Marin to get a permit for. I suppose that could be considered a good thing but if you are in the process, it not only took a long time, it cost me more in planner and builder and craftsmen fees because of their reiterative and very long process. Nothing was easy and I finally got the permit 4 months later and exactly one day before I would have had to pay over a \$10,000 fine to a purchasing party (for not having secured the permit).

It was nail biting to say the least.

It is the overall sentiment that the town is extremely difficult to work with in regards to building/renovating, often giving conflicting information, delayed responses, limited availability, and nitpicking things that have little to no significance, but lead to unnecessary expenses and increased delays. The town should be a resource, not a deterrent. It should help guide business & residential owners to be successful and build/renovate efficiently, cost-effectively and timely. It should provide helpful resources and help the process move forward in a timely manner, not throw up roadblocks to delay it. It should be clear from the beginning all necessary requirements, all contacts needed (eg. for sanitation/water inspections), and any potential red flags to avoid, to make it a proactive experience, rather than a reactive.

Have a culture that starts with wanting to find a way to help people with their building/planning process, not a culture of restrictions/rules/delays.
more timely email interaction, accurate timing of process

The process has been uniformly great for me over several projects, including home renovations and a solar install. The one place where I think there is room for improvement: it's very difficult to get phone assistance, so I always have to drive down to Town Hall. More consistent phone coverage, or a dedicated set of telephone hours when calls will be fielded, would be awesome.

Longer open counter times

More staff? Friendlier personnel? Things were the slowest I could ever have imagined. I NEVER would have bought in San Anselmo if I knew how awful this department is. Ely is the only friendly person. And I feel bad for him that it's not his fault, but the entire system is terrible. The other lady at the desk is also just nasty and mean. It's unnecessary, unfortunate and absolutely needs to change.

As with all Marin we should have the same set of guidelines for all City's. San Anselmo gets bogged down and cumbersome because there are so many rules and reqs and not enough staff to deal with them all in my opinion.

The overall environment of the dept is consistently unfriendly, felt animosity, unhelpful.

Fire gatekeeper. The third party engineering firm (Willdan) was logging in hours for small changes in the permit that should have taken minutes, not weeks.

It was just so damned bureaucratic, really difficult to accomplish what should have been relatively simple. The most recent round was better, the person was more helpful, but the first round a few years ago was horrible. In both cases though there was not clarity of information and process, and it

took way longer because of all the run around. I would not recommend this to anyone. The online portal was really really a challenge to figure out.

I wish we had been better informed ourselves and I wish the town would have helped with this important knowledge sharing. To be fair many interactions were handled by contractors, designers, etc. but it is a complicated process and as a consumer it was lengthy and frustrating. Did have good interactions with some inspectors but not all but maybe because we were approved. Hopefully will also be at the end of this.

The town left hazard posts where the sidewalk hazards were present. The town did not pick them up even after the repairs had been confirmed and signed off.

Bring back in-house plan checking.

The Building Dept is in dire need of customer service training and sensitivity training - from the officials to the clerks who handle phones etc - not only are entry level employees poorly trained and provide incorrect information, the Building Official (AF) and the Head of Public Works (SC) are rude, threatening, misleading and poor examples to their staff. This is not the way to work with residents of the Town you work for.

Hire more staff so the process is faster. Streamline the building code so it's easier to understand.

Change staff personnel.

Answer all communications in a timely manner as if it mattered

More communication regarding time frames and outlining the particular steps needed to obtain a permit.

Our frustration is that our permit was approved and the work was done according to the approved permit. The inspector came out, verbally approved, went back to the office and decided to reject the approval and design stating we needed different insulation. This caused a loss of time and large increase in cost as the contractors had to redo the work. It should have been highlighted up front in the permit process vs. the inspection once the work was done.

3rd Party permitting process is too slow and not responsive. Fire Dept. approval process was inconsistent and not responsive at times. Need to have better coordination with water, fire, sanitation requirements. Many items popped up at the last minute to get final approval.

Seems like voicemails for any questions are never answered. If you're lucky and speak to a person, then things are usually okay.

The whole process needs to be streamlined. The staff are wonderful but they can't make it streamlined. There are always new bits of surprising information at every turn. Hugely lengthy process and so expensive both for permits and for the costs associated with construction delays. Should be possible to sit down at the beginning and go through the project and find out expectations/requirements all in one go, not an endless drip feed of new and additional details.

I could not navigate the website so I went to city hall and the staff helped with the permit process get back to people in a timely manner for inspections so they just don't sit there for weeks until the town feels like getting to it. the town permitting situation is the absolute worst in the county. for no good reason.

Planning Commission hearings seem rigged, decisions are made well ahead of the hearing based on subjective criteria. Neighbor complaints rule the day, and commissioners ignore any fact before them to appease opposition from neighbors.

Complete review of counter staff. Inspectors are way out of line with some of their comments. Get some of the work done in house. Plan check inconsistent.

Some staff members are helpful and friendly. Others are not. I have clients complain that some staff members do not explain the requirements clearly and they are confused.

The Town needs to have a plan checker on staff at least for smaller projects. Phillips Seabrook does a good job of plan checking, but CSG is awful to work with.

HAVE THE PLAN REVIEWER MAKE A CONCISE LIST OF CORRECTIONS SO YOU DO THIS ONCE NOT MULTIPLE TIMES

logging into the website can be troublesome at times

My EV charger permit was supposed to be issued in a day or two. But I didn't receive any communication at all. After 4 days I went in to see if I had missed something. Turns out it was stuck in limbo and not processed until I made an in-person visit. Doesn't inspire confidence at all.

1. Work M-F 9-5 (demand is there and we are paying for it with taxes!)
 2. Fire absolutely everyone that has been there because they'll want to do things the old way.
 3. Keep the entire process in one place with one team for speed, accuracy and efficiency.
 4. Hire an all new team who goes through new training together, stays in same building together. Assign each employee to specific jobs for duration of the project, so the process is more efficient. Each project has the same team at the Town. Same front desk person, same inspector, same person who approves plans etc.
 5. Monitor and listen to complaints about corrupt and ego-driven inspectors/staff. Allow complaints to be levied against all employees. That way management can see where certain employees need more training. Have other cities (mill valley/tiburon) help guide new ways of working better.
- We have done several major remodel projects in the town of San Anselmo. There are some great people in the office. However, as a whole, the process has been extremely slow, unduly expensive, and unreasonable. Sadly, we have witnessed very different treatment (favorable vs unfavorable) between various parties (including ourselves) in obtaining permits - so much so that we honestly wonder if there are bribes or some other monetary exchange that lends favorability to some projects over others. You ask for more supplemental materials than any town I've ever pulled permits for. I managed it, but a novice neighbor said it took her months to get a permit approved because she was so confused by all the extra asks.

Not at this time. The process is working out great, from submitting the info to the online payment.

For corrections involving HERS certificates, a complete reinspection should not be a requirement. For permit issuance, CF1R should be provided along with complete HERS report by final inspection. Items should be available to upload to portal (like HERS Certificates) prior to inspection. Office staff can be more welcoming and courteous, very cold and rude.

First and foremost, consider that applicants (either homeowners, or design professionals as direct proxies for the homeowners) are paying your salaries, and you should be IN SERVICE to them; think about how you HELP them achieve their goals, getting a project accomplished, and not setting roadblocks, or asking for non-essential information be added to document sets that have no practical benefit to the project.

A lot. I'm 3 years into trying to get a permit to rebuild my parking deck, and the initial feedback delayed me quite a bit, and then I found out the initial feedback wasn't accurate.

I have over 40 years working as a commercial construction project manager. I have worked all across the US as well as in Canada and Puerto Rico. I find the staff at San Anselmo incompetent.

Allow inspectors to get involved in the process of planning in permit approval. The last time I tried to get an inspector involved for the above situation. He said he would help but then it just turned out to be a joke. In the end we faked our numbers Just to get the permit approved. When the inspector came out with his decibel meter it actually passed so shame on you

Post pandemic, municipalities have sought to automate processing with horrible results. In SA this has been made worse by the outside plan checker (profit motivated to extend/delay review(s)). Result is a distancing, pass-the-buck, delay, and unhelpful 'no-one-in charge' mentality. Dump or drastically simplify the online processing, fire the outside plan checking group. Return to service basics like counter hours and direct processing.

It is confusing, people not responsive, unhelpful, and too expensive.

no complaints

Good service

1. Explain the final inspection requirements upfront.
2. The building official should stick to their area of expertise.
3. Energy code are officials to decipher by the average building official who is most likely a design professional. In such cases, the official should reach out to the State agency that is responsible for the subject code for interpretations rather than adopting some counterintuitive ruling based on lack of understanding of the code intent.
4. The building department should provide adopt clear guidelines regarding interpretation of newer code requirements. As an example, what are the consequences of failing a HERZ test in a remodel? Does the homeowner need to tear out the old ductwork and replace them.

Try harder?

Tear it down and start from scratch

Put Eli as the main clerk there not Lavinia who is very confrontational especially to young contractors trying to understand the process and do work the correct way

It took 2 months for them to say we need a different drainage plan, which I don't understand. This is an urgent repair of a failed retaining wall.

Simplify the online experience - eTrakit is outdated and not user friendly. The town's website with building/permit resources is unorganized and unhelpful. Some town employees are extremely responsive and helpful (shoutout to William Messinger), while others will totally ignore emails for months. The people behind the counter are unhelpful and guide you to the website for information - which you can't find.

my experience with getting a permit to renovate a portion of our home in San Anselmo was extremely time consuming and tedious with no one really having authority or answers. The entire process took over 8 months and several revisions thanks to the fire dept changing their mind and plan reviewers not understanding what the plans entailed and requesting edits that were not possible. We ended up having to spend thousands of dollars more on our project and many extra months to satisfy the towns requirements and when it came time for inspections the inspector STILL tried to tell us we were not up to code. Very inconsistent and expensive experience all around that will make us think twice before doing more work on our home.

Return phone calls and emails

Most recent permit experience was very easy. Prior experience was absolutely horrible solely due to unreasonable comments from Fire Department.

Don't make home owners jump through a bunch of hoops for no good reason (i.e. historical resource evaluation). Guide them through it, and work with them to make it as simple and easy as possible for everyone. If there is written guidance, rules, exceptions...FOLLOW THEM AND HONOR THEM! Building department acts like dictators...changing their requirements or what they want to see until they get the answer that they want to see. Planning department is much too subjective (i.e. they personally don't like how it looks, so they want you to rearrange your entire project to slightly change the aesthetic).

Improve online permitting

Sentiment Summary from Question 16

Sentiment	Thematic Analysis (auto-tagged)
Positive	Permit Process Improvement, Interdepartmental Coordination
Negative	Permit Requirements, Workflow and Process Management
Neutral	Staff Performance and Conduct
Negative	Processing Efficiency, Staff Technical Competence
Neutral	Staff Resource Allocation
Neutral	Submission and Review Process, Communication Strategies, Staff Technical
Negative	Competence
Negative	Submission and Review Process, Communication Strategies
Negative	Submission and Review Process, Inspection Procedures

Negative	Processing Efficiency, Inspection Procedures
Neutral	Workflow and Process Management, Staff Technical Competence
Negative	Communication Strategies, Problem Resolution
Neutral	Permit Requirements
Neutral	
Neutral	In-House Engineering Review, Homeowner Collaboration
Negative	Point of Contact and Accessibility
Negative	Staff Performance and Conduct
Negative	Department Leadership
Negative	Third-Party Permit Processing, Solar Installation Approval
Negative	Processing Efficiency, Inspection Resource Allocation
Positive	Communication Strategies
Negative	Permit Processing Complexity, Customer Service Model
Negative	Permit Processing Complexity
Negative	Permit Process Flexibility, Drawing Submission Requirements
Neutral	Communication Strategies, Staff Performance and Conduct, Processing Efficiency
Negative	Processing Efficiency, Fee and Cost Management, Permit Requirements
Neutral	Communication Strategies
Negative	Over-the-Counter Permit Issuance, Digital Meeting Scheduling
Negative	Submission and Review Process, Staff Technical Competence
Negative	Plan Check Support
Negative	Processing Efficiency, Fee and Cost Management
Negative	Processing Efficiency
Negative	Workflow and Process Management, Staff Performance and Conduct
Negative	Personal Interaction Preference
Neutral	Point of Contact and Accessibility, Technical Requirement Adjustment
Negative	Department Leadership, Customer Service Model
Neutral	Communication Strategies
Neutral	Documentation and Clarity, Website and Online Systems
Negative	Website and Online Systems, Customer Service Model, Inspection Procedures
Negative	Zoning and Regulatory Compliance
Neutral	Inspection Procedures
Negative	Zoning and Regulatory Compliance
Negative	Staff Performance and Conduct
Neutral	Resale Inspection Efficiency
Negative	Zoning and Regulatory Compliance, Staff Performance and Conduct
Neutral	Website and Online Systems
Neutral	Permit Requirements, Inspection Procedures
Negative	Customer Service Model, Inspection Procedures
Negative	Zoning and Regulatory Compliance, Inspection Procedures
Negative	Inspection Procedures, Permit Approval Process
Neutral	Processing Efficiency, Inspection Procedures, Website and Online Systems
Negative	Customer Service Model

Negative	Communication Strategies, Problem Resolution
Neutral	
Negative	Staff Performance and Conduct, Inspection Procedures
Negative	Submission and Review Process
Negative	Processing Efficiency, Customer Service Model
Negative	Project Tracking, Communication Strategies, Inspection Procedures
Negative	Staff Technical Competence
Negative	Zoning and Regulatory Compliance
Negative	Fee and Cost Management
Negative	Problem Resolution
Negative	Permit Processing Complexity
Neutral	Staffing Levels, Communication Strategies
Negative	Department Leadership
Neutral	Submission and Review Process, Requirements Communication
Neutral	Communication Strategies
Negative	Fee and Cost Management, Communication Strategies
Negative	Application Feedback, Website and Online Systems
Negative	Fee and Cost Management
Negative	Communication Strategies
Negative	Staff Technical Competence
Negative	Workflow and Process Management, Staff Performance and Conduct
Neutral	Processing Efficiency
Neutral	Point of Contact and Accessibility
Neutral	Staff Performance and Conduct
Negative	Department Leadership
Negative	Permit Requirements
Neutral	Zoning and Regulatory Compliance
Positive	Workflow and Process Management, Documentation and Clarity
Positive	
Negative	Zoning and Regulatory Compliance
Neutral	Permit Approval Process, Staff Technical Competence
Neutral	Permit Requirements
Negative	Website and Online Systems, Communication Strategies
Negative	Zoning and Regulatory Compliance
Negative	Processing Efficiency, Fee and Cost Management
	Communication Strategies, Staff Performance and Conduct, Workflow and Process Management
Negative	
Negative	Processing Efficiency, negative
Negative	Third-Party Review Process
Neutral	Workflow and Process Management
Negative	Department Leadership, Staff Performance and Conduct
Negative	Processing Efficiency, Customer Service Model, Communication Strategies
Negative	Customer-Centric Approach

Negative	
Neutral	Staff Technical Competence
Negative	Website and Online Systems
Negative	Submission and Review Process, Staff Technical Competence
Negative	Processing Efficiency, Interdepartmental Coordination
Negative	Point of Contact and Accessibility, Permit Approval Process
Negative	Website and Online Systems, Communication Strategies
Negative	Submission and Review Process
Positive	Communication Strategies
Negative	Processing Efficiency, Staff Performance and Conduct
Neutral	Submission and Review Process
Negative	Documentation and Clarity
Neutral	Processing Efficiency
Negative	Processing Efficiency, Communication Strategies
Negative	Workflow and Process Management, Communication Strategies
Negative	Point of Contact and Accessibility, Website and Online Systems
Negative	Customer Service Model
Negative	Fee and Cost Management, Documentation and Clarity, Website and Online Systems
Neutral	
Negative	Permit Approval Process
Neutral	Processing Efficiency, Customer Service Model
Negative	Code Enforcement Approach
Neutral	Documentation and Clarity
	Point of Contact and Accessibility, Permit Processing Complexity, Website and Online Systems
Negative	Inspection Procedures, Permit Approval Process, Workflow and Process Management, Website and Online Systems
Negative	Customer Service Model, Communication Strategies
Positive	Processing Efficiency
Neutral	Processing Efficiency
Negative	Inspection Process
Negative	Submission and Review Process
Negative	Website and Online Systems, Communication Strategies
	Website and Online Systems, Workflow and Process Management, Communication Strategies
Negative	Inspection Process
Negative	Inspection Process
Positive	Processing Efficiency
Negative	Workflow and Process Management, Communication Strategies
Negative	Communication Strategies
Neutral	Communication Strategies
Neutral	Point of Contact and Accessibility
Negative	Point of Contact and Accessibility
Negative	Documentation and Clarity, Workflow and Process Management

Negative	Staffing Levels, Customer Service Model, Processing Efficiency
Negative	Staffing Levels, Permit Processing Complexity
Negative	Customer Service Model
Negative	Submission and Review Process, Customer Service Model
Negative	Website and Online Systems, Workflow and Process Management
Negative	Workflow and Process Management
Negative	
Neutral	Submission and Review Process
Negative	Customer Service Model
Neutral	Staffing Levels, Permit Processing Complexity
Negative	Customer Service Model
Neutral	Communication Strategies
Neutral	Workflow and Process Management
Negative	Inspection Process
Negative	Submission and Review Process, Interdepartmental Coordination
Negative	Communication Strategies
Negative	Permit Processing Complexity, Fee and Cost Management, Processing Efficiency
Positive	Point of Contact and Accessibility, Website and Online Systems
Negative	Permit Processing Complexity, Inspection Response Time
Negative	Neighbor Complaint Influence, Permit Approval Process
Negative	Staff Performance and Conduct, Plan Check Consistency
Negative	Customer Service Model, Communication Strategies
Negative	Permit Requirements
Neutral	Problem Resolution
Negative	Website and Online Systems
Negative	Application Status Tracking, Permit Processing Communication
	Staff Technical Competence, Workflow and Process Management, Organizational
Neutral	Restructuring
Negative	Customer Service Model, Fee and Cost Management, Processing Efficiency
Negative	Permit Requirements, Documentation and Clarity
Positive	
Negative	Documentation and Clarity, Customer Service Model, Inspection Process
Negative	Permit Requirements, Customer Service Model
Negative	sm_negative
Negative	Staff Technical Competence
Negative	Permit Processing Complexity, Inspection Process
Negative	Website and Online Systems, Customer Service Model, Problem Resolution
Negative	Permit Processing Complexity, Communication Strategies
Neutral	
Positive	
Negative	Zoning and Regulatory Compliance
Neutral	
Neutral	

Negative	Communication Strategies, Staff Technical Competence
Negative	Processing Efficiency, Permit Processing Complexity
Negative	Website and Online Systems, Staff Performance and Conduct
Negative	Processing Efficiency, Permit Processing Complexity, Inspection Procedures
Unknown	
Neutral	Communication Strategies
Negative	Interdepartmental Coordination
Negative	Department Leadership
Positive	Website and Online Systems, Permit Requirements
	Permit Processing Complexity, Permit Requirements, Zoning and Regulatory
Negative	Compliance
Negative	Website and Online Systems

Proposal for
Permit Improvement Program
(PIP)
Phase II



Prepared for:
Heidi Scoble, Community Development Director



Prepared by:



MARIN BUILDERS
— ASSOCIATION —

Rick Wells, CEO
Casey Mazzoni, Director of Advocacy and Permit Improvement

Background

Recent research shows that there is a significant percentage (approximately 60%)¹ of construction taking place across Marin jurisdictions without building permits. This level of unpermitted construction can lead to resale issues, potentially unsafe conditions, and fewer resources (financial and staff) for jurisdictions to serve existing, law-abiding permit customers.

Addressing the Issue

The Permit Improvement Program (PIP) engages local community members, homeowners, building professionals, permit applicants, town staff and local officials to assess and improve the customer experience throughout the permitting process. An approachable and consistent customer experience benefits property owners, building professionals, and ultimately, Building and Planning Department staff. This long-term program is broken down into phases in order to track data and customer experience scenarios over time. The phased approach enables the comparison of data from a baseline point (Phase I) to additional points (Phases II, III and IV) to show measurable improvement in the ratings and feedback received about customer experience. The program provides essential feedback, Net Promoter Score² comparison, and actionable recommendations to create an improved customer experience and increased overall percentage of permitted construction. This proposal addresses Phase II only.

Moving ahead, Phase II will gather additional crucial information, include interviews with key staff members, establish goals and strategies for implementation, and benchmark customer satisfaction a second time to show trends in data. Phase II will conclude with a report presented to staff.

Commitment to Results

By committing to this multi-year initiative, San Anselmo will:

- Incrementally assess and improve customer experience based on data-driven findings.
- Enhance Town Hall's reputation for community responsiveness.
- Increase the percentage of permitted work and corresponding permit fee revenue.
- Improve the Town's Net Promoter Score among permit customers. *The Net Promoter score is defined as the likelihood that the customer will view their experience favorably when reporting it to others.*

Additionally, PIP supports fiscal responsibility. By identifying inefficiencies and improving compliance, the program reduces departmental costs and increases revenues from permitted work—critical for financially constrained local governments, regardless of economic conditions.

¹ Based on estimates from residential resale program data in Novato and San Rafael, previous PIP studies, and from building officials in the County of Marin.

² Net Promoter score is defined as the likelihood that the customer will view their experience favorably when reporting it to others. Net Promoter Score®, or NPS®, measures customer experience and predicts potential business growth. This proven metric transformed the business world and now provides the core measurement for customer experience management programs. Respondents are divided into Promoters, Passives, and Detractors. Subtracting the percentage of Detractors from the percentage of Promoters (Passives are Neutral) yields the Net Promoter Score, which can range from a low of -100 (if every customer is a Detractor) to a high of 100 (if every customer is a Promoter). For more visit

<https://www.netpromoter.com/know/>

THE PARTNERS

TOWN OF SAN ANSELMO

The Town of San Anselmo issued 2,157 permits in 2025 resulting in fees of over \$1.5 million. Across jurisdictions in Marin County, the current percentage of unpermitted construction is estimated to be approximately 60%. It is estimated that as much as \$900,000 in fees go uncollected each year by San Anselmo due to unpermitted construction.

The Town of San Anselmo has indicated a readiness from staff, elected officials, and residents to assess and improve the customer experience for their permit customers.

MARIN BUILDERS ASSOCIATION

The Marin Builders Association serves the construction industry by promoting high ethical and professional standards, providing quality services to our members, and working responsibly with our community for the enhancement of the building industry.

We focus our energy, initiatives, and programs in four main areas: Industry, Advocacy, Education and Community. We are governed by an all-volunteer Board of Directors and managed by a professional staff team.

ECONOMIC FORENSICS & ANALYTICS

Dr. Robert Eyler, founder and president of EFA, is Professor of Economics at Sonoma State University, where he has been teaching since 1995. Dr. Eyler also serves on the board of directors of Redwood Credit Union, a \$9 billion nonprofit financial cooperative.

THE TEAM

Rick Wells

Rick Wells serves as the Chief Executive Officer for the Marin Builders Association. He specializes in building sustainable, results focused, and community-centric organizations. Prior to arriving at the Marin Builders Association, Rick served as Chief Executive Officer of two Chambers of Commerce in Northern California (San Rafael and Vallejo). Rick earned his Master of Business Administration from Presidio Graduate School and B.A. from University of California, Davis. He serves on several local and regional boards.

Casey Mazzoni

For more than 25 years, Casey has specialized in public affairs and community outreach, with a proven track record of building strong relationships with elected officials, staff, and leaders across key public agencies.

Prior to her work with the Marin Builders Association, Casey worked on multiple political campaigns throughout Marin, Sonoma, and San Francisco counties. She also served as a director for the Seattle Chapter of the American Heart Association, where she managed the chapter's American Heart Walk. Casey is a past Chair of the San Rafael Chamber of Commerce's Governmental Affairs Committee.

Dr. Robert Eyler

Dr. Robert Eyler, founder and president of EFA, is Professor of Economics at Sonoma State University, where he has been teaching since 1995. Dr. Eyler also serves on the board of directors of Redwood Credit Union, a \$9 billion nonprofit financial cooperative.

Dr. Eyler is the author of two books and several academic articles concerning economic sanctions, the economics of the wine industry, and monetary economics. He is often called up by the media for his expert input into the economic climate, acted as an expert witness in interstate trade litigation, and as a forensic economist. Dr. Eyler has also acted as the CEO of Marin Economic Forum from 2009 to 2015. He also provides economic impact analyses for both private firms and public entities to help guide public policy at the local and state level.

THE PLAN - SCOPE of WORK

PHASE II

Phase II will run over a period of six to eight months with four deliverable milestones spaced equally throughout.

MILESTONE 1

The Marin Builders Association will work in conjunction with EFA to develop and conduct a statistically valid online and/or printed survey of a random sample of recent Town of San Anselmo permit customers. The number of respondents will be determined in conjunction with town staff for the scope of this phase. The survey will include questions regarding the new online services and the implantation of the new customer service enhancements.

MILESTONE 2

To enhance customer service protocol, eliminate redundance, and increase staff satisfaction, the PIP team will conduct an in-person roundtable discussion with key front-line department staff. In addition, the PIP team recognizes that delays can be the result of other interaction with outside departments such as the water district, fire, health department, etc. We will conduct interviews with the various partner departments to identify ways to reduce delays, eliminate redundance, and improve the permitting customer experience.

MILESTONE 3

We will conduct a minimum of two in-person focus groups with survey respondents. Participants will consist of contractors, architects, realtors, building professionals, property owners, and owner-builders (homeowners). The focus groups will be managed, facilitated, and recorded by a professional facilitator.

Instant Reply Email/Customer Service Kiosk

The PIP team will implement a program to collect instant customer service feedback. In partnership with the Town of San Anselmo, the PIP team will create a mechanism (TBD) to gather real-time customer feedback depending on current software capabilities.

MILESTONE 4

The Marin Builders Association team will explore coordination between departments as well as neighboring jurisdictions to determine any opportunities for process improvement, shared resources, and potential reductions in redundancy.

MILESTONE 5

The Marin Builders Association will compile all data and feedback with the help of Dr. Eyler into a summary report that includes statistical, empirical, narrative data and Net Promoter Score. The report will be presented to the San Anselmo Town Council by PIP staff.

FEE STRUCTURE

The pricing for Phase II of the Permit Improvement Program is \$49,500. Progress payments are billed at the conclusion of each deliverable milestone as outlined in the timeline.

TIMELINE

The timeline will be coordinated in conjunction with Town of San Anselmo staff and will commence upon the completion of a signed agreement by both parties.

Fees (to be billed in equal increments upon completion of each milestone):

<u>PIP PHASE II Program Fee (includes Phase II fee reduction of -\$5,500)</u>	<u>\$49,500</u>
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New eComment for Town Council

From noreply@granicusideas.com <noreply@granicusideas.com>

Date Tue 2/10/2026 3:46 PM

To Serge Avila <savila@sananselmo.gov>; Town Council <towncouncil@sananselmo.gov>

CAUTION: External Sender

Town of San Anselmo, CA

New eComment for Town Council

Denise Krawitz submitted a new eComment.

Meeting: Town Council

Item: 2.1) Receive and File the Community Development Department Permit Improvement Program Phase I Findings and Next Steps. The Town Council's consideration of the Permit Improvement Program Phase I report and potential direction to enter Phase II does not constitute a "project" as defined by the California Environmental Quality Act (CEQA).

eComment: The San Anselmo permitting process needs drastic improvement. I am tired of seeing empty storefronts stalled in this process. My experience as a homeowner is a painstakingly slow process where the town lacks expertise and outsources review (\$\$). After permits were approved and work was done in accordance with approved plans, the job couldn't be closed out due to recommendations the inspector had (not in the plans). It is literally just obstruction to improving our homes and community.

[View and Analyze eComments](#)

This email was sent from <https://sananselmo-ca.granicusideas.com>.
San Anselmo, CA

[Unsubscribe](#) from future mailings

Comments on building permit and inspection process

From Natalie Mendes <nrehkopf@gmail.com>

Date Tue 2/10/2026 9:05 PM

To Town Council <towncouncil@sananselmo.gov>

CAUTION: External Sender

Hi there!

I am a new-ish San Anselmo resident (2 years) and I'm glad the town council is discussing this issue because all I hear from neighbors is major complaints about getting anything done with the permit office. I know that the office has great people and working hard, but I feel that we must revisit the standards we have in place - they feel too strict.

Not only for residential but also for businesses. It should be EASY for businesses to come and open up here in San Anselmo, and seeing that Reveille, Woods, and Maison Nico are taking SO long to open up, that won't sustain a thriving San Anselmo economy. Think about San Francisco and how Mayor Lurie is supporting local businesses and being innovative in their approach. I'd like to see us adopt better bylaws to allow local businesses to open and operate without sinking their revenues.

Thank you,
Natalie



STAFF REPORT

TOWN OF SAN ANSELMO

Item #: 2.2

MEETING DATE: February 10, 2026

AGENDA TITLE: Community Development Department and Department of Public Works FY 2025–26 Q2 Report (October-December)

FROM: Heidi Scoble, Community Development Director

RECOMMENDATION: That the Council receive and file the FY 2025–26 Second Quarter Report.

SUMMARY

The purpose of this staff report is to provide the first quarterly update for Fiscal Year (FY) 2025-2026, summarizing the Planning and Building Divisions service activities from October through December 2025.

During this period:

- The Planning Division received 22 discretionary permit applications (e.g., Design Review, Conditional Use Permits, Variances, Sign Permits), approved 12 discretionary permits (5 Administrative and 7 Planning Commission actions), routed 86 building permits for zoning compliance review, and approved 71, collected over \$50,000 in deposit fees, and reviewed 18 business license applications for zoning compliance. The Planning Division also provided public information to 102 people at the public counter, responded to 85 phone calls, and responded to 106 emails from the planning@sananslemo.gov email address.
- The Planning Division supported 9 Board, Committee, and/or Commission meetings.
- The Building Division received 243 permit applications, issued 288 permits valued at approximately \$11,456,485 collected over \$532,786 in fees, and conducted 1,187 inspections. The Building Division also provided public information to 236 people at the public counter, responded to 577 phone calls, and responded to 1092 emails from the permits@sananslemo.gov email address.
- A total of 50 permits were issued for projects supporting the Town's Climate Action Plan (CAP) goals, including heat pumps, solar, solar with battery storage, solar with energy storage systems (smart battery storage), and EV chargers.

- Code enforcement received 148 new cases, closed 130 cases, and maintained approximately 275 open cases. Of the 828 original open cases at the end of the first quarter, Code Enforcement narrowed the open cases down to a total of 352 cases remaining to be investigated.
- The Department of Public Works received 98 permit applications, issued 89 permits valued at approximately \$552,880, and collected over \$28,580 in fees. The DPW also provided public information to 21 people at the public counter, responded to 275 phone calls, and responded to 957 emails.

COMMUNITY DEVELOPMENT DEPARTMENT PURPOSE AND ORGANIZATION

The Community Development Department (CDD) guides, regulates, and enforces the Town's physical development, ensuring all new projects comply with policies and regulations such as the General Plan, including the implementation of the Housing Element, Bald Hill Specific Plan, and the San Anselmo Municipal Code (including the Zoning, Building, and Fire Codes). Staff also conducts construction inspections and enforces health, safety, and environmental standards.

The CDD includes the Planning Division, which shares a half-time Climate Action Coordinator with the Town of Fairfax, and the Building Division. The sections below summarize each division's responsibilities.

PLANNING DIVISION

Current Planning
Advanced Planning
Climate Action and Sustainability
Public Information

BUILDING DIVISION AND ENFORCEMENT

Building Permit Plan Check
Building Permit Issuance
Building Inspection
Code Enforcement
Public Information

DEPARTMENT OF PUBLIC WORKS PURPOSE AND ORGANIZATION

The Department of Public Works (DPW) is comprised of the Engineering Division and the Street and Park Maintenance Division. The Engineering Division is responsible for administering public works projects, natural disaster preparedness and response, and providing engineering management of Town infrastructure within budget limits. The Engineering Division also provides assistance services to the public on questions of drainage, road conditions, traffic calming, red curb, open space areas, parks, etc.

The Town infrastructure consists of the following:

- 40 Lane Miles of roads
- 20 Bridges
- 5 Pedestrian Bridges
- 6 Public Buildings
- 6 Parks
- 3 Public Parking Lots
- 3 Major Roadway Medians
- 12 Traffic Signals
- 3 Rapid Flash Lighted Crosswalks
- 600+ Street Lights
- 21 Miles of Drainage

The Street and Park Maintenance Division is responsible for the ongoing maintenance of Town streets, median islands, parking lots, traffic and street signs, pavement markings, curb painting, storm drains, emergency response, and other Town maintenance projects as required. In addition, staff is responsible for maintaining the Town's parks and community gathering areas (Memorial Park, Creek Park, Sorich Park, Lansdale Station Park, Imagination Park, Robson-Harrington Park and Grounds and Faude Park) and for the maintenance and upkeep of the landscaped areas surrounding Town Hall and the Community Center.

Street and Park Maintenance are also responsible for the development of improvements for most of the Town's parks and community gathering areas to further serve public needs and enhance existing landscapes. This enhancement includes reduced fire fuel and improved accessibility for disabled persons in Town parks and public gathering areas.

The DPW is comprised of the following staff:

Engineering Division
Director of Public Works
Assistant Director of Public Works
Assistant Engineer
Assistant Engineer
Assistant Engineer

Street and Park Maintenance
Public Works Manager
Maintenance Supervisor
Senior Maintenance Worker
Maintenance Worker I/II
Maintenance Worker I/II
Maintenance Worker I/II

PLANNING DIVISION UPDATES AND QUARTER 2 RELATED STATISTICS AND INFORMATION

The Planning Division processes both discretionary (judgment-based) and ministerial (objective, rule-based) planning permits for private development projects. It also manages long-range planning efforts, including updates to plans and ordinances. Additionally, the Division provides staff support to the Town Council, Planning Commission, General Plan Advisory Committee, Economic Development Committee, Open Space Committee, and Climate Action Commission.

The Planning Division's responsibilities are as follows:

- Current Planning
- Advanced Planning
- Climate Action and Sustainability Planning, Implementation, and Compliance
- Public Information

Current Planning

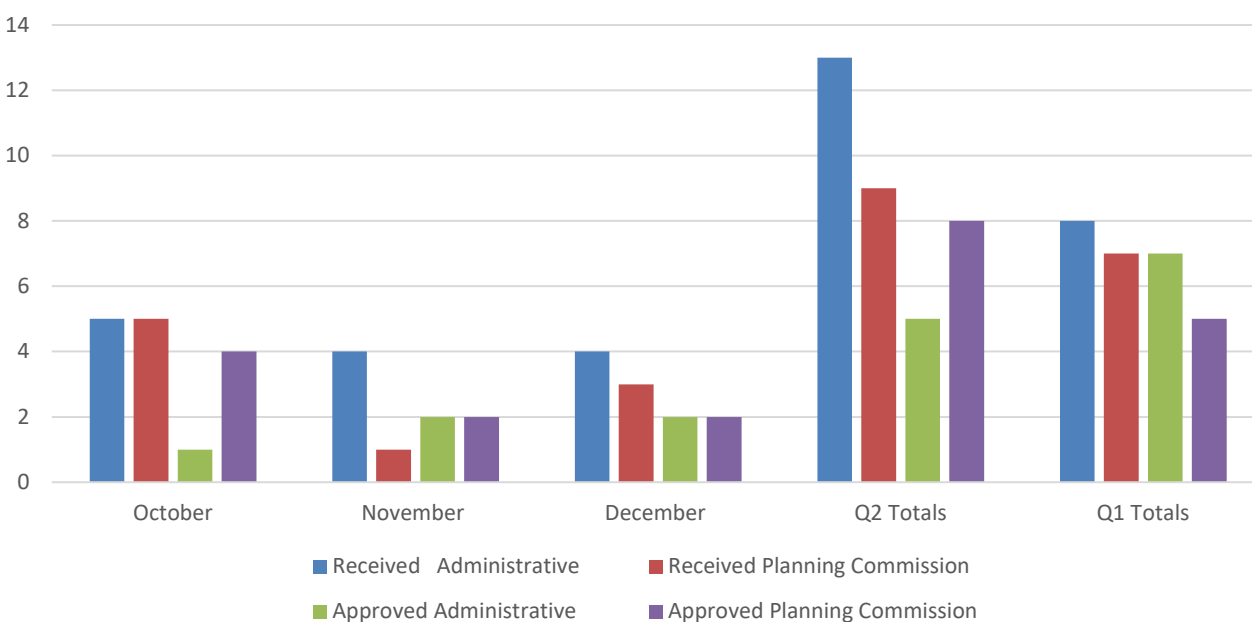
San Anselmo's Current Planning reviews and processes applications for development projects and permits, including Design Review, Conditional Use, Variances, Sign Permits, and zoning compliance. Staff also assess environmental review requirements, provide guidance to applicants, and support the Community Development Director and Planning Commission in evaluating discretionary and ministerial projects to ensure consistency with the Town's regulations and policies.

A list of current planning applications can be found at : [Pending Projects | San Anselmo, CA - Official Website](#).

Discretionary Permits. Figure 1 shows the number of discretionary permit applications received by the Planning Division from October through December. During this period, the Division received a total of 22 discretionary permit applications, and 12 applications were approved.

Compared to the previous quarter, this represents an increase of seven discretionary applications received, five administrative permits and two Planning Commission permits. The number of approvals also increased by one application overall, with three additional Planning Commission approvals and two fewer administrative approvals than last quarter.

Figure 1 Quarter 2 Discretionary Permits Received and Approved

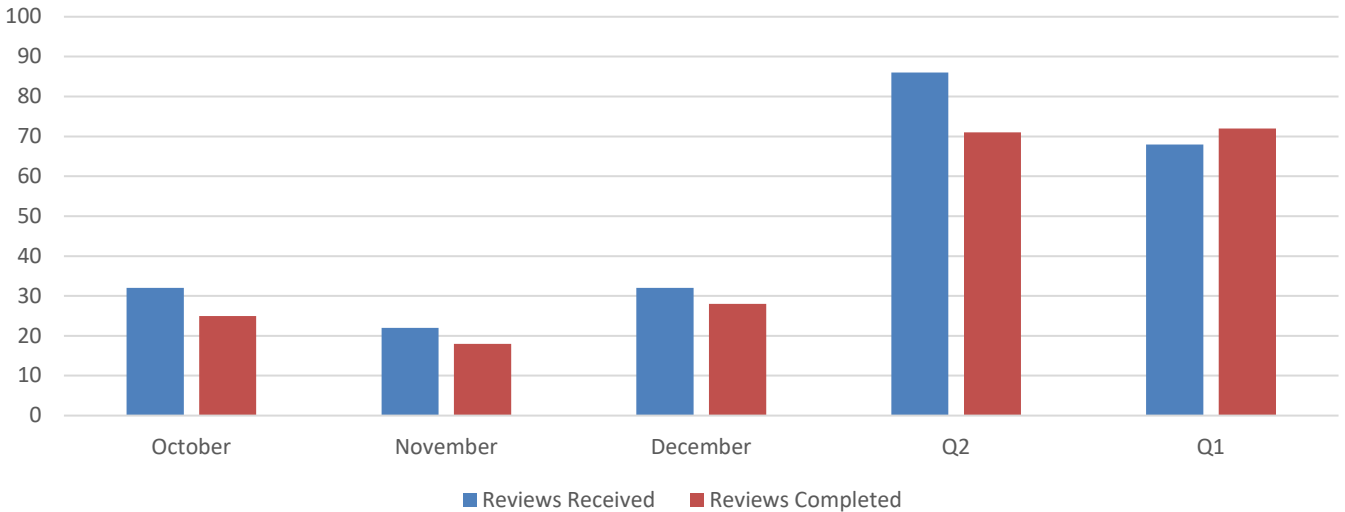


Ministerial Permits. Figure 2 shows the number of ministerial permit applications received and reviewed by the Planning Division. During this period, 86 ministerial permit applications were routed to the Division for review, and 71 permit reviews were completed.

Compared to the previous quarter, this represents an increase of 18 ministerial applications received and routed to the Planning Division, while one fewer permit review was completed.

Figure 2

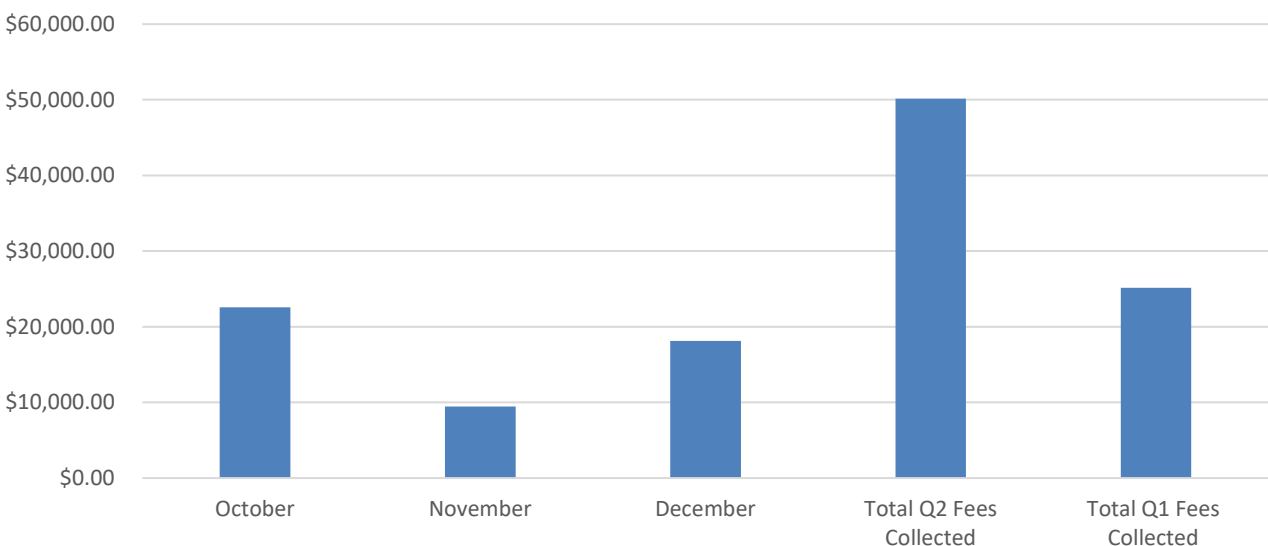
Quarter 2 Zoning Clearance
Reviews Received and Reviews Completed
(Ministerial Building Permits)



Total Planning Permit Fees. Figure 3 shows the total amount of Planning Permit fees collected. During this period, the Planning Division collected \$50,145 in fees, which is \$25,009 more than the previous quarter.

Figure 3

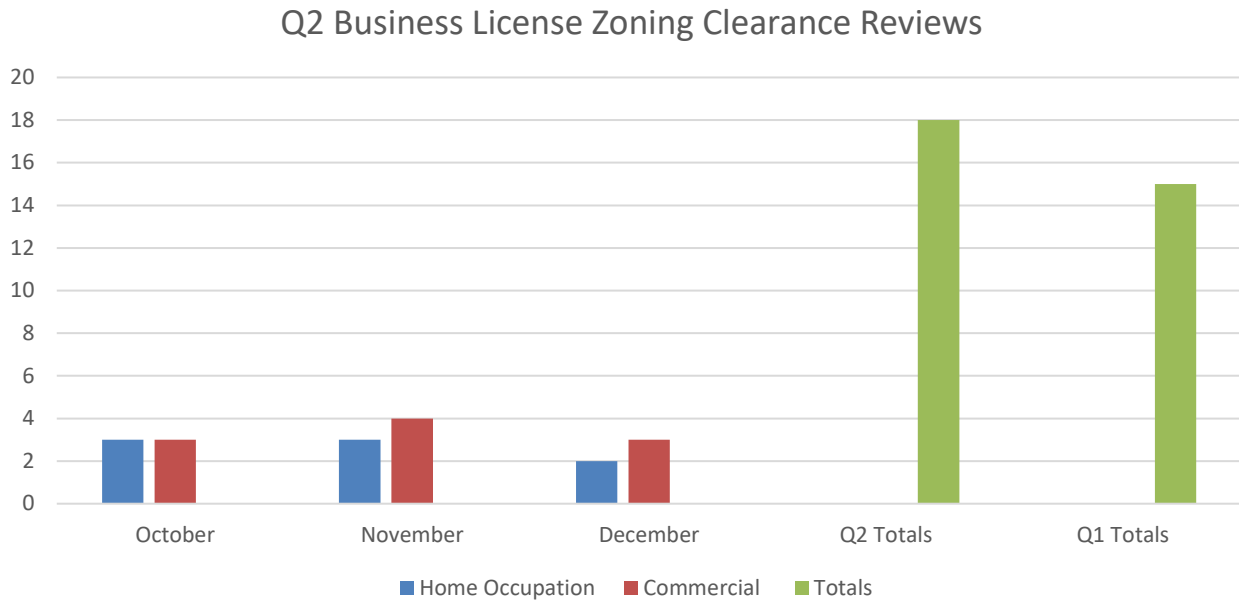
Q2 Planning Fees Collected



Business License Zoning Clearance Review. Figure 4 shows the number of business license applications received and approved by the Planning Division. During this period, 18 business license applications were received and approved, including 8 home occupation permits and 10 commercial brick-and-mortar businesses.

Compared to the previous quarter, three more business license zoning clearance reviews were conducted, reflecting four additional commercial applications and one fewer home occupation applications.

Figure 4



Advanced Planning

Advanced planning in San Anselmo involves long-range and policy-focused work to guide the Town's growth and development. This includes updating the General Plan and specific plans, preparing zoning and ordinance amendments, and developing programs that address sustainability, housing, and community needs. Advanced planning also supports boards, commissions, and committees by providing research, analysis, and recommendations on broader planning and policy issues.

Advanced Planning highlights for this quarter include the following:

- Town Council adopted [Ordinance-No-2025-1193](#) related to SB 450
- The Planning Commission and the Town Council reviewed the Draft Goals, Policies, and Actions for the General Plan Update at four public meetings (two Planning Commission and two Town Council meetings).
- The Planning Department spent considerable time reviewing and editing the draft General Plan.
- The Hillside Development Ordinance subcommittee met to begin developing the draft Hillside Development Ordinance.

- Kick off the Climate Action Plan update.

Pending Advanced Planning Projects for FY 2025-2026

- Continue to work on the General Plan Update
- Zoning Code Amendments:
 - Nonconforming Uses, Structures, and Conditional Use Permits regulations
 - Regulate entertainment and activities subordinate to Restaurant Uses in the C-2 and C-3 Zoning Districts
 - Town Council consideration of AB 1033
 - Hillside Development Ordinance
- Update the Climate Action Plan

Housing Element Implementation

As summarized in the Community Development Department FY 2025–26 Q1 Report (July–September) dated October 28, 2025, the Housing Element is a required component of San Anselmo's General Plan that outlines how the Town will plan for, accommodate, and support housing across all income levels over an eight-year cycle, while meeting State housing requirements and maintaining eligibility for housing and infrastructure funding. For the 2023–2031 cycle, the Town is required to plan for 833 new housing units plus a 20 percent contingency, and the Housing Element was certified by the California Department of Housing and Community Development on March 28, 2024.

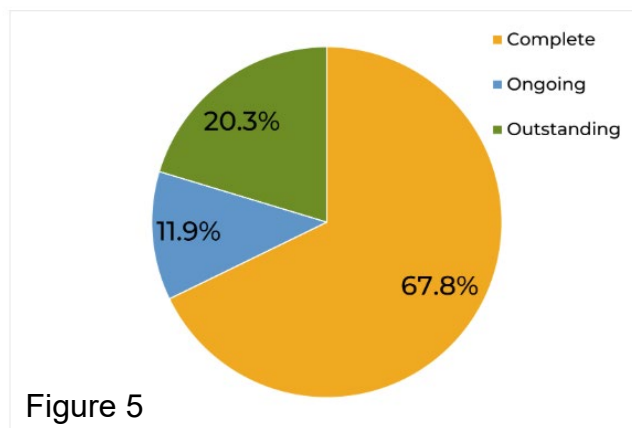


Figure 5

To date, the Town has completed 95 implementation actions, 14 are ongoing, and 23 remain outstanding. The Town remains on track to complete all action items before the next Housing Element update.

A copy of the San Anselmo Housing Element and the status of implementation can be accessed at the following link on the Town's website: [Housing Element Implementation | San Anselmo, CA - Official Website](#).

During this quarter, the Town issued building permits for two new housing units, both of which are accessory dwelling units (ADUs).

Climate Action and Sustainability Planning, Implementation, and Compliance

The San Anselmo Climate Action Coordinator, shared half-time with the Town of Fairfax, supports the Town's sustainability and climate goals by developing and implementing the Town's CAP, coordinating with staff, committees, commissions,

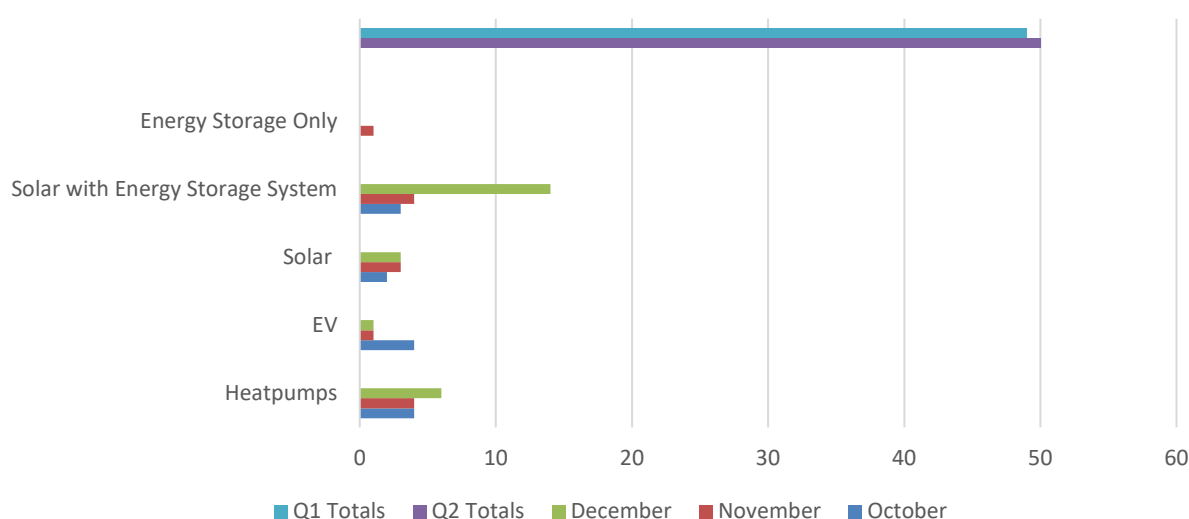
and the community on strategies to reduce municipal and community-wide carbon emissions.

See **Attachment 1** for a list of project highlights and planned projects for FY 25-26.

Additionally, **Figure 6** shows the types and number of building permits issued for projects that support the Town's Climate Action Plan goals, including heat pumps, solar installations, solar with battery or energy storage systems, and EV chargers. During this quarter, 50 permits were issued, which is one more than the previous quarter.

Figure 6

Permits Supporting the Town's Climate Action Goals



Planning Division Public Information

The Planning Division provides public information services by responding to inquiries from residents, developers, and businesses, offering guidance on permit requirements, zoning regulations, and development standards, and making plans, ordinances, and project information readily accessible. Staff also facilitate transparency and engagement by providing materials for meetings, hearings, and community outreach efforts.

Planning Division Public Information. Figure 7 shows the types and volume of public communications handled by the Planning Division. This data includes only emails sent to the general planning@sananselmo.gov address and does not capture emails sent directly to individual staff members. During the reporting period, the Planning Division responded to a total of 293 public communications, consisting of 102 counter inquiries, 85 phone calls, and 106 emails. This represents a decrease of 22 communications compared to the previous quarter.

BOARD, COMMITTEE, AND COMMISSION SUPPORT

The Planning Division provides staff support to the Planning Commission (PC), the Economic Development Committee (EDC), the Open Space Committee (OSC), the Climate Action Commission (CAC), and the General Plan Advisory Committee (GPAC). During the quarter, the PC met four times, the OSC met three times, and the CAC met twice. There were no GPAC or EDC meetings held during this quarter.

BUILDING DIVISION UPDATES AND STATISTICS

The Building Division ensures that all private and public construction projects comply with the California Building Codes and the Town's local amendments. Staff advise the Town Council on periodic updates to these codes, accept building permit applications, provide guidance to the public, and conduct inspections Monday through Thursday.

Key Responsibilities:

- **Plan Check:** Review construction plans to ensure compliance with California Building Codes and local amendments. Complex projects may involve coordination with the Planning Division, Engineering Division, Ross Valley Fire Department, and third-party plan check consultants.
- **Building Permit Issuance:** Calculate permit fees, issue permits following plan approval and verify compliance with all requirements before final inspection.
- **Building Inspection:** Conduct inspections to ensure construction meets approved plans and code requirements.

Figure 7

Quarter 2 Planning Division
Public Information Inquiries

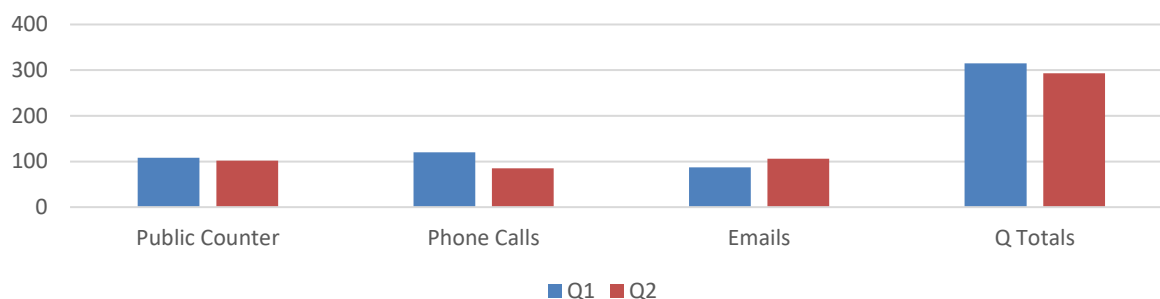
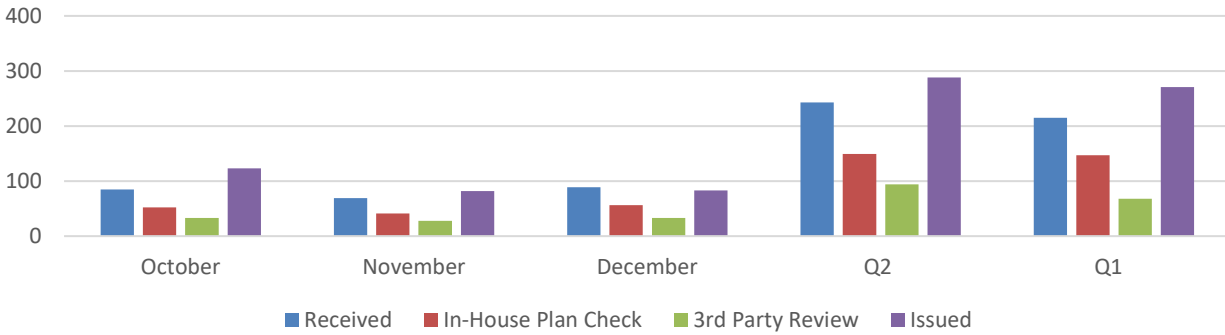


Figure 8

Quarter 2 Permits Received, Reviewed and Issued



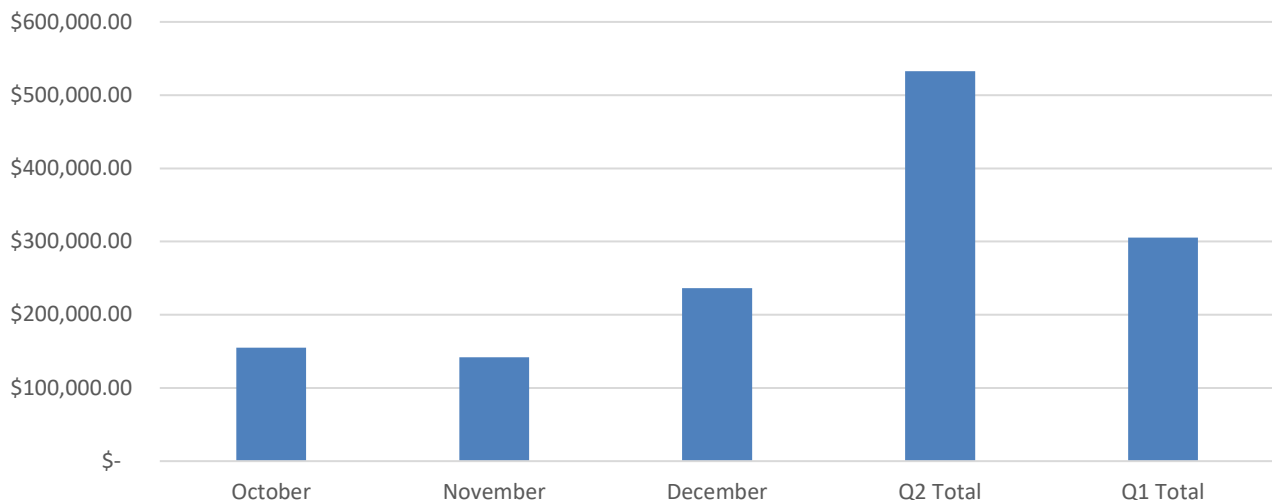
- Public Information: Provide guidance and support to residents, contractors, and developers regarding building regulations and processes.

Permit Plan Check. Figure 8 shows the number of building permits received, reviewed, and issued by the Building Division during the reporting period. A total of 243 permits were received, with 149 reviewed in-house and 94 reviewed by third-party plan check consultants. During this same period, 288 permits were issued. Compared to the first quarter, the second quarter saw an increase of 28 permit applications received, two additional in-house plan check reviews, 26 more permits reviewed by third-party consultants, and 17 more permits issued.

Permit Fees Collected. Figure 9 summarizes Building Division revenue for the second quarter, totaling \$532,786 in fees retained by the Town to support permitting and inspection services. This total excludes passthrough fees, such as State-mandated seismic and Green Building fees, which are collected by the Town and remitted to the State. Compared to the prior quarter, second-quarter fee revenue increased by \$223,721. This increase is primarily attributable to several higher-value projects and an increase in building permit applications submitted ahead of the Building Code cycle change that took effect on January 1, 2026.

Figure 9

Quarter 2 Permit Fees Collected

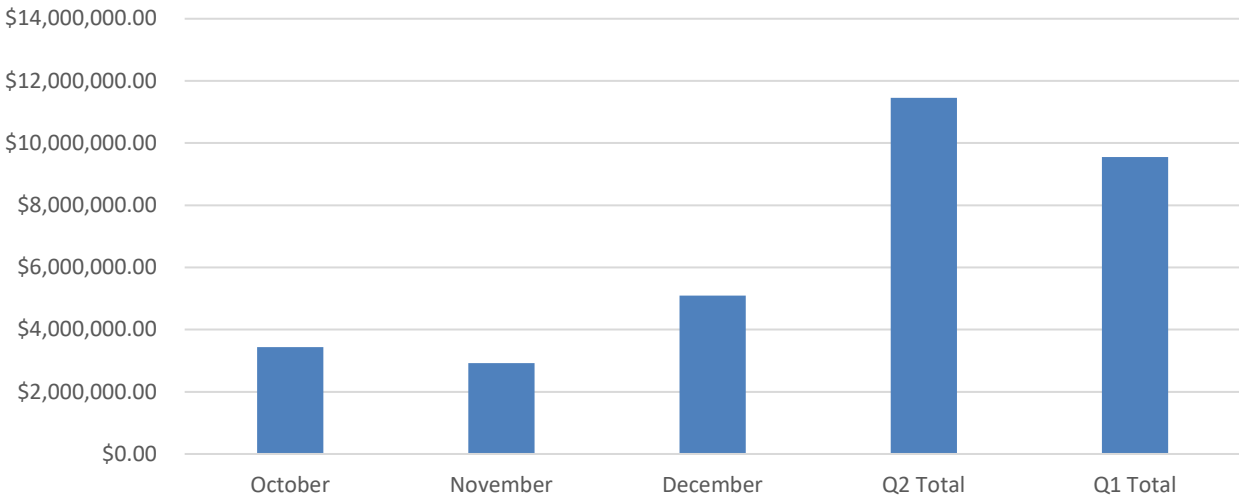


Permit Valuation. Figure 10 shows the total valuation of building permits issued during the second quarter, which totaled \$11,456,485. Permit valuation is a useful indicator of construction activity and economic investment in the community and supports the Town's property tax base.

Compared to the prior quarter, second-quarter permit valuation increased by \$1,901,098. This increase is primarily due to several higher-value projects and a rise in building permit applications submitted ahead of the Building Code cycle change that took effect on January 1, 2026.

Figure 10

Quarter 2 Permit Valuations



Permit Inspections. Figure 11 shows the number of inspections conducted during the second quarter. During this period, 833 properties were inspected, and a total of 1,187 permit inspections were conducted. Compared to the prior quarter, this represents 33 fewer properties inspected and 46 fewer total inspections conducted.

Figure 11

Quarter 2 Permit Inspections



Building Division Public Information

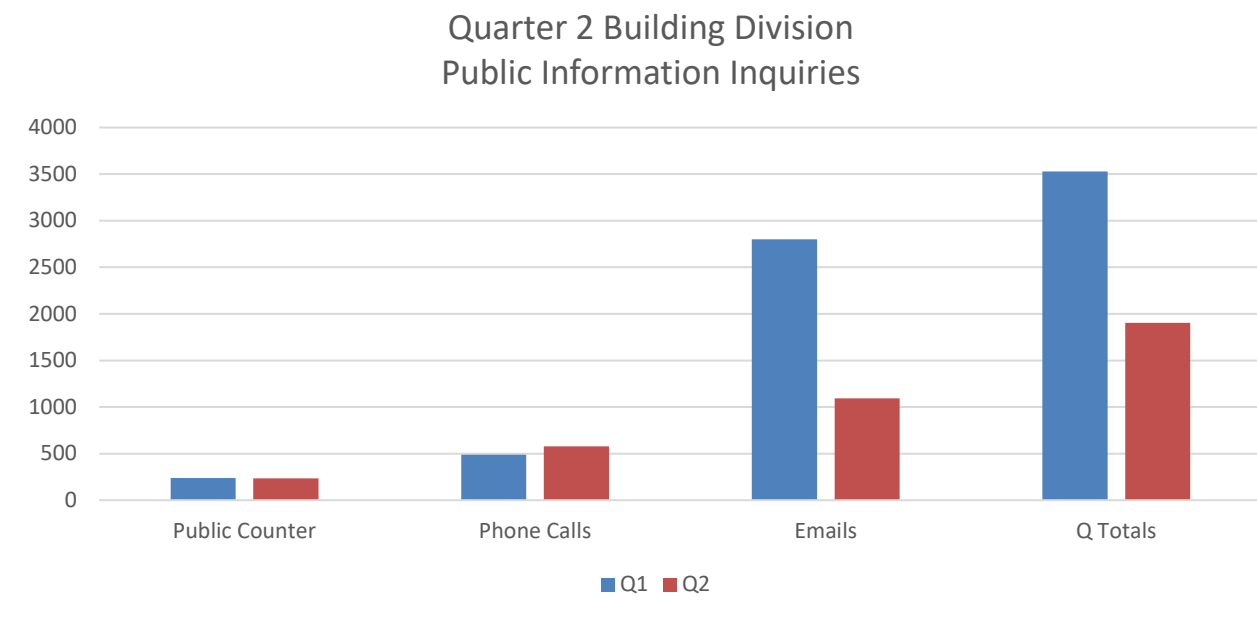
The Building Division provides public information and guidance to residents, property owners, and business owners regarding building permits, inspections, and construction records for all parcels within the Town. Staff assist the public in understanding permit requirements, code compliance, and the permit process. Additionally, the Community Development Department's administrative staff manage the Residential Building Report program, providing property-specific information to support real estate transactions.

This ensures that the public has transparent access to building information and supports informed decision-making related to construction, property sales, and development.

Building Division Public Information. Figure 12 shows the types and number of public communications handled by the Building Division. This figure includes only emails sent to the general permits@sananselmo.gov address; emails sent directly to individual staff members are not included. During this period, the Building Division handled a total of 1,905 public communications, including 236 counter inquiries, 577 phone calls, and 1,092 emails.

Compared to the previous quarter, there were two fewer counter inquiries, 87 more phone calls, and 1,623 fewer emails. The significant decrease in emails reflects a change in how emails were counted this quarter. Only emails related to Building Division permit questions were included, whereas the prior quarter counted all emails received at the general address.

Figure 12



Notable Highlights

- Town Council adopted [Ordinance-No-2025-1196](#), adopting the 2025 California Building Code and readopting the 2022 Reach Code.
- Continue to update and the Building Department webpages to improve clarity and public accessibility.
- Continue evaluating permit processing procedures to improve efficiency and response times and update the Town's website as needed.
- Began tracking permit aging to better understand internal processing times (see **Attachment 2**). Tracking shows that only a handful of projects have experienced delays, most often related to interagency review (including Ross Valley Fire Department), third-party plan check consultants, or applicant submittal intake, completeness review, and routing.

CODE ENFORCEMENT

The Town of San Anselmo's Code Enforcement staff provide public information and guidance by responding to resident inquiries, explaining applicable health, safety, and zoning codes, and advising property owners on compliance requirements. Staff help the public understand enforcement procedures, available remedies, and options for voluntary compliance, and issue citations or abate violations when necessary. These efforts promote transparency, community safety, and adherence to Town standards.

The Town formally began tracking Code Enforcement cases following the implementation of TrakIT, the Town's digital permit and case management system. From October 1, 2025, through December 31, 2025, the number of open cases was reduced as follows:

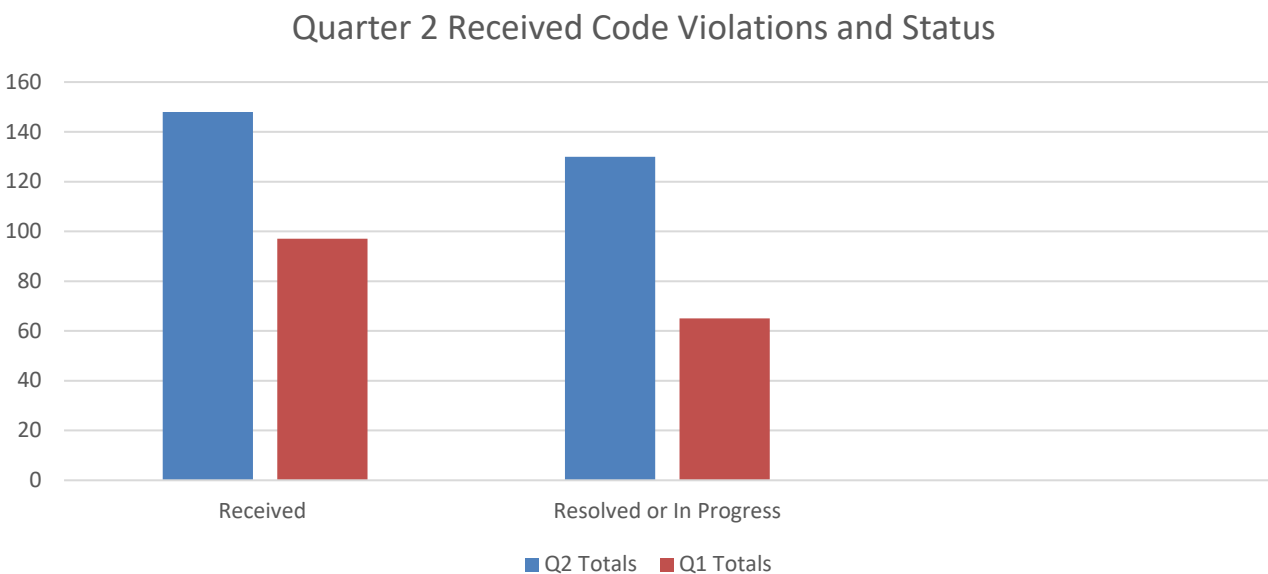
• Life Safety:	Cases involving a credible threat of injury: 144 open cases, down from 482 open cases in the prior quarter (a reduction of 338 cases).
• Community Impact:	Cases affecting multiple properties or the broader community: 95 open cases, down from 248 open cases in the prior quarter (a reduction of 153 cases).
• Other Violations:	All other concerns, including neighbor-to-neighbor complaints: 36 open cases, down from 98 open cases in the prior quarter (a reduction of 62 cases).

Of the 628 open cases at the end of the first quarter, Code Enforcement reduced the caseload to 352 cases remaining to be investigated, representing a reduction of 276 cases.

The Town continues to receive new complaints through its online “**Report a Concern**” form, accessible via the Town’s website: [Form Center • Report a Concern](#).

Code Enforcement. Figure 13 summarizes the number and status of code violation complaints received during the first quarter of Fiscal Year 2025–2026. During this period, 148 additional complaints were received, and 130 complaints were resolved or are in the process of being resolved.

Figure 13



The Code Enforcement staff continues to reduce its caseload by prioritizing cases based on severity and risk, batching similar violations, auditing older and inactive cases, and increasing the use of administrative enforcement tools. Ongoing efforts also include standardized communications, regular inspection days, and quarterly progress reviews to monitor performance and adjust priorities. Additional strategies under consideration, such as enhanced interdepartmental coordination, expanded use of technology, public education and outreach, temporary staffing support, and potential policy updates are intended to further improve efficiency, shorten resolution times, and strengthen public confidence in the Town’s code enforcement program.

DEPARTMENT OF PUBLIC WORKS STATISTICS

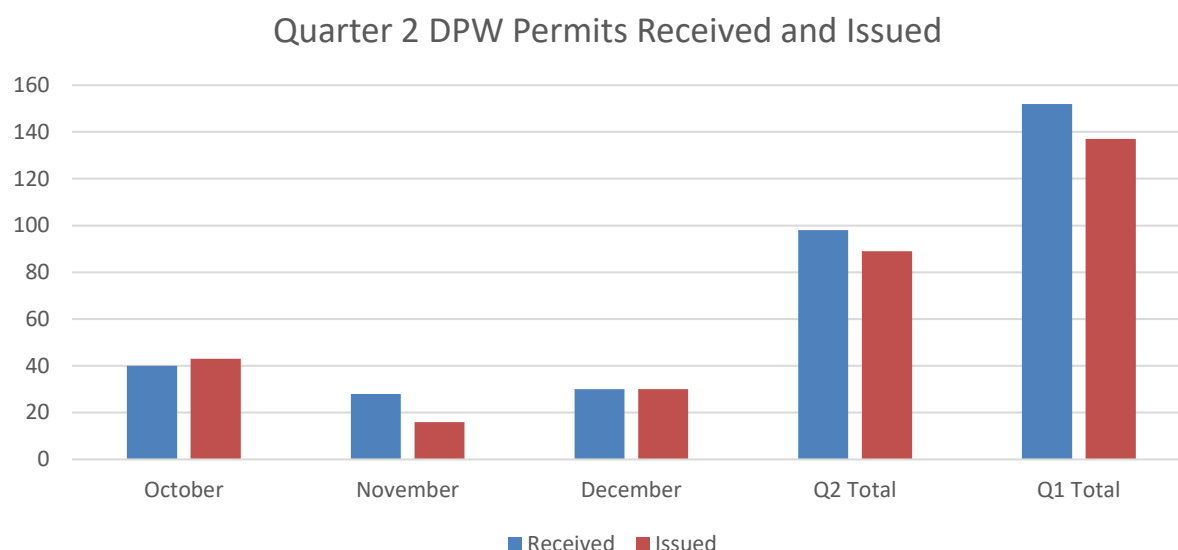
In response to Town Council direction, the following section summarizes Department of Public Works permitting activity and public information statistics for the reporting period. The DPW is responsible for permitting related to the following:

- Fence Permits
- Grading and Hauling, Bio-Retention, and Stormwater Management
- Encroachment Permits
- Tree Permits
- Parklet Permits
- Memorial Bench Permits

DPW Permits Received and Issued. Figure 14 illustrates the number of permits received and issued by the Department of Public Works during the reporting period.

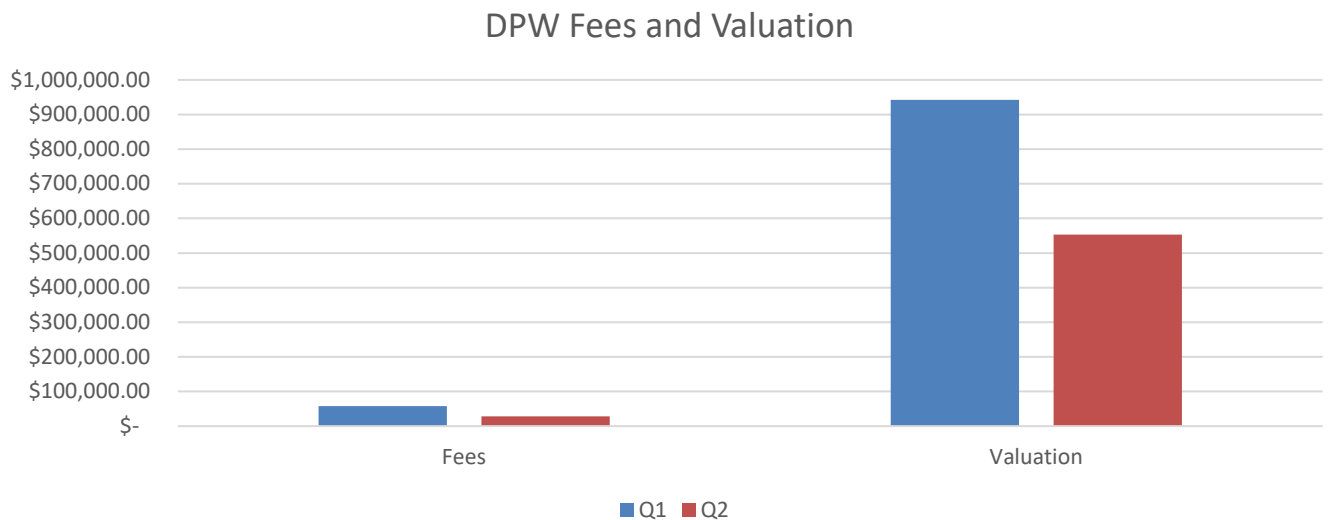
A total of 98 permits were received and 89 permits were issued. Compared to the first quarter, the second quarter saw a decrease of 54 permit applications received and a decrease of 48 permits issued.

Figure 14



DPW Permit Fees and Valuation. Figure 15 shows the total fees and valuation of DPW permits for the first and second quarters. In the first quarter, DPW collected \$58,172 in fees with a total permit valuation of \$942,308. In the second quarter, DPW collected \$28,580 in fees with a valuation of \$552,880. The decrease in both fees and valuation reflects fewer DPW permit applications submitted during the second quarter.

Figure 15

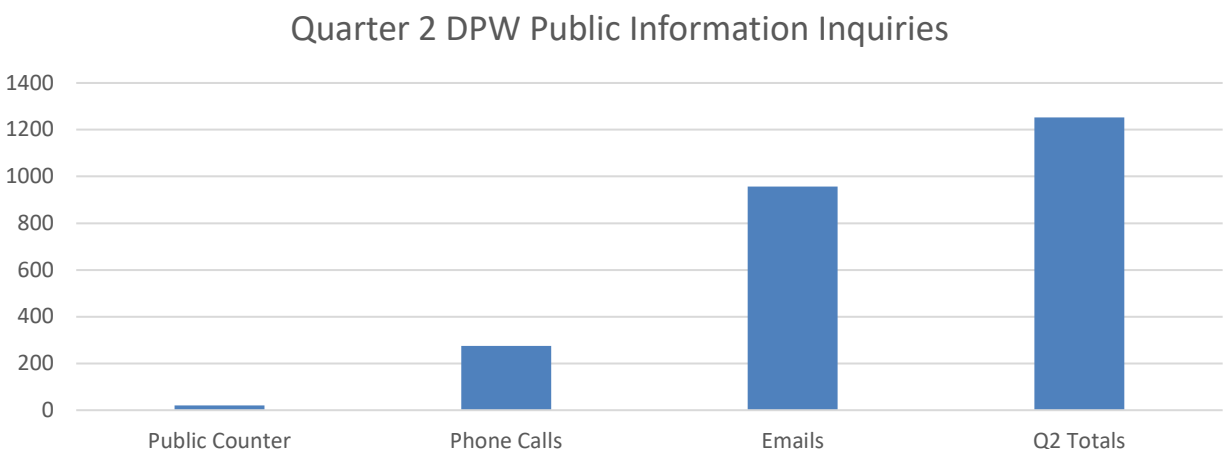


DPW Public Information

The DPW provides public information and guidance to residents, property owners, and business owners regarding DPW permits and related inspections. In addition to office-based assistance, staff provides field-based technical assistance to help the public understand permit requirements, such as grading and hauling, sidewalks, work within the public right-of-way, floodplain regulations, landslide-related issues, and more, as well as code compliance and applicable permitting and inspection processes.

DPW Public Information. Figure 16 shows the types and number of public communications handled by the Department of Public Works. During this period, DPW handled a total of 1,253 public communications, including 21 counter inquiries, 275 phone calls, and 957 emails. Because public information was not tracked during the first quarter, the second quarter will serve as the benchmark moving forward.

Figure 16



Notable Highlights

- Initiated the Library Remodel and HVAC Project, which was awarded a \$100,000 BayREN grant.
- Began work on implementing AI-enabled technology for all traffic signals throughout town.
- Purchased and began implementing an enhanced “Report a Concern” system, accessible through the Town’s website and a mobile application.
- Initiated the Sequoia Safe Routes to School Project.
- Initiated the Brookside Elementary Gap Closure Project.
- Initiated the contraflow bike lane through Creek Park.

CONCLUSION

This quarterly report reflects the breadth and volume of work underway across the CDD and the DPW, including permitting, inspections, long-range planning, code enforcement, and public service. While application volumes and workload fluctuate by quarter, staff continue to focus on improving efficiency, maintaining timely service, and advancing key policy initiatives, including the General Plan Update, Climate Action efforts, Housing Element implementation, and code enforcement case reduction. Staff will continue to monitor trends, refine internal processes, and report back to the Council on progress and emerging issues as part of future quarterly updates.

ATTACHMENT

Attachment 1- Climate Action and Sustainability Highlights and Planned Projects
for FY 25-26

Attachment 2- Aging Spreadsheet for Building Permits

Climate Action Coordinator Project Highlights from October 1 – December 31, 2025

Energy Efficiency and Renewable Energy

- Supported with the Building Code Adoption
- Coordinated and collaborated with BayREN and Department of Public Works on a \$100,000 grant to install an electric HVAC (Heating, Ventilation, and Air Conditioning) system at the Library

Transportation

- Collaborated with Marin Climate and Energy Partnership (MCEP) on a regional Request for Information (RFI) to kick start a regional collaboration on charging connectivity and regional management and operations
- Collaborated with MCEP on an alternative commute outreach campaign
- Completed a Fleet Transition Analysis and Plan with Metropolitan Transportation Commission (MTC) on Fleet Planning Assistance (an outcome of a \$100,000 BayREN grant)
- Electric Vehicle (EV) chargers in process with PG&E: Pine Street Lot, Isabel Cook
- Working with its electric on a curbside charging pilot
- Researched transit/bike parking resources for event permitting

Waste and Sequestration

- Created Waste Management guidelines for San Anselmo event permits
- Piloted Zero Waste programming at Breakfast with Santa with Race to Zero and Zero Waste Marin collaboration to reduce event waste and improve waste diversion efforts
- Researched and coordinated with the Recreation Department on sustainable event practices for Live on the Avenue
- In process to develop a collaboration with Make It Home for furniture donations
- Coordinate and hosted a Takeback Day with Marin Sanitary in collaboration with the Town of Fairfax
- Coordinated Town Staff waste training with Marin Sanitary Services

Community Outreach and Education

- Coordinating with MCEP, Zero Waste Marin, and Marin Water on newsletter and outreach content for Town Manager and Quarterly Business newsletter
- Education and Events
 - Takeback Day in October
 - Zero Waste Breakfast with Santa in December
- Memorial Park Mural Grand Opening

Long Range Planning

Initiated updates to the Climate Action Plan with consultant and the Climate Action Commission (CAC) Subcommittee. Supported implementation planning for the Sustainability Element of the updated General Plan.

Reporting and Administration

- Provided administrative support for monthly CAC meetings

Permit Technician	Permit Number	Address	Received	Complete Check Start	Aging from Application Recieved to Completeness Review	Complete Sub Received	Router to Departments	1st Review Completed	Aging from Router to First Review Complete	Fire completed or Blank = N/A	Fire Dept. Review Aging	Aging from Review to Comment Letter	1st Comments Sent	Resubmittal Received	Resubmittal Routed	Aging from Resubmittal to Routing	2nd Review Completed	Aging from Resubmittal to 2nd Review Completed	Aging from 2nd Review to Comment Letter	2nd Comments Sent	Resubmittal Received	Resubmittal Routed	Approved, marked ready to Pay	Aging from Resubmittal to Approved	Issued	Aging from Approved to Issued- Applicant Driven	Notes / Delays / Comments
Ely	B2025-0161	26 Meadowcroft	12/1/2025	12/1/2025	0	12/1/2025	12/1/2025	12/15/2025	10			0	12/15/2025														
Lavinia	B2025-0427	95 Hillside	9/19/2025	9/22/2025	1	10/2/2025	10/2/2025	11/14/2025	30	11/14/2025	30	1	11/17/2025	12/2/2025	12/2/2025	0	12/15/2025	9									
Lavinia	B2025-0448	15 Sturdivant	10/1/2025	10/2/2025	1	10/2/2025	10/2/2025	10/24/2025	16	10/24/2025	16	1	10/27/2025	12/31/2025	12/31/2025	0											
Lavinia	B2025-0449	129 Calumet	10/1/2025	10/2/2025	1	10/16/2025	10/16/2025	10/16/2025	2	10/20/2025	10/29/2025	10/29/2025	0	10/29/2025			0						10/29/2025		10/30/2025	1	
Ely	B2025-0450	209 Forbes	10/2/2025	10/6/2025	2	10/30/2025	10/30/2025	11/4/2025	10			2	11/18/2025	12/18/2025	12/18/2025	0	1/5/2026	8	0	1/5/2026	1/7/2026	1/7/2026	10/29/2025	9	1/23/2026	2	
Ely	B2025-0456	420 Greenfield	10/3/2025	10/3/2025	0	10/22/2025	10/22/2025	11/13/2025	15			0	11/13/2025	12/5/2025	12/5/2025	0	12/16/2025	7					12/17/2025		12/23/2025	4	
Lavinia	B2025-0460	167 Crescent	10/6/2025	10/7/2025	1	10/16/2025	10/16/2025	11/3/2025	12			0	11/3/2025	11/12/2025	11/14/2025	2	12/10/2025	16	1	12/11/2025	12/15/2025		12/15/2025		12/23/2025	6	
Ely	B2025-0463	49 El Cerrito	10/7/2025	10/10/2025	3	11/4/2025	11/4/2025	11/21/2025	12			1	11/24/2025	12/22/2025	12/22/2025	0											
Ely	B2025-0464	175 Crescent	10/7/2025	10/9/2025	2	10/9/2025	10/9/2025	10/13/2025	2														10/13/2025		10/17/2025	4	
Lavinia	B2025-0468	65 Redhill	10/8/2025	10/13/2025	3																						
Ely	B2025-0469	4 Canyon	10/8/2025	10/8/2025	0																					No Documents Attached	
Ely	B2025-0470	35 Longview	10/8/2025	10/20/2025	8	10/28/2025	10/28/2025	11/18/2025	14	11/14/2025	12	2	11/20/2025													staff member out of office	
Lavinia	B2025-0472	99 Hillside	10/15/2025	10/19/2025	2	10/23/2025	10/23/2025	11/13/2025	14			0	11/13/2025														
Lavinia	B2025-0483	15 Lincoln	10/16/2025	10/20/2025	2	11/4/2025	11/4/2025	12/1/2025	16	12/1/2025	16	1	12/2/2025														
Lavinia	Pool2025-0004	248 San Francisco	10/20/2025	10/20/2025	0	10/22/2025	10/22/2025	11/6/2025	11														11/10/2025		11/20/2025	7	
Lavinia	B2025-0494	639 San Anselmo	10/22/2025	10/22/2025	0	10/27/2025	10/27/2025	10/27/2025	0														10/28/2025		10/30/2025	2	
Lavinia	B2025-0495	805 Sir Francis Drake	10/22/2025	10/27/2025	3	10/28/2025	10/28/2025	11/7/2025	8														11/7/2025		11/18/2025	6	
Lavinia	B2025-0408	1509 SFOB	10/23/2025	10/23/2025	0	11/17/2025	11/17/2025	12/5/2025	12			0	12/5/2025	12/31/2025	1/5/2026	1	1/21/2026	11	0	1/21/2026	1/27/2026	1/28/2026	1/29/2026	1	2/3/2026	3	
Andrew	B2025-0496	56 Rutherford	10/23/2025	10/23/2025	0	10/23/2025	10/23/2025	10/23/2025	0														10/23/2025		10/30/2025	5	
Lavinia	B2025-0498	16 Fern	10/24/2025	10/27/2025	1	10/28/2025	10/28/2025	12/1/2025	21	12/1/2025	21	1	12/2/2025	12/22/2025	12/29/2025	3											
Lavinia	B2025-0499	124 Saunders	10/27/2025	10/30/2025	3																						
Ely	B2025-0500	20 Myrtle Ln	10/28/2025	10/30/2025	2	11/13/2025	11/17/2025	11/17/2025	0														11/17/2025		11/18/2025	1	
Lavinia	B2025-0501	1019 Sir Francis D	10/28/2025	10/29/2025	1	11/3/2025	11/3/2025	11/3/2025	0			0	11/3/2025	11/6/2025	11/6/2025	0	11/17/2025	6	1	11/18/2025	11/24/2025	11/24/2025	12/2/2025	4	12/22/2025	14	
Ely	B2025-0504	540 Scenic	10/29/2025	10/29/2025	0	11/4/2025	11/4/2025	11/10/2025	4			0	11/10/2025	11/19/2025	11/19/2025	0	11/19/2025	0					11/19/2025		12/2/2025	7	
Lavinia	B2025-0505	6 Meadowcroft	10/29/2025	11/3/2025	3	11/3/2025	11/3/2025	11/18/2025	10			0	11/18/2025	12/5/2025	12/5/2025	0	12/8/2025	1					12/8/2025				
Ely	B2025-0507	165 Crescent	11/3/2025	11/4/2025	1	11/13/2025	12/8/2025	12/30/2025	14	12/24/2025	11	0	12/30/2025														
Lavinia	B2025-0508	15 foothill	11/3/2025	11/3/2025	0	11/10/2025	11/10/2025	11/10/2025	0														11/13/2025		12/2/2025	11	
Lavinia	B2025-0509	435 Scenic	11/4/2025	11/4/2025	0	11/19/2025	11/19/2025	12/11/2025	14			1	12/12/2025	12/19/2025	12/29/2025	4	1/12/2026	0					11/12/2026		1/15/2026	3	
Ely	B2025-0511	170 Hilldale	11/5/2025	11/6/2025	1	11/10/2025	11/10/2025	11/12/2025	1														11/17/2025		11/17/2025	0	
Lavinia	B2025-0512	18 Butterfield	11/5/2025	11/6/2025	1																						
Ely	B2025-0515	566 San Anselmo	11/10/2025	11/10/2025	0																					No Documents Attached	
Lavinia	B2025-0517	1019 Sir Francis D	11/11/2025	11/12/2025	0	11/17/2025	11/17/2025	11/17/2025	0			0	11/17/2025														
Ely	B2025-0518	175 Ridge	11/11/2025	11/12/2025	0	11/21/2025	11/21/2025	12/17/2025	16			2	12/19/2025	1/23/2026	1/23/2026	0											
Ely	B2025-0599	16 Traveler	11/12/2025	11/12/2025	0																						
Lavinia	B2025-0521	55 Scenic	11/13/2025	11/13/2025	0	12/4/2025	12/4/2025	12/12/2025	6	12/12/2025	6	1	12/15/2025	12/22/2025	12/22/2025	0	1/2/2026	5				1/2/2026					
Ely	B2025-0523	33 Park Way	11/14/2025	11/17/2025	1																						
Lavinia	B2025-0528	102 Suffield	11/17/2025	11/17/2025	0																						
Ely	B2025-0529	24 Lincoln Park	11/17/2025	11/18/2025	1	11/18/2025	11/18/2025	11/24/2025	4			0	11/24/2025	12/1/2025	12/2/2025	1	12/8/2025	4	1	12/9/2025	1/13/2026	1/13/2026	1/16/2026	3	1/27/2026	6	
Lavinia	B2025-0531	8 Butterfield	11/18/2025	11/19/2025	1	11/19/2025	11/19/2025	11/19/2025	0														11/19/2025		12/2/2025	7	
Ely	B2025-0533	200 Floribel	11/18/2025	11/18/2025	0	12/2/2025	12/2/2025	12/4/2025	2														12/4/2025		12/4/2025	0	
Lavinia	B2025-0535	1019 SFOB	11/19/2025	11/20/2025	1																						
Ely	B2025-0537	109 Jordan	11/20/2025	11/20/2025	0																						
Lavinia	B2025-0538	16 San Rafael	11/20/2025	11/20/2025	0																					Needs Variance	
Ely	B2025-0536	522 San Anselmo	11/21/2025	11/21/2025	0	11/24/2025	11/24/2025	12/15/2025	13	12/12/2025	12	0	12/15/2025	12/23/2025	12/29/2025	2	1/8/2026	6				1/8/2026		12/16/2025			
Ely	B2025-0539	41 Woodland	11/21/2025	11/24/2025	1	12/10/2025	12/10/2025	12/11/2025	1			0	12/11/2025	12/16/2025	12/16/2025	0	12/16/2025	0									
Lavinia	B2025-0542	42 Savannah	11/24/2025	11/25/2025	1	12/2/2025	12/2/2025	12/23/2025	15	12/23/2025	15	0	12/23/2025														
Ely	B2025-0546	205 Crescent	11/26/2025	12/1/2025	1																						
Lavinia	B2025-0547	114 Brookside	11/27/2025	12/1/2025	0	12/31/2025	12/31/2025																				
Ely	B2025-0549	191 The Alameda	12/2/2025	12/2/2025	0	12/23/2025	12/23/2025																				
Lavinia	B2025-0551	88 Lincoln	12/2/2025	12/2/2025	0																						
Lavinia	B2025-0555	30 Sals	12/8/2025	12/8/2025	0																						
Ely	B2025-0556	45 Florence	12/9/2025	12/10/2025	1																						
Lavinia	B2025-0560	18 Sals Ave	12/10/2025	12/12/2025	2	1/7/2025	1/7/2025																				
Ely	B2025-0561	248 San Francisco	12/10/2025	12/10/2025	0	12/11/2025	12/16/2025	12/30/2025	8																		
Lavinia	B2025-0562	1340 SFOB	12/10/2025	12/12/2025	2																						
Lavinia	B2025-0563	1324 San Anselmo	12/11/2025	12/12/2025	1	12/15/2025	12/16/2025																				
Ely	B2025-0564	13 West	12/12/2025	12/15/2025	1	12/23/2025	12/23/2025																				
Ely	B2025-0567	232 Saunders	12/15/2025	12/15/2025	0																						
Lavinia	B2025-0568	61 Oak Springs	12/16/2025	12/16/2025	0																						

Permit Technician	Permit Number	Received	Aging from Received to Completeness Check Start	Complete Check Start	Complete Sub Received	Aging for Permit Review	Approved + Set Ready to Pay	Aging from Approved to Issued (Applicant Driven)	Issued	Notes / Delays / Comments
Lavinia	B2025-0447	10/1/2025	1	10/2/2025	10/9/2025	1	10/10/2025	0	10/10/2025	
Ely	B2025-0451	10/2/2025	0	10/2/2025	10/7/2025	1	10/7/2025	0	10/7/2025	
Ely	B2025-0452	10/2/2025	0	10/2/2025	10/6/2025	1	10/7/2025	0	10/7/2025	
Ely	B2025-0453	10/2/2025	0	10/2/2025	10/6/2025	1	10/7/2025	0	10/7/2025	
Ely	B2025-0454	10/2/2025	0	10/2/2025	10/6/2025	1	10/7/2025	0	10/7/2025	
Ely	B2025-0457	10/3/2025	0	10/3/2025	10/8/2025	0	10/8/2025	2	10/10/2025	
Lavinia	B2025-0459	10/6/2025	1	10/7/2025	10/28/2025	0	10/28/2025	1	10/29/2025	
Ely	B2025-0461	10/6/2025	0	10/6/2025	10/8/2025	0	10/8/2025	0	10/8/2025	
Ely	B2025-0462	10/6/2025	0	10/6/2025	10/8/2025	0	10/8/2025	0	10/8/2025	
Andrew	B2025-0485	10/16/2025	2	10/20/2025	10/20/2025	0	10/20/2025	0	10/20/2025	
Lavinia	B2025-0493	10/22/2025	1	10/23/2025	10/23/2025	0	10/23/2025	1	10/24/2025	
Lavinia	B2025-0496	10/23/2025	0	10/23/2025	10/23/2025	0	10/23/2025	5	10/30/2025	
Ely	B2025-0506	10/30/2025	0	10/30/2025	11/4/2025	0	11/4/2025	0	11/4/2025	
Lavinia	B2025-0510	11/5/2025	1	11/6/2025	11/8/2025	0	11/8/2025	1	11/12/2025	
Lavinia	B2025-0514	11/7/2025	0	11/7/2025	11/7/2025	0	11/7/2025	0	11/7/2025	
Ely	B2025-0519	11/12/2025	1	11/13/2025	11/13/2025	0	11/13/2025	0	11/13/2025	
Ely	B2025-0520	11/12/2025	0	11/12/2025	11/14/2025	0	11/14/2025	1	11/17/2025	
Lavinia	B2025-0524	11/14/2025	1	11/17/2025	11/18/2025	1	11/19/2025	0	11/19/2025	
Ely	B2025-0525	11/14/2025	1	11/17/2025	11/17/2025	0	11/17/2025	0	11/17/2025	
Lavinia	B2025-0526	11/17/2025	0	11/17/2025	11/17/2025	0	11/17/2025			
Ely	B2025-0527	11/17/2025	0	11/17/2025	11/17/2025	0	11/17/2025	0	11/17/2025	
Ely	B2025-0541	11/24/2025	0	11/24/2025	11/24/2025	0	11/24/2025	0	11/24/2025	
Lavinia	B2025-0550	12/2/2025	0	12/2/2025	12/3/2025					
Lavinia	B2025-0552	12/2/2025	1	12/3/2025	12/4/2025					
Ely	B2025-0562	12/10/2025	2	12/12/2025	12/16/2025	0	12/16/2025	11	1/6/2026	Existing Kitchen and Bath Remodel using Checklist. Pre-inspection scheduled for 1/5/26
Ely	B2025-0569	12/15/2025	1	12/16/2025	12/16/2025	2	12/18/2025			Existing Bath Remodel using Checklist. Sent times for pre-inspection on 12/16/25
Ely	B2025-0572	12/16/2025	0	12/16/2025	12/18/2025	0	12/18/2025	0	12/18/2025	
Ely	B2025-0582	12/22/2025	0	12/22/2025						
Ely	B2025-0583	12/23/2025	0	12/23/2025						Scope of work requires plans and a full building permit
Ely	B2025-0586	12/23/2025	0	12/23/2025	12/30/2025	4	1/7/2026	0	1/7/2026	Existing Bath Remodel using Checklist. Sent times for pre-inspection on 12/30/25. Pre-inspection took place on 1/5/26.
Lavinia	B2025-0588	12/26/2025	2	12/30/2025	1/5/2025	0	1/5/2025			
Ely	B2026-0004	1/7/2026	0	1/7/2026						
Lavinia	B2026-0003	1/5/2026	0	1/5/2026	1/9/2026	0	1/9/2025	1	1/12/2025	
Lavinia	B2026-0006	1/7/2026	1	1/8/2026	1/8/2026	0	1/8/2026	0	1/8/2026	
Lavinia	B2026-0008	1/8/2026	0	1/8/2026	1/8/2026	0	1/8/2026	0	1/8/2026	
Ely	B2026-0029	1/26/2026	0	1/26/2026	1/29/2026					Existing Bath Remodel. Pre-inspection scheduled for 2/3/26.
Ely	B2026-0031	1/26/2026	0	1/26/2026	1/26/2026	0	1/26/2026			
Lavinia	B2026-0026	1/22/2026	0	1/22/2026	1/22/2026	0	1/22/2026	0	1/22/2026	
Lavinia	B2026-0033	1/27/2026	1	1/28/2026	1/29/2026	0	1/29/2026			

Permit Technician	Permit Number	Received Date	Complete Check Start	Aging- Application Submitted to Completeness Review	Complete Sub Received	Permit Approved	Aging- Permit Review	Permit Issued	Notes / Delays / Comments
Ely	M2025-0138	11/17/2025	11/17/2025	0	11/20/2025	11/20/2025	0	11/20/2025	
Lavinia	M2025-0144	11/24/2025	11/24/2025	0	11/24/2025	11/24/2025	0	11/24/2025	
Ely	M2025-0148	11/25/2025	11/25/2025	0	12/2/2025	12/3/2025	1	12/3/2025	
Ely	M2025-0150	11/26/2025	11/26/2025	0	11/26/2025	11/26/2025	0	11/26/2025	
Lavinia	M2025-0151	12/1/2025	12/2/2025	1	12/15/2025	12/15/2025	0	12/19/2025	Needed Planning approval before issuance
Ely	M2025-0152	12/3/2025	12/3/2025	0	12/4/2025	12/4/2025	0	12/4/2025	
Ely	M2025-0153	12/4/2025	12/4/2025	0	12/4/2025	12/4/2025	0	12/4/2025	
Ely	M2025-0157	12/9/2025	12/9/2025	0	12/10/2025	12/10/2025	0	12/10/2025	
Lavinia	M2025-0155	12/8/2025	12/8/2025	0					
Ely	M2025-0158	12/10/2025	12/10/2025	0	12/10/2025	12/10/2025	0	12/10/2025	
Ely	M2025-0154	12/4/2025	12/4/2025	0	1/16/2026	1/16/2026	0	1/16/2026	
Ely	M2025-0162	12/16/2025	12/16/2025	0	12/23/2025	12/23/2025	0		
Ely	M2025-0146	11/24/2025	11/24/2025	0	12/22/2025	12/22/2025	0	12/22/2025	
Lavinia	M2025-0130	10/23/2025	10/27/2025	2	12/30/2025				
Lavinia	E2025-0122	10/14/2025	10/20/2025	4	10/20/2025	10/21/2025	1	10/21/2021	
Andrew	M2025-0125	10/17/2025	10/20/2025	1	10/20/2025	10/20/2025	0	10/20/2025	
Ely	M2025-0119	10/3/2025	10/3/2025	0	10/14/2025	10/14/2025	0	10/14/2025	
Lavinia	M2025-0124	10/20/2025	10/23/2025	3	10/23/2025	10/23/2025	0	10/23/2025	
Lavinia	M2025-0123	10/15/2025	10/17/2025	2	11/16/2025	11/17/2025	0	11/17/2025	
Lavinia	M2025-0128	10/24/2025	10/24/2025	0	10/30/2025	10/30/2025	0	10/30/2025	
Lavinia	M2025-0130	10/23/2025	10/27/2025	2	12/29/2025				Incomplete 2 months, needs review
Lavinia	M2025-0133	10/29/2025	10/29/2025	0					
Lavinia	M2025-0134	11/3/2025	11/4/2025	1	11/6/2025	11/6/2025	0	11/6/2025	
Lavinia	M2025-0139	11/18/2025	11/19/2025	1	1/27/2026	1/27/2026	0	1/27/2026	Resubmittal reviewed and issued by Ely on 1/27
Lavinia	M2025-0129	10/22/2025	10/23/2025	1	10/24/2025	10/27/2025	1	10/27/2025	
Lavinia	M2025-0149	11/25/2025	11/25/2025	0	12/1/2025	12/2/2025	1	12/2/2025	
Ely	M2026-0001	1/6/2026	1/6/2026	0	1/7/2026	1/7/2026	0	1/7/2026	
Ely	M2026-0002	1/8/2026	1/8/2026	0	1/10/2026	1/10/2026	0	1/10/2026	
Ely	M2026-0006	1/16/2026	1/20/2026	1	1/20/2026				Appeal period ends on 1/26
Lavinia	M2026-0004	1/13/2026	1/13/2026	0	1/14/2026	1/14/2026	0	1/14/2026	
Lavinia	M2026-0007	1/21/2026	1/21/2026	0	1/21/2026	1/21/2026	0	1/21/2026	
Ely	M2026-0008	1/23/2026	1/23/2026	0	1/26/2026	1/26/2026	0	1/26/2026	
Lavinia	M2026-0007	1/21/2026	1/21/2026	0	1/21/2026	1/21/2026	0	1/21/2026	

Permit Technician	Permit Number	Received Date	Comp. Check Start	Complete Submittal Received	Permit Issued	Aging from Submittal to Issuance	Notes / Delays / Comments
Ely	B2025-0467	10/8/2025	10/8/2025	10/23/2025	10/27/2025	2	Payment not received until 10/23/25
Ely	E2025-0119	10/7/2025	10/8/2025	10/8/2025	10/8/2025	0	
Ely	E2025-0120	10/7/2025	10/8/2025	10/8/2025	10/8/2025	0	
Andrew	E2025-0122	10/14/2025	10/21/2025	10/21/2025	10/21/2025	0	
Lavinia	E2025-0124	10/20/2025	10/22/2025	10/22/2025	10/22/2025	0	
Andrew	E2025-0124	10/20/2025	10/22/2025	10/22/2025	10/22/2025	0	
Ely	E2025-0128	10/11/2025	11/3/2025	11/3/2025	11/3/2025	0	
Ely	E2025-0129	10/31/2025	11/3/2025	11/3/2025	11/3/2025	0	
Ely	E2025-0130	11/6/2025	11/6/2025	11/6/2025	11/6/2025	0	
Ely	E2025-0131	11/10/2025	11/12/2025	11/12/2025	11/12/2025	0	
Ely	E2025-0132	11/11/2025	11/11/2025				Scope of work mentions a heat pump disconnect, but the home doesn't have a heat pump permit. Notified to apply for a heat pump permit.
Ely	E2025-0133	11/17/2025	11/17/2025	11/17/2025	11/17/2025	0	
Lavinia	E2025-0134	11/17/2025	11/17/2025	11/17/2025	11/17/2025	0	
Ely	E2025-0135	11/18/2025	11/18/2025	11/18/2025	11/18/2025	0	
Lavinia	E2025-0136	11/19/2025	11/19/2025	11/19/2025	11/19/2025	0	
Lavinia	E2025-0137	11/20/2025	11/20/2025	11/20/2025	11/20/2025	0	
Ely	E2025-0138	11/21/2025	11/21/2025	11/21/2025	11/21/2025	0	
Ely	E2025-0139	11/26/2025	12/1/2025	12/1/2025	12/1/2025	0	
Ely	E2025-0140	12/1/2025	12/1/2025	12/1/2025	12/2/2025	1	No contractor license or owner builder on initial submittal
Ely	E2025-0141	12/2/2025	12/2/2025	12/2/2025	12/2/2025	0	
Ely	E2025-0142	12/4/2025	12/4/2025	12/4/2025	12/4/2025	0	
Ely	E2025-0143	12/4/2025	12/4/2025	12/4/2025	12/4/2025	0	
Ely	E2025-0144	12/16/2025	12/16/2025	12/16/2025	12/16/2025	0	
Ely	E2025-0145	12/23/2025	12/23/2025	12/23/2025	12/23/2025	0	
Ely	E2025-0146	12/26/2025	12/29/2025	12/29/2025	12/29/2025	0	
Lavinia	M2025-0126	10/20/2025	10/24/2025	10/24/2025	10/24/2025	0	
Lavinia	M2025-0127	10/21/2025	10/24/2025	10/24/2025	10/24/2025	0	
Ely	M2025-0140	11/18/2025	11/18/2025	11/18/2025	11/18/2025	0	
Ely	M2025-0141	11/19/2025	11/19/2025	11/19/2025	11/19/2025	0	
Lavinia	M2025-0142	11/19/2025	11/20/2025	11/20/2025	11/20/2025	0	
Ely	M2025-0143	11/21/2025	11/21/2025	11/21/2025	11/21/2025	0	
Ely	M2025-0145	11/24/2025	11/24/2025	11/24/2025	11/25/2025	1	No CFIR on initial submittal
Lavinia	M2025-0147	11/24/2025	11/25/2025	11/25/2025	11/25/2025	0	
Ely	M2025-0156	12/9/2025	12/9/2025	12/15/2025	12/15/2025	0	No CFIR on initial submittal
Lavinia	M2025-0159	12/11/2025	12/12/2025	12/12/2025	12/12/2025	0	
Lavinia	M2025-0160	12/11/2025	12/12/2025	12/12/2025	12/12/2025	0	
Ely	M2025-0161	12/12/2025	12/15/2025	12/15/2025	12/15/2025	0	
Ely	M2025-0165	12/29/2025	12/29/2025	12/29/2025	12/29/2025	0	
Andrew	P2025-0110	10/13/2025	10/13/2025	10/13/2025	10/13/2025	0	
Ely	P2025-0129	11/21/2025	11/21/2025	11/21/2025	11/21/2025	0	
Ely	P2025-0130	12/2/2025	12/2/2025	12/2/2025	12/2/2025	0	
Lavinia	P2025-0131	12/3/2025	12/3/2025	12/3/2025			Payment has not been processed
Lavinia	P2025-0133	12/5/2025	12/8/2025	12/8/2025	12/8/2025	0	
Ely	P2025-0134	12/8/2025	12/8/2025	12/8/2025	12/8/2025	0	
Lavinia	P2025-0135	12/10/2025	12/10/2025	12/10/2025	12/10/2025	0	
Lavinia	P2025-0136	12/10/2025	12/12/2025	12/12/2025	12/12/2025	0	
Ely	P2025-0137	12/15/2025	12/15/2025	12/15/2025	12/15/2025	0	
Ely	P2025-0138	12/16/2025	12/16/2025	12/16/2025	12/16/2025	0	
Ely	P2025-0139	12/19/2025	12/19/2025	12/19/2025	12/19/2025	0	
Ely	PV2025-0141	11/13/2025	11/13/2025	11/13/2025	11/13/2025	0	Remove and reinstall solar panels
Ely	P2025-0115	10/29/2025	10/29/2025	10/29/2025	10/29/2025	0	
Ely	P2025-0116	11/2/2025	11/3/2025	11/3/2025	11/3/2025	0	
Ely	P2025-0121	11/4/2025	11/6/2025	11/6/2025	11/6/2025	0	
Ely	P2025-0122	11/5/2025	11/6/2025	11/6/2025	11/6/2025	0	
Ely	P2025-0123	11/10/2025	11/10/2025	11/10/2025			No contractor license or owner builder on initial submittal
Lavinia	P2025-0124	11/13/2025	11/13/2025	11/13/2025	11/13/2025	0	
Ely	P2025-0127	11/19/2025	11/19/2025	11/19/2025	11/19/2025	0	
Ely	M2025-0118	10/1/2025	10/1/2025	10/1/2025	10/2/2025	1	
Ely	M2025-0135	11/5/2025	11/6/2025	11/6/2025	11/6/2025	0	
Ely	M2025-0136	11/6/2025	11/7/2025	11/7/2025	11/7/2025	0	
Ely	M2025-0164	12/29/2025	12/29/2025	12/29/2025	12/29/2025	0	
Ely	E2026-0002	1/5/2026	1/5/2026	1/5/2026	1/5/2026	0	
Lavinia	E2025-0147	12/29/2025	12/30/2025	12/30/2025	12/30/2025	0	
Lavinia	E2025-0148	12/31/2025	1/2/2026	1/2/2026	1/2/2026	0	
Lavinia	E2025-0126	11/14/2025	11/14/2025	11/14/2025	11/17/2025	1	
Lavinia	M2025-0117	10/1/2025	10/1/2025	10/1/2025	10/1/2025	0	
Lavinia	M2025-0128	10/24/2025	10/27/2025	10/27/2025	10/30/2025	0	
Lavinia	P2025-0111	10/17/2025	10/20/2025	10/20/2025	10/20/2025	0	
Lavinia	P2025-0112	10/19/2025	10/20/2025	10/20/2025	10/20/2025	0	
Lavinia	P2025-0113	10/21/2025	10/22/2025	10/22/2025	10/22/2025	0	
Lavinia	P2025-0114	10/22/2025	10/22/2025	10/22/2025	10/22/2025	0	
Lavinia	P2025-0117	11/3/2025	11/4/2025	11/4/2025	11/4/2025	0	
Lavinia	P2025-0118	11/3/2025	11/4/2025	11/4/2025	11/4/2025	0	
Lavinia	P2025-0119	11/3/2025	11/4/2025	11/4/2025	11/4/2025	0	
Andrew	P2025-0120	11/3/2025	11/4/2025	11/4/2025	11/4/2025	0	
Lavinia	E2025-0123	10/20/2025	10/22/2025	10/22/2025	10/22/2025	0	
Lavinia	E2025-0125	10/21/2025	10/22/2025	10/22/2025	10/22/2025	0	
Lavinia	E2025-0126	10/22/2025	10/22/2025	10/22/2025	10/22/2025	0	
Lavinia	E2025-0127	10/28/2025	10/29/2025	10/29/2025	10/29/2025	0	
Lavinia	M2025-0131	10/27/2025	10/27/2025	10/27/2025	10/27/2025	0	
Lavinia	M2025-0137	11/6/2025	11/7/2025	11/7/2025	11/7/2025	0	
Lavinia	E2025-0136	11/19/2025	11/19/2025	11/19/2025	11/20/2025	1	
Lavinia	M2025-0163	12/29/2025	12/30/2025	12/30/2025	12/30/2025	0	
Ely	E2026-0003	1/6/2026	1/6/2026	1/6/2026	1/6/2026	0	
Ely	E2026-0005	1/12/2026	1/12/2026	1/12/2026	1/12/2026	0	Need contractor before issuance
Ely	E2026-0007	1/12/2026	1/12/2026	1/12/2026	1/12/2026	0	
Lavinia	E2025-0148	12/31/2025	1/2/2026	1/2/2026	1/2/2026	0	
Lavinia	P2026-0001	1/7/2026	1/7/2026	1/7/2026	1/7/2026	0	
Lavinia	E2026-0004	1/8/2026	1/8/2026	1/8/2026	1/8/2026	0	
Lavinia	E2026-0006	1/12/2026	1/12/2026	1/12/2026	1/12/2026	0	
Ely	P2026-0002	1/14/2026	1/14/2026	1/14/2026	1/14/2026	0	
Lavinia	E2026-0008	1/15/2026	1/15/2026	1/15/2026	1/15/2026	0	
Lavinia	M2026-0005	1/16/2026	1/16/2026	1/16/2026	1/16/2026	0	
Ely	E2026-0009	1/16/2026	1/20/2026	1/20/2026	1/20/2026	0	
Lavinia	E2025-0147	12/29/2025	12/30/2025	12/30/2025	12/30/2025	0	
Lavinia	E2025-0148	12/31/2025	1/2/2026	1/2/2026	1/2/2026	0	
Ely	P2026-0003	1/23/2026	1/23/2026	1/23/2026	1/23/2026	0	
Ely	E2026-0010	1/26/2026	1/26/2026	1/26/2026	1/26/2026	0	
Ely	P2026-0004	1/27/2026	1/27/2026	1/27/2026	1/27/2026	0	
Lavinia	M2026-0009	1/28/2026	1/28/2026	1/28/2026	1/28/2026	0	
Ely	M2026-0010	1/29/2026	1/29/2026	1/29/2026	1/29/2026	0	
Lavinia	M2026-0009	1/27/2026	1/28/2026	1/28/2026	1/28/2026	0	
Ely	E2026-0012	2/3/2026	2/3/2026	2/3/2026	2/3/2026	0	
Ely	P2026-0006	2/3/2026	2/3/2026	2/3/2026	2/3/2026	0	Additional plumbing fee needs to be paid before issuance
Ely	M2026-0012	2/3/2026	2/3/2026	2/3/2026	2/3/2026	0	
Lavinia	M2026-0011	1/30/2026	2/2/2026	2/2/2026	2/2/2026	0	
Lavinia	P2026-0005	2/2/2026	2/2/2026	2/2/2026	2/2/2026	0	

Permit Tech.	Permit #	Received Date	Aging from Received to Completeness Check Start	Completeness Start	Complete Submittal Received	Permit Issued	Aging from Complete Application to Issuance	Notes / Delays / Comments
Andrew	B2025-0471	10/9/2025	2	10/13/2025	10/14/2025	10/14/2025	0	
Andrew	B2025-0476	10/14/2025	4	10/20/2025	10/20/2025	10/20/2025	0	radiant barrier form was not received
Andrew	B2025-0480	10/15/2025	3	10/20/2025	10/22/2025	10/22/2025	0	radiant barrier form was not received
Andrew	B2025-0482	10/15/2025	3	10/20/2025	10/27/2025	10/27/2025	0	radiant barrier form was not received
Andrew	B2025-0484	10/16/2025	5	10/23/2025	10/23/2025	10/23/2025	0	radiant barrier form was not received
Andrew	B2025-0486	10/17/2025	0	10/17/2025	10/21/2025	10/21/2025	0	radiant barrier form was not received
Andrew	B2025-0488	10/20/2025	2	10/22/2025	10/22/2025	10/22/2025	0	radiant barrier form was not received
Andrew	B2025-0489	10/20/2025	0	10/20/2025	10/23/2025	10/23/2025	0	
Andrew	B2025-0491	10/20/2025	0	10/20/2025	10/22/2025	10/22/2025	0	
Andrew	B2025-0492	10/21/2025	0	10/21/2025	10/24/2025	10/24/2025	0	
Ely	B2025-0530	11/18/2025	0	11/18/2025	11/18/2025	11/18/2025	0	
Ely	B2025-0532	11/18/2025	0	11/18/2025	11/25/2025	11/25/2025	0	
Lavinia	B2025-0534	11/18/2025	0	11/18/2025	11/20/2025	11/20/2025	0	
Lavinia	B2025-0540	11/21/2025	1	11/24/2025	11/24/2025	11/24/2025	0	
Ely	B2025-0543	11/25/2025	0	11/25/2025	11/25/2025	11/25/2025	0	
Lavinia	B2025-0544	11/25/2025	0	11/25/2025	11/25/2025	11/25/2025	0	
Ely	B2025-0545	11/26/2025	1	12/1/2025	12/1/2025	12/1/2025	0	
Ely	B2025-0548	12/1/2025	0	12/1/2025	12/1/2025	12/1/2025	0	
Ely	B2025-0553	12/4/2025	0	12/4/2025	12/8/2025	12/8/2025	0	
Ely	B2025-0554	12/5/2025	1	12/8/2025	12/8/2025	12/8/2025	0	
Lavinia	B2025-0557	12/9/2025	1	12/10/2025	12/10/2025	12/10/2025	0	
Lavinia	B2025-0557	12/10/2025	0	12/10/2025	12/10/2025	12/10/2025	0	
Ely	B2025-0558	12/10/2025	0	12/10/2025	12/10/2025	12/10/2025	0	
Ely	B2025-0565	12/15/2025	0	12/15/2025	12/16/2025	12/16/2025	0	
Ely	B2025-0566	12/15/2025	0	12/15/2025	12/15/2025	12/15/2025	0	
Ely	B2025-0571	12/16/2025	0	12/16/2025	12/16/2025	12/16/2025	0	
Ely	B2025-0573	12/16/2025	0	12/16/2025	12/16/2025	12/16/2025	0	
Ely	B2025-0584	12/23/2025	0	12/23/2025	1/5/2026	1/5/2026	0	radiant barrier form was not received
Ely and Andrew	B2025-0455	10/3/2025	0	10/3/2025	10/10/2025	10/10/2025	0	radiant barrier form was not received
Ely	B2025-0458	10/6/2025	0	10/6/2025	10/9/2025	10/9/2025	0	
Ely and Andrew	B2025-0465	10/7/2025	0	10/7/2025	10/20/2025	10/20/2025	0	
Ely	B2025-0466	10/7/2025	1	10/8/2025	10/8/2025	10/8/2025	0	
Ely	B2025-0503	10/29/2025	1	10/30/2025	10/30/2025	10/30/2025	0	
Ely	B2025-0516	11/10/2025	0	11/10/2025				radiant barrier form was not received
Ely	B2025-0522	11/13/2025	0	11/13/2025	11/13/2025	11/13/2025	0	
Ely	B2025-0584	1/5/2026	0	1/5/2026	1/5/2026	1/5/2026	0	
Lavinia	B2025-0487	10/18/2025	0	10/18/2025	10/20/2025	10/20/2025	0	
Lavinia	B2025-0490	10/20/2025	2	10/22/2025	10/22/2025	10/22/2025	0	
Lavinia	B2025-0497	10/24/2025	0	10/24/2025	10/29/2025	10/29/2025	0	
Lavinia	B2025-0544	11/25/2025	0	11/25/2025	11/25/2025	11/25/2025	0	
Lavinia	B2025-0559	12/10/2025	0	12/10/2025	12/10/2025	12/10/2025	0	
Ely	B2026-0005	1/7/2026	0	1/7/2026	1/7/2026	1/7/2026	0	
Ely	B2026-0007	1/8/2026	0	1/8/2026	1/8/2026	1/8/2026	0	
Ely	B2026-0011	1/13/2026	0	1/13/2026	1/16/2026	1/16/2026	0	
Lavinia	B2026-0002	1/5/2026	0	1/5/2026	1/5/2026	1/5/2026	0	
Ely	B2026-0012	1/13/2026	0	1/13/2026	1/13/2026	1/13/2026	0	
Lavinia	B2026-0013	1/13/2026	0	1/13/2026	1/13/2026	1/13/2026	0	
Lavinia	B2026-0014	1/14/2026	0	1/14/2026	1/14/2026	1/14/2026	0	
Ely	B2026-0015	1/15/2026	0	1/15/2026	1/15/2026	1/15/2026	0	
Lavinia	B2026-0016	1/16/2026	0	1/16/2026	1/16/2026	1/16/2026	0	
Ely	B2026-0017	1/16/2026	0	1/16/2026	1/16/2026	1/16/2026	0	
Ely	B2026-0020	1/20/2026	0	1/20/2026	1/20/2026	1/20/2026	0	
Ely	B2026-0018	1/16/2026	1	1/20/2026	1/20/2026	1/20/2026	0	
Lavinia	B2026-0023	1/21/2026	1	1/22/2026	1/22/2026	1/22/2026	0	
Ely	B2026-0035	1/29/2026	0	1/29/2026				R1H Need to provide existing and proposed color (2/3/26)
Lavinia	B2026-0024	1/22/2026	0	1/22/2026	1/22/2026	1/22/2026	0	
Lavinia	B2026-0036	1/29/2026	0	1/29/2026	1/29/2026	1/29/2026	0	
Ely	B2026-0037	2/2/2026	0	2/2/2026	2/2/2026	2/2/2026	0	radiant barrier form was not received

Permit Technician	Permit Number	Received Date	Aging from Received to Completion Check Start	Complete Check Start	Complete Sub Received	Aging from Complete Sub Received to Review to Rebuild	Review Received to Department	Aging for 1st Review	1st Review Complete	Aging from 1st Review Complete to 1st Comments Sent	Comments Sent to Applicant	Resubmitted Received	Aging from Resubmitted Received to Resubmitted Routed	Resubmitted Routed	Aging for 2nd Review	2nd Review Complete	Aging for 2nd Review Comments Sent	Comments Sent to Applicant	Resubmitted Received	Resubmitted Routed	Routed for Review QA/QC	Revision Approved, Method Ready to Pay	Aging from Approved to Insurance (Applicant Submit)	Revision Issued	Notes / Delays / Comments	
Jim	AP016-0001	11/21/2025	0	11/21/2025	11/21/2025	0	10/29/2025	3	11/26/2025	5	10/21/2025	10/19/2025	0	10/14/2025	0	10/16/2025	1					11/15/2025	2	10/19/2025	Received comments from CDE with 80. They were discussed in our bi-	
Jim	AP025-0187	10/22/2025	0	10/22/2025	10/22/2025	0	10/22/2025	7	10/21/2025	0	10/16/2025	11/12/2025	0	11/11/2025	7	11/21/2025	1	11/24/2025	1/17/2026	1/17/2026					Need transmittal for 12/9/25 Resubmitted. Received transmittal on 1/11/26. Transmittal was for the wrong comment set. Applicant needs to be provided correct transmittal (1/11/26)	
James	AP016-0016	11/19/2025	0	11/19/2025	11/19/2025	0	11/19/2025	0	11/19/2025	1	11/27/2025															80 confirming if calculations are attached 11/19/25
Jim	AP019-0587	11/17/2025	0	11/17/2025	11/17/2025	1	11/18/2025																			
Jim	AP015-0117	11/16/2025	0	11/16/2025	11/16/2025	0	11/16/2025	1	11/16/2025	0	11/16/2025	11/16/2025	1	11/16/2025	2	11/26/2025	0	11/26/2025					11/21/2025	0	1/2/2026	
Jim	AP015-0509	11/16/2025	0	11/16/2025	11/16/2025	0	11/16/2025	0	11/16/2025	0	11/16/2025															
Jim	PL1051-0009	11/16/2025	0	11/16/2025	11/16/2025	0	11/16/2025	4	11/16/2025																	Received plans, but need transmittal letter 11/20/25
Jim	AP016-0101	10/21/2025	0	10/21/2025	11/24/2025	0	11/24/2025	1	11/23/2025	1	11/26/2025	11/26/2025	0	11/26/2025	0	11/26/2025	0	11/26/2025								
James	AP016-0109	10/21/2025	0	10/21/2025	10/21/2025	0	10/21/2025	14	11/22/2025																	
James	AP016-0046	10/20/2025	0	10/20/2025	10/20/2025	0	10/20/2025	10	11/18/2025	0	11/18/2025	11/18/2025	0	11/18/2025	10	11/18/2025	10	11/18/2025					11/27/2025		11/27/2025	
James	AP016-0112	10/20/2025	0	10/20/2025	11/17/2025	0	11/17/2025	5	11/17/2025	0	11/17/2025	11/17/2025	1	11/17/2025	0	11/17/2025	0	11/17/2025					11/17/2025	0	1/2/2026	transmittal time, no transmittal
James	AP016-0096	11/16/2025	0	11/16/2025	11/16/2025	0	11/16/2025	2	11/16/2025	0	11/16/2025	11/16/2025	0	11/16/2025	11	11/16/2025	11	11/16/2025					11/16/2025	0	11/16/2025	
James	PL1051-0117	11/16/2025	0	11/16/2025	11/16/2025	0	11/16/2025	1	11/16/2025	0	11/16/2025	11/16/2025	0	11/16/2025	11	11/16/2025	11	11/16/2025					11/16/2025	0	11/16/2025	
James	AP016-0092	11/16/2025	0	11/16/2025	11/16/2025	0	11/16/2025	11	11/16/2025	0	11/16/2025	11/16/2025	1	11/16/2025	1	11/16/2025	1	11/16/2025					11/16/2025	0	11/16/2025	
James	AP016-0105	11/16/2025	0	11/16/2025	11/16/2025	0	11/16/2025	1	11/16/2025	0	11/16/2025	11/16/2025	0	11/16/2025	1	11/16/2025	1	11/16/2025					11/16/2025	0	11/16/2025	
James	AP016-0146	11/17/2025	0	11/17/2025																						
Jim	AP016-0115	11/16/2025	0	11/16/2025	11/16/2025	0	11/16/2025	1	11/16/2025	0	11/16/2025															
Jim	AP016-0017	11/16/2025	0	11/16/2025	11/16/2025	0	11/16/2025	4	11/16/2025																	
James	AP016-0114	11/16/2025	0	11/16/2025	11/16/2025	0	11/16/2025	8	11/16/2025	0	11/16/2025	11/16/2025	1	11/16/2025									11/16/2025	1	11/16/2025	
Jim	AP016-0134	11/16/2025	0	11/16/2025	11/16/2025	0	11/16/2025	0	11/16/2025																	
Jim	AP016-0110	11/16/2025	0	11/16/2025	11/16/2025	0	11/16/2025	1	11/16/2025																	
Jim	PL1051-0016	11/16/2025	0	11/16/2025	11/16/2025	0	11/16/2025	0	11/16/2025																	

Community Development and Public Works Department Q2 Report FY 2025-26

Town of San Anselmo

Meeting Date: February 10, 2026

Purpose & Overview



Provide Second quarterly update for FY 2025-26



Covers Planning and Building Divisions
(October-December 2025)



Baseline Measure for Permit Processing Time



Incorporated Public Works permitting into the
Report

What is the Community Development Department and what do we do?



Guides and regulates the Town's physical growth and development



Ensures compliance with General Plan, Housing Element, Zoning, Building Codes



Conducts inspections, enforces safety, health, and environmental standards



Includes Planning Division, Building Division, Code Enforcement

Planning Division Highlights



22 DISCRETIONARY
PERMIT
APPLICATIONS
RECEIVED; 12
APPROVED



86 BUILDING
PERMITS ROUTED;
71 APPROVED



18 BUSINESS
LICENSE
APPLICATIONS
REVIEWED



9
BOARD/COMMITTEE/
COMMISSION
MEETINGS
SUPPORTED



\$50,000 IN DEPOSIT
FEES

Advanced Planning Updates

- ▶ General Plan Update: Final Draft Goals, Policies and Actions reviewed by the Planning Commission and Town Council
- ▶ Hillside Development Ordinance Subcommittee Convened
- ▶ SB 450 Zoning Ordinance Amendments Approved
- ▶ Housing Element (2023–2031): 94 completed, 14 ongoing, 24 remaining
 - ▶ 2 New ADUs

Climate Action & Sustainability

- ▶ Administrative Support for the Climate Action Commission
- ▶ Ongoing Education and Outreach
- ▶ Continued Grant Administration for the BayRen Grant for Library HVAC
- ▶ Assisted with Building Code Ordinance Update
- ▶ Coordinated staff Lunch and Learn on waste management with Marin Sanitary Services

Building Division Highlights



243 plan review applications received



288 permits issued (>\$11M valuation)



\$532,786 in fees collected



1,187 Permit inspections



50 Climate Action Plan (CAP) permits issued

Notable Achievements



2025 Building Code
Adopted and Readopted
2022 Reach Code



Supported Staff Training
and Development



Continue to streamline
eTrakIT process and make
update to forms and
website



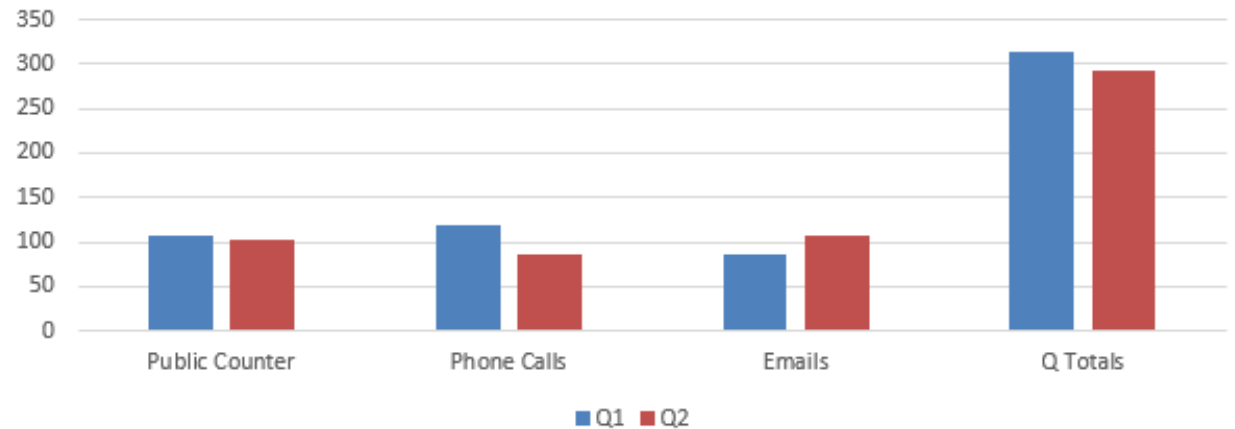
Began measuring building
permit process
times/aging

Public Information & Engagement



Planning:

293 contacts
(102 counter,
85 calls, 106
emails)

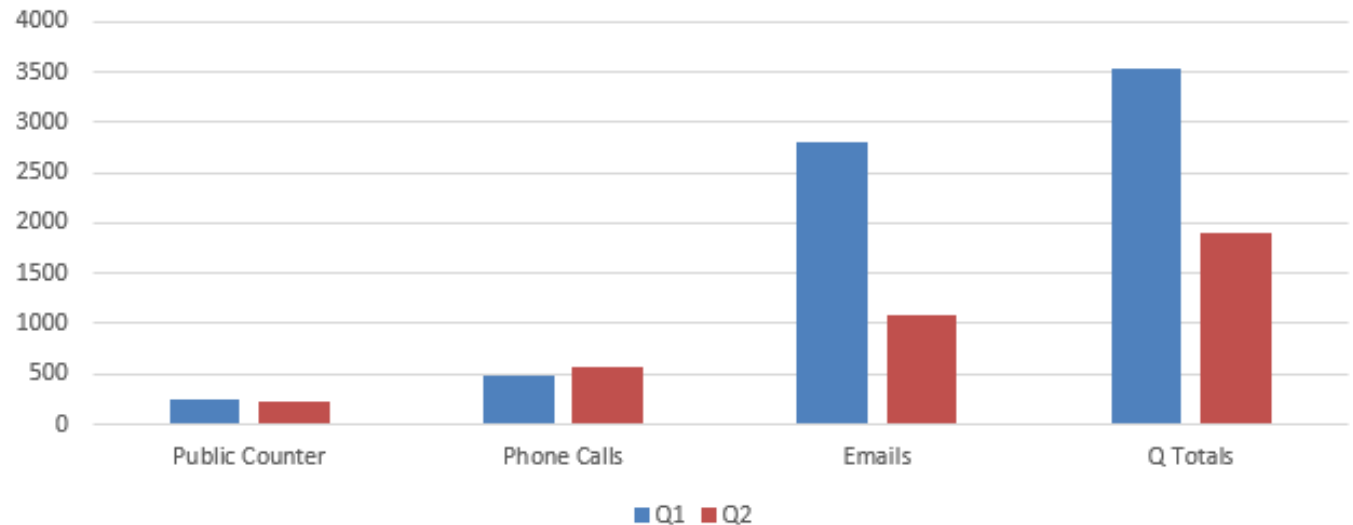


Public Information & Engagement

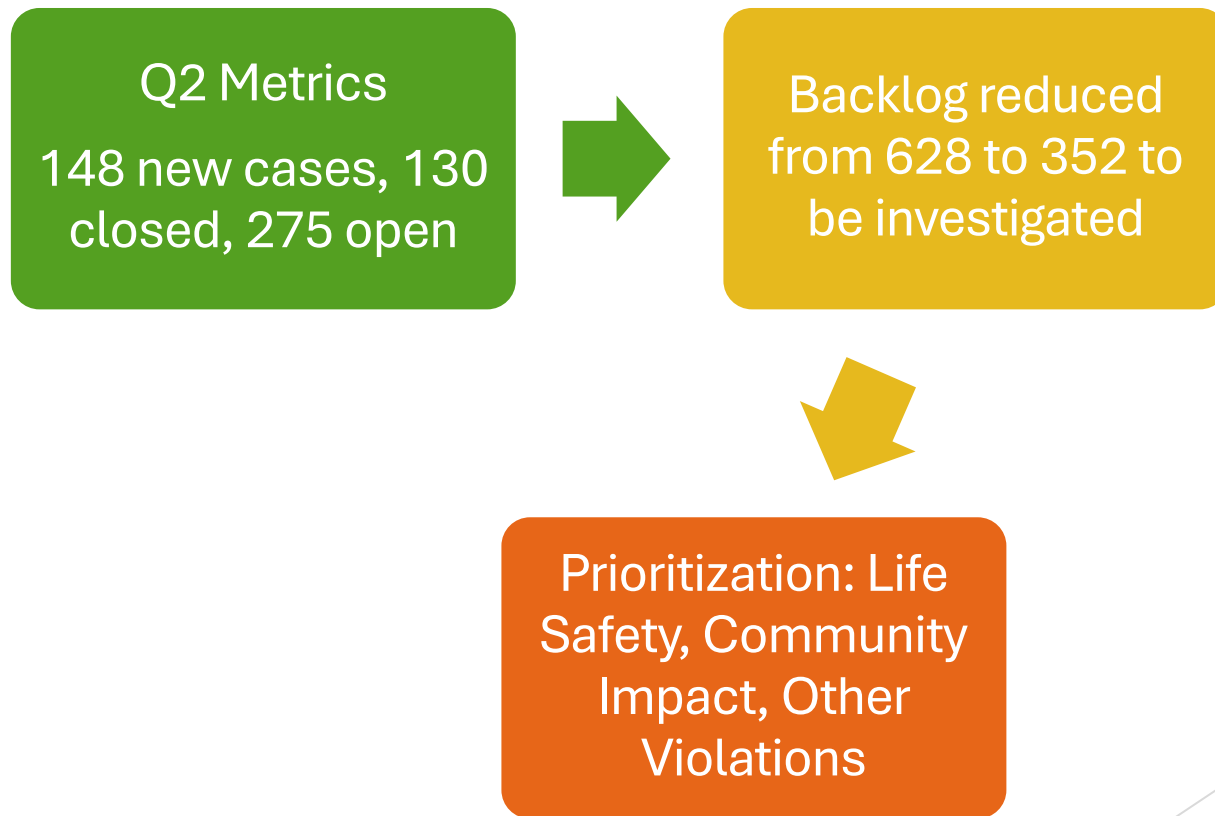


Building:

1,905 contacts (236
counter, 577 calls, 1,092
emails)



Code Enforcement Summary



What is the Department of Public Works and what do we do?



Leads capital projects,
infrastructure



Manages, maintains, and improves
the Town's public infrastructure,
parks and facilities



Maintains roads, bridges, signals,
drainage, parks, and facilities



Coordinates and supports disaster
preparedness and emergency
response

Department of Public Works Permit Highlights



98 plan review
applications
received



89 permits issued
(\$552,880 valuation)



\$28,580 in fees
collected



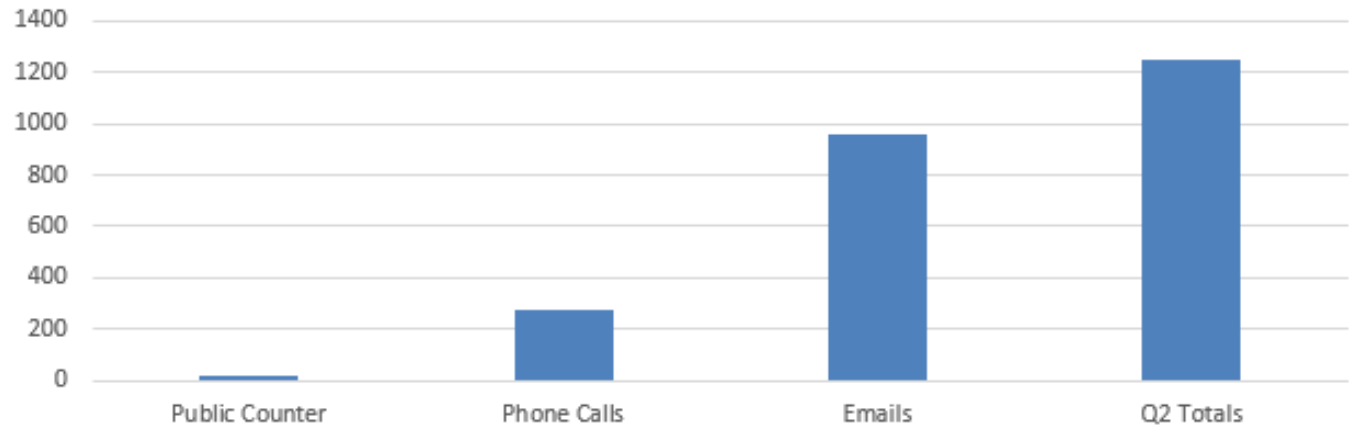
Daily Field-based
Technical
Assistance

Public Information & Engagement



Public Works:

1,253 contacts
(21 counter, 275 calls,
957 emails)



Q2 Notable Highlights



Awarded \$100,000 BayREN grant for the Library



AI-enabled technology for all traffic signals throughout town



New Report a Concern Software and Mobile Application



Safe Routes to School Projects



Contraflow Bike Lane

The background features abstract, overlapping green geometric shapes, primarily triangles and polygons, in various shades of green, creating a modern and dynamic visual effect.

Thank You and Questions



STAFF REPORT

TOWN OF SAN ANSELMO

Item #:2.3

MEETING DATE: February 2, 2026

AGENDA TITLE: 2025-2026 Mid-Year Budget Review

FROM: Jeff Zuba, Finance & Admin Services Director

RECOMMENDATION: That the Town Council consider approving the attached Resolution (Attachment 1) amending the 2025-2026 Budget.

BACKGROUND

On June 24, 2025, the Town Council approved Resolution 2025-4589 adopting the 2025-2026 Budget (June 25 video and materials available [here](#)). The approved budget is the annual plan and resource allocation that guides Town spending and ensures the implementation of Town Council policies and priorities. The budget approved in June was based on the best revenue and expenditure information available several months prior to the actual adoption of budget appropriations. As a result, budget adjustments are periodically necessary for changes that arise requiring additional budget appropriations or re-appropriations between budget line items.

At its meeting on February 14, 2023, the Town Council approved Resolution No. 4474 establishing the minimum reserves policy at 20.0% of General Fund expenditures and transfers-out, as evaluated against the subsequent year's budget.

DISCUSSION/ANALYSIS

SEIU MOU/Unrepresented Employees One-Time Payment

The Town Council approved the Memorandum of Understanding (MOU) with Service Employees International Union (SEIU) 1021 effective July 1, 2025 through June 30, 2028 on July 22, 2025 ([Staff Report](#)) and Resolutions #2025-4591/2025-4592 establishing Salaries and Benefits for Management and Confidential Employees Effective July 1, 2025 to June 30, 2028 ([Staff Report](#)).

As part of this agreement, employees received a one-time, non-pensionable payment of \$3,000 on August 1, 2025. This payment did not contribute to Classic or PEPRA employees' pensions and is subject only to normal payroll taxes. This is a one-time payment only and is not scheduled to recur in the future. The Town Council approved

this \$3,000 payout to employees from reserves. The payout is coded to each employee's home department and fund, which impacts multiple funds as detailed in the sections below.

Fund	Amount
General Fund	\$93,785
Recreation Fund	\$23,253
Isabel Cook Community Center Building Fund	\$162
Robson House Building Fund	\$162
Measure J Sales Tax Fund	\$4,602
Road Maintenance Fund	\$6,007
Information Technology Fund	\$162
Building Maintenance Fund	\$161
Parking Fund	\$242
Library Tax Fund	\$7,105
Total SEIU One-Time Payment	\$135,638

Mid-Year Budget Requests by Fund

Town staff evaluated and identified several revenue and expenditure items (Exhibit 1) to bring to the Town Council's attention.

General Fund

Revenue Adjustments

- **Property Taxes:** Increase by \$125,000. Based on prior year's actual collections compared to our 2025-2026 budget, we need to adjust our estimates from the budget.
- **Construction Permits (including plan checks):** Increase by \$125,000. The anticipated slowdown in permit activity due to economic conditions has not occurred. Revenue has remained consistent with the prior year based on a review of the first six months of the fiscal year, necessitating a budget increase.
- **Use of Property and Money (Interest Income):** Increase by \$50,000. Based on prior year's actual interest revenue and collections year to date, we expect to receive a greater amount than what was budgeted.
- **Resident and Merchant Parking Permits:** Increase by \$15,000. The Finance & Admin Department took over the processing of applications for merchant parking and resident overnight parking permits from the Central Marin Police Authority this fiscal year. The process is now available to merchants and residents online through the Town's website. The funds are being deposited into the Town's General Fund to align with the costs of staff time for the Community Engagement Coordinator and Finance & Admin Services Director.
- **Friends of the Library Donation:** The Friends of the Library made a donation of \$100,000 in January 2026 towards the capital improvement and replacement of the San Anselmo Library. This revenue increase is matched by a corresponding expenditure increase.

Expenditure Adjustments

- **Regular Salaries and Payroll Taxes:** Increase by \$93,785 (SEIU MOU/Unrepresented Employees one-time payment breakdown by department below).

Department	Wages	Payroll Taxes	Total
Finance & Admin	\$17,820	\$1,360	\$19,183
Planning	\$9,000	\$689	\$9,689
Building	\$18,000	\$1,377	\$19,377
Engineering	\$4,950	\$379	\$5,329
Streets	\$13,950	\$1,067	\$15,017
Library	\$11,400	\$872	\$12,272
Parks	\$6,600	\$505	\$7,105
Recreation GF	\$5,400	\$413	\$5,813
General Fund Total	\$87,120	\$6,662	\$93,785

- **Planning Department Outside Services:** Increase by \$300,000. This item is related to completing the General Plan update. As noted in the staff report ([Staff Report](#)) on the General Plan update, the Town will utilize funds from the General Plan Maintenance Fee. The Town has not yet used these funds to pay for the project, but staff recommend using them to complete the project. The use of these funds does not affect the Town's General Fund reserves, as they have been set aside in assigned fund balances for this specific purpose.
- **Building Department Outside Services:** Increase of \$45,000 to complete Phase 2 of the permit streamlining process with Marin Builders Association. The purpose of this proposal is to continue the Town of San Anselmo's Permit Improvement Program through Phase II by collecting additional data, staff input, and customer feedback to evaluate and improve the permitting customer experience. Phase II builds on the Phase I baseline to identify trends, establish implementation strategies, and benchmark customer satisfaction, with the goal of increasing permitted construction, improving efficiency, and enhancing public trust in the Town's permitting process.
- **Library Department Outside Services:** Increase by \$200,000. The Friends of the Library donated \$100,000 towards the library refresh project in the Children's area on June 27, 2025, after the FY 2025-2026 budget was adopted on June 24, 2025. The revenue was recognized in FY 2024-2025. An additional \$100,000 donation was received in January 2026 for capital improvement and replacement of San Anselmo Library. This budget revision establishes the expenditure authority to complete the expanded project this fiscal year.

- **Non-Department Budget - Memorial Park Capital Campaign Feasibility Study:** Increase by \$50,000. As detailed in the staff report ([Staff Report](#)) approved on May 27, 2025, the Town Council authorized a Capital Campaign Feasibility Assessment and Plan for funding of the Memorial Park Master Plan amendment project.
- **Town Manager Compensation Adjustment:** Increase by \$17,556.87. As detailed in the staff report ([Staff Report](#)) approved on December 9, 2025, the Town Council approved an amendment to the Town Manager's employment agreement to bring the position in line with the median salary for city/town managers in the area. This includes an increase to salaries of \$15,397.20 (\$2,157.30 per month for 7 months, beginning December 1, 2025), \$1,936.97 for employer CalPERS contributions, and \$222.70 for payroll taxes for the remainder of fiscal year 2025-2026.
- **Transfers Out:** Increase by \$825,000. This includes the following components:

Special Events Fund (Live on the Avenue): \$50,000 transfer to support the 2026 Live on the Avenue program series. This transfer increases budgeted transfers from the General Fund to help cover essential program expenses, including contracted services such as restrooms and janitorial support, as well as miscellaneous costs for signage and marketing. The transfer amount requested does not match the Live on the Avenue budget presented to the Town Council at the January 13, 2026 meeting ([Staff Report](#)) because Public Works staff time is charged to home departments, the Recreation Department is purchasing sound equipment, and the Special Event Fund has \$21,055 in reserves.

Information Technology Fund: \$75,000 transfer to fund technological upgrades and implement policies necessary for the Town's cyber security insurance renewal in April 2026. It has become increasingly difficult to qualify for coverage, and Town staff is working with Bay Cities Insurance JPA and Marin IT to ensure continued coverage. In addition to those items, there are continuous technology updates needed to be sure our systems continue to operate. An area of need may be the Council Chambers to make sure we can operate meetings without disruption.

Building Maintenance Fund: \$200,000 transfer. These funds with the help of other resources will address critical building maintenance needs including the Isabel Cook Community Center electrical system, Isabel Cook Community Center upper and lower building heating/cooling system, or any other infrastructure needs that may arise.

Parks Capital Improvement Fund: \$500,000 transfer. Although the passage of Measure J Sales Tax has allowed Town staff to schedule several projects for the 2024-2029 Capital Improvement Plan, the funds are not sufficient to address all the Town's needs. A dedicated Parks Capital Improvement Fund ensures long-term planning for park development and maintenance, providing stable financial resources for strategic investments in infrastructure and facilities. These funds are specifically designated for Robson House Park improvements to the driveway, the lower lawn, and initial design work on the larger scale project.

Other Funds

- **Regular Salaries and Payroll Taxes:** Increase by \$23,253 (SEIU MOU/Unrepresented Employees one-time payment for Recreation Department employees).

Isabel Cook Community Center Building Fund

- **Regular Salaries and Payroll Taxes:** Increase by \$162 (SEIU MOU/Unrepresented Employees one-time payment for Public Works employees assigned to this fund).

Robson House Building Fund

- **Regular Salaries and Payroll Taxes:** Increase by \$162 (SEIU MOU/Unrepresented Employees one-time payment for Public Works employees assigned to this fund).

Measure J Sales Tax Fund

- **Construction Costs - Fire Station 20:** Increase by \$650,000. The Fire Station 20 reconstruction project has processed 85 proposed change orders totaling \$603,771.88 in additional costs. Through negotiation and value engineering, the Town reduced several change orders and eliminated others, including a \$46,806.60 hazardous materials allowance credit and a \$48,000 rolling gate and fence deletion. Major approved changes include backflow equipment (\$23,882.95), roof framing modifications (\$34,878.98), alert system rough-in (\$71,992.11), side yard changes (\$31,034.67), and deck-related work (\$98,612.05 combined). Special inspections, structural modifications, and unforeseen conditions such as dry rot repairs and asbestos panel removal comprised the remaining changes. The net change order total of \$615,628.48 brings the new contract amount from the original \$3,449,000 to \$4,064,628.48, representing an approximately 17.9% increase over the original contract value.

The impact of the Fire Station 20 cost increase will be partially absorbed by certain projects not occurring this fiscal year. There are a couple of projects that will not be completed this fiscal year, specifically the Isabel Cook Community Center painting project due to an unforeseen change in the project's scope. That project will be on the list for fiscal year 2026-2027 Measure J.

- **Regular Salaries and Payroll Taxes:** Increase by \$4,602 (SEIU MOU/Unrepresented Employees one-time payment for Public Works employees assigned to this fund).

Special Event Fund

- **Transfers In:** Increase by \$50,000 (see Transfers Out discussion in General Fund section above for details).

Downtown Revitalization Fund

- **Expenses:** Increase by \$1,500. A budget revision is requested to account for a \$1,500 donation to the San Anselmo Beautification Committee for the 2026 hanging flower basket program.

Road Maintenance Fund

- **Unprogrammed Road Work Repairs:** Increase by \$75,000. Additional funding is needed for unprogrammed road work repairs from Road Maintenance reserves for a variety of street projects, including slurry seals, concrete curb, and gutter on various streets for multiple projects related to street improvement throughout Town. These projects will provide asset protection and an increased Pavement Condition Index (PCI). In addition, funding is needed for the remainder of the year for unanticipated projects and joint jurisdictional opportunities that may present themselves, which the Town can capitalize on to improve road conditions at reduced cost to the Town and its residents.
- **Traffic Signals:** Increase by \$75,000. Funding is needed for updating and upgrading traffic signal control boxes. Due to the Adaptive Traffic Signal Project, a number of control boxes need to be updated before the project can move forward. One control box needs an increase in size to accommodate new equipment, while other boxes require more extensive design work and/or additional trenching for conduit due to age and existing infrastructure limitations.
- **Regular Salaries and Payroll Taxes:** Increase by \$6,007 (SEIU MOU/Unrepresented Employees one-time payment for Public Works employees assigned to this fund).

Information Technology Fund

- **Transfers In from General Fund:** Increase by \$75,000 (see Transfers Out discussion in General Fund section above for details).
- **Regular Salaries and Payroll Taxes:** Increase by \$162 (SEIU MOU/Unrepresented Employees one-time payment for Finance & Administrative employees assigned to this fund).

Building Maintenance Fund

- **Transfer In from General Fund:** Increase by \$200,000 (see Transfers Out discussion in General Fund section above for details).
- **Regular Salaries and Payroll Taxes:** Increase by \$161.48 (SEIU MOU/Unrepresented Employees one-time payment for employees assigned to this fund).

Parking Fund

- **Regular Salaries and Payroll Taxes:** Increase by \$242 (SEIU MOU/Unrepresented Employees one-time payment for employees assigned to this fund).

Library Tax Fund

- **Regular Salaries and Payroll Taxes:** Increase by \$7,104.90 (SEIU MOU/Unrepresented Employees one-time payment for Library employees assigned to this fund).

The Infrastructure and Fiscal Monitoring Committee (IFMC) convened on February 2, 2026, to review the proposed mid-year budget adjustments. Following a comprehensive discussion of the recommendations, the IFMC voted unanimously to support the mid-year budget revisions and recommend approval to the Town Council.

INFORMATIONAL ITEMS

The following items are provided for informational purposes and do not require budget adjustments at this time.

Sales Tax Revenue - General Fund and Measure J

No sales tax revenue adjustments are needed in the current fiscal year for either the Bradley Burns 1% Sales Tax (General Fund) or the Measure J Sales Tax. We remain on track to hit our budgeted targets based on staff's recent quarterly meeting with our consultant, HdL. The adopted budget for sales tax revenue was based on estimates from our consultant in April 2025, created using the economic outlook and projections for consumer spending.

Ross Valley Fire Department Third Amendment (Station 18 Closure)

The Ross Valley Fire Department began implementing the Third Amendment to the Joint Powers Agreement (JPA) in FY 2025-2026 due to the closure of Station 18 in the Town of Ross. The Third Amendment authorized the removal of one engine from the vehicle replacement schedule and the reclassification of three Captain positions and three Engineer positions to six Firefighter/Paramedic positions. The Ross Valley Fire adopted FY 2025-2026 budget incorporated \$332,186 in savings from implementing five of the six planned personnel transitions, along with the removal of one fire engine from the vehicle replacement schedule. Under the JPA agreement, savings realized by the Town of Ross are redistributed to other JPA members according to the priority authority formula (San Anselmo 52.90%, Fairfax 30.4%, and Sleepy Hollow Fire Protection District 16.7%). San Anselmo's share of the \$332,186 (52.9%) was accounted for in the Town's adopted budget.

The Ross Valley Fire Board approved a mid-year budget revision on January 14, 2026, recognizing that the Department completed the sixth and final personnel transition by filling the Battalion Chief 40-hour position and filling a Battalion Chief and Captain position via promotion, which created the third Firefighter/Paramedic position. This final transition generates \$46,076.76 in additional savings, bringing total Third Amendment savings to \$378,262.88. San Anselmo's share of this final transition is \$24,374.60 in additional costs.

The Town's original budget estimate of \$6,200,073 accounted for Third Amendment savings. The Town's total contribution for fire services in FY 2025-2026 is \$6,205,024. Due to the minimal difference of \$4,951, the Town will be able to cover the difference

with savings from the Fire Station maintenance budget, and no mid-year budget adjustment is needed.

FISCAL IMPACT

General Fund

As of June 30, 2025, the Town successfully attained the reserve target established by Resolution No. 4474, achieving a reserve level of 29.75%. The Town committed \$4,529,811 or 20% of its fund balance as Resolution No. 4474 requires. Additionally, the General Fund ended with an unassigned fund balance of \$2,209,921, representing an additional 9.75% of the combined expenditures and transfers-out amount in the 2025-2026 budget.

The proposed mid-year budget adjustments will result in a net impact of -\$716,341.87 to the General Fund.

Revenue Increases:

- Property Taxes: \$125,000
- Construction Permits (including plan checks): \$125,000
- Use of Property and Money (Interest Income): \$50,000
- Resident and Merchant Parking Permits: \$15,000
- Friends of the Library Donation: \$100,000

Expenditure Increases:

- SEIU MOU/Unrepresented Employees One-Time Payment: \$93,785
- Building Department Outside Services: \$45,000
- Library Department Outside Services: \$200,000
- Planning Department Outside Services: \$300,000
- Memorial Park Capital Campaign Feasibility Study: \$50,000
- Town Manager Compensation Adjustment: \$17,556.87
- Transfers Out to Various Funds: \$825,000

The \$300,000 for Planning Department Outside Services is funded by the General Plan Maintenance Fee from assigned fund balance and does not impact General Fund reserves. The \$200,000 for Library Department Outside Services includes \$100,000 from the new Friends of the Library donation received in January 2026 and \$100,000 from the prior year donation in assigned fund balance (does not impact reserves).

After these adjustments, total General Fund expenditures and transfers out will be \$23,680,394.87. The available reserve balance will be \$6,023,390.13, which represents approximately 25.4% of expenditures and transfers out, continuing to exceed the Town's 20% reserve goal.

Measure J Sales Tax Fund

The impact of the proposed budget adjustments listed above is that the ending fund balance will be approximately \$335,638 as of June 30, 2026. The Measure J one-cent tax began on April 1, 2023.

Road Maintenance Fund

The proposed budget revision will result in an ending balance of \$506,253 to be available for future road construction projects.

Special Event Fund

The proposed budget revision will result in an ending balance of \$61,997 to be available for future special events.

Downtown Revitalization Fund

The proposed budget revision will result in an ending balance of \$21,302.

Building Maintenance Fund

The proposed budget revision will result in an ending balance of \$347,327 to be available for future building needs.

Recreation Fund

The proposed budget revision will result in an ending balance of \$990,467 to be available for recreation programs and services.

Isabel Cook Community Center Building Fund

The proposed budget revision will result in an ending balance of -\$40,786.

Robson House Building Fund

The proposed budget revision will result in an ending balance of -\$112,678.

Information Technology Fund

The proposed budget revision will result in an ending balance of \$87,696.

Parking Fund

The proposed budget revision will result in an ending balance of approximately \$0.

Library Tax Fund

The proposed budget revision will result in an ending balance of \$0.

CEQA AND CLIMATE ACTION PLAN CONSISTENCY

The Council's discussion and acceptance of this item is not a "project" under the California Environmental Quality Act, because it does not involve an activity which has

the potential to cause a direct or reasonably foreseeable indirect physical change in the environment. (Cal. Pub. Res. Code § 21065).

CONCLUSION

Staff respectfully request that the Town Council amend the budget for fiscal year 2025-2026 by approving the attached resolution.

ATTACHMENT

Attachment 1 – Resolution Amending 2025-2026 Budget

Attachment 2 – 2025-2026 Overview of Funds

RESOLUTION NO. xxxx-xxxx

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SAN
ANSELMO AMENDING THE 2025-2026 BUDGET**

WHEREAS, the Town Council adopted the 2054-2026 fiscal year budget by Resolution No. 2025-4589 on June 24, 2025; and

WHEREAS, new information on projected revenues and expenditures has emerged since adoption of the 2025-2026 budget; and

WHEREAS, at its meeting of February 10, 2026, the Town Council reviewed the new information as part of its Mid-Year Budget Review; and

WHEREAS, the Town Council finds it necessary and in the public interest to amend the budget adopted by Resolution 2025-4589.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE
TOWN OF SAN ANSELMO:**

SECTION 1. Environmental Review.

The adoption of a resolution updating amending the 2025-2026 budget is not a “project” under the California Environmental Quality Act, because it does not involve an activity that has the potential to cause a direct or reasonably foreseeable indirect physical change in the environment. (Pub. Res. Code, § 21065.)

SECTION 2. 2025-2026 Budget.

- 1. 2025-2026 Budget Revisions:** The 2025-2026 budget is amended as provided in Exhibit I, which is incorporated herein by reference.

RESOLUTION PASSED AND ADOPTED, at the regular meeting of the Town of San Anselmo on the 10th day of February 2026, by the following vote:

AYES: Councilmember:
NOES: Councilmember:
ABSENT: Councilmember:
ABSTAIN: Councilmember:

STEVE BURDO, MAYOR

ATTEST:

SERGE AVILA, TOWN CLERK

Town of San Anselmo
Budget Amendments for FY2025-2026

Fund	Revenue	Transfers In	Expense	Transfers Out	Description
General Fund	415,000		706,342	825,000	
Property Taxes	125,000				Increase budgeted Property Tax revenue based on prior year actual collections
Construction Permits (including plan checks)	125,000				Increase budgeted Construction Permit revenue to reflect fees received during first six months compared to previous fiscal year
Use of Property and Money (Interest Income)	50,000				Increase budgeted Interest Income based on prior year actual interest revenue and collections year to date
Resident and Merchant Parking Permits	15,000				Increase budgeted revenue for resident and merchant parking permits now processed by Town staff
Friends of the Library Donation	100000				Friends of the Library donated \$100,000 in January 2026 towards capital improvement and replacement of San Anselmo Library
SEIU MOU/Unrepresented Employees One-Time Payment			93,785		One-time, non-pensionable payment of \$3,000 to employees
Planning Department Outside Services			300,000		General Plan update costs funded by General Plan Maintenance Fee from assigned fund balance
Building Department Outside Services			45,000		Complete Phase 2 of permit streamlining process with Marin Builders Association
Library Department Outside Services			200,000		Friends of the Library donated \$100,000 for Library refresh project
Non-Department - Memorial Park Capital Campaign			50,000		Capital Campaign Feasibility Assessment and Plan for Memorial Park Master Plan
Town Manager Compensation Adjustment			17,556.87		Amendment to Town Manager employment agreement approved December 9, 2025
Transfers - Special Events Fund				50,000	Increase budgeted Transfers Out to Special Events Fund - Live on the Avenue Funding
Transfers - Information Technology Fund				75,000	Increase budgeted Transfers Out to IT Fund for cyber security insurance renewal
Transfers - Building Maintenance Fund				200,000	Increase budgeted Transfers Out to Building Maintenance Fund for critical infrastructure needs
Transfers - Parks Capital Improvement Fund				500,000	Increase budgeted Transfers Out to Parks CIP Fund for Robson House Park
Recreation Fund			23,253		
SEIU MOU/Unrepresented Employees One-Time Payment			23,253		SEIU MOU/Unrepresented Employees one-time payment for Recreation Department employees
Isabel Cook Community Center Building			162		
SEIU MOU/Unrepresented Employees One-			162		SEIU MOU/Unrepresented Employees one-time payment for Public Works employees
Robson House Building Fund			162		
SEIU MOU/Unrepresented Employees One-			162		SEIU MOU/Unrepresented Employees one-time payment for Public Works employees
Measure J Sales Tax Fund			654,602		
Construction Costs - Fire Station 20			650,000		Fire Station 20 reconstruction project change orders

SEIU MOU/Unrepresented Employees One- Special Events Fund		50,000	4,602		SEIU MOU/Unrepresented Employees one-time payment for Public Works employees
Transfers		50,000			Increase budgeted Transfers In (from General Fund) funding needed for Live on the Avenue for the 2026 Program Series
Downtown Revitalization Fund			1,500		
Outside Services			1,500		Town contriubtion towards 2026 flower basket program
Road Maintenance Fund			156,007		
Unprogrammed Road Work Repairs			75,000		Additional funding for unprogrammed road work repairs including slurry seals, concrete curb and gutter
Traffic Signals			75,000		Funding for updating and upgrading traffic signal control boxes for Adaptive Traffic Signal Project
SEIU MOU/Unrepresented Employees One-Time Payment			6,007		SEIU MOU/Unrepresented Employees one-time payment for Public Works employees assigned to this fund
Information Technology Fund		75,000	162		
Transfers In from General Fund		50,000			Transfer from General Fund for technological upgrades and cyber security insurance renewal
SEIU MOU/Unrepresented Employees One-Time Payment			162		SEIU MOU/Unrepresented Employees one-time payment for Finance & Administrative employees assigned to this fund
Building Maintenance Fund		200,000	161.48		
Transfer In from General Fund		200,000			Transfer from General Fund to address critical building maintenance needs
SEIU MOU/Unrepresented Employees One-Time Payment			161.48		SEIU MOU/Unrepresented Employees one-time payment for employees assigned to this fund
Parking Fund			242		
SEIU MOU/Unrepresented Employees One-Time Payment			242		SEIU MOU/Unrepresented Employees one-time payment for employees assigned to this fund
Library Tax Fund			7,104.90		
SEIU MOU/Unrepresented Employees One-Time Payment			7,104.90		SEIU MOU/Unrepresented Employees one-time payment for Library employees assigned to this fund

TOWN OF SAN ANSELMO
Overview of Funds
Changes in Fund Balance
2025-2026 (REVISED MID-YEAR)

DESCRIPTION	EST. FUND BALANCE JUNE 30, 2025	REVENUE	TRANSFERS IN	TOTAL RESOURCES AVAILABLE	EXPENDITURES	TRANSFERS OUT	EST. FUND BALANCE & RESERVE JUNE 30, 2026
GENERAL FUND	8,835,398	22,555,868	413,185	31,804,451	22,736,395	1,380,000	7,688,056
SPECIAL REVENUE FUNDS							
Community Services Master Plan	5,202	0	0	5,202	4,000	0	1,202
Road Maintenance	779,553	797,158	796,261	2,372,972	1,866,719	0	506,253
State Gasoline Tax	0	720,631	0	720,631	0	720,631	0
Measure J Sales Tax	1,072,785	2,876,028	0	3,948,813	3,613,175	0	335,638
Measure D Sales Tax	8,743	0	0	8,743	0	0	8,743
Emergency Reserve	126,830	0	0	126,830	0	0	126,830
Downtown Revitalization	29,302	24,390	0	51,692	32,390	0	21,302
Grants	138,494	505,142	0	643,636	505,142	0	138,494
Recreation	1,338,720	2,362,320	0	3,701,040	2,671,758	38,815	990,467
Library Tax	-2,208	327,353	0	325,145	338,265	0	-13,120
Robson House	-95,139	26,220	0	-68,919	43,759	0	-112,678
Special Events	21,055	12,600	50,000	83,655	21,658	0	61,997
Measure A Parks Tax	261,674	123,916	0	385,590	367,979	0	17,611
Isabel Cook Center (ICC)	-8,561	122,524	0	113,963	154,749	0	-40,786
Measure C Wildfire Tax	281,491	410,000	0	691,491	410,000	0	281,491
Climate Action	69,181	0	105,000	174,181	150,000	0	24,181
Creekside Commons	-70,068	0	0	-70,068	0	0	-70,068
Community Garden	9,734	0	0	9,734	0	0	9,734
CAPITAL PROJECT FUNDS							
Active Transportation	44,939	124,651	0	169,590	75,000	0	94,590
Capital Reconstruction	660	0	0	660	0	0	660
Equipment Replacement	0	0	0	0	0	0	0
Park Improvement	583,571	0	500,000	1,083,571	232,000	0	851,571
DEBT SERVICE FUNDS							
Measure G Debt Service	415,877	207,000	0	622,877	402,584	0	220,293

INTERNAL SERVICE FUNDS							
Insurance	635,588	700,000	0	1,335,588	822,515	0	513,073
Building Maintenance	856,296	493,493	200,000	1,549,789	1,202,462	0	347,327
Technologies Replacement	66	302,901	75,000	353,067	290,271	0	87,696
Vehicle Replacement	335,414	0	0	335,414	100,000	0	235,414
TOTAL	6,839,199	10,136,327	1,726,261	18,674,887	13,304,426	759,446	11,902,831