TOWN OF
SAN ANSELMO
EST. 1907

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

Town Council
Agenda

Tuesday, January 14, 2025 **6:20 PM**

Meeting held In-Person and via Zoom:

https://us02web.zoom.us/j/88013788911

Or Telephone: +1 669 900 6833 | Webinar ID: 880 1378 8911

How to Submit Comments Before the Meeting: Members of the public are encouraged to submit email correspondence to towncouncil@townofsananselmo.org 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 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 those participating in the meeting remotely via Zoom do so at their own risk. The Town Council regular meeting will not be cancelled if any technical problems occur during the meeting.

I. Interviews for the Historical Commission and the Parks and Recreation Commission- 6:20 PM

4 Interviews by Time, Attachment No. and Applicant Name (10 Minutes Each)
Staff Report (DOC)
6:20 PM Attachment 1- Marcie Miller- Historical Commission Application w Resume (PDF)
6:30 PM Attachment 2- Ryan Lafrenz- Parks and Rec Commission- Application w Resume (PDF)
6:40 PM Attachment 3- Serge Ndjemba- Parks and Rec- Application no Resume (PDF)
6:50 PM Attachment 4- Nate (Charles) Marsh- Parks and Rec- Application no Resume (PDF)

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 recitatior - 7:00 PM

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.

Adopt a Proclamation Recognizing Nancy Altman for her Exemplary Years of Community Service.

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 Approval of the Draft Minutes of the Regular Meeting of Tuesday, December 10, 2024
Staff Report (DOC)
Attachment 1- Draft Minutes of the December 10, 2024 Regular Town Council Meeting (DOC)

1.2 Receive and File the Fiscal Year 2023-2024 Audited Annual Financial Report
Staff Report (DOC)
Attachment 1 Financial Report FY 2024 (PDF)
Attachment 2 Required Communications (PDF)
Attachment 3 Memorandum of Internal Control (PDF)

1.3 Receive and File the Report of Checks Issued, December 2024
Staff Report (DOCX)
Attachment 1 Check Report December 2024 (PDF)

1.4 Approve the Town of San Anselmo Downtown Hanging Flower Basket Funding Request
Staff Report (DOC)

1.5 Recreation Fund Revenue and Expenditure Reports December 2024
Staff Report (DOC)
Attachment 1 - Group Summary (PDF)
Attachment 2 - Capital Outlay (PDF)

1.6 Accept the Resignation of Ginny Svigals from the Economic Development Committee and

Promote Mark Jeffrey to a Full Voting Member Position
Staff Report (DOC)
Attachment 1- Ginny Svigals Resignation (DOC)

1.7 Consider Canceling the Regular Town Council Meetings Scheduled for July 8, August 12, November 25 and December 23, 2025
Staff Report (DOC)

2. Public Hearing:

In general, the following procedural order applies to public hearing items:
•Disclosure of Ex Parte communications (Appeals)
•Staff Presentation
•Town Council Questions
•PUBLIC COMMENT – limited to 3 minutes/person
•Town Council discussion/action

2.1 Public Hearing to Consider Adoption of Ordinance Amendments to Title 10 "Planning and Zoning", Chapter 6 "Accessory Dwelling Units"; and associated CEQA Exemption Finding. The Ordinance Amendments are exempt from CEQA pursuant to Public Resources Code section 21080.17 and CEQA Guideline sections 15301 and 15061(b)(3).
Staff Report
Attachment 1 - Ordinance (PDF)
Attachment 2 - Planning Commission Resolution No. 2024-18 (PDF)
Public Comment- CalHDF

3. 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

3.1 Live on the Avenue 2024 Recap & Review. The proposed project is exempt from the California Environmental Quality Act (CEQA), under the "common sense" exemption, because it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment. (Cal. Code Regs. tit. 14, § 15061).
Staff Report (DOC)
Attachment 1 - Live on the Avenue 2024 Recap Presentation (PDF)

3.2 Consider Making Appointments to the Historical Commission and to the Parks and Recreation Commission. Appointing a volunteer to serve on a committee 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 physical change in the environment. (Cal. Pub. Res. Code Section 21065).
Staff Report (DOC)
Attachment 1- David Lillevand- Historical Commission- Application no Resume (PDF)
Attachment 2- Richard Miner- Historical Commission- Application no Resume (PDF)
Attachment 3- Judy Coy- Historical Commission- Application no Resume (PDF)

Attachment 4- Elizabeth Anderson- Historical Commission- Application no Resume (PDF)
Attachment 5- Marcie Miller- Historical Commission Application w Resume (PDF)
Attachment 6- Ryan Lafrenz- Parks and Rec Commission- Application w Resume (PDF)
Attachment 7- Serge Ndjemba- Parks and Rec- Application no Resume (PDF)
Attachment 8- Nate (Charles) Marsh- Parks and Rec- Application no Resume (PDF)
Attachment 9- May 9 2023- Staff Report- Interview an Appointment Processes for BCCs (PDF)

3.3 For the Council to Review the List of Town Council Committee Assignments and Make Appointments for 2025. Making Council appointments to local committees 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. (Cal. Pub. Res. Code 21065).
Staff Report (DOC)
Attachment 1 - Town Council Appointments and Vacancies (DOC)
Attachment 2- 2024 Town Council Committee Appointments (DOC)

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@townofsananselmo.org. 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 January 28, 2025.

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

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

MEETING DATE: January 14, 2025

AGENDA TITLE: Conducting One Interview for the Historical Commission and Three Interviews for the Parks and Recreation Commission

FROM: Administration, Serge Avila, Town Clerk

RECOMMENDATION

Staff recommends that the Town Council conduct one (1) interview for the Historical Commission and four (4) interviews for the Parks and Recreation Commission.

Below are four (4) applicants scheduled to be interviewed by the Town Council.

Interview Time	Name	Board, Committee or Commission
6:20 PM	Marcie Miller	Historical Commission
6:30 PM	Ryan Lafrenz	Parks and Recreation Commission
6:40 PM	Serge Ndjemba	Parks and Recreation Commission
6:50 PM	Nate (Charles) Marsh	Parks and Recreation Commission

The Council will have the opportunity make appointments to the Historical Commission and the Parks and Recreation Commission later today.

FISCAL IMPACT

None.

CEQA AND CLIMATE ACTION PLAN CONSISTENCY

Conducting interviews is not defined as a project under CEQA (Section 15378 CEQA Guidelines).

ATTACHMENTS

Attachment 1- Marcie Miller- Historical Commission- Application w/Resume
Attachment 2- Ryan Lafrenz- Parks and Recreation Commission- Application w/Resume
Attachment 3- Serge Ndjemba- Parks and Recreation Commission- Application
Attachment 4- Nate (Charles) Marsh- Parks and Recreation Commission Application

Application for Appointment to a San Anselmo Board/Commission/Committee

Profile

Question applies to multiple boards

If you are interested in applying for a Youth Commissioner opportunity, please click here. You will not need to fill out the below form to be considered for a Youth Commissioner position.

Marcie
First Name

Middle Initial

Miller
Last Name

Email Address

Home Address

Suite or Apt

City

State

Postal Code

Primary Phone

Alternate Phone

Occupation

Director Programs & Education

Employer's Address

Marin History Museum 1125 B St San Rafael, CA 94901

Which Boards would you like to apply for?

Historical Commission: For Review

Number of years as resident of San Anselmo?

10

Number of years as a resident in Marin?

58

Name and phone numbers of three San Anselmo residents who can be contacted for referral information about me:

Kaufman, Michelle 415 533 5858 Gordon, Carol 415 444 6311 Hanna, Nadine 415 827 1205

Education Level Achieved *

- [x] College/University Degree

Interests & Experiences

I would be able to regularly attend the meetings of this Board/Commission/Committee.

(•) Yes ( ) No

I would be available to attend additional meetings when they are necessary.

(•) Yes ( ) No

I am familiar with the responsibilities and functions of this Board/Commission/Committee.

(•) Yes ( ) No

I have attended meetings of the Board/Commission/Committee as a member of the public.

( ) Yes (•) No

List briefly, previous experience serving the public office, and/or civic commissions, boards, or committees:

12 Years member Elks Lodge, with responsible Volunteer responsibilities Participates with Marin Archival Committee

Reasons for this appointment:

Interest in Historical Organizations

What are your qualifications for this appointment?

15 years' experience with the Marin History Museum, every aspect of operations

Briefly, what do you consider to be the most important, one or two current issues facing this Board/Commission/Committee?

Transparency & Availability

LinkedIn Profile

Resume_Brief_MM_8_2024.docx
Upload a Resume

You may attach other documentation which you believe would be helpful to the Council in its selection process.

Please Agree with the Following Statement

I understand that I and all other applicants will be personally interviewed by the Town Council (or the entity overseeing the Steering and Short Term Committees) as part of the selection process for this appointment. I also understand that my application material will be a public document and available on the Town's website. Sensitive materials that you don't wish to be posted on the website should not be included with the application.

☑ I Agree

E-Signature:

Marcie Miller

Thank you for your interest in serving the Town of San Anselmo and its citizens. For further information, please contact the Town Clerk, townclerk@townofsananselmo.org or 415-258-4660.

Marcie Miller

Objective : To participate with a local Historical Society

I have a passion for telling the stories of people and places in Marin County through well-researched lectures and docent-led walking tours. Some of those include:

- Mt. Olivet Cemetery Walking tour
- San Rafael B Street Walking Tour
- Downtown Fairfax Walking Tour
- Boyd Gate House Tour

Education

Brookside Elementary
Hidden Valley Middle School
Sir Francis Drake High School, Graduated 1971
UCSD Extension – Graduated in 1986

Experience

35 years in Allied Health Care, HMO Health Insurance Administrator, Marin County
2008 to current Marin History Museum

- Volunteer Docent
- Museum Operations Manager
- Program Director
- Elementary Education Director

Background

My family relocated to San Anselmo, Marin County in 1966. After attending Elementary, Middle and High School in San Anselmo, I graduated from U.C. San Diego. Returning to Marin County, I made a career in Health Insurance Administration. After working for 35 years, I found I had a passion for local Marin History in my retirement. This led to volunteering with the Marin History Museum, and I eventually accepted the staff position of Program Director. For the past 16 years, I have had the opportunity to share stories about the people and places of Marin County through lectures and walking tours and third grade education.

- Resident of San Anselmo and Fairfax for 58 years
- 16 years with the Marin History Museum
- Passion for sharing stories of the People and Places of Marin County through Lectures and Walking Tours

Application for Appointment to a San Anselmo Board/Commission/Committee

Profile

Question applies to multiple boards
If you are interested in applying for a Youth Commissioner opportunity, please click here. You will not need to fill out the below form to be considered for a Youth Commissioner position.

Ryan (First Name) | R (Middle Initial) | Lafrenz (Last Name)

Email Address

Home Address | Suite or Apt

City | State | Postal Code

Primary Phone | Alternate Phone

Occupation

Business Owner

Employer's Address

Which Boards would you like to apply for?

Parks and Recreation Commission: For Review

Number of years as resident of San Anselmo?

11

Number of years as a resident in Marin?

12

Name and phone numbers of three San Anselmo residents who can be contacted for referral information about me:

Anderson, Jessica - 415.613.7071 Anderson, Judy - 415.342.6877 Altman, Nancy - 415.806.0359

Education Level Achieved *

- [x] High School Diploma or GED
- [x] College/University Degree
- [x] Master's Degree

Interests & Experiences

I would be able to regularly attend the meetings of this Board/Commission/Committee.

(•) Yes ( ) No

I would be available to attend additional meetings when they are necessary.

(•) Yes ( ) No

I am familiar with the responsibilities and functions of this Board/Commission/Committee.

(•) Yes ( ) No

I have attended meetings of the Board/Commission/Committee as a member of the public.

(•) Yes ( ) No

List briefly, previous experience serving the public office, and/or civic commissions, boards, or committees:

Board Member / Nicholas School of the Environment Representative - NorCal Chapter Duke University Jan 2004 - Jun 2020 Board Member - National Alumni Board University of Portland Jun 2009 - Jun 2015 Board Member / Secretary - North Bay Chapter Trout Unlimited Jan 2009 - Jun 2015 Parks & Recreation Commission Town of San Anselmo Apr 2017 - Present

Reasons for this appointment:

As you'll see in my qualifications statement below, I look forward to broadening my efforts in preserving, maintaining and expanding our parks and open spaces. I have found significant satisfaction in supporting the Town of San Anselmo and look forward to continuing into the future.

What are your qualifications for this appointment?

As a current member of San Anselmo's Parks & Recreation Commission, I think I am uniquely qualified to help with San Anselmo's parks and programs. I have served on this Commission since April 2017 and look forward to continuing my efforts in supporting our Town's unique and varied parks and programming. I have been passionate about the outdoors and environmental pursuits virtually all of my life and strive to foster those feelings in others. This passion has led me down a career path of environmental consulting all over the Bay Area and later informed the ethos of the two manufacturing and retail businesses that I currently operate (organic baby clothing made in San Francisco and retail business supporting American-made products). Having two children in a local middle school has further cemented my desire to help preserve, maintain and grow our available parks and youth recreational programming. Our family is a group of avid walkers, hikers, athletes and bicyclists who truly appreciate what all our parks have to offer - physically, mentally and emotionally.

Briefly, what do you consider to be the most important, one or two current issues facing this Board/Commission/Committee?

The current conditions (physical) at Memorial Park and youth programming.

LinkedIn Profile

https://www.linkedin.com/in/ryanlafrenz

Ryan_Lafrenz_Resume_2022_P_R.pdf
Upload a Resume

You may attach other documentation which you believe would be helpful to the Council in its selection process.

Please Agree with the Following Statement

I understand that I and all other applicants will be personally interviewed by the Town Council (or the entity overseeing the Steering and Short Term Committees) as part of the selection process for this appointment. I also understand that my application material will be a public document and available on the Town's website. Sensitive materials that you don't wish to be posted on the website should not be included with the application.

☑ I Agree

E-Signature:

Ryan Lafrenz

Thank you for your interest in serving the Town of San Anselmo and its citizens. For further information, please contact the Town Clerk, townclerk@townofsananselmo.org or 415-258-4660.

Ryan Lafrenz

[redacted]

Solution-centric retail, sales, environmental and operations leader with demonstrated ability to identify impediments to success, devise long-term solutions and execute a strategic plan of action. Problem-solver with unique experience as the Founder / Owner of two award-winning lifestyle brands. Passionate about corporate sustainability and business operations.

Professional Experience

Founder / Owner / Consultant **2012 - Present**

AXL Brand LLC (Scout Retail Group + AXL Brand + Utility Goods), San Francisco, CA

- Launched two distinct global retail brands while focusing on minimizing environmental impacts (AXL Brand + Utility Goods) – idea, development, execution, growth, sustainability
- Discovered and maintained hundreds of wholesale / retail relationships while sourcing all retail and manufacturing materials (supply chain management of fabrics, trims and notions from both domestic and international suppliers)
- Coordinates all aspects of production and manufacturing at San Francisco-based sewing facilities
- Overseas QA/QC of product and collaborate with vendors to ensure timelines are met
- Develops and manages large-scale print, promotional and manufacturing programs for AAA, Birkenstock, Bank of the West, William Sonoma Group, TASI Bank, Pet Food Express, Red Bull
- Controlled day-to-day operations of three brick and mortar locations and two e-commerce platforms representing both a highly curated collection of gifts, accessories and apparel and locally made organic infant apparel
- Successfully located, negotiated, leased and built three separate brick and mortar locations for Utility Goods
- Directs all creative elements, including product / lifestyle photography shoots and processing of images
- Developed a cross-channel social media and subscriber platform to engage different customer segments / needs on Facebook, Twitter, Instagram and Pinterest, resulting in > $200,000 in direct sales to brand followers / subscribers
- Leads business development efforts and participates in industry-specific tradeshows across the country
- Develops and manages e-Commerce sites, allowing D2C sales and B2B marketing to retailers for wholesale accounts
- Secured corporate accounts with LinkedIn, Salesforce, eBay and PayPal, resulting over in 10,000 custom orders
- Surpassed over 30,000 web / in-store orders with a 5-star level of customer satisfaction
- Directs and manages > $1MM in annual sales for Bay Area-based retail marketing and fixture firm (Scout Retail Group)

Director of Operations / Manager / Consultant **2007 – 2012**

Environmental Risk Communications, Inc. (ERCI), San Francisco, CA

- Developed unique / site-specific strategic plans, financial modeling and probabilistic cost estimating for environmental liabilities throughout the United States and internationally
- Provided Fortune 500 corporations and public agencies – oil / gas industry, Tier I automotive part suppliers and port / harbor operations – with business planning and decision analysis support to better manage their environmental liability portfolio (strategic and financially / environmentally sustainable solutions)
- Customized and utilized ERCI proprietary software tools for documentation of environmental remediation liabilities for disclosure, budgeting and business optimization purposes
- Coordinated science-based QA/QC review of remediation estimates and financial outputs
- Increased value of client contracts year over year
- Developed and maintained GAAP-compliant reporting of environmental liability reserve validations, tracking, decision analysis and site strategic planning – individual site- and portfolio-level management
- Incorporated client feedback to increase value of product and service offerings with annual upgrades
- Optimized training programs for client use of ERCI software tools, provided on-going support and customization of software tools for clients
- Managed corporate headquarters and staffing – personally responsible for high staff utilization, revenue growth and profitability
- Strengthened financial reporting, business development, marketing coordination and communication of key company performance metrics
- Analyzed monthly performance to make informed decisions about company structure and position in the marketplace

- Optimized client opportunity through online CRM database – coordinated company marketing efforts through email campaigns, webinars, conferences, advertisements and company collateral

Associate Scientist / Consultant **2006 – 2007**

CH2M Hill, Oakland, CA

- Served as Scientist / Ecologist / Task Manager / Interim Biologist for California Department of Transportation
- Completed and delivered and completed habitat assessments, floral and faunal surveys (including State and Federally listed species), tree surveys, wetland delineations, USACE Section 404 permitting, San Francisco RWQCB permitting and CEQA document preparation
- Coordinated client and subcontractor relationships through successful task scheduling, cost estimating, budgeting, staffing, negotiation, completion and deliverables

Environmental Analyst / Consultant **2004 – 2006**

EDAW, INC. (acquired by AECOM in 2005), San Francisco, CA

- Served as deputy Project Manager / Scientist / Ecologist / Forester / Fisheries Specialist for Bureau of Land Management, U.S. Army, Santa Clara Valley Water District, Hanson Aggregates and San Francisco Public Utilities Commission, Hetch Hetchy Water and Power System
- Completed renewable energy site assessment, habitat assessments, floral and faunal surveys, invasive species surveys, tree surveys, fish surveys, wetland delineations, USACE Section 404 permitting, San Francisco RWQCB permitting, and CEQA/NEPA document preparation
- Coordinated client and subcontractor relationships through successful task scheduling, cost estimating, budgeting, staffing, negotiation completion and deliverables

Senior Staff Scientist / Consultant **2001 – 2004**

LFR Levine Fricke (acquired by ARCADIS in 2008), Emeryville, CA

- Served as Field Scientist / Biologist / Remediation Specialist / Construction Monitor / Health & Safety Auditor for numerous California / Washington regulatory agencies and private corporations
- Completed Phase I / II ESA activities, UST monitoring , marsh / riparian sampling and habitat restoration, ecological and human health risk assessments, habitat assessments, floral and faunal surveys (including state and federally-listed species), wetland delineations, geospatial surveying, agrochemical drinking water monitoring, air sampling, soil and groundwater investigations / remediation activities, minor O&M of groundwater treatment systems, cost estimation, construction and remediation oversight, EH&S site audits (asbestos/mold), USACE Section 404 permitting, San Francisco RWQCB permitting, and CEQA/NEPA document preparation
- Coordinated client and subcontractor relationships through successful task scheduling, cost estimating, budgeting, agency negotiation completion and deliverables

Skills

Business Development	Team Leadership	Corporate Sustainability
Strategic Planning	Data / Risk Analysis	Company / Product Launch
Account Development / Management	Retail Design / Development	Brand Strategy / Positioning
Strategic Sales / Marketing / e-Commerce	Sourcing / Manufacturing	Program Management
Client / Stakeholder Relations	Multi-dimensional Thinking	Collaborative Communication

Education

Master of Environmental Management (Resource Ecology / Forestry), Duke University, Durham, NC	May 2001
Bachelor of Science (Biology / Chemistry), University of Portland, Portland, OR	May 1999

Volunteer Experience

Commissioner, Town of San Anselmo Parks & Recreation Commission	2017 – Present
Board Member, Duke Club of Northern California	2004 – 2020
Board Member, San Anselmo Preschool	2015 – 2018
Board Member / Secretary, Golden Gate Trout Unlimited	2009 – 2015
Board Member, University of Portland National Alumni Board	2009 – 2015

Certifications / Professional Affiliations

Qualified Environmental Professional (QEP), IPEP
SFMADE, San Francisco Made, Certified Local Manufacturing Organization

Application for Appointment to a San Anselmo Board/Commission/Committee

Profile

Question applies to multiple boards

If you are interested in applying for a Youth Commissioner opportunity, please click here. You will not need to fill out the below form to be considered for a Youth Commissioner position.

Serge (First Name) | P (Middle Initial) | Ndjemba (Last Name)

Email Address

Home Address | Suite or Apt

City | State | Postal Code

Primary Phone | Alternate Phone

Occupation

Head of School

Employer's Address

53 Woodland Ave, #8, San Anselmo, CA 94960

Which Boards would you like to apply for?

Parks and Recreation Commission: For Review

Number of years as resident of San Anselmo?

16 month

Number of years as a resident in Marin?

16 month

Name and phone numbers of three San Anselmo residents who can be contacted for referral information about me:

April Philips: 415-465-2603 Maja Loncar: 301-526-8403 Andrej Loncar: 240-893-4040

Education Level Achieved *

- [x] College/University Degree

Interests & Experiences

I would be able to regularly attend the meetings of this Board/Commission/Committee.

(•) Yes ( ) No

I would be available to attend additional meetings when they are necessary.

(•) Yes ( ) No

I am familiar with the responsibilities and functions of this Board/Commission/Committee.

(•) Yes ( ) No

I have attended meetings of the Board/Commission/Committee as a member of the public.

( ) Yes (•) No

List briefly, previous experience serving the public office, and/or civic commissions, boards, or committees:

I worked with the San Francisco department of Elections as volunteer and inspector.

Reasons for this appointment:

I have a strong interest in the city as we offer French summer camps and courses for adults.

What are your qualifications for this appointment?

I'm an educator.

Briefly, what do you consider to be the most important, one or two current issues facing this Board/Commission/Committee?

Serving the general public. - Increase the visibility - Offer more programs - Partner with business or local organizations

LinkedIn Profile

https://www.linkedin.com/in/sergendjemba/

Upload a Resume

You may attach other documentation which you believe would be helpful to the Council in its selection process.

Please Agree with the Following Statement

I understand that I and all other applicants will be personally interviewed by the Town Council (or the entity overseeing the Steering and Short Term Committees) as part of the selection process for this appointment. I also understand that my application material will be a public document and available on the Town's website. Sensitive materials that you don't wish to be posted on the website should not be included with the application.

☑ I Agree

E-Signature:

serge ndjemba

Thank you for your interest in serving the Town of San Anselmo and its citizens. For further information, please contact the Town Clerk, townclerk@townofsananselmo.org or 415-258-4660.

Application for Appointment to a San Anselmo Board/Commission/Committee

Profile

Question applies to multiple boards

If you are interested in applying for a Youth Commissioner opportunity, please click here. You will not need to fill out the below form to be considered for a Youth Commissioner position.

Charles (First Name) | N (Middle Initial) | Marsh (Last Name)

Email Address

Home Address | Suite or Apt

City | State | Postal Code

Primary Phone | Alternate Phone

Occupation

Contractor

Employer's Address

84 Monterey Avenue San Anselmo CA 94960

Which Boards would you like to apply for?

Parks and Recreation Commission: For Review

Number of years as resident of San Anselmo?

4

Number of years as a resident in Marin?

10

Name and phone numbers of three San Anselmo residents who can be contacted for referral information about me:

Kent Matson 415-370-5513 Adam Wise 415-297-9473 Victoria George 415-747-6948

Education Level Achieved *

- [x] Associate's Degree

Interests & Experiences

I would be able to regularly attend the meetings of this Board/Commission/Committee.

◉ Yes ○ No

I would be available to attend additional meetings when they are necessary.

◉ Yes ○ No

I am familiar with the responsibilities and functions of this Board/Commission/Committee.

◉ Yes ○ No

I have attended meetings of the Board/Commission/Committee as a member of the public.

◉ Yes ○ No

List briefly, previous experience serving the public office, and/or civic commissions, boards, or committees:

I have no experience serving on any public board but have volunteered on many public projects both in San Anselmo and other cities both in and outside California.

Reasons for this appointment:

My wife and I moved to San Anselmo in the spring of 2022 looking for a kid-friendly location to raise our son. When we found our home in San Anselmo, I feel we stumbled upon what might be the most kid-friendly location in all of the Bay Area. This inspired me to get involved with local volunteer projects including the Memorial park playground refurbish and the rebuild of the Memorial Park skate park. Having the opportunity to be more formally involved with the Parks and Rec Commission would be an honor.

What are your qualifications for this appointment?

Being a Contractor in San Anselmo, while also volunteering on projects in the community, has given me the opportunity to get to know many of the public works staff and city officials. This has given me a uniquely informed perspective on budgeting and building practices as I manage and complete my own projects, while advising neighbors and friends on their own. I've also been a skateboarder and mountain biker most of my life, along with many other outdoor activities, and feel that I can relate to what youth and adults hope to see in this city. My father in law is disabled and does a lot of disability rights work and this has also given me a perspective around equal access that I think would benefit city decision-making.

Briefly, what do you consider to be the most important, one or two current issues facing this Board/Commission/Committee?

The two most important issues to me would be bicycle access to Sorich ridge fire roads from the end of San Francisco Blvd. and the rebuilding of Memorial park tennis courts, basketball court, skatepark, snack shack and restroom facility. The southwest side of memorial park is also need of an upgrade and I would love to help with bringing this to fruition.

LinkedIn Profile

Upload a Resume

You may attach other documentation which you believe would be helpful to the Council in its selection process.

Please Agree with the Following Statement

I understand that I and all other applicants will be personally interviewed by the Town Council (or the entity overseeing the Steering and Short Term Committees) as part of the selection process for this appointment. I also understand that my application material will be a public document and available on the Town's website. Sensitive materials that you don't wish to be posted on the website should not be included with the application.

☑ I Agree

E-Signature:

Charles N Marsh

Thank you for your interest in serving the Town of San Anselmo and its citizens. For further information, please contact the Town Clerk, townclerk@townofsananselmo.org or 415-258-4660.

STAFF REPORT

TOWN OF SAN ANSELMO Item #: 1.1

MEETING DATE: January 14, 2025

AGENDA TITLE: Approval of the Draft Minutes of the Regular Town Council Meeting of the December 10, 2024

FROM: Serge Avila, Town Clerk

RECOMMENDATION: For Council to consider the approval of the Draft Minutes of the Regular Town Council meeting of December 10, 2024

ATTACHMENT:

Attachment 1- December 10, 2024, Draft Minutes

San Anselmo Draft Council Minutes
Regular Meeting
Town Council Chambers and via Zoom
Tuesday, December 10, 2024

Interviews for the Library Tax Oversight Committee- 6:50 p.m.

Councilmember Alexis Fineman, Brian Colbert, Vice Mayor, Tarrell Kullaway and Mayor Eileen Burke, interviewed Ms. Laurie Nardone.

Call to Order: Optional Pledge of Allegiance

COUNCILMEMBERS PRESENT: Steve Burdo
Eileen Burke, Mayor
Brian Colbert (outgoing)
Alexis Fineman (outgoing)
Tarrell Kullaway
Yoav Schlesinger (incoming)
Chantel Walker (incoming)

STAFF MEMBERS PRESENT: Dave Donery, Town Manager
Megan Acevedo, Town Attorney
Serge Avila, Town Clerk
Heidi Scoble, Planning Director
Linda Kenton, Assistant Town Manager/
Town Librarian
Sean Condry, Public Works Director
Mattie O'Grady, Community Services Director

Open Time for Public Expression

Ross spoke about Flood Zone 9 and the culture of the district. Public questions are not answered and money is wasted. He is concerned about the loss of the Redwood trees in Creek Park.

Eva discussed accountability with respect to the new Council and the problems in the Middle East.

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

Councilmember Fineman reported she attended the Marin Clean Energy (MCE) meeting; the Marin Wildfire Prevention Authority (MWPA) meeting.

Councilmember Burdo reported he attended the November 13th meeting of the Ross Valley Fire Board; the Ross Valley Paramedic Authority (RVPA) meeting; the Tree Lighting Event;

Councilmember Colbert reported he attended the Cedars Art Show; the Transportation Authority of Marin (TAM) meeting; the Marin Transit meeting; the Tree Lighting Event; the California Association of Counties meeting in Pasadena.

Vice Mayor Kullaway reported she attended the Tree Lighting Event.

Mayor Burke reported she attended the Tree Lighting Event.

Special Presentation

Adopt a Mayor's Proclamation Recognizing Curt Reis for his Commitment to the Residents of San Anselmo

Mayor Burke read and presented the Proclamation to Mr. Reis.

Mr. Reis thanked the Council for this recognition. He stated he will continue to advocate for the issues that are important to him including rent control.

Mayor Burke opened the meeting to public comments.

Mr. Peter Getz, member of the Democratic Socialists of America (DSA), stated he will continue to work with Mr. Reis on important social issues.

Mr. Joe McGarry stated he worked with Mr. Reis on the rent control issue. This is a dire situation and action is needed to keep individuals in Marin County.

Ms. Stephanie Hellman thanked the Council for acknowledging Mr. Reis.

Eva stated Mr. Reis deserves all the praise stated in the Proclamation.

Mayor Burke closed the meeting to public comments.

The Council congratulated Mr. Reis and thanked him for his service to the Town.

1. Consent Agenda

1.1 Approve the Draft Minutes of the Regular Town Council Meeting- November 12, 2024

1.2 Approve the Draft Minutes of the Special Town Council Meeting- November 21, 2024

1.3 Receive the Revenue and Expenditure Reports, November 2024

1.4 Receive the Report of Checks Issues, November 2024

1.5 Authorize the Town Manager to execute a Professional Services Agreement with Telecom Law Firm, P.C. to provide contract technical legal planning assistance concerning applications for telecommunications facilities

1.6 Consider to Approve a Notice of Completion (NOC) for the Town Hall Lighting Improvement Program

1.7 Accept the 2023 Town Hall Roof and HVAC Project and Authorize Staff to File a NOC

1.8 Consider the Approval of Announcing and Publishing Impending Expiration Terms for Boards, Committees and Commission Seats (Maddy Act Posting)

1.9 Adopt a Resolution Ratifying the Canvass of Returns from the Marin County Registrar of Voters Office for the General Municipal Election of November 5, 2024 and Declaring

the Elected Persons Receiving the Largest Number of Votes for the Office of Town Council, as well as declaring the results for Ballot Measures N and O

Mayor Burke opened the meeting to public comments

There were no comments.

Mayor Burke closed the meeting to public comments.

M/s, Burdo/Kullaway, Motion to approve the Consent Calendar.
AYES: Burdo, Colbert, Fineman, Vice Mayor Kullaway, Mayor Burke

Council Business Items

2.1 Consider Making Appointments to the Library Tax Oversight Committee

Town Clerk Avila presented the staff report. There were no questions from the Council.

Mayor Burke opened the meeting to public comments.

There were no comments.

Mayor Burke closed the meeting to public comments.

Mayor Burke asked the Council to select two candidates.

Councilmember Fineman selected Judy Baldassari and Laurie Nardone.

Vice Mayor Kullaway selected Laurie Nardone and Margaret Ohanlon.

Councilmember Burdo selected Judy Baldassari and Laurie Nardone.

Councilmember Colbert selected Judy Baldassari and Laurie Nardone.

Mayor Burke selected Laurie Nardone and Margaret Ohanlon.

Mayor Burke stated Ms. Laurie Nardone and Ms. Judy Baldassari have been appointed to the Library Tax Oversight Committee.

2.2 Recognizing the Services of Outgoing Mayor Eileen Burke

The Council and staff thanked outgoing Mayor Burke for her year of service as Mayor and making sure “everyone had a voice”. She was presented with a gift.

Mayor Burke stated it is important to listen to all residents.

2.3 Recognizing the Services of Outgoing Councilmember Alexis Fineman

Town Manager Donery thanked Councilmember Fineman for her service to the Town and wished her well in her future endeavors.

The Council thanked Councilmember Fineman for stepping into the role and for her invigorating discussions.

Councilmember Fineman stated she relished the challenge and tried to bring a perspective to climate issues. She warned everyone not to try to remove any gardens!

2.4 Recognizing the Services of Outgoing Councilmember Brian Colbert

Town Manager Donery thanked Councilmember Colbert for his work on economic development issues. He has been a leader throughout the County.

The Council stated Councilmember Colbert was a trusted colleague and wished him well in his Board of Supervisor position.

Councilmember Colbert thanked the community of San Anselmo for its support. He talked about his "two secret weapons" at home.

Mayor Burke opened the meeting to public comments

Sue thanked Councilmember Fineman for her work on climate change and Councilmember Colbert for his support of electrification.

A resident acknowledge Councilmember Colbert for his professionalism and Councilmember Fineman for always "doing her homework".

Ms. Kim Pipkin presented Mayor Burke with a bouquet of flowers and thanked her for the handwritten holiday card!

Mr. Willie Burke stated he knows how much time and energy Councilmember Fineman put into being a Councilmember. He is her spouse.

Ms. Renee Goddard congratulated Councilmember Colbert on his next steps in political life. She also got a holiday card from Mayor Burke! She thanked Councilmember Fineman for her service.

Ms. Kelsey Fernandez stated she was grateful for Mayor Burke's, Councilmember Colbert's, and Councilmember Fineman's service to the community.

Ms. Ida Green thanked Councilmember Colbert for breaking barriers. She wanted to set Councilmember Fineman up with her cousin.

Maria, Ms. Carrie McCue, Ms. Stephanie Hellman, Mr. Bruce Ackerman, Mr. Eric Warner, and Ms. Kathleen Gundry thanked Councilmember Colbert, Councilmember Fineman, and Mayor Burke for their inspiration and years of service.

Eva was concerned about the amount of time spent congratulating departing members and thought it could be better spent discussing important issues.

Mr. Sid Gematte, Vice-President of the Ross Valley Firefighter's Association, thanked Councilmember Colbert for his support over the years.

Councilmember Colbert read a letter from Supervisor Katie Rice thanking Councilmember Fineman for her insight and clarity of thought.

Mayor Burke closed the meeting to public comments.

2.5 Oath of Office for Newly Elected Councilmembers, Eileen Burke, Chantel Walker, and Yoav

Schlesinger

Town Clerk Avila administered the Oath of Office to Mayor Burke and newly elected Councilmembers Chantel Walker and Yoav Schlesinger.

Mayor Burke opened the meeting to public comments.

There were no comments.

Mayor Burke closed the meeting to public comments.

2.6 Reorganization of the Town Council: Elect Mayor and Vice Mayor to one-year terms

Town Clerk Avila presented the staff report. There were no questions from the Council.

Mayor Burke opened the meeting to public comments.

There were no comments.

Mayor Burke closed the meeting to public comments.

M/s, Burke/Walker, Motion to elect Vice Mayor Kullaway as Mayor and Councilmember Burdo as Vice-Mayor.
AYES: Burdo, Schlesinger, Walker, Vice Mayor Kullaway, Mayor Burke

Mayor Kullaway stated she was honored to serve as Mayor.

M/s, Burdo/Burke, Motion to adjourn the meeting at 9:20 p.m.
AYES: Burke, Schlesinger, Walker, Vice Mayor Burdo, Mayor Kullaway

Respectfully submitted,

Toni DeFrancis,
Recording Secretary

STAFF REPORT

TOWN OF SAN ANSELMO Item #:1.2

MEETING DATE: January 14, 2025

AGENDA TITLE: Fiscal Year 2023-2024 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, 2024, 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 2023-24 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 2023-24 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 2023-24 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 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 $5.88 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 capital grants of $1.5 million, an increase in property tax of $0.64 million use of property and money of $0.50 million, an increase in sales and use tax of $0.96 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 $1,903,598. The liability decreased slightly by approximately $0.070 million in fiscal year 23-24 due to the Pension Obligation Bonds the Town issued in fiscal year 2021-2022 to address its unfunded liability. Without the issuance of the Pension Obligation Bonds, the net pension liability would have increased significantly due to the poor investment returns for the year ended June 30, 2023, at CalPERS.

Fiscal year 2023-2024 marks the seventh year of implementation of the new 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 $1,260,631.

The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds are found on pages 18 through 20, 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 $1.76 million, while the total fund balance was $7.82 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 67 of the attached report, the General Fund experienced a deficit for the year, as expenditures exceeded revenues and net transfers by $0.671 million. The reason for the deficit is due to the transfer of excess General Fund surplus by the Town Council at the June 10, 2024, meeting. The General Fund was at 34.5% reserves, so the Town Council transferred $1.675 million to other funds. This included transfers to the Building Maintenance Fund, Active Transportation Fund, IT, Insurance, and also the creation of a Park Capital Improvement Fund. Property tax revenues remained strong, with a growth in line with prior years as properties changed ownerships. Sales tax revenue was in line with expectations as consumer spending remained strong during the fiscal year. The revenue in other areas was stable in the fiscal year 2023-24. 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, 2024, the Town successfully attained this target, achieving a reserve level of 28.03%. First, the Town committed $4,394,475 or 20% of its fund balance as Resolution No. 4454 imposes. Additionally, the General Fund ended with an unassigned fund balance of $1,764,523 (page 18) representing an additional 8.03% of the combined expenditures and transfers-out amount in the 2024-25 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 expenditures exceeded the revenue in 2023-24 by $608,811, bringing the ending Fund balance to $8,198. The Funds in FY23-24 were spent on the Memorial Park Parking Lot.

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 revenue exceeded the expenditures in 2023-24 by $687,644. The ending Fund balance is $1,287,938.

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 2023-24 was $144,206 less than the budgeted amount due to capital projects, specifically the bridge projects, not progressing as expected. 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 2023-24, the department collected revenue in the amount of $2,473,907, which was approximately $488,936 more than the budgeted amount. Expenditures and transfers-out for the year totaled $2,186,181. The ending balance increased by $287,726 and was directly attributable to greater participation in the Department's programs. The Department has a healthy reserve and is continuing to put reserve Funds into program spaces, the Parkside Preschool Playground Project, fans installed in the gym, the vista room kitchen, and many other projects.

Road Maintenance Fund
The Road Maintenance Fund expenditures exceeded revenues in the fiscal year 2023-24 by $177,141, bringing the ending Fund balance to $435,560. 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 2023-24 by $380, bringing the ending Fund balance to $29,297. 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 revenue exceeded expenditures in the fiscal year 2023-24 by $77,761, bringing the ending Fund balance to $178,270. The projects slated for fiscal year 2024-25 are traffic calming program measures, bike racks/lockers, and a downtown bike & pedestrian safety study.

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 2023-24 by $516,299, bringing the ending Fund balance to $516,299. The projects slated for fiscal year 2024-25 are lower Robson Lawn and Hilldale Park.

Insurance Fund
The Insurance Fund revenue exceeded expenditures in fiscal year 2023-24 by $101,113, bringing the ending Fund balance to $595,418. 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 revenue exceeded expenditures in fiscal year 2023-24 by $880,306 bringing the ending balance to $1,161,958. This was due to the $800,000 transfer that the Town Council approved in June 2024. These Funds are being set aside for the Library Roof and HVAC project.

Technology Fund
The Technology Fund revenue exceeds expenditures by $42,770 in fiscal year 2023-2024 bringing the ending balance to $36,240. 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 $76,331 in fiscal year 2023-24 bringing the ending balance to $307,672. . 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 73 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.

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, 2024. The recommended action is to accept the auditor's report.

ATTACHMENT

Attachment 1 – 2023-24 Annual Financial Report
Attachment 2 – Required Communications
Attachment 3 – Memorandum of Internal Control

TOWN OF SAN ANSELMO
California

Annual Financial Report

June 30, 2024

Town Council

Eileen Burke	**Mayor**
Tarrell Kullaway	**Vice Mayor**
Brian Colbert	**Member**
Alexis Fineman	**Member**
Steve Burdo	**Member**

Appointed Officials

Town Manager
David P. Donery

Finance & Administrative Services Director
Jeff Zuba

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TOWN OF SAN ANSELMO
June 30, 2024

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MAZE & ASSOCIATES

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, 2024, 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, 2024, 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.

Accountancy Corporation
3478 Buskirk Avenue, Suite 217
Pleasant Hill, CA 94523

T 925.228.2800
E maze@mazeassociates.com
W mazeassociates.com

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 12, 2024

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MANAGEMENT'S DISCUSSION & ANALYSIS

Prepared by Management

(unaudited)

Town of San Anselmo
Management's Discussion and Analysis
June 30, 2024

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, 2024. 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 like a 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, 2024

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, 2024

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 $63,683,914 deferred outflows of resources at $5,065,620, total liabilities of $17,922,833, deferred inflows of resources at $7,281,195, and net position of $43,545,506.

- The Town's total revenue for government-wide funds of $31,609,505 was offset by total expenses of $25,731,717, increasing net position of $5,877,788.

- The Town's capital assets totaled $42,567,585, net of $16,579,153 in accumulated depreciation.

- The Town's long-term debt and obligations totaled $12,794,629 as of June 30, 2024, a decrease of $1,429,025 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 2024, the Town's governmental funds reported a combined ending fund balance of $14,493,808 as compared to $15,183,081 as of June 30, 2023. Of this total amount, $105,223 is nonspendable, $3,791,290 is restricted, $8.006,686 is committed, $975,041 is assigned, and $1,615,568 is unassigned.

- Governmental fund resources totaled $32,379,043, an increase of $1,300,232 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 increased by $4,047,068 to $33,068,316 from $29,021,248 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, 2024

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:

Statement of Net Position
Comparison of FY 2024 and FY 2023

	June 30		Amount	Percent
	2024	2023	Change	Change
Assets				
Current and other assets	$ 21,116,329	$ 20,153,282	$ 963,047	5%
Capital assets, net	42,567,585	38,335,994	4,231,591	11%
Total assets	63,683,914	58,489,276	5,194,638	9%
Deferred outflows	5,065,620	7,399,931	(2,334,311)	-32%
Totals	68,749,534	65,889,207	2,860,327	4%
Liabilities				
Current and other liabilities	5,128,204	4,175,487	952,717	23%
Noncurrent liabilities	12,794,629	14,223,654	(1,429,025)	-10%
Total liabilities	17,922,833	18,399,141	(476,308)	-3%
Deferred inflows	7,281,195	9,822,348	(2,541,153)	-26%
Totals	25,204,028	28,221,489	(3,017,461)	-11%
Net Position				
Net investment in capital assets	32,791,553	27,779,805	5,011,748	18%
Restricted	3,881,225	3,220,890	660,335	21%
Unrestricted	6,872,728	6,667,023	205,705	3%
Total net position	$ 43,545,506	$ 37,667,718	$ 5,877,788	16%

Net position of $43,545,506 at June 30, 2024 as compared to $37,667,718 at the close of the prior fiscal year changed due to the following:

- Current governmental assets increased by $963,047, primarily due to the continued spending constraints and improved property and sales tax revenues.
- Net capital assets increased by $4,231,591 due to additional infrastructure projects, such as Memorial Park Parking Lot, Town Hall Roof & HVAC Project, and street paving and slurry seal.
- Total liabilities decreased by $476,308 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 $12,794,629 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, 2024

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 2024 and 2023

	June 30		Amount	Percent
	2024	2023	Change	Change
Revenue				
Program revenue	$ 4,716,358	$ 6,190,054	$ (1,473,696)	-24%
General revenue	26,893,147	24,636,703	2,256,444	9%
Total revenue	31,609,505	30,826,757	782,748	3%
Expenses				
General government	4,872,250	5,031,391	(159,141)	-3%
Public safety	10,608,212	10,084,386	523,826	5%
Community development	1,134,261	1,050,875	83,386	8%
Public works	5,391,995	7,078,707	(1,686,712)	-24%
Culture and Recreation	3,532,232	4,569,447	(1,037,215)	-23%
Other	192,767	249,286	(56,519)	-23%
Total expenses	25,731,717	28,064,092	(2,332,375)	-8%
Change in Net Position	5,877,788	2,762,665	3,115,123	113%
Net Position - beginning	37,667,718	34,905,053	2,762,665	8%
Net Position - end of year	$ 43,545,506	$ 37,667,718	$ 5,877,788	16%

- Total revenue increased by $782,748 due primarily to stronger property and sales tax revenues, grant funding for various capital projects, and recreational programming.

- Total expense decreases were due to the continuing impact of GASB 68 (Pension Plan Expense), GASB 75 (OPEB retiree medical benefits plan expense), open positions, and prudent fiscal management.

FINANCIAL ANALYSIS OF MAJOR GOVERNMENTAL FUNDS

General Fund

Total general fund revenue and transfers in exceeded budgeted revenue by $663,495. This includes property tax exceeding the budgeted amount by $207,743, Franchise fees by $85,022, and use of money and property revenue by $353,141. Expenditures and *transfers out* for the general fund were $645,827 less 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, 2024

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 expenditures exceeded the revenue in 2023-24 by $608,811 due to the Memorial Park Parking Lot Project, bringing the ending fund balance to $8,198. The Measure D Sales Tax expired on March 31, 2023.

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 revenue exceeded the expenditures in 2023-24 by $687,644, bringing the ending fund balance to $1,287,938.

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 2023-24 was $144,206 less than the budgeted amount due to capital projects specifically the bridge projects not progressing as expected.

Recreation Fund
Recreation fund revenue is derived from its programs. During 2023-24, the department collected revenue in the amount of $2,473,907, which was approximately $488,936 more than the budgeted amount. Expenditures and transfers-out for the year totaled $2,186,181. The ending balance increased by approximately $287,726 was directly attributable to greater participation in the Department's programs.

Road Maintenance Fund
The Road Maintenance fund revenues exceeded expenditures in fiscal year 2023-24 by $177,141, bringing the ending fund balance to $435,560. 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 $42,567,585, net of depreciation; an increase of $4,231,591 as compared with the previous fiscal year, primarily due to infrastructure improvements.

Long-term Debt and Obligations- The town had $12,794,629 outstanding in long-term debt and obligations. This is a decrease of $1,429,025 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 2024-2025

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 2024-25 budget:

REVENUE

The Town's largest revenue source is property tax which account for 78% of the Town's total General Fund operating revenue, or 78% of total governmental funds revenue. Based on the most recent information available, General Fund secured property tax is expected to increase by 3.5%, as compared with the 2023-24 fiscal year.

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 2024, includes $4,127,372 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.

Town of San Anselmo
Management's Discussion and Analysis
June 30, 2024

EXPENDITURES

Employee-related expenses account for approximately 73% of the Town operating expenditures, including the Fire and Police Service contract payments. In 2024-2025 Town employees received a 3.0% increase in July in their salary schedules. The overall increase to operating fund salaries for 2024-25 is estimated at approximately 4%. The overall increase provides an increase to 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 2023-24, 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 $55,173. 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 $1,114,390 as of June 30, 2024. 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 and transfers in of $75,000 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.

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, 2024

	Governmental Activities
ASSETS	
Current Assets	
Cash and investments (Note 2)	$ 18,200,603
Restricted cash and investments (Note 2)	1,114,390
Receivables	1,668,965
Prepaid expenses	132,371
Lease receivable (Note 10)	-
Total current assets	21,116,329
Noncurrent Assets	
Capital assets, non-depreciable (Note 4)	6,913,625
Capital assets, net of depreciation (Note 4)	35,653,960
Total noncurrent assets	42,567,585
Total assets	63,683,914
DEFERRED OUTFLOW OF RESOURCES	
Related to pension (Note 9)	4,777,684
Related to OPEB (Note 10)	287,936
Total deferred outflows of resources	5,065,620
LIABILITIES	
Current Liabilities	
Accounts payables	1,275,801
Accrued liabilities	59,701
Unearned revenue	461,030
Deposits payable	2,389,753
Interest payable	15,288
Compensated absences (Note 1I)	40,259
Long term debt due in one year (Note 6)	815,000
Insurance claims due in one year (Note 12)	71,372
Total current liabilities	5,128,204
Noncurrent Liabilities	
Compensated absences (Note 1I)	261,128
Long term debt due in more than one year (Note 6)	9,188,032
Insurance claims due in more than one year (Note 12)	181,240
Net Pension Liability (Note 9)	1,903,598
Net OPEB Liability (Note 10)	1,260,631
Total noncurrent liabilities	12,794,629
Total liabilities	17,922,833
DEFERRED INFLOW OF RESOURCES	
Leases related (Note 10)	-
Related to pension (Note 9)	6,746,774
Related to OPEB (Note 10)	534,421
Total deferred inflows of resources	7,281,195
NET POSITION (Note 7)	
Net investment in capital assets	32,791,553
Restricted	3,881,225
Unrestricted	6,872,728
Total net position	$ 43,545,506

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, 2024

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants	Program Revenue: Capital Grants	Net (Expense) Revenue and Change in Net Position
Governmental Activities:					
General government	$ 4,872,250	$ -	$ 15,781	$ -	$ (4,856,469)
Public safety-police	5,490,636	-	136,581	-	(5,354,055)
Public safety-fire	5,117,576	-	-	-	(5,117,576)
Community development	1,134,261	176,558	165,000	-	(792,703)
Public works	5,391,995	473,256	-	1,337,206	(3,581,533)
Culture and recreation	3,532,232	2,410,476	1,500	-	(1,120,256)
Interest and fiscal charges	192,767	-	-	-	(192,767)
Totals	$ 25,731,717	$ 3,060,290	$ 318,862	$ 1,337,206	(21,015,359)

General Revenue	
Property taxes	17,698,039
Sales taxes	4,211,647
Franchise taxes	933,022
Licenses and permits	1,366,036
Fines and forfeitures	116,015
Use of property and money	982,147
Other revenue	1,586,241
Total general revenue	26,893,147
Change in Net Position	5,877,788
Net Position - beginning	37,667,718
Net Position - end of year	$ 43,545,506

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, 2024

		Major Special Revenue Funds						
	General Fund	Measure D Sales Tax Fund	Measure J Sales Tax Fund	Grants Fund	Recreation Fund	Road Maintenance Fund	Other Governmental Funds	Total Governmental Funds
ASSETS								
Cash and investments (Note 2)	$ 8,948,717	$ 5,056	$ 851,005	$ 160,454	$ 1,624,680	$ 504,622	$ 3,688,605	$ 15,783,139
Receivables	635,264	3,687	456,745	1,031	14,557	88,399	454,418	1,654,101
Prepaid expenses	86,128	-	2,070	-	11,528	1,654	3,843	105,223
Restricted investment with trustee	1,114,390	-	-	-	-	-	-	1,114,390
Lease receivable (Note 10)	-	-	-	-	-	-	-	-
Total assets	$ 10,784,499	$ 8,743	$ 1,309,820	$ 161,485	$ 1,650,765	$ 594,675	$ 4,146,866	$ 18,656,853
LIABILITIES								
Payables	$ 503,185	$ 545	$ 9,580	$ 50,218	$ 65,339	$ 155,022	$ 386,336	$ 1,170,225
Accrued liabilities	45,657	-	12,302	-	-	-	1,742	59,701
Deposits payable	2,382,055	-	-	-	-	4,093	3,605	2,389,753
Unearned revenue	32,735	-	-	-	428,295	-	-	461,030
Total liabilities	2,963,632	545	21,882	50,218	493,634	159,115	391,683	4,080,709
DEFERRED INFLOW OF RESOURCES								
Leases related (Note 10)	-	-	-	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-	-	82,336	82,336
Total Deferred inflow of resources	-	-	-	-	-	-	82,336	82,336
			-					
FUND BALANCES (Note 6):								
Nonspendable	86,128	-	2,070	-	11,528	1,654	3,843	105,223
Restricted	1,114,390	8,198	1,285,868	111,267	-	433,092	838,475	3,791,290
Committed	4,594,352	-	-	-	1,145,603	-	2,266,731	8,006,686
Assigned	261,474	-	-	-	-	-	713,567	975,041
Unassigned	1,764,523	-	-	-	-	814	(149,769)	1,615,568
Total fund balances	7,820,867	8,198	1,287,938	111,267	1,157,131	435,560	3,672,847	14,493,808
Total liabilities, Deferred inflow of resources and Fund balances	$ 10,784,499	$ 8,743	$ 1,309,820	$ 161,485	$ 1,650,765	$ 594,675	$ 4,146,866	$ 18,656,853

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, 2024

Total fund balances - governmental funds	$	14,493,808
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.		42,567,585
Unavailable revenue		82,336
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.		2,101,288
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		5,065,620
Deferred inflows		(7,281,195)
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		(10,003,032)
Interest payable		(15,288)
Compensated absences		(301,387)
Net OPEB liability		(1,260,631)
Net pension liability		(1,903,598)
Net position of governmental activities	$	43,545,506

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, 2024

		Major Special Revenue Funds						
REVENUE	**General Fund**	**Measure D Sales Tax Fund**	**Measure J Sales Tax Fund**	**Grants Fund**	**Recreation Fund**	**Road Maintenance Fund**	**Other Governmental Funds**	**Total Governmental Funds**
Property taxes	$ 16,671,531	$ -	$ -	$ -	$ -	$ -	$ 1,026,508	$ 17,698,039
Sales taxes	1,542,571	18,820	2,522,332	-	-	-	127,924	4,211,647
Franchise fees	933,022	-	-	-	-	-	-	933,022
Licenses and permits	1,324,857	-	-	-	-	-	41,179	1,366,036
Fines and forfeitures	116,015	-	-	-	-	-	-	116,015
Use of money and property	453,141	(494)	28,095	-	80,071	10,136	322,303	893,252
Intergovernmental	313,862	-	-	376,266	-	-	859,802	1,549,930
Charges for services	176,558	-	-	-	2,393,836	473,256	10,530	3,054,180
Other revenue	179,796	-	-	49,856	-	15,000	262,434	507,086
Total revenue	21,711,353	18,326	2,550,427	426,122	2,473,907	498,392	2,650,680	30,329,207
EXPENDITURES								
Current -								
General government	3,265,208	-	-	-	-	-	39,897	3,305,105
Public safety - police	5,204,393	-	-	-	-	-	-	5,204,393
Public safety - fire	5,090,466	-	-	-	-	-	-	5,090,466
Community development	1,005,738	-	190,133	-	-	-	-	1,195,871
Public works	3,605,501	7,399	-	65,217	-	249,146	732,595	4,659,858
Culture and recreation	1,165,195	-	-	-	2,139,891	-	360,762	3,665,848
Capital Outlay	381,016	619,738	1,672,650	377,190	14,700	845,313	1,883,766	5,794,373
Debt service								
Principal	410,000	-	-	-	-	-	330,000	740,000
Interest	177,285	-	-	-	-	-	60,281	237,566
Total expenditures	20,304,802	627,137	1,862,783	442,407	2,154,591	1,094,459	3,407,301	29,893,480
Excess of Revenue								
Over (Under) Expenditures	1,406,551	(608,811)	687,644	(16,285)	319,316	(596,067)	(756,621)	435,727
Other Financing Sources / (Uses)								
Transfers in (Note 3)	386,732	-	-	-	-	773,208	889,896	2,049,836
Transfers (out) (Note 3)	(2,464,896)	-	-	-	(31,590)	-	(678,350)	(3,174,836)
Total Other Financing Sources/ (Uses)	(2,078,164)	-	-	-	(31,590)	773,208	211,546	(1,125,000)
CHANGE IN FUND BALANCES	(671,613)	(608,811)	687,644	(16,285)	287,726	177,141	(545,075)	(689,273)
Fund balances - beginning	8,492,480	617,009	600,294	127,552	869,405	258,419	4,217,922	15,183,081
Fund balances - end of year	$ 7,820,867	$ 8,198	$ 1,287,938	$ 111,267	$ 1,157,131	$ 435,560	$ 3,672,847	$ 14,493,808

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, 2024

Change in fund balances - governmental funds	$	(689,273)
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.		5,332,347
The cost of capital assets is allocated over their estimated useful lives and and reported as depreciation expense in the statement of activities.		(1,100,756)
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 accrued interest expense on long-term debt		4,642
Change in compensated absences expense liability		(31,308)
Change in net pension plan expense liability and deferrals		371,657
Change in net OPEB plan expense liability and deferrals		317,078
Change in unavailable revenue		(207,276)
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.		740,000
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.		1,100,520
Change in net position of governmental activities	$	5,877,788

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, 2024

	Total Internal Service Fund
ASSETS	
Cash and investments (Note 2)	$ 2,417,464
Accounts Receivables	14,864
Prepaid expenses	27,148
Total assets	2,459,476
LIABILITIES	
Current liabilities:	
Payables	105,576
Claims payable - current (Note 12)	71,372
Total current liabilities	176,948
Noncurrent liabilities:	
Claims payable - due in more than one year (Note 12)	181,240
Total liabilities	358,188
NET POSITION	
Unrestricted	2,101,288
Total net position	$ 2,101,288

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, 2024

	Total Internal Service Fund
OPERATING REVENUE	
Use of money and property	$ 88,895
Charges for services	1,333,375
Other revenue	65,304
Total operating revenue	1,487,574
OPERATING EXPENSES	
Insurance costs	766,321
Supplies and services	745,733
Total operating expenses	1,512,054
Operating income (loss)	(24,480)
Transfers in (Note 3)	1,125,000
CHANGE IN NET POSITION	1,100,520
Net Position - beginning	1,000,768
Net Position - end of year	$ 2,101,288

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, 2024

	Total Internal Service Fund
CASH FLOWS PROVIDED BY (USED FOR)	
Operating Activities	
Receipts from customers and interfund charges	$ 1,478,243
Payments to vendors and insurance claims	(1,539,369)
Net cash provided (used)	(61,126)
Noncapital Financing Activities	
Transfers in	1,125,000
Net cash provided (used)	1,125,000
Net Increase (Decrease) in Cash	1,063,874
Cash and cash equivalents - beginning	1,353,590
Cash and cash equivalents - end of year	$ 2,417,464
Operating Activities Analysis	
Operating Income (Loss)	$ (24,480)
Reconciliation adjustments:	
(Increase) decrease in accounts receivables	(9,331)
(Increase) decrease in prepaid expenses	(3,105)
Increase (decrease) in payables	858
Increase (decrease) in claims	(25,068)
Net cash provided (used)	$ (61,126)

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, 2024

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, 2024

Note 1 – Summary of Significant Accounting Polices

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.

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, 2024

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, 2024

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, 2024

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, 2024 were as follows:

Beginning Balance	$ 270,079
Additions	306,362
Deletions	(275,054)
Ending Balance	$ 301,387
Current Portion	$ 40,259

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:

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

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 Country 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, 2024

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. New funds

The Town established the following new funds in fiscal year 2024:

- Park Improvement Fund

P. 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.

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 2024.

Q. Implementation of New GASB Pronouncements

GASB 99 – *Omnibus 2022*

In April 2022, the GASB issued Statement No. 99, *Omnibus 2022*. The requirements related to leases, public-private partnerships (PPPs), and SBITAs are effective for the City's fiscal year ending June 30, 2023. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement No. 53 are effective for the City's fiscal year ending June 30, 2024. Implementation of this statement did not significantly impact the Town's financial statements for the fiscal year ended June 30, 2024.

GASB 100 – *Accounting Changes and Error Corrections*

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant consistent, and comparable information for making decisions or assessing accountability. Implementation of this statement did not have a significant impact on the Town's financial statements for the fiscal year ended June 30, 2024.

R. Upcoming 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.

This Statement is effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

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.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

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.

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, 2024, 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	$	18,200,603
Restricted cash and investments		1,114,390
Total Cash and Investments	$	19,314,993

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

Cash on hand (petty cash and change funds)	$	2,026
Deposits with financial institutions		5,774,771
Investment held by Town		12,319,020
Investment held by trust		1,114,390
Investment with Local Agency Investment Fund		104,786
Total Cash and Investments	$	19,314,993

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

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.

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, 2024

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, 2024:

	Interest Risk - Maturity Duration			
Investment Type	12 Months or less	13 to 36 Months	36 to 60 Months	Total
Federal Agency Obligations	$ 743,596	$ -	$ -	$ 743,596
Certificate of Deposits	1,687,461	979,013	-	2,666,474
Money Market Mutual Funds	4,237,356	-	-	4,237,356
Municipal Securities and Bonds	391,347	177,072	-	568,419
Municipal Securities and Bonds	500,833	1,274,470	565,623	2,340,926
Municipal Securities and Bonds	408,545	120,099	-	528,644
Municipal Securities and Bonds	223,774	346,443	186,490	756,707
Municipal Securities and Bonds	-	386,493	90,405	476,898
California Local Agency Investment Fund (LAIF)	104,786	-	-	104,786
Mutual Funds (PARS Trust)	1,114,390	-	-	1,114,390
Total Investments	$ 9,412,088	$ 3,283,590	$ 842,518	13,538,196
Cash deposits in banks and on hand				5,776,797
Total Cash and Investments				$19,314,993

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, 2024, these investments matured in an average of 217 days.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

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, 2024 for each of the Primary Government's investment types as provided by Standard and Poor's investment rating system:

	Credit Risk		
Investment Type	Rating	Agency	Total
Federal Agency Obligations	AA+	S&P	$ 743,596
Certificate of Deposits	N/A	N/A	2,666,474
Money Market Mutual Funds	AAA	S&P	4,237,356
Municipal Securities and Bonds	AAA	S&P	568,419
Municipal Securities and Bonds	AA+/AA/AA-	S&P	2,340,926
Municipal Securities and Bonds	Aa3	Moody's [(A)]	528,644
Municipal Securities and Bonds	Aaa	Moody's [(A)]	756,707
Municipal Securities and Bonds	Aa1	Moody's [(A)]	476,898
		Subtotal	12,319,020
Not rated:			
California Local Agency Investment Fund (LAIF)			104,786
Mutual Funds (PARS Trust)			1,114,390
		Subtotal	1,219,176
Cash deposits in banks and on hand			5,776,797
Total Cash and Investments			$ 19,314,993

[(A)] The ratings are not available under Standard & Poors 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.

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, 2024:

	Level 1	Level 2	Total
Investments by Fair Value Level:			
Federal Agency Obligations	$ -	$ 743,596	$ 743,596
Certificate of Deposits	-	2,666,474	2,666,474
Money Market Mutual Funds	4,237,356	-	4,237,356
Municipal Securities and Bonds	-	4,671,594	4,671,594
Subtotal	$ 4,237,356	$ 8,081,664	12,319,020
Investments Measured at Amortized Cost:			
Mutual Funds (PARS Trust)			1,114,390
Investments Exempt from Fair Value Hierarchy:			
California Local Agency Investment Fund			104,786
Total Investments			$ 13,538,196

J. Significant Investments

Investments in the securities of any individual issuers, other than U. S. Treasury securities, mutual funds and the California Local Agency Investment Fund, that represent 5% or more of total entity-wide investments at June 30, 2024:

Issuer	Investment Type	Amount
Federal Home Loan Bank	Federal Agency Obligations	$493,736

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

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	$ 31,590	(A)
	Non-Major Governmental Fund	355,142	(A)
Road Maintenance Fund	General Fund	450,000	(B)
	Non-Major Governmental Fund	323,208	(B)
Internal Service Funds	General Fund	1,125,000	(C)
Non-Major Governmental Funds	General Fund	889,896	(D)
		$ 3,174,836	

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

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

(C) To fund insurance and related premium and claims, building maintenance, information technology, and vehicle replacement.

(D) 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, 2024, there was no current interfund borrowings.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

Note 4 – Capital Assets

A. Capital Asset Additions and Retirements

The Town's capital asset activities for the year ended June 30, 2024, were as follows:

Non-depreciable Assets	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
Land	$ 2,591,850	$ 202,172	$ -	$ -	$ 2,794,022
Construction-in-progress	2,830,761	4,731,522	-	(3,442,680)	4,119,603
Total Non-depreciable Assets	5,422,611	4,933,694	-	(3,442,680)	6,913,625
Depreciable Assets					
Buildings and improvements	18,188,735	21,048	-	1,333,975	19,543,758
Equipment and Furniture	1,902,541	53,064	(77,719)	24,500	1,902,386
Infrastructure	28,378,223	324,541	-	2,084,205	30,786,969
Total Depreciable Assets	48,469,499	398,653	(77,719)	3,442,680	52,233,113
Less Accumulated Depreciation:					
Building and improvements	(8,123,612)	(403,063)	-	-	(8,526,675)
Equipment and Furniture	(1,602,208)	(118,408)	77,719	-	(1,642,897)
Infrastructure	(5,830,296)	(579,285)	-	-	(6,409,581)
Total Accumulated Depreciation	(15,556,116)	(1,100,756)	77,719	-	(16,579,153)
Depreciable assets, net	32,913,383	(702,103)	-	3,442,680	35,653,960
Total capital assets, net	$38,335,994	$ 4,231,591	$ -	$ -	$42,567,585

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	$ 174,336
Public Safety - Fire	27,110
Planning/Engineering	286,243
Public Works	521,874
Recreation/Parks/Library	91,193
Total Governmental Activities	$ 1,100,756

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

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, 2024, were as follows:

	Balance at June 30, 2023	Additions	Retirements	Balance at June 30, 2024	Current Portion
Loans and Leases From Direct Borrowing:					
2021 Pension Obligation Bonds	$ 9,000,000	$ -	$ 410,000	$ 8,590,000	$ 465,000
Subtotal Direct Borrowing	9,000,000	-	410,000	8,590,000	465,000
Obligation Bonds From Public Borrowing:					
2011 General Obligation Bonds	585,000	-	185,000	400,000	195,000
2020 General Obligation Refunding Bonds	1,035,000	-	145,000	890,000	155,000
Plus: Unamortized Premium	163,189	-	40,157	123,032	-
Subtotal Public Borrowing	1,783,189	-	370,157	1,413,032	350,000
Long-Term Liabilities	$ 10,783,189	$ -	$ 780,157	$ 10,003,032	$ 815,000

B. Debt Service Requirements

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

	Governmental Activities			
	Loans and Leases From Direct Borrowing		Obligating Bonds from Public Borrowing	
Year Ending June 30,	Principal	Interest	Principal	Interest
2025	$ 465,000	$ 173,929	$ 350,000	$ 45,613
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
2030-2034	3,545,000	547,150	-	-
2035-2039	2,110,000	137,981	-	-
2040-2041	215,000	6,054	-	-
Subtotal	8,590,000	$ 1,507,709	1,290,000	$ 111,197
Plus Unamortized Bond Premium	-		123,032	
Total	$ 8,590,000		$ 1,413,032	

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

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, 2024

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, 2024

Detailed classifications of the Town's Fund Balances, as of June 30, 2024, are below:

		Special Revenue Funds						
Fund Balances	**General Fund**	**Measure D Sales Tax Fund**	**Measure J Sales Tax Fund**	**Grants Fund**	**Recreation Fund**	**Road Maintenance Fund**	**Nonmajor Governmental Funds**	**Total**
Nonspendable:								
Prepaid Expenses	$ 86,128	$ -	$ 2,070	$ -	$ 11,528	$ 1,654	$ 3,843	$ 105,223
Total nonspendable	86,128	-	2,070	-	11,528	1,654	3,843	105,223
Restricted for:								
Measure D Sales Tax	-	8,198	-	-	-	-	-	8,198
Measure J Sales Tax	-	-	1,285,868	-	-	-	-	1,285,868
Road Maintenance Impact Fees	-	-	-	-	-	433,092	-	433,092
Grant Funded Projects	-	-	-	111,267	-	-	-	111,267
Restricted Pension Trust Cash	1,114,390	-	-	-	-	-	-	1,114,390
Library Parcel Tax	-	-	-	-	-	-	25,454	25,454
Measure A Marin County parks	-	-	-	-	-	-	126,578	126,578
Creekside Commons	-	-	-	-	-	-	-	-
Measure C Wildlife Tax	-	-	-	-	-	-	189,431	189,431
Measure G 2003 Debt Service	-	-	-	-	-	-	279,981	279,981
Measure G 2011 Debt Service	-	-	-	-	-	-	217,031	217,031
Total restricted fund balances	1,114,390	8,198	1,285,868	111,267	-	433,092	838,475	3,791,290
Committed for:								
Community Facilities Plan	-	-	-	-	-	-	13,750	13,750
Downtown Projects	-	-	-	-	-	-	34,981	34,981
Emergency Projects	-	-	-	-	-	-	1,956,169	1,956,169
Isabel Cook Rental Income	-	-	-	-	-	-	61,300	61,300
Special Town Events	-	-	-	-	-	-	39,052	39,052
Climate functions	-	-	-	-	-	-	64,677	64,677
Parking Meter Fees	-	-	-	-	-	-	96,802	96,802
Recreation Activities	-	-	-	-	1,145,603	-	-	1,145,603
Emergency Reserve	4,394,476	-	-	-	-	-	-	4,394,476
Pension Stabilization Reserve	199,876	-	-	-	-	-	-	199,876
Total Committed	4,594,352	-	-	-	1,145,603	-	2,266,731	8,006,686
Assigned for:								
Town General Plan	261,474	-	-	-	-	-	351	261,825
Capital Reconstruction	-	-	-	-	-	-	630	630
Transporation purpose	-	-	-	-	-	-	178,270	178,270
Equipment Replacement	-	-	-	-	-	-	18,017	18,017
Park Improvement Fund	-	-	-	-	-	-	516,299	516,299
Total assigned fund balances	261,474	-	-	-	-	-	713,567	975,041
Unassigned for:								
Unassigned Fund Balance	1,764,523	-	-	-	-	814	(149,769)	1,615,568
Total Fund Balances	$ 7,820,867	$ 8,198	$ 1,287,938	$ 111,267	$ 1,157,131	$ 435,560	$ 3,672,847	$ 14,493,808

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

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.

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 $4,394,476 at June 30, 2024, 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 $199,876 at June 30, 2024.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

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.

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 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 can retire as early as age 50, or 52 if hired after January 1, 2013, when that member has achieved five years of service credit. All members are eligible for the standard non-industrial disability and rollover of sick leave for credit of years of service. The death benefit is one of the following dependent on the Miscellaneous Plan classification: the Optional Settlement 2W Death Benefit, or post-retirement lump sum payment (non-PEPRA plan). The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

	Tier 1	***Tier 2***	***PEPRA***
Hire date	Prior to January 1, 2013		On or After January 1, 2013
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%	6.920%	7.750%
Required employer contribution rates	15.950%	12.470%	7.680%
Required UAL contribution	77,207	15,580	4,116

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

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, 2024 was $1,829 only from the PEPRA tier, which were made under the early lump sum payment option.

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. Total employer required contribution amounts during the fiscal year ended June 30, 2024 was $390,099 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, 2022 and measurement date of June 30, 2023:

	Tier 1	*Tier 2*	*PEPRA*
Inactive employees or beneficiaries currently receiving benefits	79	7	-
Inactive employees entitled to but not yet receiving benefits	35	17	18
Active employees	5	10	19
Total	119	34	37

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

E. Actuarial Assumptions

The total pension liabilities as of the June 30, 2022 measurement date actuarial were determined using the following actuarial assumptions:

	Miscellaneous (all tiers)
Valuation Date	6/30/2022
Measurement Date	6/30/2023
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)
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

(1) Derived using CalPERS' Membership Data for all Funds. The mortality table was developed based on CalPERS specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries.
(2) Net of pension investment expenses, including inflation.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. 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 C) 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.

TOWN OF SAN ANSELMO
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In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund (Public Employees' Retirement Fund) cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long- term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

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, 2022, 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.

TOWN OF SAN ANSELMO
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For the Year Ended June 30, 2024

For the fiscal year ended June 30, 2024 (Measurement date as of June 30, 2023), 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	$	34,462,064
Plan Fiduciary Net Position		32,558,466
Total Net Pension Liability	$	1,903,598
Pension plan expense for the fiscal year	$	18,442

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:

	Net Pension Liability	**Fiduciary Net Position**
Proportion - June 30, 2022	0.15379%	0.18491%
Proportion - June 30, 2023	0.15186%	0.18402%
Change - Increase (Decrease)	-0.00193%	-0.00089%

For the fiscal year ended June 30, 2024, the Town recognized pension expense of $18,442. On June 30, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	$ 97,246	$ (15,085)
Changes in assumptions	114,929	-
Net Differences between projected and actual investment earnings	308,210	-
Change in employer's proportion	-	(5,942,180)
Differences between employer's share of contributions	3,867,200	(789,509)
Pensions contributions subsequent to the measurement date	390,099	-
Total	$ 4,777,684	$ (6,746,774)

The amount of $390,099 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, 2025. All other amounts reported as deferred outflows of resources and inflows of resources will be recognized as pension expense following the below amortization schedule:

Year Ended June 30	Annual Amortization
2025	$ (1,343,428)
2026	(995,968)
2027	(28,638)
2028	8,845
Total:	$ (2,359,189)

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

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	$ 6,564,445	$ 1,903,598	$ (1,932,680)

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.

TOWN OF SAN ANSELMO
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For the Year Ended June 30, 2024

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, 2024:

Eligibility requires retiring from the Town under CalPERS typically on or after age 50 (52 for PEPRA 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.

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) - $157 per month in 2024.

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, 2022:

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

D. Actuarial Methods and Assumptions

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

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

The total OPEB liabilities as of the June 30, 2023 measurement date actuarial were determined using the following actuarial assumptions:

Fiscal Year End	June 30, 2024
Valuation Date	June 30, 2023
Measurement Date	June 30, 2023
Measurement Period	June 30, 2022 to June 30, 2023
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	90% 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

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%	4.40%	4.50%
Fixed Income	41%	-1.00%	2.20%
Global Real Estate (REITs)	17%	3.00%	3.90%
Treasury Inflation Protected Securities	5%	-1.80%	1.30%
Commodities	3%	0.80%	1.20%
	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, 2024

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, 2022 (Measurement Date)	$ 2,013,942	$ 237,092	$ 1,776,850
Changes Recognized for Measurement Period:			
Service Cost	70,973	-	70,973
Interest on total OPEB liability	112,230	-	112,230
Employer contributions	-	190,453	(190,453)
Changes of benefit terms	-	-	-
Changes of assumptions	(71,219)	-	(71,219)
Differences between expected and actual experience	(428,923)	-	(428,923)
Net investment income	-	8,895	(8,895)
Administrative expenses	-	(68)	68
Benefit payments	(125,488)	(125,488)	-
Net changes	(442,427)	73,792	(516,219)
Balance at June 30, 2023 (Measurement Date)	$ 1,571,515	$ 310,884	$ 1,260,631

Fiscal year 2024 contributions for the Plan were comprised of the following:

Premium Payments	$ 93,527
Prefunding Contributions	71,252
Implicit Subsidies	31,584
Total Contributions	$ 196,363

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	$ 1,431,397	$ 1,260,631	$ 1,116,910

	Total OPEB Liability/(Asset)		
	1% Decrease	Current Trend	1% Increase
Change in Healthcare Cost Trend Rate			
Net OPEB Liability	$ 1,130,310	$ 1,260,631	$ 1,433,206

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

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 $317,078.

On June 30, 2024, 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	$ -	$ 413,898
Changes of assumptions	68,725	120,523
Net difference between projected and actual earnings on plan investments	22,848	-
Employer contributions made subsequent to the measurement date	196,363	-
Total	$ 287,936	$ 534,421

The amount of $196,363 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
2025	$ (151,034)
2026	(83,403)
2027	(66,707)
2028	(77,987)
2029	(63,717)
Total	$ (442,848)

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
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For the Year Ended June 30, 2024

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, 2024 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	7/1/2019	6/30/2024	5	-	-	6/30/2024

(Continued below)

Lessee	Interest Revenue	Lease Revenue	Monthly Revenue as of June 30, 2024	Lease Receivable Balance at June 30, 2024	Deferred Inflow of Resources at June 30, 2024
ARYIIS	$ 2,500	$ -	$ 9,198	$ -	$ -
	$ 2,500	$ -	$ 9,198	$ -	$ -

The Town executed a new lease with ARYIIS effective July 1, 2024 for another four years till June 30, 2028, with a total estimated lease payment of $618,660. The new lease will be reflected in the town's financial statements for the next fiscal year.

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

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.

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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 949603.

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.

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
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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, 2021 was $109,392. 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 $28,500,000 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 $452,288 in liability coverage premiums during the fiscal year.

TOWN OF SAN ANSELMO
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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 $191,689 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	$ 33,500,000
All Risk Property	Total insured value
Cyber Liability	2,000,000
Workers' Compensation	1,000,000
Auto Physical Damage	Replacement Cost
Commercial Crime Bond	2,000,000
Employment Practices Liability	2,000,000

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 2024	2023
Balance, beginning of year	$ 20,739	$ 256,941	$ 277,680	$ 282,349
Current year claims and changes in estimates	97,973	(37,507)	60,466	45,613
Claims paid	(99,115)	13,581	(85,534)	(50,282)
Balance, end of year	$ 19,597	$ 233,015	$ 252,612	$ 277,680
Due in one year	$ 5,735	$ 65,637	$ 71,372	$ 87,232
Due in more than one year	13,862	167,378	181,240	190,448
Total claim liabilities	$ 19,597	$ 233,015	$ 252,612	$ 277,680

TOWN OF SAN ANSELMO
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

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								
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Town's proportion of the net pension liability	0.01526%	0.01712%	0.10943%	0.16319%	0.16518%	0.07962%	0.07855%	0.07844%	0.07721%
Town's proportionate share of the net pension liability	$ 1,903,598	$ 1,977,151	$ 5,918,152	$ 8,903,583	$ 8,294,993	$ 7,672,274	$ 7,789,536	$ 6,787,374	$ 5,299,442
Town's covered payroll**	$ 3,362,406	$ 2,970,967	$ 2,708,548	$ 2,886,891	$ 2,992,886	$ 2,847,262	$ 2,598,726	$ 2,418,737	$ 2,435,975
Town's proportionate share of the net pension liability as a percentage of its covered payroll	57%	67%	218%	308%	277%	269%	300%	281%	218%
Plan fiduciary net position as a percentage of the total pension liability	76.21%	76.68%	88%	75%	75%	75%	73%	74%	78%

Schedule of Contributions

	Fiscal Year ending June 30									
Schedule of the Town's Contribution	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Contractually determined employer contribution	$ 390,099	$ 319,549	$ 955,015	$ 851,518	$ 781,994	$ 700,699	$ 457,426	$ 533,161	$ 466,182	$ 359,492
Contributions in relation to the contractually determined employer contribution	390,099	319,549	10,025,393	851,518	781,994	700,699	457,426	533,161	466,182	359,492
Contribution (excess) deficiency	$ -	$ -	$ (9,070,378)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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	$ 2,435,975
Contributions as a percentage of covered payroll	10.10%	9.50%	337.45%	31.44%	27.09%	23.41%	16.07%	20.52%	19.27%	14.76%

* 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 Seven Fiscal Years*

Schedule of Changes in the Net OPEB Liability and Related Ratios

Measurement Date**	**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	$ 70,973	$ 62,179	$ 64,016	$ 62,001	$ 131,876	$ 123,701	$ 132,020
Interest Cost	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	(125,488)	(125,440)	(142,606)	(168,418)	(159,319)	(150,383)	(146,144)
Net change in total OPEB liability	(442,427)	159,008	(77,793)	13,119	(1,036,210)	122,264	(111,389)
Total OPEB liability - beginning (a)	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)	$ 1,571,515	$ 2,013,942	$ 1,854,934	$ 1,932,727	$ 1,919,608	$ 2,955,818	$ 2,833,554
Plan fiduciary net position							
Contributions - employer	$ 190,453	$ 180,392	$ 192,003	$ 194,191	$ 259,319	$ 150,383	$ 146,144
Differences between expected and actual experience	-	-	-	-	-	-	-
Net investment income	8,895	(25,678)	26,403	5,300	1,098	-	-
Benefit payments	(125,488)	(125,440)	(142,606)	(168,418)	(159,319)	(150,383)	(146,144)
Trust administrative expenses	(68)	(53)	(49)	(50)	(1)	-	-
Net change in plan fiduciary net position	73,792	29,221	75,751	31,023	101,097	-	-
Plan fiduciary net position - beginning (c)	237,092	207,871	132,120	101,097	-	-	-
Plan fiduciary net position - ending (d)	$ 310,884	$ 237,092	$ 207,871	$ 132,120	$ 101,097	$ -	$ -
Net OPEB liability - beginning (a)-(c)	$ 1,776,850	$ 1,647,063	$ 1,800,607	$ 1,818,511	$ 1,019,088	$ -	$ -
Net OPEB liability - ending (b)-(d)	$ 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	19.78%	59.81%	61%	62%	61%	104%	109.0%
Covered-employee payroll	$ 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	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 **	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**
Contractually determined employer contribution	$ -	$ -	$ -	$ 1,405,000	$ 1,359,000	$ 1,027,000	$ 1,121,000
Actuarially Determined Contribution (ADC)	196,363	190,453	184,504	-	-	-	-
Contributions in relation to CDC or ADC	196,363	190,453	184,504	192,003	194,191	259,319	150,383
Contribution (excess) deficiency	$ -	$ -	$ -	$ 1,212,997	$ 1,164,809	$ 767,681	$ 970,617
Town's covered-employee payroll***	$ 3,463,000	$ 3,362,406	$ 2,970,967	$ 2,629,823	$ 2,886,891	$ 2,989,768	$ 2,844,381
Contributions as a percentage of covered payroll	5.67%	5.66%	6.21%	7.30%	6.73%	8.67%	5.29%

* 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, 2024

	Budget Amounts (unaudited)		Actual	Variance with Final Budget Positive
	Original	Final	Results	(Negative)
Revenue				
Property taxes	$ 16,240,823	$ 16,463,788	$ 16,671,531	$ 207,743
Sales taxes	1,545,000	1,503,000	1,542,571	39,571
Franchise fees	848,000	848,000	933,022	85,022
Licenses and permits	1,306,000	1,431,000	1,324,857	(106,143)
Fines and forfeitures	126,250	126,250	116,015	(10,235)
Use of money and property	75,000	100,000	453,141	353,141
Intergovernmental	137,500	297,500	313,862	16,362
Charges for services	178,250	178,250	176,558	(1,692)
Other revenue	102,772	102,772	179,796	77,024
Total Revenue	20,559,595	21,050,560	21,711,353	660,793
Expenditures				
Current -				
General government	3,709,007	4,175,007	3,265,208	909,799
Public safety - police	5,184,636	5,184,636	5,204,393	(19,757)
Public safety - fire	5,088,722	5,088,722	5,090,466	(1,744)
Public works	3,445,171	3,690,171	3,605,501	84,670
Community development	1,050,401	1,050,401	1,005,738	44,663
Culture and recreation	1,174,521	1,174,521	1,165,195	9,326
Capital Outlay	-	-	381,016	(381,016)
Debt service				
Principal	410,000	410,000	410,000	-
Interest	176,067	176,067	175,985	82
Fees	1,500	1,500	1,300	200
Total Expenditures	20,240,025	20,951,025	20,304,802	646,223
Excess of Revenue				
Over (Under) Expenditures	319,570	99,535	1,406,551	1,307,016
Other Financing Sources / (Uses)				
Transfers in	384,030	384,030	386,732	2,702
Transfers (out)	(699,500)	(2,464,500)	(2,464,896)	(396)
Total Other Financing Sources/ (Uses)	(315,470)	(2,080,470)	(2,078,164)	2,306
CHANGE IN FUND BALANCES	$ 4,100	$ (1,980,935)	(671,613)	$ 1,309,322
Fund balances - beginning			8,492,480	
Fund balances - end of year			$ 7,820,867	

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, 2024

	Budget Amounts (unaudited)		Actual	Variance with Final Budget Positive
	Original	Final	Results	(Negative)
Revenue				
Sales taxes	$ -	$ 11,222	$ 18,820	$ 7,598
Use of money and property	-	-	(494)	(494)
Total Revenue	-	11,222	18,326	7,104
Expenditures				
Current -				
Public works	-	-	7,399	(7,399)
Community development	-	-	-	-
Capital Outlay	675,126	675,126	619,738	55,388
Total Expenditures	675,126	675,126	627,137	47,989
Excess of Revenue				
Over (Under) Expenditures	(675,126)	(663,904)	(608,811)	55,093
CHANGE IN FUND BALANCES	$ (675,126)	$ (663,904)	(608,811)	$ 55,093
Fund balances - beginning			617,009	
Fund balances - end of year			$ 8,198	

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, 2024

	Budget Amounts (unaudited)		Actual	Variance with Final Budget Positive
	Original	Final	Results	(Negative)
Revenue				
Sales taxes	$ 2,521,266	$ 2,568,266	$ 2,522,332	$ (45,934)
Use of money and property	-	-	28,095	28,095
Total Revenue	2,521,266	2,568,266	2,550,427	(17,839)
Expenditures				
Current -				
Public works	193,879	193,879	190,133	3,746
Capital Outlay	2,269,723	2,269,723	1,672,650	597,073
Total Expenditures	2,463,602	2,463,602	1,862,783	600,819
Excess of Revenue				
Over (Under) Expenditures	57,664	104,664	687,644	582,980
CHANGE IN FUND BALANCES	$ 57,664	$ 104,664	687,644	$ 582,980
Fund balances - beginning			600,294	
Fund balances - end of year			$ 1,287,938	

TOWN OF SAN ANSELMO
Grants Fund
Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual
for the Year Ended June 30, 2024

	Budget Amounts (unaudited)		Actual	Variance with Final Budget Positive
	Original	Final	Results	(Negative)
Revenue				
Intergovernmental	$ 570,328	$ 570,328	$ 376,266	$ (194,062)
Other revenue	-	-	49,856	49,856
Total Revenue	570,328	570,328	426,122	(144,206)
Expenditures				
Current -				
Public works	5,000	5,000	65,217	(60,217)
Capital outlay	565,328	565,328	377,190	188,138
Total Expenditures	570,328	570,328	442,407	127,921
Excess of Revenue				
Over (Under) Expenditures	-	-	(16,285)	(16,285)
CHANGE IN FUND BALANCES	$ -	$ -	(16,285)	$ (16,285)
Fund balances - beginning			127,552	
Fund balances - end of year			$ 111,267	

TOWN OF SAN ANSELMO
Recreation Fund
Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual
for the Year Ended June 30, 2024

	Budget Amounts (unaudited)		Actual	Variance with Final Budget Positive
	Original	Final	Results	(Negative)
Revenue				
Charges for services	$ 1,984,971	$ 1,984,971	$ 2,393,836	$ 408,865
Use of money and property	-	-	80,071	80,071
Total Revenue	1,984,971	1,984,971	2,473,907	488,936
Expenditures				
Current -				
Culture and recreation	1,953,381	1,953,381	2,139,891	(186,510)
Capital Outlay	300,000	300,000	14,700	285,300
Total Expenditures	2,253,381	2,253,381	2,154,591	98,790
Excess of Revenue				
Over (Under) Expenditures	(268,410)	(268,410)	319,316	587,726
Other Financing Sources / (Uses)				
Transfers (out)	(31,590)	(31,590)	(31,590)	-
Total Other Financing Sources/ (Uses)	(31,590)	(31,590)	(31,590)	-
CHANGE IN FUND BALANCES	$ (300,000)	$ (300,000)	287,726	$ 587,726
Fund balances - beginning			869,405	
Fund balances - end of year			$ 1,157,131	

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, 2024

	Budget Amounts (unaudited)		Actual	Variance with Final Budget Positive
	Original	Final	Results	(Negative)
Revenue				
Use of money and property	$ 1,000	$ 1,000	$ 10,136	$ 9,136
Charges for services	459,000	459,000	473,256	14,256
Other revenue	223,475	223,475	15,000	(208,475)
Total Revenue	683,475	683,475	498,392	(185,083)
Expenditures				
Current -				
Public works	302,091	302,091	249,146	52,945
Capital outlay	934,301	1,034,301	845,313	188,988
Total Expenditures	1,236,392	1,336,392	1,094,459	241,933
Excess of Revenue				
Over (Under) Expenditures	(552,917)	(652,917)	(596,067)	56,850
Other Financing Sources / (Uses)				
Transfers in	-	-	773,208	773,208
Total Other Financing Sources/ (Uses)	-	-	773,208	773,208
CHANGE IN FUND BALANCES	$ (552,917)	$ (652,917)	177,141	$ 830,058
Fund balances - beginning			258,419	
Fund balances - end of year			$ 435,560	

SUPPLEMENTARY INFORMATION

Combining Funds Financial Statement

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2024

	Special Revenue Funds				
	Community Facilities Master Plan	Downtown Revitalization Fund	Emergency Projects Fund	Gas Tax Fund	Library Tax Fund
ASSETS					
Cash & investments	$ 5,171	$ 34,771	$ 2,251,444	$ (57,135)	$ 23,043
Receivables	31	210	97,493	57,135	3,299
Prepaid expenses	-	-	-	-	3,843
Total Assets	**$ 5,202**	**$ 34,981**	**$ 2,348,937**	**$ -**	**$ 30,185**
LIABILITIES					
Payables	$ -	$ -	$ 310,732	$ -	$ 888
Accrued liabilities	-	-	-	-	-
Deposits Payable	-	-	-	-	-
Total Liabilities	**-**	**-**	**310,732**	**-**	**888**
DEFERRED INFLOW OF RESOURCES					
Unavailable revenue	-	-	82,036	-	-
Total Liabilities	**-**	**-**	**82,036**	**-**	**-**
FUND BALANCES					
Nonspendable	-	-	-	-	3,843
Restricted	-	-	-	-	25,454
Committed	4,851	34,981	1,956,169	-	-
Assigned	351	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	**5,202**	**34,981**	**1,956,169**	**-**	**29,297**
Total Liabilities, deferred inflow of resources and Fund Balances	**$ 5,202**	**$ 34,981**	**$ 2,348,937**	**$ -**	**$ 30,185**

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2024

	Special Revenue Funds				
	Isabel Cook Community Center	Robson House Fund	Special Events Fund	Marin City Parks Measure A	Creekside Commons Fund
ASSETS					
Cash & investments	$ 67,100	$ (71,394)	$ 49,162	$ (113,398)	$ (69,968)
Receivables	408	-	300	239,976	-
Prepaid expenses	-	-	-	-	-
Total Assets	**$ 67,508**	**$ (71,394)**	**$ 49,462**	**$ 126,578**	**$ (69,968)**
LIABILITIES					
Payables	$ 5,325	$ 3,943	$ 10,410	$ -	$ -
Accrued liabilities	883	859	-	-	-
Deposits Payable	-	3,605	-	-	-
Total Liabilities	**6,208**	**8,407**	**10,410**	**-**	**-**
DEFERRED INFLOW OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Liabilities	**-**	**-**	**-**	**-**	**-**
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	126,578	-
Committed	61,300	-	39,052	-	-
Assigned	-	-	-	-	-
Unassigned	-	(79,801)	-	-	(69,968)
Total Fund Balances	**61,300**	**(79,801)**	**39,052**	**126,578**	**(69,968)**
Total Liabilities, deferred inflow of resources and Fund Balances	**$ 67,508**	**$ (71,394)**	**$ 49,462**	**$ 126,578**	**$ (69,968)**

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2024

	Special Revenue Funds				
	Measure C Wildfire Tax Fund	Parking Fund	Climate Action Fund	Community Garden Fund	**Total Special Revenue Funds**
ASSETS					
Cash & investments	$ 191,901	$ 98,706	$ 44,602	$ 10,217	**$ 2,464,222**
Receivables	22,661	597	24,154	62	**446,326**
Prepaid expenses	-	-	-	-	**3,843**
Total Assets	**$ 214,562**	**$ 99,303**	**$ 68,756**	**$ 10,279**	**$ 2,914,391**
LIABILITIES					
Payables	$ 25,131	$ 2,501	$ 4,079	$ 1,080	**$ 364,089**
Accrued liabilities	-	-	-	-	**1,742**
Deposits Payable	-	-	-	-	**3,605**
Total Liabilities	**25,131**	**2,501**	**4,079**	**1,080**	**369,436**
DEFERRED INFLOW OF RESOURCES					
Unavailable revenue	-	-	-	300	**82,336**
Total Liabilities	**-**	**-**	**-**	**300**	**82,336**
FUND BALANCES					
Nonspendable	-	-	-	-	**3,843**
Restricted	189,431	-	-	-	**341,463**
Committed	-	96,802	64,677	8,899	**2,266,731**
Assigned	-	-	-	-	**351**
Unassigned	-	-	-	-	**(149,769)**
Total Fund Balances	**189,431**	**96,802**	**64,677**	**8,899**	**2,462,619**
Total Liabilities, deferred inflow of resources and Fund Balances	**$ 214,562**	**$ 99,303**	**$ 68,756**	**$ 10,279**	**$ 2,914,391**

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2024

	Capital Project Funds				
	Capital Reconstruction Fund	Equipment Replacement Fund	Active Transportation Fund	Park Improvement Fund	**Total Capital Project Funds**
ASSETS					
Cash & investments	$ 629	$ 17,909	$ 187,223	$ 513,108	**$ 718,869**
Receivables	1	108	1,155	3,191	**4,455**
Prepaid expenses	-	-	-	-	**-**
Total Assets	**$ 630**	**$ 18,017**	**$ 188,378**	**$ 516,299**	**$ 723,324**
LIABILITIES					
Payables	$ -	$ -	$ 10,108	$ -	**$ 10,108**
Accrued liabilities	-	-	-	-	**-**
Deposits Payable	-	-	-	-	**-**
Total Liabilities	**-**	**-**	**10,108**	**-**	**10,108**
DEFERRED INFLOW OF RESOURCES					
Unavailable revenue	-	-	-	-	**-**
Total Liabilities	**-**	**-**	**-**	**-**	**-**
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	630	18,017	178,270	516,299	**713,216**
Unassigned	-	-	-	-	-
Total Fund Balances	**630**	**18,017**	**178,270**	**516,299**	**713,216**
Total Liabilities, deferred inflow of resources and Fund Balances	**$ 630**	**$ 18,017**	**$ 188,378**	**$ 516,299**	**$ 723,324**

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2024

	Debt Service Funds			Debt Service Fund	
	Measure G Debt Svc 2011	Municipal Lease Fund	Measure G Debt Svc 2020	Pension Obligation Bonds 2021	**Total Debt Service Funds**
ASSETS					
Cash & investments	$ 285,800	$ -	$ 219,714	$ -	**$ 505,514**
Receivables	2,064	-	1,573	-	**3,637**
Prepaid expenses	-	-	-	-	**-**
Total Assets	**$ 287,864**	**$ -**	**$ 221,287**	**$ -**	**$ 509,151**
LIABILITIES					
Payables	$ 7,883	$ -	$ 4,256	$ -	**$ 12,139**
Accrued liabilities	-	-	-	-	**-**
Deposits Payable	-	-	-	-	**-**
Total Liabilities	**7,883**	**-**	**4,256**	**-**	**12,139**
DEFERRED INFLOW OF RESOURCES					
Unavailable revenue	-	-	-	-	**-**
Total Liabilities	**-**	**-**	**-**	**-**	**-**
FUND BALANCES					
Nonspendable	-	-	-	-	**-**
Restricted	279,981	-	217,031	-	**497,012**
Committed	-	-	-	-	**-**
Assigned	-	-	-	-	**-**
Unassigned	-	-	-	-	**-**
Total Fund Balances	**279,981**	**-**	**217,031**	**-**	**497,012**
Total Liabilities, deferred inflow of resources and Fund Balances	**$ 287,864**	**$ -**	**$ 221,287**	**$ -**	**$ 509,151**

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2024

	Total Nonmajor Governmental Funds
ASSETS	
Cash & investments	**$ 3,688,605**
Receivables	**454,418**
Prepaid expenses	**3,843**
Total Assets	**$ 4,146,866**
LIABILITIES	
Payables	**$ 386,336**
Accrued liabilities	**1,742**
Deposits Payable	**3,605**
Total Liabilities	**391,683**
DEFERRED INFLOW OF RESOURCES	
Unavailable revenue	**82,336**
Total Liabilities	**82,336**
FUND BALANCES	
Nonspendable	**3,843**
Restricted	**838,475**
Committed	**2,266,731**
Assigned	**713,567**
Unassigned	**(149,769)**
Total Fund Balances	**3,672,847**
Total Liabilities, deferred inflow of resources and Fund Balances	**$ 4,146,866**

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For The Year Ended June 30, 2024

	Special Revenue Funds				
	Community Facilities Master Plan	Downtown Revitalization Fund	Emergency Projects Fund	Gas Tax Fund	Library Tax Fund
REVENUE					
Property taxes	$ -	$ -	$ -	$ -	$ 307,741
Sales taxes	-	-	-	-	-
Franchise fees	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	252	1,904	124,751	-	45
Intergovernmental	-	-		678,350	-
Charge for services	-	-	-	-	-
Other revenue	-	-	19,534	-	-
Total Revenue	252	1,904	144,285	678,350	307,786
EXPENDITURES					
Current -					
General government	-	-	-	-	-
Public works	-	3,500	3,129	-	-
Culture and recreation	-	-	-	-	322,802
Capital projects	-	-	1,415,180	-	
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	-	3,500	1,418,309	-	322,802
Excess Revenue over (under) Expenditures	252	(1,596)	(1,274,024)	678,350	(15,016)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	15,000	125,000	-	15,396
Operating transfers (out)	-	-	-	(678,350)	-
Totals	-	15,000	125,000	(678,350)	15,396
CHANGE IN FUND BALANCES	252	13,404	(1,149,024)	-	380
Fund Balances - Beginning	4,950	21,577	3,105,193	-	28,917
Fund Balances - End of Year	$ 5,202	$ 34,981	$ 1,956,169	$ -	$ 29,297

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For The Year Ended June 30, 2024

	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	-	-	-	127,924	-
Franchise fees	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	115,855	25,880	2,421	(1,397)	(1,192)
Intergovernmental	-	-	-	177,952	-
Charge for services	-	-	10,530	-	-
Other revenue	-	-	-	-	208,388
Total Revenue	115,855	25,880	12,951	304,479	207,196
EXPENDITURES					
Current -					
General government	-	-	-	-	-
Public works	94,503	41,892	-	12,832	85,261
Culture and recreation	-	-	37,960	-	-
Capital projects	-	-	-	202,172	226,835
Debt service	-	-	-	-	
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	94,503	41,892	37,960	215,004	312,096
Excess Revenue over (under) Expenditures	21,352	(16,012)	(25,009)	89,475	(104,900)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	29,500	-	-
Operating transfers (out)	-	-	-	-	-
Totals	-	-	29,500	-	-
CHANGE IN FUND BALANCES	21,352	(16,012)	4,491	89,475	(104,900)
Fund Balances - Beginning	39,948	(63,789)	34,561	37,103	34,932
Fund Balances - End of Year	$ 61,300	$ (79,801)	$ 39,052	$ 126,578	$ (69,968)

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For The Year Ended June 30, 2024

	Special Revenue Funds				
	Measure C Wildfire Tax Fund	Parking Fund	Climate Action Fund	Community Garden Fund	**Total Special Revenue Funds**
REVENUE					
Property taxes	$ 395,991	$ -	$ -	$ -	**$ 703,732**
Sales taxes	-	-	-	-	**127,924**
Franchise fees	-	-	-	-	**-**
Licenses and permits	-	41,179	-	-	**41,179**
Fines and forfeitures	-	-	-	-	**-**
Use of money and property	3,751	4,637	4,003	549	**281,459**
Intergovernmental	-	-	3,500	-	**859,802**
Charge for services	-	-	-	-	**10,530**
Other revenue	-	-	23,902	6,110	**257,934**
Total Revenue	399,742	45,816	31,405	6,659	**2,282,560**
EXPENDITURES					
Current -					
General government	-	39,072	-	-	**39,072**
Public works	329,678	-	157,523	4,277	**732,595**
Culture and recreation	-	-	-	-	**360,762**
Capital projects	-	-	-	-	**1,844,187**
Debt service					
Principal	-	-	-	-	**-**
Interest	-	-	-	-	**-**
Total Expenditures	329,678	39,072	157,523	4,277	**2,976,616**
Excess Revenue over (under) Expenditures	70,064	6,744	(126,118)	2,382	**(694,056)**
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	105,000	-	**289,896**
Operating transfers (out)	-	-	-	-	**(678,350)**
Totals	-	-	105,000	-	**(388,454)**
CHANGE IN FUND BALANCES	70,064	6,744	(21,118)	2,382	**(1,082,510)**
Fund Balances - Beginning	119,367	90,058	85,795	6,517	**3,545,129**
Fund Balances - End of Year	$ 189,431	$ 96,802	$ 64,677	$ 8,899	**$ 2,462,619**

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For The Year Ended June 30, 2024

	Capital Project Funds				
	Capital Reconstruction Fund	Equipment Replacement Fund	Active Transportation Fund	Park Improvement Fund	**Total Capital Project Funds**
REVENUE					
Property taxes	$ -	$ -	$ -	$ -	**$ -**
Sales taxes	-	-	-	-	**-**
Franchise fees	-	-	-	-	**-**
Licenses and permits	-	-	-	-	**-**
Fines and forfeitures	-	-	-	-	**-**
Use of money and property	(21)	(44)	7,063	16,299	**23,297**
Intergovernmental	-	-	-	-	**-**
Charge for services	-	-	-	-	**-**
Other revenue	-	4,500	-	-	**4,500**
Total Revenue	(21)	4,456	7,063	16,299	**27,797**
EXPENDITURES					
Current -					
General government	-	-	-	-	**-**
Public works	-	-	-	-	**-**
Culture and recreation	-	-	-	-	**-**
Capital projects	10,277	-	29,302	-	**39,579**
Debt service					
Principal	-	-	-	-	**-**
Interest	-	-	-	-	**-**
Total Expenditures	10,277	-	29,302	-	**39,579**
Excess Revenue over (under) Expenditures	(10,298)	4,456	(22,239)	16,299	**(11,782)**
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	100,000	500,000	**600,000**
Operating transfers (out)	-	-	-	-	**-**
Totals	-	-	100,000	500,000	**600,000**
CHANGE IN FUND BALANCES	(10,298)	4,456	77,761	516,299	**588,218**
Fund Balances - Beginning	10,928	13,561	100,509	-	**124,998**
Fund Balances - End of Year	$ 630	$ 18,017	$ 178,270	$ 516,299	**$ 713,216**

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For The Year Ended June 30, 2024

	Debt Service Funds			Debt Service Fund	
	Measure G Debt Svc 2011	Municipal Lease Fund	Measure G Debt Svc 2020	Pension Obligation Bonds 2021	**Total Debt Service Funds**
REVENUE					
Property taxes	$ 141,597	$ -	$ 181,179	$ -	**$ 322,776**
Sales taxes	-	-	-	-	**-**
Franchise fees	-	-	-	-	**-**
Licenses and permits	-	-	-	-	**-**
Fines and forfeitures	-	-	-	-	**-**
Use of money and property	10,737	-	6,810	-	**17,547**
Intergovernmental	-	-	-	-	**-**
Charge for services	-	-	-	-	**-**
Other revenue	-	-	-	-	**-**
Total Revenue	152,334	-	187,989	-	**340,323**
EXPENDITURES					
Current -					
General government	-	-	825	-	**825**
Public works	-	-	-	-	**-**
Culture and recreation	-	-	-	-	**-**
Capital projects	-	-	-	-	**-**
Debt service					
Principal	185,000	-	145,000	-	**330,000**
Interest	21,781	-	38,500	-	**60,281**
Total Expenditures	206,781	-	184,325	-	**391,106**
Excess Revenue over (under) Expenditures	(54,447)	-	3,664	-	**(50,783)**
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	**-**
Operating transfers (out)	-	-	-	-	**-**
Totals		-	-	-	**-**
CHANGE IN FUND BALANCES	(54,447)	-	3,664	-	**(50,783)**
Fund Balances - Beginning	334,428	-	213,367	-	**547,795**
Fund Balances - End of Year	$ 279,981	$ -	$ 217,031	$ -	**$ 497,012**

TOWN OF SAN ANSELMO
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For The Year Ended June 30, 2024

	Total Nonmajor Governmental Funds
REVENUE	
Property taxes	$ 1,026,508
Sales taxes	127,924
Franchise fees	-
Licenses and permits	41,179
Fines and forfeitures	-
Use of money and property	322,303
Intergovernmental	859,802
Charge for services	10,530
Other revenue	262,434
Total Revenue	2,650,680
EXPENDITURES	
Current -	
General government	39,897
Public works	732,595
Culture and recreation	360,762
Capital projects	1,883,766
Debt service	-
Principal	330,000
Interest	60,281
Total Expenditures	3,407,301
Excess Revenue over (under) Expenditures	(756,621)
OTHER FINANCING SOURCES (USES)	
Operating transfers in	889,896
Operating transfers (out)	(678,350)
Totals	211,546
CHANGE IN FUND BALANCES	(545,075)
Fund Balances - Beginning	4,217,922
Fund Balances - End of Year	$ 3,672,847

TOWN OF SAN ANSELMO
Internal Services Funds
Combining Statement of Net Position
June 30, 2024

	Insurance Fund	Building Maintenance Fund	Technology Replacement Fund	Vehicle Replacement Fund	Total
ASSETS					
Cash and investments	$ 842,211	$ 1,201,873	$ 67,563	$ 305,817	$ 2,417,464
Accounts Receivables	5,081	7,494	434	1,855	14,864
Prepaid expenses	27,148	-	-	-	27,148
Total assets	874,440	1,209,367	67,997	307,672	2,459,476
LIABILITIES					
Current liabilities:					
Payables	26,410	47,409	31,757	-	105,576
Claims payable - current	71,372	-	-	-	71,372
Total current liabilities	97,782	47,409	31,757	-	176,948
Noncurrent liabilities:					
Claims payable - due in more than one year	181,240	-	-	-	181,240
Total liabilities	279,022	47,409	31,757	-	358,188
NET POSITION					
Unrestricted	595,418	1,161,958	36,240	307,672	2,101,288
Total net position	$ 595,418	$ 1,161,958	$ 36,240	$ 307,672	$ 2,101,288

TOWN OF SAN ANSELMO

Internal Services Funds

Combining Statement of Revenue, Expenses, and Change in Net Position

Year Ended June 30, 2024

	Insurance Fund	Building Maintenance Fund	Technology Replacement Fund	Vehicle Replacement Fund	Total
OPERATING REVENUE					
Use of money and property	$ 42,434	$ 32,845	$ (679)	$ 14,295	$ 88,895
Charges for services	750,000	364,050	219,325	-	1,333,375
Other revenue	-	55,596	9,708	-	65,304
Total operating revenue	792,434	452,491	228,354	14,295	1,487,574
OPERATING EXPENSES					
Insurance costs	766,321	-	-	-	766,321
Supplies and services	-	372,185	335,584	37,964	745,733
Total operating expenses	766,321	372,185	335,584	37,964	1,512,054
Operating income (loss)	26,113	80,306	(107,230)	(23,669)	(24,480)
Transfers in	75,000	800,000	150,000	100,000	1,125,000
CHANGE IN NET POSITION	101,113	880,306	42,770	76,331	1,100,520
Net Position - beginning	494,305	281,652	(6,530)	231,341	$1,000,768
Net Position - end of year	$ 595,418	$ 1,161,958	$ 36,240	$ 307,672	$ 2,101,288

TOWN OF SAN ANSELMO
Internal Services Funds
Combining Statement of Cash Flows
Year Ended June 30, 2024

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	$ 790,411	$ 446,276	$ 228,176	$ 13,380	$ 1,478,243
Payments to vendors and insurance claims	(772,524)	(355,519)	(373,362)	(37,964)	(1,539,369)
Net cash provided (used)	17,887	90,757	(145,186)	(24,584)	(61,126)
Noncapital Financing Activities					
Transfers in	75,000	800,000	150,000	100,000	1,125,000
Net cash provided (used)	75,000	800,000	150,000	100,000	1,125,000
Net Increase (Decrease) in Cash	92,887	890,757	4,814	75,416	1,063,874
Cash and cash equivalents - beginning	749,324	311,116	62,749	230,401	1,353,590
Cash and cash equivalents - end of year	$ 842,211	$ 1,201,873	$ 67,563	$ 305,817	$ 2,417,464
Operating Activities Analysis					
Operating Income (Loss)	$ 26,113	$ 80,306	$ (107,230)	$ (23,669)	$ (24,480)
Reconciliation adjustments:					
(Increase) decrease in accounts receivables	(2,023)	(6,215)	(178)	(915)	(9,331)
(Increase) decrease in prepaid expenses	(3,105)	-	-	-	(3,105)
Increase (decrease) in payables	21,970	16,666	(37,778)	-	858
Increase (decrease) in claims	(25,068)	-	-	-	(25,068)
Net cash provided (used)	$ 17,887	$ 90,757	$ (145,186)	$ (24,584)	$ (61,126)

TOWN OF SAN ANSELMO
REQUIRED COMMUNICATIONS

FOR THE YEAR ENDED JUNE 30, 2024

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TOWN OF SAN ANSELMO
REQUIRED COMMUNICATIONS

For the Year Ended June 30, 2024

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Other Matters 3

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MAZE & ASSOCIATES

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, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government 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, 2024. 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.

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

GASB 99 – *Omnibus 2022, paragraphs 4-10*
GASB 100 – *Accounting for Changes and Error Corrections*

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 estimate(s) affecting the Town's financial statements were:

Estimated Fair Value of Investments: As of June 30, 2024, the Town held approximately $19.3 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, 2024. These fair values are not required to be adjusted for changes in general market conditions occurring subsequent to June 30, 2024.

Accountancy Corporation
3478 Buskirk Avenue, Suite 217
Pleasant Hill, CA 94523

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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 and determined 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 and determined 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 and determined 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 and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Net OPEB Liabilities: Management's estimate of the net OPEB Liabilities is disclosed in Note 9 to the financial statements and is based on 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 and determined 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 6, 2024.

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.

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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 6, 2024

TOWN OF SAN ANSELMO
MEMORANDUM ON INTERNAL CONTROL

FOR THE YEAR ENDED JUNE 30, 2024

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TOWN OF SAN ANSELMO
MEMORANDUM ON INTERNAL CONTROL

For the Year Ended June 30, 2024

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MAZE & ASSOCIATES

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, 2024, 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.

Maze & Associates

Pleasant Hill, California
December 6, 2024

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TOWN OF SAN ANSELMO
MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

CURRENT AND UPCOMING GASB PRONOUNCEMENTS

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

EFFECTIVE FISCAL YEAR 2024/25:

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.

Recognition And Measurement

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

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Notes To Financial Statements

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

How the Changes in this Statement Will Improve Financial Reporting

The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

GASB 102 – Certain Risk Disclosures

State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

This Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

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If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following:

- The concentration or constraint.
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements.
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

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 that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition.

EFFECTIVE FISCAL YEAR 2025/26:

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.

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GASB 103 – *Financial Reporting Model Improvements (Continued)*

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.

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.

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GASB 103 – *Financial Reporting Model Improvements (Continued)*

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.

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.

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STAFF REPORT

TOWN OF SAN ANSELMO Item #:1.3

MEETING DATE: January 14, 2024

AGENDA TITLE: Report of Checks Issued, December 2024

FROM: Jeff Zuba, Finance & Admin Services Director

RECOMMENDATION: That the Town Council acknowledges, and files warrant numbers 98849 to 98993 issued during the month of December and bank draft numbers DFT05716, DFT05761-DFT05765, DFT05768-DFT05772, DFT05791, and DFT05793, in a total amount of $2,288,450.61.

BACKGROUND

This report is an itemization of payments made to vendors during the months of December 2024. It also includes wires to Bank of America for December 2024 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 November 2024: 98761,98853, 98917,98918.

ATTACHMENTS

Attachment #1: Check Report December 2024

Check Report

Town of San Anselmo

By Check Number

Date Range: 12/01/2024 - 12/31/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP-AP - OPERATING POOL						
03396	Emily B. Stucky	12/04/2024	Regular	0.00	-375.00	98761
02411	23 ELEPHANTS THEATRE COMPANY	12/05/2024	Regular	0.00	7,843.50	98849
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
FALL2024-4	Invoice	11/26/2024	11.26.2024 - FALL 2024 - PAYMENT 4	0.00	7,843.50	
	21.62.61175	KIDS CULTURE SERVICES	11.26.2024 - FALL 2024 - PAYME	7,843.50		
02920	Amazon Business	12/05/2024	Regular	0.00	60.42	98850
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
1FCD-793H-MH4	Invoice	11/16/2024	11.16.2024 - LIBRARY - UNDERTOW	0.00	15.27	
	01.71.62310	Library Zip Grant	11.16.2024 - LIBRARY - UNDERT	15.27		
1GPH-RNKP-1X4	Invoice	11/18/2024	11.18.2024 - LIBRARY - WITCHFINDER	0.00	7.58	
	01.71.62310	Library Zip Grant	11.18.2024 - LIBRARY - WITCHFI	7.58		
1TG3-JWWP-3F1	Invoice	11/13/2024	11.13.2024 - LIBRARY - INTERIOR FREEDO	0.00	20.03	
	01.71.62310	Library Zip Grant	11.13.2024 - LIBRARY - INTERIO	20.03		
1V4F-NW7D-4L4	Invoice	11/19/2024	11.19.2024 - LIBRARY - THE SECRET DOOR	0.00	17.54	
	01.71.62310	Library Zip Grant	11.19.2024 - LIBRARY - THE SEC	17.54		
00001	AT&T Calnet	12/05/2024	Regular	0.00	540.66	98851
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
576-11272024	Invoice	11/27/2024	576 - TH CHAMBERS PHONE - 10.27.24-11	0.00	61.30	
	41.41.61701	UTILITIES	576 - TH CHAMBERS PHONE - 1	61.30		
583-11252024	Invoice	11/25/2024	583 - DPW FAX - 10.25.24-11.24.24	0.00	30.65	
	41.41.61701	UTILITIES	583 - DPW FAX - 10.25.24-11.24	30.65		
586-11252024	Invoice	11/25/2024	586 - REC DEPT FAX - 10.25.24-11.24-24	0.00	29.09	
	21.65.61705	UTILITIES-TELEPHONE	586 - REC DEPT FAX - 10.25.24-1	29.09		
634-11202024	Invoice	11/20/2024	634 - TRAFFIC SIGNAL MODEM	0.00	419.62	
	41.41.61701	UTILITIES	634 - TRAFFIC SIGNAL MODEM	419.62		
00388	Baker & Taylor	12/05/2024	Regular	0.00	728.85	98852
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
5019197944	Invoice	11/05/2024	11.05.2024 - CHILDREN'S BOOKS	0.00	34.69	
	27.71.62302	CHILDRENS BOOKS	11.05.2024 - CHILDREN'S BOOK	34.69		
5019202051	Invoice	11/07/2024	11.07.2024 - AUDIOBOOKS	0.00	33.54	
	27.71.62304	AUDIO/VISUAL BOOKS	11.07.2024 - AUDIOBOOKS	33.54		
5019203857	Invoice	11/11/2024	11.11.2024 - ADULT BOOKS	0.00	25.84	
	01.71.62301	ADULT BOOKS	11.11.2024 - ADULT BOOKS	25.84		
5019203858	Invoice	11/11/2024	11.11.2024 - ADULT BOOKS	0.00	19.93	
	01.71.62301	ADULT BOOKS	11.11.2024 - ADULT BOOKS	19.93		
5019203859	Invoice	11/11/2024	11.11.2024 - ADULT BOOKS	0.00	14.24	
	01.71.62301	ADULT BOOKS	11.11.2024 - ADULT BOOKS	14.24		
5019203860	Invoice	11/11/2024	11.11.2024 - ADULT BOOKS	0.00	21.88	
	01.71.62301	ADULT BOOKS	11.11.2024 - ADULT BOOKS	21.88		
5019203861	Invoice	11/11/2024	11.11.2024 - ADULT BOOKS	0.00	21.88	
	01.71.62301	ADULT BOOKS	11.11.2024 - ADULT BOOKS	21.88		
5019203862	Invoice	11/11/2024	11.11.2024 - ADULT BOOKS	0.00	22.54	

Check Report **Date Range: 12/01/2024 - 12/31/2024**

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	01.71.62301 ADULT BOOKS		11.11.2024 - ADULT BOOKS		22.54	
5019203863	Invoice	11/11/2024	11.11.2024 - ADULT BOOKS	0.00	24.53	
	01.71.62301 ADULT BOOKS		11.11.2024 - ADULT BOOKS		24.53	
5019203864	Invoice	11/11/2024	11.11.2024 - ADULT BOOKS	0.00	39.48	
	01.71.62301 ADULT BOOKS		11.11.2024 - ADULT BOOKS		39.48	
5019203865	Invoice	11/11/2024	11.11.2024 - ADULT BOOKS	0.00	43.78	
	01.71.62301 ADULT BOOKS		11.11.2024 - ADULT BOOKS		43.78	
5019205669	Invoice	11/11/2024	11.11.2024 - CHIDLREN'S BOOKS	0.00	5.55	
	27.71.62302 CHILDRENS BOOKS		11.11.2024 - CHIDLREN'S BOOK		5.55	
5019205670	Invoice	11/11/2024	11.11.2024 - CHILDREN'S BOOKS	0.00	220.80	
	27.71.62302 CHILDRENS BOOKS		11.11.2024 - CHILDREN'S BOOK		220.80	
5019208912	Invoice	11/12/2024	11.12.2024 - ADULT BOOKS	0.00	44.45	
	01.71.62301 ADULT BOOKS		11.12.2024 - ADULT BOOKS		44.45	
5019208913	Invoice	11/12/2024	11.12.2024 - ADULT BOOKS	0.00	21.88	
	01.71.62301 ADULT BOOKS		11.12.2024 - ADULT BOOKS		21.88	
5019208914	Invoice	11/12/2024	11.12.2024 - ADULT BOOKS	0.00	22.54	
	01.71.62301 ADULT BOOKS		11.12.2024 - ADULT BOOKS		22.54	
5019208915	Invoice	11/12/2024	11.12.2024 - ADULT BOOKS	0.00	26.41	
	01.71.62301 ADULT BOOKS		11.12.2024 - ADULT BOOKS		26.41	
5019208916	Invoice	11/12/2024	11.12.2024 - ADULT BOOKS	0.00	59.42	
	01.71.62301 ADULT BOOKS		11.12.2024 - ADULT BOOKS		59.42	
5019208917	Invoice	11/12/2024	11.12.2024 - ADULT BOOKS	0.00	25.47	
	01.71.62301 ADULT BOOKS		11.12.2024 - ADULT BOOKS		25.47	
	Void	12/05/2024	Regular	0.00	0.00	98853
00007	Bay Cities Joint Power Insurance Authority	12/05/2024	Regular	0.00	3,467.17	98854
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
Account Number	**Account Name**		**Item Description**	**Distribution Amount**		
BCJPIA-0118-202	Invoice	11/25/2024	11.25.2024 - WORKER'S COMP - SEP 2024	0.00	3,467.17	
40.21.61907	WORKERS COMPENSATIO		11.25.2024 - WORKER'S COMP -	3,467.17		
03827	Brett Umberg	12/05/2024	Regular	0.00	4,750.00	98855
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
Account Number	**Account Name**		**Item Description**	**Distribution Amount**		
R15652-REISSUE	Invoice	11/14/2024	11.14.2024 - REFUND - ROAD BOND 40 B	0.00	4,750.00	
01.00.20314	ROAD BOND		11.14.2024 - REFUND - ROAD B	4,750.00		
00193	CalMat Company	12/05/2024	Regular	0.00	131.10	98856
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
Account Number	**Account Name**		**Item Description**	**Distribution Amount**		
2411-184785	Invoice	11/19/2024	11.19.2024 - CLASS 2 AB	0.00	131.10	
45.41.63100	CAPITAL OUTLAY - CONST		11.19.2024 - CLASS 2 AB	131.10		
02315	Coastland Civil Engineering Inc.	12/05/2024	Regular	0.00	31,795.00	98857
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
Account Number	**Account Name**		**Item Description**	**Distribution Amount**		
60139	Invoice	08/31/2024	08.31.2024 - FY24-25 BUILDING INSPECTI	0.00	9,115.00	
01.41.61157	PLAN CHECKING		08.31.2024 - FY24-25 BUILDING	9,115.00		
60329	Invoice	09/30/2024	09.30.2024 - FY24-25 BLDG INSPCTN SER	0.00	12,622.50	
01.41.61157	PLAN CHECKING		09.30.2024 - FY24-25 BLDG INS	12,622.50		
60609	Invoice	10/31/2024	10.31.2024 - FY24-25 BLDG INSPCTN SER	0.00	10,057.50	
01.41.61157	PLAN CHECKING		10.31.2024 - FY24-25 BLDG INS	10,057.50		
02524	Code Source	12/05/2024	Regular	0.00	3,808.00	98858

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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		
11800	Invoice	11/19/2024	11.19.2024 - COMPLETE PLAN REVIEW - 6	0.00	662.00	
	01.41.61157	PLAN CHECKING	11.19.2024 - COMPLETE PLAN R	662.00		
11805	Invoice	11/21/2024	11.21.2024 - COMPLETE PLAN REVIEW-14	0.00	254.00	
	01.41.61157	PLAN CHECKING	11.21.2024 - COMPLETE PLAN R	254.00		
11807	Invoice	11/24/2024	11.24.2024 - COMPLETE PLAN REVIEW - 2	0.00	2,892.00	
	01.41.61157	PLAN CHECKING	11.24.2024 - COMPLETE PLAN R	2,892.00		
00072	Comcast	12/05/2024	Regular	0.00	167.81	98859
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
049-11222024	Invoice	11/22/2024	049 - TH CABLE TV - 11.27.24-12.26.24	0.00	167.81	
	41.41.61701	UTILITIES	049 - TH CABLE TV - 11.27.24-12	167.81		
01348	Community Media Center of Marin	12/05/2024	Regular	0.00	2,346.00	98860
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
190921-FFM	Invoice	11/20/2024	11.20.2024 - VIDEO PRODUCTION - TC/PC	0.00	2,346.00	
	01.12.61194	OUTSIDE SERVICES - GRA	11.20.2024 - VIDEO PRODUCTIO	1,198.50		
	01.18.61194	OUTSIDE SERVICES - GRA	11.20.2024 - VIDEO PRODUCTIO	1,147.50		
03843	David Cohen & Lindsay Sutton	12/05/2024	Regular	0.00	1,200.00	98861
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
R14981	Invoice	11/25/2024	11.25.2024 - REFUND - ROAD BOND 126 S	0.00	1,200.00	
	01.00.20314	ROAD BOND	11.25.2024 - PERMIT FINALIZED	1,200.00		
00533	Davis Sign Company	12/05/2024	Regular	0.00	327.70	98862
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
38620	Invoice	09/02/2024	09.02.2024 - 2024 SLURRY SEAL SIGN	0.00	327.70	
	15.41.63200	SLURRY RESURFACING CO	09.02.2024 - 2024 SLURRY SEAL	327.70		
01320	DC Electric Group Inc	12/05/2024	Regular	0.00	4,357.24	98863
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
475355	Invoice	10/31/2024	10.31.2024 - M1007 TS ROUTINE - OCT 20	0.00	2,336.22	
	01.42.61130	OUTSIDE SVCS-SIGNALS	10.31.2024 - M1007 TS ROUTIN	2,336.22		
475356	Invoice	10/31/2024	10.31.2024 - M1008 TS RESPONSE - OCT 2	0.00	654.51	
	01.42.61130	OUTSIDE SVCS-SIGNALS	10.31.2024 - M1008 TS RESPON	654.51		
475400	Invoice	10/31/2024	10.31.2024 - M5007 SL ROUTINE - OCT 20	0.00	682.31	
	01.42.61121	OUTSIDE SVCS-CLEAN WA	10.31.2024 - M5007 SL ROUTIN	682.31		
475401	Invoice	10/31/2024	10.31.2024 - M5008 SL RESPONSE - OCT 2	0.00	684.20	
	01.42.61131	OUTSIDE SVCS-STREET LI	10.31.2024 - M5008 SL RESPON	684.20		
02732	Diesel Direct West	12/05/2024	Regular	0.00	2,264.27	98864
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
85745830	Invoice	07/01/2024	03.28.2024 - CLEAR RENEWABLE DIESEL -	0.00	30.64	
	01.81.62988	VEHICLE-FUEL/OIL/TIRES	03.28.2024 - CLEAR RENEWABL	30.64		
85745833	Invoice	07/01/2024	03.28.2024 - GASOLINE UNL - 77.5 GAL	0.00	465.39	
	01.81.62988	VEHICLE-FUEL/OIL/TIRES	03.28.2024 - GASOLINE UNL - 7	465.39		
86083183	Invoice	09/19/2024	09.19.2024 - CLEAR RENEWABLE DIESEL -	0.00	672.78	
	01.81.62988	VEHICLE-FUEL/OIL/TIRES	09.19.2024 - CLEAR RENEWABL	672.78		
86083187	Invoice	09/19/2024	09.19.2024 - GASOLINE UNL - 201.5 GAL	0.00	1,095.46	
	01.42.62988	VEHICLE-FUEL/OIL/TIRES	09.19.2024 - GASOLINE UNL - 2	1,095.46		

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
00087	Elite Tree Service	12/05/2024	Regular	0.00	22,463.23	98865

Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**	
2024-07-5	Invoice	07/03/2024	07.03.2024 - FIRE CLEARANCE - CREEK PA	0.00	3,050.00
	35.41.61150	OUTSIDE SERVICES-OTHE	07.03.2024 - FIRE CLEARANCE -	3,050.00	
2024-10-5	Invoice	10/18/2024	10.18.2024 - SHAW DRIVE - SIDEWALK CL	0.00	2,880.00
	01.42.61150	OUTSIDE SERVICES-OTHE	10.18.2024 - SHAW DRIVE - SID	2,880.00	
2024-11-10	Invoice	11/23/2024	11.23.2024 - ALLYN AVE/SORICH - EMGNC	0.00	3,045.00
	01.42.61105	OUTSIDE SERVICES-TREES	11.23.2024 - ALLYN AVE/SORICH	2,000.00	
	01.81.61105	OUTSIDE SERVICES-TREES	11.23.2024 - ALLYN AVE/SORICH	1,045.00	
2024-11-11	Invoice	11/23/2024	11.23.2024 - SFD/IDALIA RD - FALL TREE R	0.00	1,780.00
	01.42.61105	OUTSIDE SERVICES-TREES	11.23.2024 - SFD/IDALIA RD - FA	1,780.00	
2024-11-7	Invoice	11/18/2024	11.18.2024 - MAGNOLIA LOT - PEAR TREE	0.00	2,400.00
	01.42.61105	OUTSIDE SERVICES-TREES	11.18.2024 - MAGNOLIA LOT - P	2,400.00	
2024-11-9	Invoice	11/23/2024	11.23.2024 - #80 SUMMIT DOWNED TREE	0.00	440.00
	01.42.61105	OUTSIDE SERVICES-TREES	11.23.2024 - #80 SUMMIT DOW	440.00	
2024-9-13	Invoice	09/27/2024	09.27.2024 - MEMORIAL PARK - FALLEN T	0.00	1,400.00
	01.81.61105	OUTSIDE SERVICES-TREES	09.27.2024 - MEMORIAL PARK -	1,400.00	
2024-9-6	Invoice	09/24/2024	09.24.2024 - EMGNCY CALL - LANSDALE P	0.00	4,360.00
	01.81.61105	OUTSIDE SERVICES-TREES	09.24.2024 - EMGNCY CALL - LA	4,360.00	
2024-9-7	Invoice	09/24/2024	09.24.2024 - EMGNCY CALL - LANSDALE P	0.00	1,420.00
	01.81.61105	OUTSIDE SERVICES-TREES	09.24.2024 - EMGNCY CALL - LA	1,420.00	
2024-9-8	Invoice	09/24/2024	09.24.2024 - EMGNCY CALL - LANSDALE P	0.00	1,688.23
	01.81.61105	OUTSIDE SERVICES-TREES	09.24.2024 - EMGNCY CALL - LA	1,688.23	

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
02622	Epstein Holtzapple Christo LLP	12/05/2024	Regular	0.00	14,245.00	98866

Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**	
7744	Invoice	11/20/2024	11.20.2024 - GENERAL LEGAL COUNSEL	0.00	12,072.50
	01.16.61138	GENERAL COUNSEL LEGA	11.20.2024 - GENERAL LEGAL C	12,072.50	
7745	Invoice	11/20/2024	11.20.2024 - LEGAL COUNSEL - PLANNING	0.00	1,980.00
	01.16.61138	GENERAL COUNSEL LEGA	11.20.2024 - LEGAL COUNSEL -	1,980.00	
7746	Invoice	11/20/2024	11.20.2024 - LITIGATION	0.00	192.50
	01.16.61138	GENERAL COUNSEL LEGA	11.20.2024 - LITIGATION	192.50	

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03844	Eric Seidman	12/05/2024	Regular	0.00	8,000.00	98867

Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**	
R15708	Invoice	11/18/2024	11.18.2024 - REFUND - ROAD BOND 49 T	0.00	8,000.00
	01.00.20314	ROAD BOND	11.18.2024 - REFUND - ROAD B	8,000.00	

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
02917	Global Office	12/05/2024	Regular	0.00	1,720.51	98868

Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**	
AR40632	Invoice	12/03/2024	12.03.2024 - CANON COPIER - LEASE CON	0.00	1,720.51
	42.21.61150	OUTSIDE SERVICES-OTHE	12.03.2024 - CANON COPIER - L	1,720.51	

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03371	Golden State Lumber	12/05/2024	Regular	0.00	1,769.01	98869

Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**	
7226654	Invoice	10/09/2024	10.09.2024 - MAGNOLIA LOT - SCREW AN	0.00	55.33
	15.90.63100	CONSTRUCTION	10.09.2024 - MAGNOLIA LOT - S	55.33	
7226655	Invoice	10/09/2024	10.09.2024 - MAGNOLIA LOT - FRAMING	0.00	111.99
	01.81.62200	DEPARTMENTAL SUPPLIE	10.09.2024 - MAGNOLIA LOT - F	111.99	
7226659	Invoice	10/09/2024	10.09.2024 - MAGNOLIA LOT - LUMBER/S	0.00	541.95
	01.81.62200	DEPARTMENTAL SUPPLIE	10.09.2024 - MAGNOLIA LOT - L	541.95	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
7229608	Invoice 10/10/2024	10.10.2024 - MAGNOLIA LOT - SCREWS/L		0.00	473.04	
	01.81.62200 DEPARTMENTAL SUPPLIE	10.10.2024 - MAGNOLIA LOT - S			473.04	
7232676	Invoice 10/11/2024	10.11.2024 - LUMBER/HARDWARE		0.00	568.19	
	15.90.63100 CONSTRUCTION	10.11.2024 - LUMBER/HARDWA			568.19	
7238644	Invoice 10/15/2024	10.15.2024 - RESILIENCE STORY POLES		0.00	18.51	
	15.90.63100 CONSTRUCTION	10.15.2024 - RESILIENCE STORY			18.51	
00020	Hannibal's Inc Electrical Construction	12/05/2024	Regular	0.00	1,950.00	98870
Payable #	**Payable Type** **Post Date**	**Payable Description**		**Discount Amount**	**Payable Amount**	
	Account Number **Account Name**	**Item Description**		**Distribution Amount**		
25267	Invoice 11/14/2024	11.14.2024 - STN 20 - PLAN SET REVIEW/		0.00	1,950.00	
	01.42.61150 OUTSIDE SERVICES-OTHE	11.14.2024 - STN 20 - PLAN SET			1,950.00	
02586	HdL Software LLC	12/05/2024	Regular	0.00	1,438.22	98871
Payable #	**Payable Type** **Post Date**	**Payable Description**		**Discount Amount**	**Payable Amount**	
	Account Number **Account Name**	**Item Description**		**Distribution Amount**		
SIN045190	Invoice 10/31/2024	10.31.2024 - NEW ACCOUNTS PROCESSED		0.00	1,438.22	
	01.12.61150 OUTSIDE SERVICES-OTHE	10.31.2024 - NEW ACCOUNTS P			1,438.22	
02410	Hinderliter de Llamas & Associates	12/05/2024	Regular	0.00	1,696.96	98872
Payable #	**Payable Type** **Post Date**	**Payable Description**		**Discount Amount**	**Payable Amount**	
	Account Number **Account Name**	**Item Description**		**Distribution Amount**		
SIN044953	Invoice 11/30/2024	11.30.2024 - CONTRACT/AUDIT SVCS - OC		0.00	1,696.96	
	01.12.61150 OUTSIDE SERVICES-OTHE	11.30.2024 - CONTRACT/AUDIT			1,696.96	
00022	Jackson's Hardware Inc.	12/05/2024	Regular	0.00	4.35	98873
Payable #	**Payable Type** **Post Date**	**Payable Description**		**Discount Amount**	**Payable Amount**	
	Account Number **Account Name**	**Item Description**		**Distribution Amount**		
167485	Invoice 11/19/2024	11.19.2024 - GROUND SWITCH		0.00	4.35	
	34.41.61506 BLDG. MAINT-OTHER	11.19.2024 - GROUND SWITCH			4.35	
03847	Jillian Harwin	12/05/2024	Regular	0.00	85.00	98874
Payable #	**Payable Type** **Post Date**	**Payable Description**		**Discount Amount**	**Payable Amount**	
	Account Number **Account Name**	**Item Description**		**Distribution Amount**		
80063347	Invoice 11/25/2024	11.25.2024 - REFUND - MEMORIAL PK PIC		0.00	85.00	
	21.64.48128 PARK AND FIELD RENTALS	11.25.2024 - REFUND - MEMORI			85.00	
03412	Juliana M.Kohl	12/05/2024	Regular	0.00	1,871.10	98875
Payable #	**Payable Type** **Post Date**	**Payable Description**		**Discount Amount**	**Payable Amount**	
	Account Number **Account Name**	**Item Description**		**Distribution Amount**		
11272024-2	Invoice 11/27/2024	11.27.2024 - PRIVATE MUSIC LESSONS - N		0.00	1,871.10	
	21.62.61175 KIDS CULTURE SERVICES	11.27.2024 - PRIVATE MUSIC LE			1,871.10	
03845	Justin Ryan	12/05/2024	Regular	0.00	886.69	98876
Payable #	**Payable Type** **Post Date**	**Payable Description**		**Discount Amount**	**Payable Amount**	
	Account Number **Account Name**	**Item Description**		**Distribution Amount**		
R13014	Invoice 11/20/2024	11.20.2024 - REFUND - PLAN CHECKS 21 I		0.00	886.69	
	01.00.20354 DUE TO ROSS VALLEY FIR	11.20.2024 - REFUND - PLAN CH			280.01	
	01.00.42201 CONSTR: PLAN CHECK	11.20.2024 - REFUND - PLAN CH			606.68	
00148	Maggiora & Ghilotti Inc.	12/05/2024	Regular	0.00	7,120.00	98877
Payable #	**Payable Type** **Post Date**	**Payable Description**		**Discount Amount**	**Payable Amount**	
	Account Number **Account Name**	**Item Description**		**Distribution Amount**		
17865	Invoice 11/20/2024	11.20.2024 - SFDB GRIND & OVERLAY		0.00	7,120.00	
	15.41.63109 UNPROGRAMMED RESUR	11.20.2024 - SFDB GRIND AND			7,120.00	
03154	Marin Fencing, Inc.	12/05/2024	Regular	0.00	6,803.00	98878

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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		
95649	Invoice	11/12/2024	11.12.2024 - PARKSIDE - CHAIN LINK FENC	0.00	6,803.00	
	15.81.63100	CONSTRUCTION	11.12.2024 - PARKSIDE - CHAIN	6,803.00		
00029	Marin IT	12/05/2024	Regular	0.00	950.68	98879
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2024-125426	Invoice	11/22/2024	11.22.2024 - SQL SERVER PERPETUAL LICE	0.00	950.68	
	42.21.62200	DEPARTMENTAL SUPPLIE	11.22.2024 - SQL SERVER PERPE	950.68		
03804	Martin/Martin Inc.	12/05/2024	Regular	0.00	2,500.00	98880
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
24.0770-00004	Invoice	11/19/2024	11.19.2024 - PROFESSIONAL SERVICES - O	0.00	2,500.00	
	45.41.63100	CAPITAL OUTLAY - CONST	11.19.2024 - PROFESSIONAL SE	2,500.00		
02584	Michael Clagett	12/05/2024	Regular	0.00	3,173.58	98881
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
11272024	Invoice	11/27/2024	11.27.2024 - THANKSGIVING BREAK CAM	0.00	2,996.13	
	21.63.61186	SPECIALTY CAMPS SERVIC	11.27.2024 - THANKSGIVING BR	2,996.13		
INV0013575	Invoice	11/27/2024	11.27.2024 - REIMB - THANKSGIVING CA	0.00	177.45	
	21.63.62990	SPECIALTY CAMP SUPPLIE	11.27.2024 - REIMB - THANKSGI	177.45		
03846	Michael E. Alexin	12/05/2024	Regular	0.00	700.00	98882
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0013574	Invoice	11/20/2024	11.20.2024 - ICC - COLORIST CONSULTING	0.00	700.00	
	21.65.63100	CAPITAL OUTLAY - CONST	11.20.2024 - ICC - COLORIST CO	700.00		
03823	Miller Management & Consulting Group	12/05/2024	Regular	0.00	4,765.86	98883
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2024-1130-03	Invoice	11/30/2024	11.30.2024 - MSLA 2024 - DISC WORKPLA	0.00	4,765.86	
	97.00.62002	OTHER OPERATIONAL - M	11.30.2024 - MSLA 2024 - DISC	2,866.50		
	97.00.62002	OTHER OPERATIONAL - M	11.30.2024 - MSLA 2024 - DISC	1,899.36		
00372	Miller Pacific	12/05/2024	Regular	0.00	934.00	98884
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
36803	Invoice	09/18/2024	09.18.2024 - GEOTCH SVCS - 25 RANCHO	0.00	934.00	
	01.41.61150	OUTSIDE SERVICES-OTHE	09.18.2024 - GEOTCH SVCS - 25	934.00		
03368	Munselle Civil Engineering	12/05/2024	Regular	0.00	5,880.00	98885
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
42502	Invoice	07/31/2024	07.31.2024 -3RD PARTY PLAN RVW - 45 S	0.00	2,520.00	
	01.00.42201	CONSTR: PLAN CHECK	07.31.2024 -3RD PARTY PLAN R	2,520.00		
42670	Invoice	08/31/2024	08.31.2024 - 3RD PARTY RVW - 30 VINEYA	0.00	1,920.00	
	01.41.61157	PLAN CHECKING	08.31.2024 - 3RD PARTY RVW -	1,920.00		
42935	Invoice	09/30/2024	09.30.2024 - 3RD PARTY PLAN RVW - 45 S	0.00	960.00	
	01.41.61157	PLAN CHECKING	09.30.2024 - 3RD PARTY PLAN R	960.00		
43065	Invoice	10/31/2024	10.31.2024 - 3RD PARTY PLAN REVIEW - 4	0.00	480.00	
	01.41.61157	PLAN CHECKING	10.31.2024 - 3RD PARTY PLAN R	480.00		
01346	Nerviani Paving Inc	12/05/2024	Regular	0.00	9,820.00	98886

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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		
7553	Invoice	10/22/2024	10.22.2024 - PAVING RESTORATION - HA	0.00	5,275.00	
	19.41.63109	UNPROGRAMMED RESUR	10.22.2024 - PAVING RESTORATI	5,275.00		
7562	Invoice	11/04/2024	11.04.2024 - ASPHALY PATCHING - BERKEL	0.00	4,545.00	
	19.41.63109	UNPROGRAMMED RESUR	11.04.2024 - ASPHALY PATCHIN	4,545.00		
03211	ODP Business Solutions LLC	12/05/2024	Regular	0.00	165.44	98887
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
394444630001	Invoice	10/31/2024	10.31.2024 - LIBRARY - FLY SWATTER	0.00	6.87	
	01.71.62000	OFFICE SUPPLIES	10.31.2024 - LIBRARY - FLY SWA	6.87		
397833777001	Invoice	11/21/2024	11.21.2024 - ADMIN - OFFICE SUPPLIES	0.00	158.57	
	01.12.62000	OFFICE SUPPLIES	11.21.2024 - ADMIN - OFFICE S	158.57		
00165	Pacific Telemanagement Services - PTS	12/05/2024	Regular	0.00	93.00	98888
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2129198	Invoice	11/14/2024	11.14.2024 - TH PAYPHONE - DEC 2024	0.00	93.00	
	01.42.61705	UTILITIES-TELEPHONE	11.14.2024 - TH PAYPHONE - DE	93.00		
00893	Perfect Timing Personnel Services, Inc.	12/05/2024	Regular	0.00	5,076.50	98889
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
54011	Invoice	11/18/2024	11.18.2024 - ADMIN SUPPORT - DE DIOS/	0.00	2,178.42	
	01.82.60010	TEMPORARY HELP	11.18.2024 - ADMIN SUPPORT -	1,742.74		
	21.65.60010	TEMPORARY HELP	11.18.2024 - ADMIN SUPPORT -	435.68		
54032	Invoice	11/25/2024	11.25.2024 - ADMINISTRATIVE SUPPORT -	0.00	1,601.40	
	01.82.60010	TEMPORARY HELP	11.25.2024 - ADMINISTRATIVE S	1,281.12		
	21.65.60010	TEMPORARY HELP	11.25.2024 - ADMINISTRATIVE S	320.28		
54054	Invoice	12/02/2024	12.02.2024 - ADMIN SUPPORT - DE DIOS/	0.00	1,296.68	
	01.82.60010	TEMPORARY HELP	12.02.2024 - ADMIN SUPPORT -	1,037.34		
	21.65.60010	TEMPORARY HELP	12.02.2024 - ADMIN SUPPORT -	259.34		
01139	Phillips Seabrook Associates	12/05/2024	Regular	0.00	1,075.00	98890
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
240599	Invoice	11/27/2024	11.27.2024 - PLAN REVIEW - RESILIENCE	0.00	1,075.00	
	15.90.63100	CONSTRUCTION	11.27.2024 - PLAN REVIEW - RE	1,075.00		
02956	PUBLIC RISK, INNOVATION, SOLUTIONS AND M.	12/05/2024	Regular	0.00	2,700.00	98891
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
25401044	Invoice	11/22/2024	11.22.2024 - EAP ORGANIZATION DEVELO	0.00	2,700.00	
	01.12.61150	OUTSIDE SERVICES-OTHE	11.22.2024 - EAP ORGANIZATIO	2,700.00		
03639	Quadient Leasing USA, Inc.	12/05/2024	Regular	0.00	549.00	98892
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
274-11202024	Invoice	11/20/2024	11.20.2024 - POSTAGE MACHINE	0.00	549.00	
	01.12.62003	POSTAGE	11.20.2024 - POSTAGE MACHIN	109.80		
	01.18.62003	POSTAGE	11.20.2024 - POSTAGE MACHIN	109.80		
	01.41.62003	POSTAGE	11.20.2024 - POSTAGE MACHIN	109.80		
	01.71.62003	POSTAGE	11.20.2024 - POSTAGE MACHIN	109.80		
	01.82.62003	POSTAGE	11.20.2024 - POSTAGE MACHIN	109.80		
00038	Rafael Lumber	12/05/2024	Regular	0.00	42.87	98893

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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**		
70276	Invoice	10/10/2024	10.10.2024 - PARKING LOT - LAG SCREWS	0.00	42.87	
	15.90.63100	CONSTRUCTION	10.10.2024 - PARKING LOT - LAG	42.87		
03579	Recreation Reimagined Inc	12/05/2024	Regular	0.00	2,194.50	98894
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
11262024	Invoice	11/26/2024	11.26.2024 - BABYSITTER TRAINING CAM	0.00	2,194.50	
	21.62.61175	KIDS CULTURE SERVICES	11.26.2024 - BABYSITTER TRAIN	2,194.50		
03346	Sage Energy Consulting - NV5 Inc.	12/05/2024	Regular	0.00	6,093.75	98895
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
409856	Invoice	10/07/2024	10.07.2024 - MUNI RESILIENCY CENTER -	0.00	2,925.00	
	90.41.61100	OUTSIDE SERVICES	10.07.2024 - MUNI RESILIENCY	2,925.00		
413542	Invoice	10/31/2024	10.31.2024 - MUNI RESILIENCY CENTER -	0.00	3,168.75	
	90.41.61100	OUTSIDE SERVICES	10.31.2024 - MUNI RESILIENCY	3,168.75		
03673	Saor Eire Stetler	12/05/2024	Regular	0.00	150.00	98896
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
201	Invoice	12/02/2024	12.02.2024 - SOFTBALL CLINIC 12/01	0.00	150.00	
	21.61.61165	SOFTBALL SERVICES	12.02.2024 - SOFTBALL CLINIC 1	150.00		
01359	Siegfried Engineering Inc	12/05/2024	Regular	0.00	54,134.00	98897
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
48849	Invoice	11/11/2024	11.11.2024 - TSA 2024 STREET REHABILIT	0.00	54,134.00	
	15.41.63108	CAPITAL OUTLAY - DESIG	11.11.2024 - TSA 2024 STREET R	54,134.00		
03455	SiteOne Landscape Supply Holding, LLC	12/05/2024	Regular	0.00	4,759.25	98898
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
147156192-001	Invoice	10/23/2024	10.23.2024 - HONDA AERATOR	0.00	4,759.25	
	01.81.61413	EQUIPMENT MAINT.-OTH	10.23.2024 - HONDA AERATOR	4,759.25		
03557	Tamalpais Environmental Consultants	12/05/2024	Regular	0.00	1,335.00	98899
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
947	Invoice	12/03/2024	12.03.2024 - GROUNWATER CNSLTNG - M	0.00	1,335.00	
	15.41.63100	CONSTRUCTION	12.03.2024 - GROUNWATER CN	1,335.00		
03207	Toni DeFrancis	12/05/2024	Regular	0.00	160.00	98900
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
2024-TC1112	Invoice	11/15/2024	11.15.2024 - TRANSCRIPTION - TC 11/12	0.00	160.00	
	01.12.61150	OUTSIDE SERVICES-OTHE	11.15.2024 - TRANSCRIPTION -	160.00		
00033	Water Components & Building Supply	12/05/2024	Regular	0.00	708.98	98901
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
30647952	Invoice	10/09/2024	10.09.2024 - SURVEYING TAPE - MAGNOLI	0.00	18.09	
	01.81.62200	DEPARTMENTAL SUPPLIE	10.09.2024 - SURVEYING TAPE -	18.09		
30651515	Invoice	11/15/2024	11.15.2024 - STN 20 - FENCING	0.00	690.89	
	45.41.63100	CAPITAL OUTLAY - CONST	11.15.2024 - STN 20 - FENCING	690.89		
03581	WEE YOGIS	12/05/2024	Regular	0.00	150.00	98902

Check Report **Date Range: 12/01/2024 - 12/31/2024**

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		
5	Invoice	11/21/2024	11.21.2024 - MONDAY STORYTIME SUBSTI	0.00	150.00	
	01.71.61132	OUTSIDE SVCS-PROGRAM	11.21.2024 - MONDAY STORYTI	150.00		
02905	Wells Fargo Vendor Financial Services, LLC	12/05/2024	Regular	0.00	925.01	98903
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
5032091909	Invoice	11/11/2024	11.11.2024 - CANON COPIER LEASE	0.00	925.01	
	42.21.63003	COMPUTER HARDWARE/	11.11.2024 - CANON COPIER LE	925.01		
03454	Willdan Engineering	12/05/2024	Regular	0.00	8,640.00	98904
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
002-33465	Invoice	11/18/2024	11.18.2024 - BLDG/SAFETY PLAN CHECKS	0.00	8,640.00	
	01.41.61157	PLAN CHECKING	11.18.2024 - BLDG/SAFETY PLA	8,640.00		
01556	Abel Lopez	12/09/2024	Regular	0.00	1,520.00	98905
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0013633	Invoice	12/06/2024	12.06.2024 - STAFF HOLIDAY LUNCH 2024	0.00	1,520.00	
	01.21.62202	EMPLOYEE RECOG SUPPLI	12.06.2024 - STAFF HOLIDAY LU	1,520.00		
00283	1on1 Premier Sports Academy	12/19/2024	Regular	0.00	10,363.60	98906
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
F24-BKS FLAG FO	Invoice	12/18/2024	12.18.2024 - FALL 2024 ASE - BRKSD FLAG	0.00	1,651.65	
	21.63.61180	AFTER SCHOOL ENRICHM	12.18.2024 - FALL 2024 ASE - BR	1,651.65		
F24-HV FLAG FO	Invoice	12/18/2024	12.18.2024 - FALL 2024 ASE - HIDDEN VLY	0.00	2,340.65	
	21.63.61180	AFTER SCHOOL ENRICHM	12.18.2024 - FALL 2024 ASE - HI	2,340.65		
F24-HV HOOPS	Invoice	12/18/2024	12.18.2024 - FALL 2024 ASE - HIDDEN VLY	0.00	1,155.70	
	21.63.61180	AFTER SCHOOL ENRICHM	12.18.2024 - FALL 2024 ASE - HI	1,155.70		
F24-MANOR HO	Invoice	12/18/2024	12.18.2024 - FALL 2024 ASE - MANOR HO	0.00	1,935.05	
	21.63.61180	AFTER SCHOOL ENRICHM	12.18.2024 - FALL 2024 ASE - M	1,935.05		
F24-WT FLAG FO	Invoice	12/18/2024	12.18.2024 - FALL 2024 ASE - WADE THM	0.00	1,800.50	
	21.63.61180	AFTER SCHOOL ENRICHM	12.18.2024 - FALL 2024 ASE - W	1,800.50		
F24-WT HOOPS	Invoice	12/18/2024	12.18.2024 - FALL 2024 ASE - WADE THM	0.00	1,480.05	
	21.63.61180	AFTER SCHOOL ENRICHM	12.18.2024 - FALL 2024 ASE - W	1,480.05		
01028	A & S Landscape Materials	12/19/2024	Regular	0.00	367.08	98907
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
M12528	Invoice	12/03/2024	12.03.2024 - MASON SAND	0.00	367.08	
	15.81.63100	CONSTRUCTION	12.03.2024 - MASON SAND	367.08		
03852	Adrian Macneil	12/19/2024	Regular	0.00	50,000.00	98908
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
00021259	Invoice	12/11/2024	12.11.2024 - REFUND - UNDRGRNDNG 13	0.00	50,000.00	
	01.00.20377	Undergrounding Deposit	12.11.2024 - REFUND - UNDRGR	50,000.00		
02986	Albertsons/Safeway	12/19/2024	Regular	0.00	210.39	98909
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
433808-102324-1	Invoice	10/23/2024	10.23.2024 - REC DEPT - FOOD SUPPLIES	0.00	141.05	
	21.63.62978	TODDLER ENRICHMENT S	10.23.2024 - REC DEPT - FOOD S	141.05		
807606-111424-1	Invoice	11/14/2024	11.14.2024 - REC DEPT - FOOD SUPPLIES	0.00	27.30	
	21.65.62200	DEPARTMENTAL SUPPLIE	11.14.2024 - REC DEPT - FOOD S	27.30		

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
809557-112524-1	Invoice	11/25/2024	11.25.2024 - REC DEPT - FOOD SUPPLIES	0.00	42.04	
21.63.62979	PARKSIDE SUPPLIES		11.25.2024 - REC DEPT - FOOD S	42.04		
02920	Amazon Business	12/19/2024	Regular	0.00	364.27	98910
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
Account Number	**Account Name**		**Item Description**	**Distribution Amount**		
19CC-ML13-4DXX	Invoice	12/03/2024	12.03.2024 - LIBRARY - LONELY PLANET D	0.00	24.58	
01.71.62310	Library Zip Grant		12.03.2024 - LIBRARY - LONELY	24.58		
1CRX-61PM-9WY	Invoice	11/21/2024	11.21.2024 - LIBRARY - BOOKS	0.00	34.09	
01.71.62310	Library Zip Grant		11.21.2024 - LIBRARY - BOOKS	34.09		
1GK6-VVPK-KGPC	Invoice	12/11/2024	12.11.2024 - LIBRARY - CONSTRUCTION P	0.00	16.19	
01.71.62200	DEPARTMENTAL SUPPLIE		12.11.2024 - LIBRARY - CONSTR	16.19		
1J39-4LKY-MRWT	Invoice	12/04/2024	12.04.2024 - LIBRARY - HOLIDAY PARTY SU	0.00	90.20	
01.21.62202	EMPLOYEE RECOG SUPPLI		12.04.2024 - LIBRARY - HOLIDAY	90.20		
1JC4-TLP6-6XMX	Invoice	11/19/2024	11.19.2024 - LIBRARY - TRIALS AND TRIBU	0.00	24.57	
01.71.62310	Library Zip Grant		11.19.2024 - LIBRARY - TRIALS A	24.57		
1K39-7KXX-F6PH	Invoice	12/06/2024	12.06.2024 - LIBRARY - BOOKS	0.00	20.70	
01.71.62310	Library Zip Grant		12.06.2024 - LIBRARY - BOOKS	20.70		
1KNK-VCMW-4RT	Invoice	11/20/2024	11.20.2024 - LIBRARY - THE ARRANGEME	0.00	27.05	
01.71.62310	Library Zip Grant		11.20.2024 - LIBRARY - THE ARR	27.05		
1L7P-XTGR-1CTH	Invoice	12/08/2024	12.08.2024 - LIBRARY - BOOKS	0.00	14.19	
01.71.62310	Library Zip Grant		12.08.2024 - LIBRARY - BOOKS	14.19		
1NPV-6773-7RXH	Invoice	12/10/2024	12.10.2024 - ADULT BOOKS	0.00	40.40	
01.71.62310	Library Zip Grant		12.10.2024 - ADULT BOOKS	40.40		
1Q67-PQJM-MHY	Invoice	12/04/2024	12.04.2024 - LIBRARY - CRAFT PAPER	0.00	8.73	
01.71.62200	DEPARTMENTAL SUPPLIE		12.04.2024 - LIBRARY - CRAFT P	8.73		
1TWF-G7GJ-NQCJ	Invoice	11/29/2024	11.29.2024 - LIBRARY - CHRISTIAN SIRIAN	0.00	42.87	
01.71.62310	Library Zip Grant		11.29.2024 - LIBRARY - CHRISTI	42.87		
1XMD-DCFR-YWD	Invoice	11/27/2024	11.27.2024 - LIBRARY - HOW TO TAKE A W	0.00	20.70	
01.71.62310	Library Zip Grant		11.27.2024 - LIBRARY - HOW TO	20.70		
03299	Answer MTI	12/19/2024	Regular	0.00	202.02	98911
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
Account Number	**Account Name**		**Item Description**	**Distribution Amount**		
000034-665-161	Invoice	12/01/2024	12.01.2024 - CALL CENTER SERVICE - NOV	0.00	202.02	
01.41.61150	OUTSIDE SERVICES-OTHE		12.01.2024 - CALL CENTER SERV	202.02		
02806	AQUASCAPE POOL SERVICE	12/19/2024	Regular	0.00	209.00	98912
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
Account Number	**Account Name**		**Item Description**	**Distribution Amount**		
30936	Invoice	11/30/2024	11.30.2024 - MONTHLY POOL SERVICE - N	0.00	209.00	
14.81.61150	OUTSIDE SERVICES-OTHE		11.30.2024 - MONTHLY POOL SE	209.00		
03354	Arlette Castellanos	12/19/2024	Regular	0.00	600.00	98913
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
Account Number	**Account Name**		**Item Description**	**Distribution Amount**		
12112024	Invoice	12/11/2024	12.11.2024 - MANOR - SPANISH CLASSES	0.00	600.00	
21.63.61180	AFTER SCHOOL ENRICHM		12.11.2024 - MANOR - SPANISH	600.00		
00001	AT&T Calnet	12/19/2024	Regular	0.00	1,718.33	98914
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
Account Number	**Account Name**		**Item Description**	**Distribution Amount**		
574-12102024	Invoice	12/10/2024	574 - ALL DEPTS CENTREX - 11.10.24-12.0	0.00	1,622.99	
41.41.61701	UTILITIES		574 - ALL DEPTS CENTREX - 11.1	1,622.99		
579-12102024	Invoice	12/10/2024	579 - TRAFFIC LIGHT MODEM - 11.10.24-1	0.00	32.23	
01.41.61705	UTILITIES-TELEPHONE		579 - TRAFFIC LIGHT MODEM -	32.23		

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
580-12102024	Invoice	12/10/2024	580 - ROBSON HOUSE - 11.10.24-12.09-2	0.00	63.11	
	34.41.61705	UTILITIES-TELEPHONE	580 - ROBSON HOUSE - 11.10.2	63.11		
03848	Avenues Development	12/19/2024	Regular	0.00	3,850.00	98915
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
TOSA-1	Invoice	12/09/2024	12.09.2024 - PROJECT MGMT - SR2S - NO	0.00	3,850.00	
	14.41.63127	SAFE ROUTES	12.09.2024 - PROJECT MGMT - S	3,850.00		
00388	Baker & Taylor	12/19/2024	Regular	0.00	1,489.73	98916
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
5019217061	Invoice	11/18/2024	11.18.2024 - ADULT BOOKS	0.00	24.69	
	01.71.62301	ADULT BOOKS	11.18.2024 - ADULT BOOKS	24.69		
5019221465	Invoice	11/25/2024	11.25.2024 - CHILDREN'S BOOKS	0.00	19.36	
	27.71.62302	CHILDRENS BOOKS	11.25.2024 - CHILDREN'S BOOK	19.36		
5019221560	Invoice	11/26/2024	11.26.2024 - CHILDREN'S BOOKS	0.00	12.29	
	27.71.62302	CHILDRENS BOOKS	11.26.2024 - CHILDREN'S BOOK	12.29		
5019221561	Invoice	11/26/2024	11.26.2024 - CHILDREN'S BOOKS	0.00	8.23	
	27.71.62302	CHILDRENS BOOKS	11.26.2024 - CHILDREN'S BOOK	8.23		
5019223421	Invoice	11/26/2024	11.26.2024 - TEENS BOOKS	0.00	17.29	
	27.71.62302	CHILDRENS BOOKS	11.26.2024 - TEENS BOOKS	17.29		
5019225061	Invoice	11/26/2024	11.26.2024 - ADULT BOOKS	0.00	45.11	
	01.71.62301	ADULT BOOKS	11.26.2024 - ADULT BOOKS	45.11		
5019225062	Invoice	11/26/2024	11.26.2024 - ADULT BOOKS	0.00	22.55	
	01.71.62301	ADULT BOOKS	11.26.2024 - ADULT BOOKS	22.55		
5019225063	Invoice	11/26/2024	11.26.2024 - ADULT BOOKS	0.00	56.73	
	01.71.62301	ADULT BOOKS	11.26.2024 - ADULT BOOKS	56.73		
5019225064	Invoice	11/26/2024	11.26.2024 - ADULT BOOKS	0.00	47.17	
	01.71.62301	ADULT BOOKS	11.26.2024 - ADULT BOOKS	47.17		
5019225065	Invoice	11/26/2024	11.26.2024 - ADULT BOOKS	0.00	40.87	
	01.71.62301	ADULT BOOKS	11.26.2024 - ADULT BOOKS	40.87		
5019225066	Invoice	11/26/2024	11.26.2024 - ADULT BOOKS	0.00	22.55	
	01.71.62301	ADULT BOOKS	11.26.2024 - ADULT BOOKS	22.55		
5019225067	Invoice	11/26/2024	11.26.2024 - ADULT BOOKS	0.00	23.86	
	01.71.62301	ADULT BOOKS	11.26.2024 - ADULT BOOKS	23.86		
5019225068	Invoice	11/26/2024	11.26.2024 - ADULT BOOKS	0.00	22.45	
	01.71.62301	ADULT BOOKS	11.26.2024 - ADULT BOOKS	22.45		
5019225069	Invoice	11/26/2024	11.26.2024 - ADULT BOOKS	0.00	29.11	
	01.71.62301	ADULT BOOKS	11.26.2024 - ADULT BOOKS	29.11		
5019225070	Invoice	11/26/2024	11.26.2024 - ADULT BOOKS	0.00	219.10	
	01.71.62301	ADULT BOOKS	11.26.2024 - ADULT BOOKS	219.10		
5019225071	Invoice	11/26/2024	11.26.2024 - ADULT BOOKS	0.00	43.58	
	01.71.62301	ADULT BOOKS	11.26.2024 - ADULT BOOKS	43.58		
5019225072	Invoice	11/26/2024	11.26.2024 - ADULT BOOKS	0.00	91.53	
	01.71.62301	ADULT BOOKS	11.26.2024 - ADULT BOOKS	91.53		
5019233723	Invoice	12/03/2024	12.03.2024 - ADULT BOOKS	0.00	135.98	
	01.71.62301	ADULT BOOKS	12.03.2024 - ADULT BOOKS	135.98		
5019233724	Invoice	12/03/2024	12.03.2024 - ADULT BOOKS	0.00	23.87	
	01.71.62301	ADULT BOOKS	12.03.2024 - ADULT BOOKS	23.87		
5019233725	Invoice	12/03/2024	12.03.2024 - ADULT BOOKS	0.00	47.17	
	01.71.62301	ADULT BOOKS	12.03.2024 - ADULT BOOKS	47.17		
5019233726	Invoice	12/03/2024	12.03.2024 - ADULT BOOKS	0.00	21.81	
	01.71.62301	ADULT BOOKS	12.03.2024 - ADULT BOOKS	21.81		

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Vendor Number	Vendor Name		Payment Date	Payment Type	Discount Amount	Payment Amount	Number
5019233727	Invoice	12/03/2024	12.03.2024 - ADULT BOOKS		0.00	121.57	
	01.71.62301	ADULT BOOKS		12.03.2024 - ADULT BOOKS		121.57	
5019233728	Invoice	12/03/2024	12.03.2024 - ADULT BOOKS		0.00	21.24	
	01.71.62301	ADULT BOOKS		12.03.2024 - ADULT BOOKS		21.24	
5019233729	Invoice	12/03/2024	12.03.2024 - ADULT BOOKS		0.00	23.87	
	01.71.62301	ADULT BOOKS		12.03.2024 - ADULT BOOKS		23.87	
5019233730	Invoice	12/03/2024	12.03.2024 - ADULT BOOKS		0.00	19.81	
	01.71.62301	ADULT BOOKS		12.03.2024 - ADULT BOOKS		19.81	
5019233731	Invoice	12/03/2024	12.03.2024 - ADULT BOOKS		0.00	17.80	
	01.71.62301	ADULT BOOKS		12.03.2024 - ADULT BOOKS		17.80	
5019233732	Invoice	12/03/2024	12.03.2024 - ADULT BOOKS		0.00	17.80	
	01.71.62301	ADULT BOOKS		12.03.2024 - ADULT BOOKS		17.80	
5019233733	Invoice	12/03/2024	12.03.2024 - ADULT BOOKS		0.00	38.40	
	01.71.62301	ADULT BOOKS		12.03.2024 - ADULT BOOKS		38.40	
5019233734	Invoice	12/03/2024	12.03.2024 - ADULT BOOKS		0.00	29.11	
	01.71.62301	ADULT BOOKS		12.03.2024 - ADULT BOOKS		29.11	
5019233735	Invoice	12/03/2024	12.03.2024 - ADULT BOOKS		0.00	22.55	
	01.71.62301	ADULT BOOKS		12.03.2024 - ADULT BOOKS		22.55	
H70763710	Invoice	11/20/2024	11.20.2024 - VIDEOS		0.00	62.88	
	01.71.62307	VIDEOS		11.20.2024 - VIDEOS		62.88	
H70852390	Invoice	11/21/2024	11.21.2024 - VIDEOS		0.00	31.45	
	01.71.62307	VIDEOS		11.21.2024 - VIDEOS		31.45	
H70908150	Invoice	11/26/2024	11.26.2024 - VIDEOS		0.00	60.65	
	01.71.62307	VIDEOS		11.26.2024 - VIDEOS		60.65	
H70968810	Invoice	12/02/2024	12.02.2024 - VIDEOS		0.00	27.32	
	01.71.62307	VIDEOS		12.02.2024 - VIDEOS		27.32	
H70979370	Invoice	12/03/2024	12.03.2024 - VIDEOS		0.00	19.98	
	01.71.62307	VIDEOS		12.03.2024 - VIDEOS		19.98	
	Void		12/19/2024	Regular	0.00	0.00	98917
	Void		12/19/2024	Regular	0.00	0.00	98918
03851	Baldocchi and Sons Inc.		12/19/2024	Regular	0.00	2,433.54	98919
Payable #	**Payable Type**	**Post Date**	**Payable Description**		**Discount Amount**	**Payable Amount**	
Account Number		**Account Name**	**Item Description**		**Distribution Amount**		
INV7948	Invoice	07/01/2024	05.23.2023 - PLATANUS RACEMOSA 36 IN		0.00	2,433.54	
01.42.61144		Medians	05.23.2023 - PLATANUS RACEM		2,433.54		
00058	Bay Alarm		12/19/2024	Regular	0.00	600.24	98920
Payable #	**Payable Type**	**Post Date**	**Payable Description**		**Discount Amount**	**Payable Amount**	
Account Number		**Account Name**	**Item Description**		**Distribution Amount**		
21875936	Invoice	12/03/2024	12.03.2024 - Q1 2025 MONITORING/SPRI		0.00	600.24	
01.81.61506		BLDG. MAINT-OTHER	12.03.2024 - Q1 2025 MONITOR		600.24		
03361	Bob Deutsch		12/19/2024	Regular	0.00	7,116.20	98921
Payable #	**Payable Type**	**Post Date**	**Payable Description**		**Discount Amount**	**Payable Amount**	
Account Number		**Account Name**	**Item Description**		**Distribution Amount**		
F24-HV CHESS	Invoice	12/11/2024	12.11.2024 - FALL 2024 ASE - HIDDEN VLY		0.00	2,189.60	
21.63.61180		AFTER SCHOOL ENRICHM	12.11.2024 - FALL 2024 ASE - HI		2,189.60		
F24-WT CHESS	Invoice	12/11/2024	12.11.2024 - FALL 2024 ASE - WADE THM		0.00	4,926.60	
21.63.61180		AFTER SCHOOL ENRICHM	12.11.2024 - FALL 2024 ASE - W		4,926.60		
00032	BRADY INDUSTRIES		12/19/2024	Regular	0.00	881.74	98922

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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		
9535199	Invoice	12/09/2024	12.09.2024 - CORPYARD - PPE SUPPLIES	0.00	881.74	
	01.81.62000	OFFICE SUPPLIES	12.09.2024 - CORPYARD - PPE S	881.74		
01282	Burke, Williams & Sorensen, LLP	12/19/2024	Regular	0.00	769.50	98923
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
331702	Invoice	11/15/2024	11.15.2024 - PROFESSIONAL SERVICES - O	0.00	769.50	
	01.16.61109	OUTSIDE SERVICES-LITIGA	11.15.2024 - PROFESSIONAL SE	769.50		
01631	Caine Starelli	12/19/2024	Regular	0.00	869.80	98924
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
12102024-3	Invoice	12/10/2024	12.10.2024 - MAHJONG LESSONS	0.00	869.80	
	21.62.61171	ADULT CULTURE SERVICE	12.10.2024 - MAHJONG LESSON	869.80		
00193	CalMat Company	12/19/2024	Regular	0.00	1,376.27	98925
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2412-191147	Invoice	12/05/2024	12.05.2024 - FH20 - CRUSHED ROCK/CLAS	0.00	447.55	
	45.41.63100	CAPITAL OUTLAY - CONST	12.05.2024 - FH20 - CRUSHED R	447.55		
2412-192615	Invoice	12/09/2024	12.09.2024 - STN 20 - GROOVER/EPOXT/R	0.00	570.18	
	45.41.63100	CAPITAL OUTLAY - CONST	12.09.2024 - STN 20 - GROOVER	570.18		
2412-193232	Invoice	12/10/2024	12.10.2024 - STN 20 - EDGER/CLASS 2 AB	0.00	216.51	
	45.41.63100	CAPITAL OUTLAY - CONST	12.10.2024 - STN 20 - EDGER/CL	216.51		
2412-194016	Invoice	12/11/2024	12.11.2024 - CRUSHED ROCK BY THE BAG	0.00	142.03	
	45.41.63100	CAPITAL OUTLAY - CONST	12.11.2024 - CRUSHED ROCK BY	142.03		
03850	Catherine Ann Capriola	12/19/2024	Regular	0.00	6,052.26	98926
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2024-01A	Invoice	12/11/2024	12.11.2024 - MSLA 2024 - DEC SESSION	0.00	3,026.13	
	97.00.62006	INSTRUCTION - MSLA	12.11.2024 - MSLA 2024 - DEC S	3,026.13		
2024-01B	Invoice	12/11/2024	12.11.2024 - MSLA 2024 - NOV SESSION	0.00	3,026.13	
	97.00.62006	INSTRUCTION - MSLA	12.11.2024 - MSLA 2024 - NOV	3,026.13		
03570	CHASE ACE HARDWARE	12/19/2024	Regular	0.00	47.17	98927
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
37107	Invoice	07/01/2024	04.09.2024 - ALKALINE BATTERIES	0.00	47.17	
	01.42.62200	DEPARTMENTAL SUPPLIE	04.09.2024 - ALKALINE BATTERI	47.17		
01534	Christine O'Rourke	12/19/2024	Regular	0.00	17,566.54	98928
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
964	Invoice	11/30/2024	11.30.2024 - GENERAL PLAN UPDATE - NO	0.00	17,566.54	
	01.18.61150	OUTSIDE SERVICES-OTHE	11.30.2024 - GENERAL PLAN UP	17,566.54		
03774	ClientFirst Consulting Group., LLC	12/19/2024	Regular	0.00	1,616.25	98929
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
17556	Invoice	11/30/2024	11.30.2024 - LAND MGMT SYSTEM ADMI	0.00	243.75	
	01.41.61150	OUTSIDE SERVICES-OTHE	11.30.2024 - LAND MGMT SYST	243.75		
17557	Invoice	11/30/2024	11.30.2024 - SOLAR PERMITS PM - NOV 2	0.00	1,372.50	
	90.41.61150	OUTSIDE SERVICES-OTHE	11.30.2024 - SOLAR PERMITS P	1,372.50		
02524	Code Source	12/19/2024	Regular	0.00	6,519.50	98930

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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**		
11812	Invoice	11/30/2024	11.30.2024 - PLAN REVIEW - 11 HOOPER	0.00	2,991.50	
	01.41.61157	PLAN CHECKING	11.30.2024 - PLAN REVIEW - 11	2,991.50		
11816	Invoice	12/10/2024	12.10.2024 - PLAN REVIEW - 8 MONTERE	0.00	2,611.00	
	01.41.61157	PLAN CHECKING	12.10.2024 - PLAN REVIEW - 8	2,611.00		
11817	Invoice	12/11/2024	12.11.2024 - PLAN REVIEW - 26A MARIPO	0.00	917.00	
	01.41.61157	PLAN CHECKING	12.11.2024 - PLAN REVIEW - 26	917.00		
01042	County of Marin - Central Collections	12/19/2024	Regular	0.00	1,363.00	98931
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
IN0354050	Invoice	12/01/2024	12.01.2024 - 2025 CUPA - FACILITY #21-00	0.00	1,363.00	
	01.81.61150	OUTSIDE SERVICES-OTHE	12.01.2024 - 2025 CUPA - FACILI	1,363.00		
02139	CSMFO	12/19/2024	Regular	0.00	1,695.00	98932
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
200026139	Invoice	12/03/2024	12.03.2024 - 2025 CSMFO CONFERENCE -	0.00	565.00	
	01.12.61000	TRAINING	12.03.2024 - 2025 CSMFO CONF	565.00		
200026233	Invoice	12/10/2024	12.10.2024 - 2025 CSMFO CONFERENCE -	0.00	565.00	
	01.12.61000	TRAINING	12.10.2024 - 2025 CSMFO CONF	565.00		
200026401	Invoice	12/18/2024	12.18.2024 - 2025 CSMFO CONFERENCE -	0.00	565.00	
	01.12.61000	TRAINING	12.18.2024 - 2025 CSMFO CONF	565.00		
03853	Dana V. Beck	12/19/2024	Regular	0.00	20,100.00	98933
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
RVFH20-1	Invoice	10/25/2024	10.25.2024 - RVFH20 ONSITE PROJECT M	0.00	1,350.00	
	45.41.63100	CAPITAL OUTLAY - CONST	10.25.2024 - RVFH20 ONSITE PR	1,350.00		
RVFH20-2	Invoice	11/01/2024	11.01.2024 - RVFH20 ONSITE PROJECT M	0.00	2,550.00	
	45.41.63100	CAPITAL OUTLAY - CONST	11.01.2024 - RVFH20 ONSITE PR	2,550.00		
RVFH20-3	Invoice	11/08/2024	11.08.2024 - RVFH20 ONSITE PROJECT M	0.00	3,000.00	
	45.41.63100	CAPITAL OUTLAY - CONST	11.08.2024 - RVFH20 ONSITE PR	3,000.00		
RVFH20-4	Invoice	11/15/2024	11.15.2024 - RVFH20 ONSITE PROJECT M	0.00	1,800.00	
	45.41.63100	CAPITAL OUTLAY - CONST	11.15.2024 - RVFH20 ONSITE PR	1,800.00		
RVFH20-5	Invoice	11/22/2024	11.22.2024 - RVFH20 ONSITE PROJECT M	0.00	1,950.00	
	45.41.63100	CAPITAL OUTLAY - CONST	11.22.2024 - RVFH20 ONSITE PR	1,950.00		
RVFH20-6	Invoice	12/06/2024	12.06.2024 - RVFH20 ONSITE PROJECT M	0.00	4,500.00	
	45.41.63100	CAPITAL OUTLAY - CONST	12.06.2024 - RVFH20 ONSITE PR	4,500.00		
RVFH20-7	Invoice	12/13/2024	12.13.2024 - RVFH20 ONSITE PROJECT M	0.00	4,950.00	
	45.41.63100	CAPITAL OUTLAY - CONST	12.13.2024 - RVFH20 ONSITE PR	4,950.00		
00533	Davis Sign Company	12/19/2024	Regular	0.00	1,068.35	98934
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
39031	Invoice	12/03/2024	12.03.2024 - A FRAME INSERTS - SANDBA	0.00	163.88	
	45.41.63100	CAPITAL OUTLAY - CONST	12.03.2024 - A FRAME INSERTS -	163.88		
39032	Invoice	12/03/2024	12.03.2024 - DPW STN 20 RENVTN SIGNS	0.00	420.61	
	45.41.63100	CAPITAL OUTLAY - CONST	12.03.2024 - DPW STN 20 RENV	420.61		
39033	Invoice	12/03/2024	12.03.2024 - BASKETBALL SIGNS	0.00	319.98	
	21.61.61161	BASKETBALL EXPENSES	12.03.2024 - BASKETBALL SIGNS	319.98		
39048	Invoice	12/06/2024	12.06.2024 - RVFD A-FRAME INSERTS	0.00	163.88	
	45.41.63100	CAPITAL OUTLAY - CONST	12.06.2024 - RVFD A-FRAME INS	163.88		
02732	Diesel Direct West	12/19/2024	Regular	0.00	740.27	98935

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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		
86240365	Invoice	12/06/2024	12.06.2024 - GASOLINE UNL - 150.1 GAL	0.00	740.27	
	01.81.62988	VEHICLE-FUEL/OIL/TIRES	12.06.2024 - GASOLINE UNL - 1	740.27		
00266	Edwin P Gurka, Jr	12/19/2024	Regular	0.00	415.00	98936
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
44-2024	Invoice	11/25/2024	11.25.2024 - COASTAL LIVE OAK ASSESSM	0.00	415.00	
	01.42.61105	OUTSIDE SERVICES-TREES	11.25.2024 - COASTAL LIVE OAK	415.00		
03854	Electivity LLC	12/19/2024	Regular	0.00	3,572.80	98937
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
F24-HV ART	Invoice	12/11/2024	12.11.2024 - FALL 2024 ASE - HIDDEN VLY	0.00	3,572.80	
	21.63.61180	AFTER SCHOOL ENRICHM	12.11.2024 - FALL 2024 ASE - HI	3,572.80		
00087	Elite Tree Service	12/19/2024	Regular	0.00	5,855.00	98938
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2024-12-1	Invoice	12/06/2024	12.06.2024 - WEED CLEARING AND DEBRI	0.00	2,880.00	
	01.42.61105	OUTSIDE SERVICES-TREES	12.06.2024 - WEED CLEARING A	2,880.00		
2024-12-2	Invoice	12/06/2024	12.06.2024 - LANSDALE - ROADWAY CLEA	0.00	2,975.00	
	01.81.61105	OUTSIDE SERVICES-TREES	12.06.2024 - LANSDALE - ROAD	2,975.00		
00060	Elizabeth Touchette	12/19/2024	Regular	0.00	3,640.70	98939
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
F24-BKS SCIENCE	Invoice	12/11/2024	12.11.2024 - FALL 2024 ASE - BRKSD SCIE	0.00	1,394.40	
	21.63.61180	AFTER SCHOOL ENRICHM	12.11.2024 - FALL 2024 ASE - BR	1,394.40		
F24-HV SCIENCE	Invoice	12/11/2024	12.11.2024 - FALL 2024 ASE - HIDDEN VLY	0.00	1,626.80	
	21.63.61180	AFTER SCHOOL ENRICHM	12.11.2024 - FALL 2024 ASE - HI	1,626.80		
F24-MANOR SCIE	Invoice	12/11/2024	12.11.2024 - FALL 2024 ASE - MANOR SCI	0.00	619.50	
	21.63.61180	AFTER SCHOOL ENRICHM	12.11.2024 - FALL 2024 ASE - M	619.50		
03396	Emily B. Stucky	12/19/2024	Regular	0.00	500.00	98940
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0013712	Invoice	12/10/2024	12.10.2024 - SING AND STOMP - NOV 202	0.00	500.00	
	01.71.61132	OUTSIDE SVCS-PROGRAM	12.10.2024 - SING AND STOMP -	500.00		
03193	Enbridgement, Inc.	12/19/2024	Regular	0.00	24,374.70	98941
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
F24-BKS ENGINEE	Invoice	12/16/2024	12.16.2024 - FALL 2024 ASE BROOKSIDE -	0.00	2,947.00	
	21.63.61180	AFTER SCHOOL ENRICHM	12.16.2024 - FALL 2024 ASE BRO	2,947.00		
F24-BKS SEWING	Invoice	12/16/2024	12.16.2024 - ASE FALL 2024-BRKSD SEWI	0.00	2,898.00	
	21.63.61180	AFTER SCHOOL ENRICHM	12.16.2024 - FALL 2024 ASE BRO	2,898.00		
F24-HV BIOLOGY	Invoice	12/16/2024	12.16.2024 - FALL 2024 ASE HIDDEN VLY -	0.00	5,009.90	
	21.63.61180	AFTER SCHOOL ENRICHM	12.16.2024 - FALL 2024 ASE HID	5,009.90		
F24-HV DODGEB	Invoice	12/16/2024	12.16.2024 - FALL 2024 ASE HIDDEN VLY-	0.00	4,211.90	
	21.63.61180	AFTER SCHOOL ENRICHM	12.16.2024 - FALL 2024 ASE HID	4,211.90		
F24-HV SEWING	Invoice	12/16/2024	12.16.2024 - FALL 2024 ASE HIDDEN VLY -	0.00	2,652.30	
	21.63.61180	AFTER SCHOOL ENRICHM	12.16.2024 - FALL 2024 ASE HID	2,652.30		
F24-MANOR ART	Invoice	12/16/2024	12.16.2024 - FALL 2024 ASE MANOR - ART	0.00	2,357.60	
	21.63.61180	AFTER SCHOOL ENRICHM	12.16.2024 - FALL 2024 ASE MA	2,357.60		
F24-WT ENGINEE	Invoice	12/16/2024	12.16.2024 - FALL 2024 ASE WADE THMS	0.00	4,298.00	

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	21.63.61180 AFTER SCHOOL ENRICHM		12.16.2024 - FALL 2024 ASE WA		4,298.00	
00017	Fairfax Building Supply Co. Inc.	12/19/2024	Regular	0.00	1,742.14	98942
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
288289	Invoice	10/03/2024	10.03.2024 - BUNGEE CORDS	0.00	40.02	
	01.81.62200	DEPARTMENTAL SUPPLIE	10.03.2024 - BUNGEE CORDS	40.02		
290634	Invoice	12/02/2024	12.02.2024 - FH20 SHED GUTTERS	0.00	99.76	
	01.32.61506	BLDG. MAINT-OTHER	12.02.2024 - FH20 SHED GUTTE	99.76		
290644	Invoice	12/02/2024	12.02.2024 - SPRAY PAINT/LIGHTS	0.00	106.80	
	01.81.62200	DEPARTMENTAL SUPPLIE	12.02.2024 - SPRAY PAINT/LIGH	106.80		
290684	Invoice	12/03/2024	12.03.2024 - LUMBER	0.00	182.26	
	14.41.63100	CAPITAL OUTLAY - CONST	12.03.2024 - LUMBER	182.26		
290694	Invoice	12/03/2024	12.03.2024 - HARDWARE	0.00	33.44	
	01.81.62200	DEPARTMENTAL SUPPLIE	12.03.2024 - HARDWARE	33.44		
290700	Invoice	12/03/2024	12.03.2024 - DECK SCREWS	0.00	17.24	
	01.81.62200	DEPARTMENTAL SUPPLIE	12.03.2024 - DECK SCREWS	17.24		
290790	Invoice	12/05/2024	12.05.2024 - LEDS/WINDSHIELD WASH	0.00	67.84	
	01.81.62200	DEPARTMENTAL SUPPLIE	12.05.2024 - LEDS/WINDSHIELD	67.84		
290829	Invoice	12/06/2024	12.06.2024 - FH20 - PIPES/LUMBER/PAINT	0.00	1,194.78	
	45.41.63100	CAPITAL OUTLAY - CONST	12.06.2024 - FH20 - PIPES/LUM	1,194.78		
01062	Forster Pump & Engineering Inc	12/19/2024	Regular	0.00	643.05	98943
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2411201-IN	Invoice	11/20/2024	11.20.2024 - IRRIGATION MAINTENANCE	0.00	643.05	
	01.42.61144	Medians	11.20.2024 - IRRIGATION MAINT	643.05		
03777	Friends of San Anselmo Parks - Open Space Fun	12/19/2024	Regular	0.00	200.00	98944
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0013728	Invoice	12/05/2024	12.05.2024 - DONATION - STEPHEN & JULI	0.00	200.00	
	01.12.61150	OUTSIDE SERVICES-OTHE	12.05.2024 - DONATION - STEPH	200.00		
02278	Gardeners' Guild	12/19/2024	Regular	0.00	5,708.00	98945
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
119325	Invoice	12/01/2024	12.01.2024 - SFD MEDIANS - DEC 2024	0.00	1,099.00	
	01.42.61144	Medians	12.01.2024 - SFD MEDIANS - DE	1,099.00		
119364	Invoice	12/01/2024	12.01.2024 - RED HILL MEDIAN - DEC 202	0.00	2,366.00	
	01.42.61144	Medians	12.01.2024 - RED HILL MEDIAN -	2,366.00		
119365	Invoice	12/01/2024	12.01.2024 - IMGNTN PK, MAGNOLIA LOT	0.00	2,243.00	
	01.81.61104	OUTSIDE SERVICES-GROU	12.01.2024 - IMGNTN PK, MAG	1,121.50		
	14.81.61150	OUTSIDE SERVICES-OTHE	12.01.2024 - IMGNTN PK, MAG	1,121.50		
00104	Grier Argall Plumbing Inc	12/19/2024	Regular	0.00	14,617.09	98946
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
18241	Invoice	12/10/2024	12.10.2024 - 2024 BACKFLOW TESTS	0.00	1,960.00	
	31.41.61506	BLDG. MAINT-OTHER	12.10.2024 - 2024 BACKFLOW T	980.00		
	41.41.61150	OUTSIDE SERVICES-OTHE	12.10.2024 - 2024 BACKFLOW T	980.00		
18262	Invoice	12/02/2024	12.02.2024 - TOWN HALL SUMP PUMPS	0.00	2,450.00	
	41.41.61150	OUTSIDE SERVICES-OTHE	12.02.2024 - TOWN HALL SUMP	2,450.00		
18282	Invoice	12/10/2024	12.10.2024 - BACKFLOW REPLACEMENTS	0.00	10,207.09	
	01.42.61144	Medians	12.10.2024 - BACKFLOW REPLA	10,207.09		
02606	Halleh Besharati	12/19/2024	Regular	0.00	3,465.00	98947

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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		
F24- WADE-THO	Invoice	12/10/2024	12.10.2024 - FALL 2024 ASE - WADE THM	0.00	945.00	
	21.63.61180	AFTER SCHOOL ENRICHM	12.10.2024 - FALL 2024 ASE - W	945.00		
F24-BROOKSIDE	Invoice	12/10/2024	12.10.2024 - FALL 2024 ASE - BRKSD CLAY	0.00	2,520.00	
	21.63.61180	AFTER SCHOOL ENRICHM	12.10.2024 - FALL 2024 ASE - BR	2,520.00		
00020	Hannibal's Inc Electrical Construction	12/19/2024	Regular	0.00	7,193.27	98948
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
25272	Invoice	11/27/2024	11.27.2024 - ICC - TRANSFER SWITCH WIR	0.00	6,803.27	
	31.41.61150	OUTSIDE SERVICES-OTHE	11.27.2024 - ICC - TRANSFER S	6,803.27		
25274	Invoice	11/27/2024	11.27.2024 - REVIEW - AS BUILT/CLOSING	0.00	390.00	
	01.41.61506	BLDG. MAINT-OTHER	11.27.2024 - REVIEW - AS BUILT	390.00		
01850	Hardiman Construction	12/19/2024	Regular	0.00	15,350.00	98949
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2024-0670	Invoice	12/05/2024	12.05.2024 - DRAINING PIPE WORK - 55 F	0.00	15,350.00	
	19.41.63113	UNPROGRAMMED DRAIN	12.05.2024 - DRAINING PIPE W	15,350.00		
03332	Heidi Scoble	12/19/2024	Regular	0.00	98.00	98950
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0013681	Invoice	12/10/2024	12.10.2024 - REIMB - EDC MTG BC SENDO	0.00	98.00	
	01.18.61150	OUTSIDE SERVICES-OTHE	12.10.2024 - REIMB - EDC MTG	98.00		
02236	HooplaDigital	12/19/2024	Regular	0.00	900.37	98951
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
506412759	Invoice	11/30/2024	11.30.2024 - DIGITAL ACCOUNT - NOV 20	0.00	900.37	
	27.71.62309	E BOOKS	11.30.2024 - DIGITAL ACCOUNT	900.37		
03216	Interwest Consulting Group Inc	12/19/2024	Regular	0.00	120.00	98952
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
83254	Invoice	11/18/2024	11.18.2024 - PLANNING SERVICES	0.00	120.00	
	01.18.61150	OUTSIDE SERVICES-OTHE	11.18.2024 - PLANNING SERVIC	120.00		
03837	Ivy Tzur	12/19/2024	Regular	0.00	12,000.00	98953
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
3	Invoice	12/06/2024	12.06.2024 - PROJECT MGMT - 11.11.24-1	0.00	12,000.00	
	01.41.61150	OUTSIDE SERVICES-OTHE	12.06.2024 - PROJECT MGMT -	7,200.00		
	17.81.63100	CONSTRUCTION	12.06.2024 - PROJECT MGMT -	1,200.00		
	45.41.61150	OUTSIDE SERVICES-OTHE	12.06.2024 - PROJECT MGMT -	1,200.00		
	45.41.63100	CAPITAL OUTLAY - CONST	12.06.2024 - PROJECT MGMT -	2,400.00		
00113	Juan Olsen Sanchez	12/19/2024	Regular	0.00	11,252.49	98954
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
FALL24-6	Invoice	12/18/2024	12.18.2024 - GYMNASTICS FALL 2025 - PA	0.00	11,252.49	
	21.61.61167	TUMBLING SERVICES	12.18.2024 - GYMNASTICS FALL	11,252.49		
03412	Juliana M.Kohl	12/19/2024	Regular	0.00	1,974.00	98955
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
12112024-2	Invoice	12/11/2024	12.11.2024 - PRIVATE MUSIC LESSONS - D	0.00	1,974.00	
	21.62.61175	KIDS CULTURE SERVICES	12.11.2024 - PRIVATE MUSIC LE	1,974.00		

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
02558	Kanopy	12/19/2024	Regular	0.00	751.00	98956

Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**	
429093	Invoice	11/30/2024	11.30.2024 - VIDEOS - LIBRARY - NOV 202	0.00	751.00
	27.71.62307	VIDEOS	11.30.2024 - VIDEOS - LIBRARY -	751.00	

03410	Language and Cultural Center, Inc	12/19/2024	Regular	0.00	2,594.32	98957

F24-HV SPANISH	Invoice	12/11/2024	12.11.2024 - FALL 2024 ASE - SPANISH CL	0.00	716.92
	21.63.61180	AFTER SCHOOL ENRICHM	12.11.2024 - FALL 2024 ASE - SP	716.92	
F24-WT SPANISH	Invoice	12/11/2024	12.11.2024 - FALL 2024 ASE - SPANISH CL	0.00	938.70
	21.63.61180	AFTER SCHOOL ENRICHM	12.11.2024 - FALL 2024 ASE - SP	938.70	
F24-WT SPANISH	Invoice	12/18/2024	12.11.2024 - FALL 2024 ASE - SPANISH CL	0.00	938.70
	21.63.61180	AFTER SCHOOL ENRICHM	12.11.2024 - FALL 2024 ASE - SP	938.70	

03417	Lindsey Klein	12/19/2024	Regular	0.00	108.00	98958

INV0013679	Invoice	12/10/2024	12.10.2024 - REIMB - GPU POP-UP MATER	0.00	8.00
	01.18.61150	OUTSIDE SERVICES-OTHE	12.10.2024 - REIMB - GPU POP-	8.00	
INV0013680	Invoice	12/10/2024	12.10.2024 - REIMB - PROFESSIONAL TRAI	0.00	100.00
	01.18.61000	TRAINING	12.10.2024 - REIMB - PROFESSI	100.00	

01057	Linscott Engineering Contractors Inc	12/19/2024	Regular	0.00	39,992.00	98959

4392	Invoice	11/21/2024	11.21.2024 - FERNWOOD DRAINAGE COR	0.00	39,992.00
	19.41.63113	UNPROGRAMMED DRAIN	11.21.2024 - FERNWOOD DRAI	39,992.00	

03849	Marin County Office of Emergency Managemer	12/19/2024	Regular	0.00	7,500.00	98960

INV0013683	Invoice	12/01/2024	12.01.2024 - MOU SHARED EMGNCY MG	0.00	7,500.00
	01.21.61150	OUTSIDE SERVICES-OTHE	12.01.2024 - MOU SHARED EM	7,500.00	

00121	Marin I J - 2072661 AD	12/19/2024	Regular	0.00	175.86	98961

0001432192	Invoice	11/30/2024	11.30.2024 - COLUMNS - MSS RATE INCRS	0.00	175.86
	01.12.61151	LEGAL NOTICES	11.30.2024 - COLUMNS - MSS R	114.77	
	01.18.61151	LEGAL NOTICES	11.30.2024 - COLUMNS - MSS R	61.09	

00029	Marin IT	12/19/2024	Regular	0.00	17,191.92	98962

2024-125482	Invoice	12/05/2024	12.05.2024 - AGREEMENT MANAGED OFF	0.00	1,356.50
	42.21.61150	OUTSIDE SERVICES-OTHE	12.05.2024 - AGREEMENT MAN	1,356.50	
2024-125600	Invoice	12/11/2024	12.11.2024 - Q#2024-004544 - POWERED	0.00	1,526.25
	42.21.61150	OUTSIDE SERVICES-OTHE	12.11.2024 - Q#2024-004544 -	1,526.25	
2024-125628	Invoice	12/13/2024	12.13.2024 - AGREEMENT HOSTED BACK	0.00	1,000.00
	42.21.61150	OUTSIDE SERVICES-OTHE	12.13.2024 - AGREEMENT HOST	1,000.00	
2024-125629	Invoice	12/13/2024	12.13.2024 - AGREEMENT ONSITE SUPPO	0.00	5,720.00
	42.21.61150	OUTSIDE SERVICES-OTHE	12.13.2024 - AGREEMENT ONSI	5,720.00	
2024-125630	Invoice	12/13/2024	12.13.2024 - AGREEMENT IT MGMT SUPP	0.00	5,026.67
	42.21.61150	OUTSIDE SERVICES-OTHE	12.13.2024 - AGREEMENT IT M	5,026.67	
2024-125632	Invoice	12/13/2024	12.13.2024 - AGREEMENT AUTOMATE &	0.00	2,502.50
	42.21.61150	OUTSIDE SERVICES-OTHE	12.13.2024 - AGREEMENT AUTO	2,502.50	

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
2024-25958	Invoice 12/13/2024	12.13.2024 - STREAMLINE IT - Q4 2024		0.00	60.00	
	42.21.61150	OUTSIDE SERVICES-OTHE	12.13.2024 - STREAMLINE IT - Q	60.00		
00142	Marin Municipal Water District	12/19/2024	Regular	0.00	335.92	98963
Payable #	Payable Type / Post Date	Payable Description		Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
622-11182024	Invoice 11/18/2024	622 - IMAGINATION PARK - 09.12.24-11.1		0.00	168.88	
	14.81.61150	OUTSIDE SERVICES-OTHE	622 - IMAGINATION PARK - 09.1	168.88		
623-11182024	Invoice 11/18/2024	623 - IMAGINATION PARK - 09.12.24-11.1		0.00	83.52	
	14.81.61150	OUTSIDE SERVICES-OTHE	623 - IMAGINATION PARK - 09.1	83.52		
624-11182024	Invoice 11/18/2024	624 - IMAGINATION PARK - 09.12.24-11.1		0.00	83.52	
	14.81.61150	OUTSIDE SERVICES-OTHE	624 - IMAGINATION PARK - 09.1	83.52		
00132	Marin Sanitary Service	12/19/2024	Regular	0.00	50.00	98964
Payable #	Payable Type / Post Date	Payable Description		Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
161970	Invoice 11/27/2024	11.27.2024 - SHRED CARD WO#161494		0.00	50.00	
	21.65.61506	BLDG. MAINT-OTHER	11.27.2024 - SHRED CARD WO#	50.00		
03855	McPhail Fuel Co., Inc.	12/19/2024	Regular	0.00	1,529.58	98965
Payable #	Payable Type / Post Date	Payable Description		Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
U0132193	Invoice 12/05/2024	12.05.2024 - GENERATOR PROPANE		0.00	1,529.58	
	31.41.61150	OUTSIDE SERVICES-OTHE	12.05.2024 - GENERATOR PROP	1,529.58		
03823	Miller Management & Consulting Group	12/19/2024	Regular	0.00	4,691.33	98966
Payable #	Payable Type / Post Date	Payable Description		Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
2024-1213-03	Invoice 12/13/2024	12.13.2024 - MARIN SONOMA LEADERSHI		0.00	4,691.33	
	97.00.62001	ADMINISTRATIVE EXP - M	12.13.2024 - MARIN SONOMA L	50.00		
	97.00.62001	ADMINISTRATIVE EXP - M	12.13.2024 - MARIN SONOMA L	500.00		
	97.00.62001	ADMINISTRATIVE EXP - M	12.13.2024 - MARIN SONOMA L	750.00		
	97.00.62006	INSTRUCTION - MSLA	12.13.2024 - MARIN SONOMA L	3,391.33		
03368	Munselle Civil Engineering	12/19/2024	Regular	0.00	2,040.00	98967
Payable #	Payable Type / Post Date	Payable Description		Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
43278	Invoice 11/30/2024	11.30.2024 - 3RD PARTY PLAN RVW - THE		0.00	2,040.00	
	01.18.61150	OUTSIDE SERVICES-OTHE	11.30.2024 - 3RD PARTY PLAN R	2,040.00		
01346	Nerviani Paving Inc	12/19/2024	Regular	0.00	42,375.00	98968
Payable #	Payable Type / Post Date	Payable Description		Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
7569	Invoice 11/15/2024	11.15.2024 - PAVING - MELVILLE AVE		0.00	42,375.00	
	19.41.63107	CAPITAL OUTLAY - PAVIN	11.15.2024 - PAVING - MELVILLE	42,375.00		
03809	Noll & Tam Architects	12/19/2024	Regular	0.00	21,995.00	98969
Payable #	Payable Type / Post Date	Payable Description		Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
0060909	Invoice 07/01/2024	07.01.2024 - SAN ANSELMO LIBRARY - MA		0.00	4,420.00	
	41.41.63117	CONSTRUCTION - BUILDI	07.01.2024 - SAN ANSELMO LIB	4,420.00		
0061002	Invoice 08/26/2024	08.26.2024 - SAN ANSELMO LIBRARY - JUL		0.00	1,420.00	
	41.41.63117	CONSTRUCTION - BUILDI	08.26.2024 - SAN ANSELMO LIB	1,420.00		
0061056	Invoice 09/24/2024	09.24.2024 - SAN ANSELMO LIBRARY - AU		0.00	7,650.00	
	41.41.63117	CONSTRUCTION - BUILDI	09.24.2024 - SAN ANSELMO LIB	7,650.00		
0061111	Invoice 10/24/2024	10.24.2024 - SAN ANSELMO LIBRARY - SE		0.00	8,505.00	
	41.41.63117	CONSTRUCTION - BUILDI	10.24.2024 - SAN ANSELMO LIB	8,505.00		
03524	Northwest Cascade, Inc.	12/19/2024	Regular	0.00	1,740.43	98970

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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		
0554550192	Invoice	11/19/2024	11.19.2024 - PORTA POTTY SERVICE	0.00	1,740.43	
	01.81.61150	OUTSIDE SERVICES-OTHE	11.19.2024 - PORTA POTTY SER	1,740.43		
03211	ODP Business Solutions LLC	12/19/2024	Regular	0.00	472.95	98971
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
400822189001	Invoice	12/04/2024	12.04.2024 - LIBRARY - INK/TONER/WHIT	0.00	323.37	
	01.71.62000	OFFICE SUPPLIES	12.04.2024 - LIBRARY - INK/TON	323.37		
401263434001	Invoice	12/04/2024	12.04.2024 - LIBRARY - CONSTRUCTION	0.00	10.96	
	01.71.62000	OFFICE SUPPLIES	12.04.2024 - LIBRARY - CONSTR	10.96		
401263606001	Invoice	12/05/2024	12.05.2024 - LIBRARY - TONER	0.00	138.62	
	01.71.62000	OFFICE SUPPLIES	12.05.2024 - LIBRARY - TONER	138.62		
03523	Parametrix, Inc	12/19/2024	Regular	0.00	38,789.21	98972
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
61623	Invoice	11/22/2024	11.22.2024 - PROFESSIONAL SERVICES TH	0.00	7,845.08	
	16.41.62200	DEPARTMENTAL SUPPLIE	11.22.2024 - PROFESSIONAL SE	7,845.08		
61903	Invoice	11/27/2024	11.27.2024 - PROFESSIONAL SERVICES TH	0.00	19,825.95	
	16.41.61150	OUTSIDE SERVICES-OTHE	11.27.2024 - PROFESSIONAL SE	19,825.95		
62238	Invoice	12/11/2024	12.11.2024 - PROFESSIONAL SERVICES TH	0.00	11,118.18	
	16.41.61150	OUTSIDE SERVICES-OTHE	12.11.2024 - PROFESSIONAL SE	11,118.18		
02554	Parkmobile LLC	12/19/2024	Regular	0.00	362.80	98973
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV41333	Invoice	11/30/2024	11.30.2024 - END USER FEES	0.00	362.80	
	13.42.61114	OUTSIDE SRV: PARKING	11.30.2024 - END USER FEES	362.80		
00893	Perfect Timing Personnel Services, Inc.	12/19/2024	Regular	0.00	1,685.68	98974
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
54077	Invoice	12/09/2024	12.09.2024 - ADMIN SUPPORT - DE DIOS	0.00	1,685.68	
	01.82.60010	TEMPORARY HELP	12.09.2024 - ADMIN SUPPORT -	1,348.54		
	21.65.60010	TEMPORARY HELP	12.09.2024 - ADMIN SUPPORT -	337.14		
00558	Peterson	12/19/2024	Regular	0.00	4,134.53	98975
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
E3919001	Invoice	11/26/2024	11.26.2024 - ICC TRANSFER SWITCH	0.00	2,499.80	
	31.41.61150	OUTSIDE SERVICES-OTHE	11.26.2024 - ICC TRANSFER SWI	1,249.90		
	41.41.63117	CONSTRUCTION - BUILDI	11.26.2024 - ICC TRANSFER SWI	1,249.90		
SW270060489	Invoice	12/13/2024	12.13.2024 - GENERATOR - COOLANT FIX	0.00	1,634.73	
	41.41.63117	CONSTRUCTION - BUILDI	12.13.2024 - GENERATOR - COO	1,634.73		
03832	Pickleball Organized LLC	12/19/2024	Regular	0.00	3,472.00	98976
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0013750	Invoice	12/17/2024	12.17.2024 - WINTER 2024 - PICKLEBALL	0.00	3,472.00	
	21.61.61166	TENNIS SERVICES	12.17.2024 - WINTER 2024 - PIC	3,472.00		
00038	Rafael Lumber	12/19/2024	Regular	0.00	168.92	98977
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
71559	Invoice	10/19/2024	10.19.2024 - FREEMAN - REIMB INVOICE	0.00	168.92	
	01.41.62200	DEPARTMENTAL SUPPLIE	10.19.2024 - FREEMAN - REIMB	168.92		

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03574	RASHID KHALIL	12/19/2024	Regular	0.00	500.00	98978
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0013753	Invoice	12/18/2024	12.18.2024 - SOFTBALL CLINICS - DEC 202	0.00	500.00	
	21.61.61165	SOFTBALL SERVICES	12.18.2024 - SOFTBALL CLINICS	500.00		
02903	ROBYN CLIFFORD	12/19/2024	Regular	0.00	1,257.00	98979
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0013751	Invoice	12/18/2024	12.18.2024 - REIMB - CSMFO 2025 HOTEL	0.00	1,257.00	
	01.12.61000	TRAINING	12.18.2024 - REIMB - CSMFO 20	1,257.00		
00540	Ross Recreation Equipment Inc	12/19/2024	Regular	0.00	33,692.29	98980
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
I26535	Invoice	11/21/2024	11.21.2024 - PARKSIDE PRESCHOOL SURF	0.00	33,692.29	
	21.65.63100	CAPITAL OUTLAY - CONST	11.21.2024 - PARKSIDE PRESCH	33,692.29		
00181	Ross Valley Fire Department	12/19/2024	Regular	0.00	372.23	98981
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0013729	Invoice	12/16/2024	12.16.2024 - RVFD FEES COLLECTED - NO	0.00	372.23	
	01.00.20354	DUE TO ROSS VALLEY FIR	12.16.2024 - RVFD FEES COLLEC	372.23		
00182	Roto-Rooter Plumbers	12/19/2024	Regular	0.00	1,685.00	98982
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
97222417	Invoice	12/05/2024	12.05.2024 - VACTOR STORM DRAIN CLEA	0.00	1,685.00	
	01.42.61123	OUTSIDE SVCS-DRAINAGE	12.05.2024 - VACTOR STORM D	1,685.00		
03346	Sage Energy Consulting - NV5 Inc.	12/19/2024	Regular	0.00	3,171.25	98983
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
419294	Invoice	12/05/2024	12.05.2024 - MUNI RESILIENCY CENTER -	0.00	3,171.25	
	90.41.61100	OUTSIDE SERVICES	12.05.2024 - MUNI RESILIENCY	3,171.25		
03673	Saor Eire Stetler	12/19/2024	Regular	0.00	787.50	98984
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0013752	Invoice	12/12/2024	12.12.2024 - SOFTBALLS CLINICS	0.00	787.50	
	21.61.61165	SOFTBALL SERVICES	12.12.2024 - SOFTBALLS CLINICS	787.50		
01563	SCA	12/19/2024	Regular	0.00	14,405.80	98985
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
24000976	Invoice	11/15/2024	11.15.2024 - RES STREET SWEEPER - NOV	0.00	14,405.80	
	01.42.61135	STREET SWEEPING	11.15.2024 - RES STREET SWEEP	14,405.80		
01359	Siegfried Engineering Inc	12/19/2024	Regular	0.00	27,861.00	98986
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
48964	Invoice	12/09/2024	12.09.2024 - 2025 STREET REHAB - NOV 2	0.00	27,861.00	
	15.41.63108	CAPITAL OUTLAY - DESIG	12.09.2024 - 2025 STREET REHA	27,861.00		
03571	SIERRA PACIFIC TURF SUPPLY, INC	12/19/2024	Regular	0.00	1,913.84	98987
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
01022486	Invoice	11/20/2024	11.20.2024 - WINTREX/DOUBLE DOWN T	0.00	1,913.84	
	01.81.62200	DEPARTMENTAL SUPPLIE	11.20.2024 - WINTREX/DOUBLE	1,913.84		
02936	SMITH'S PEST MANAGEMENT	12/19/2024	Regular	0.00	640.00	98988

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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**		
323774	Invoice	11/27/2024	11.27.2024 - MEMOIAL PARK - LANDSCAP	0.00	340.00	
	01.81.61150	OUTSIDE SERVICES-OTHE	11.27.2024 - MEMOIAL PARK - L	340.00		
324007	Invoice	11/28/2024	11.28.2024 - IMAGINATION PARK - MISC S	0.00	300.00	
	14.81.61150	OUTSIDE SERVICES-OTHE	11.28.2024 - IMAGINATION PAR	300.00		
03685	Taylor Eby	12/19/2024	Regular	0.00	400.00	98989
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
INV0013754	Invoice	12/18/2024	12.18.2024 - SOFTBALL CLINICS - DEC 202	0.00	400.00	
	21.61.61165	SOFTBALL SERVICES	12.18.2024 - SOFTBALL CLINICS	400.00		
03590	The Marin Dojo, Inc.	12/19/2024	Regular	0.00	50.63	98990
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
12102024-4	Invoice	12/10/2024	12.10.2024 - TAI CHI - DEC 2024	0.00	50.63	
	21.62.61171	ADULT CULTURE SERVICE	12.10.2024 - TAI CHI - DEC 2024	50.63		
03207	Toni DeFrancis	12/19/2024	Regular	0.00	340.00	98991
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
2024-PC122	Invoice	12/09/2024	12.09.2024 - TRANSCRIPTION PC 12/02	0.00	200.00	
	01.18.61150	OUTSIDE SERVICES-OTHE	12.09.2024 - TRANSCRIPTION P	200.00		
2024-TC1210	Invoice	12/14/2024	12.14.2024 - TRANSCRIPTION TC 12/10	0.00	140.00	
	01.12.61150	OUTSIDE SERVICES-OTHE	12.14.2024 - TRANSCRIPTION T	140.00		
00470	Transportation Authority of Marin	12/19/2024	Regular	0.00	26,266.00	98992
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
INV0013682	Invoice	07/05/2024	07.05.2024 - TAM FY24-25 CMA FEE INVO	0.00	26,266.00	
	01.21.61126	OUTSIDE SVCS-TRAN AUT	07.05.2024 - TAM FY24-25 CMA	26,266.00		
02983	W. Bradley Electric Inc.	12/19/2024	Regular	0.00	2,845.00	98993
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
215069	Invoice	10/30/2024	10.30.2024 - CAD SHEETS - STN 20	0.00	2,845.00	
	45.41.63100	CAPITAL OUTLAY - CONST	10.30.2024 - CAD SHEETS - STN	2,845.00		
00391	Verizon Wireless	12/01/2024	Bank Draft	0.00	922.68	DFT05716
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
9978608385	Invoice	11/12/2024	11.12.2024 - CELLULAR - 10.13.24-11.12.2	0.00	922.68	
	01.12.61705	UTILITIES-TELEPHONE	11.12.2024 - CELLULAR - 10.13.	51.69		
	01.41.61705	UTILITIES-TELEPHONE	11.12.2024 - CELLULAR - 10.13.	504.19		
	01.42.61705	UTILITIES-TELEPHONE	11.12.2024 - CELLULAR - 10.13.	263.42		
	21.63.61179	PARKSIDE SERVICES	11.12.2024 - CELLULAR - 10.13.	51.69		
	21.63.61187	ROBSON AFTER SCHOOL	11.12.2024 - CELLULAR - 10.13.	51.69		
00362	Town of San Anselmo	12/06/2024	Bank Draft	0.00	290,476.85	DFT05761

Check Report **Date Range: 12/01/2024 - 12/31/2024**

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		
INV0013632	Invoice	12/06/2024	12-15-2024 TSA To Fund Payroll	0.00	290,476.85	
	01.00.20299	PAYROLL PAYABLE	12-15-2024 TSA To Fund Payroll	212,742.21		
	01.00.20299	PAYROLL PAYABLE	12-15-2024 TSA To Fund Payroll	3,691.23		
	01.00.20299	PAYROLL PAYABLE	12-15-2024 TSA To Fund Payroll	436.70		
	01.00.20299	PAYROLL PAYABLE	12-15-2024 TSA To Fund Payroll	-1,292.60		
	15.00.20299	PAYROLL PAYABLE	12-15-2024 TSA To Fund Payroll	10,589.23		
	15.00.20299	PAYROLL PAYABLE	12-15-2024 TSA To Fund Payroll	-40.00		
	19.00.20299	PAYROLL PAYABLE	12-15-2024 TSA To Fund Payroll	12,168.40		
	21.00.20299	PAYROLL PAYABLE	12-15-2024 TSA To Fund Payroll	39,080.96		
	21.00.20299	PAYROLL PAYABLE	12-15-2024 TSA To Fund Payroll	-215.00		
	27.00.20299	PAYROLL PAYABLE	12-15-2024 TSA To Fund Payroll	13,315.72		
00072	Comcast	12/05/2024	Bank Draft	0.00	140.02	DFT05762
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
426-12052024	Invoice	12/05/2024	426 - CREEK CAMERA - 11.14.24-12.13.24	0.00	140.02	
	42.21.61150	OUTSIDE SERVICES-OTHE	426 - CREEK CAMERA - 11.14.24	140.02		
03344	CSG Forte Payments Inc.	12/10/2024	Bank Draft	0.00	1,592.60	DFT05763
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
0012990246	Invoice	11/30/2024	11.30.2024 - REC DEPT - CREDIT CARD PR	0.00	1,592.60	
	21.65.61177	CHG CARDS	11.30.2024 - REC DEPT - CREDIT	1,592.60		
03344	CSG Forte Payments Inc.	12/10/2024	Bank Draft	0.00	4,756.60	DFT05764
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
0012990524	Invoice	11/30/2024	11.30.2024 - REC DEPT - CREDIT CARD PR	0.00	4,756.60	
	21.65.61177	CHG CARDS	11.30.2024 - REC DEPT - CREDIT	4,756.60		
00128	Pacific Gas & Electric	12/11/2024	Bank Draft	0.00	157.57	DFT05765
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
717-12112024	Invoice	12/11/2024	717 - CORPYARD UTILITIES - 11.02.24-12.0	0.00	157.57	
	41.41.61701	UTILITIES	717 - CORPYARD UTILITIES - 11.	157.57		
01281	Payroll Resource Group	12/12/2024	Bank Draft	0.00	105.00	DFT05768
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
19077	Invoice	12/12/2024	12.12.2024 - SECTION 125 ADMINISTRATI	0.00	105.00	
	01.12.61107	OUTSIDE SVCS-ACCOUNTI	12.12.2024 - SECTION 125 ADMI	105.00		
00072	Comcast	12/15/2024	Bank Draft	0.00	166.98	DFT05769
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
758-12152024	Invoice	12/15/2024	758 - TH INTERNET - 11.24.24-12.23.24	0.00	166.98	
	41.41.61701	UTILITIES	758 - TH INTERNET - 11.24.24-1	166.98		
00128	Pacific Gas & Electric	12/17/2024	Bank Draft	0.00	1,939.69	DFT05770
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
146-12172024	Invoice	12/17/2024	146 - EV CHARGING - 11.04.24-12.04.24	0.00	1,939.69	
	13.42.61114	OUTSIDE SRV: PARKING	146 - EV CHARGING - 11.04.24-1	1,939.69		
00128	Pacific Gas & Electric	12/16/2024	Bank Draft	0.00	526.58	DFT05771

Check Report **Date Range: 12/01/2024 - 12/31/2024**

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**		
355-12162024	Invoice	12/16/2024	355 - CORPYARD UTILIES - 11.01.24-12.03.	0.00	526.58	
	41.41.61701	UTILITIES	355 - CORPYARD UTILIES - 11.01	526.58		
01102	Central Marin Police Authority	12/02/2024	Bank Draft	0.00	456,205.75	DFT05772
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
INV0013731	Invoice	12/02/2024	12.02.2024 - CMPA MEMBER CONTRIBUTI	0.00	456,205.75	
	01.30.61199	POLICE SERVICES CONTR	12.02.2024 - CMPA MEMBER C	456,205.75		
00362	Town of San Anselmo	12/17/2024	Bank Draft	0.00	236,746.51	DFT05791
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
INV0013749	Invoice	12/17/2024	12-31-2024 TSA To Fund Payroll	0.00	236,746.51	
	01.00.20299	PAYROLL PAYABLE	12-31-2024 TSA To Fund Payroll	168,605.17		
	01.00.20299	PAYROLL PAYABLE	12-31-2024 TSA To Fund Payroll	3,691.23		
	01.00.20299	PAYROLL PAYABLE	12-31-2024 TSA To Fund Payroll	436.70		
	01.00.20299	PAYROLL PAYABLE	12-31-2024 TSA To Fund Payroll	-1,292.60		
	15.00.20299	PAYROLL PAYABLE	12-31-2024 TSA To Fund Payroll	8,849.96		
	15.00.20299	PAYROLL PAYABLE	12-31-2024 TSA To Fund Payroll	-40.00		
	19.00.20299	PAYROLL PAYABLE	12-31-2024 TSA To Fund Payroll	11,445.69		
	21.00.20299	PAYROLL PAYABLE	12-31-2024 TSA To Fund Payroll	36,389.05		
	21.00.20299	PAYROLL PAYABLE	12-31-2024 TSA To Fund Payroll	-215.00		
	27.00.20299	PAYROLL PAYABLE	12-31-2024 TSA To Fund Payroll	8,876.31		
00181	Ross Valley Fire Department	12/23/2024	Bank Draft	0.00	479,895.92	DFT05793
Payable #	**Payable Type**	**Post Date**	**Payable Description**	**Discount Amount**	**Payable Amount**	
	Account Number	**Account Name**	**Item Description**	**Distribution Amount**		
INV0013730	Invoice	12/23/2024	12.23.2024 - RVFD MEMBER CONTRIBUTI	0.00	479,895.92	
	01.32.61139	RVFS CONTRACT	12.23.2024 - RVFD MEMBER CO	458,086.25		
	15.32.61150	OUTSIDE SERVICES-OTHE	12.23.2024 - RVFD MEMBER CO	21,809.67		

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	318	142	0.00	815,192.86
Manual Checks	0	0	0.00	0.00
Voided Checks	0	4	0.00	-375.00
Bank Drafts	13	13	0.00	1,473,632.75
EFT's	0	0	0.00	0.00
	331	**159**	**0.00**	**2,288,450.61**

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	318	142	0.00	815,192.86
Manual Checks	0	0	0.00	0.00
Voided Checks	0	4	0.00	-375.00
Bank Drafts	13	13	0.00	1,473,632.75
EFT's	0	0	0.00	0.00
	331	**159**	**0.00**	**2,288,450.61**

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH - OPERATING	12/2024	2,288,450.61
			2,288,450.61

STAFF REPORT

TOWN OF SAN ANSELMO Item #: 1.4

MEETING DATE: January 14, 2025

AGENDA TITLE: Downtown Hanging Flower Baskets Funding Request

FROM: Serge Avila- Town Clerk

RECOMMENDATION: For the Town Council to consider approval of a donation of $5,000 to the San Anselmo Beautification Committee for use in the 2025 hanging flower basket program.

BACKGROUND

In 2018, a group of merchants in downtown San Anselmo got together and held a fundraiser to start a hanging flower basket program in the downtown area. This group raised over $3,000, paying for pole brackets, a portable watering system, and twelve hanging flower baskets. The baskets were watered by a team of volunteers.

DISCUSSION

In 2019, a group of residents, led by Nancy Altman and Jeanne Imai, started the San Anselmo Beautification Committee and raised funds to not only continue the hanging basket program but to expand it from 12 to 24 baskets. This increased the program costs due to the increased number of baskets along with the cost of hiring an individual to manage the watering and maintenance of the baskets. Fundraising for the program was managed by Nancy with assistance from Tayra Caine, a San Anselmo resident with experience in fundraising with funds being deposited into the San Anselmo Chamber of Commerce's non-profit organization, San Anselmo Foundation's account. Costs of the program include delivery and pick-up of the baskets, ongoing watering and maintenance of the baskets along with maintenance of the watering cart. The Town contributes the provision and use of the water cart's storage garage, the water used on the baskets, and staff assistance in the nagging and removal of the baskets and other assistance as needed. The Town's Public Works manager is the liaison with the program staff (Nancy and Ed).

In 2024, Nancy Altman announced that she would be retiring from the Chamber of Commerce and from the San Anselmo Beautification Committee. She has met with staff regarding the transition of the management of the flower basket program and the Town is recommending that staff manage the ongoing watering and maintenance of the baskets, using fundraised dollars to employ a part time staff member along with managing the ordering, delivery and pick-up of the baskets annually. Tayra Caine has

agreed to take over the fundraising program and the board of the Friends of San Anselmo Parks has agreed to allow their 501c3 and bank account to receive donations. If this request is approved, Nancy Altman will transfer the remaining balance in the San Anselmo Foundation's Flower Basket account to the Friends of San Anselmo Parks account to be used for start-up costs. It is expected that between this transfer, the Town's contribution and the results from fundraising that the program can remain viable. Staff will evaluate the program's budget and bottom line at the end of the 2025 season, which ends in mid-October and will bring a recommendation for next year's program to the Town Council in early 2026. Staff will base its recommendation of the success of the fundraising campaign and can scale the program's number of baskets to remain within the budget's parameters.

FUNDING REQUEST

Staff is recommending a contribution of $5,000 towards the program in 2025, which is $1,500 above the amount the Town donated in 2024.

FISCAL IMPACT

If approved, this donation will be paid to the Friends of San Anselmo Parks 501c3 account for exclusive use within the Flower Basket program.

ENVIRONMENTAL REVIEW

Approving this proposed contribution 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

None

STAFF REPORT

TOWN OF SAN ANSELMO Item #: 1.5

MEETING DATE: 1/09/25

AGENDA TITLE: Financial Report on Recreation Fund

FROM: Mattie O'Grady – Interim Director of Community Services

RECOMMENDATION: That Town Council review the Recreation Fund revenue and expenditure report for the period ending December 31, 2024.

BACKGROUND

The Recreation Department offers a wide variety of fee-based programs throughout the fiscal year including sports programs and leagues, youth and adult classes, and childcare and camps. Additional revenue is generated through facility rentals and administrative fees.

DISCUSSION/ANALYSIS

As of December 31, 2024, 50% of the fiscal year has elapsed and the Recreation Fund is listed at 58% of projected revenues and 48% of projected expenditures.

You will also find attached the capital outlay budget for the department, in addition to the Recreation Fund revenue and expenditure report.

For future historical comparison purposes, staff has developed the following table:

FY		Revenue				Expenditures				Rev Over/(Under) Exp	
		Budget	**Actual**	**%**		**Budget**	**Actual**	**%**		**$$**	**%**
2024-25		**2,210,355**	**1,283,985**	**58%**		**2,210,355**	**1,057,079**	**48%**		**$226,906**	**10%**
2023-24		1,984,971	1,165,353	59%		2,284,971	1,016,660	44%		148,674	7%
2022-23		1,875,414	1,254,191	67%		1,848,926	926,582	50%		327,608	17%
2021-22		1,348,625	1,149,575	85%		1,460,003	807,680	55%		341,895	25%
2020-21		1,408,125	453,172	32%		1,550,947	598,115	39%		(144,943)	(10%)
2019-20		1,627,269	1,019,123	63%		1,669,863	936,738	56%		82,386	5%
2018-19		1,510,604	965,057	64%		1,591,144	766,490	48%		198,567	13%
2017-18		1,514,000	865,164	57%		1,644,385	724,746	44%		140,418	9.3%
2016-17		1,384,325	807,239	58%		1,500,570	724,967	48%		82,273	5.9%

Attachment 1 - Revenue & Expenditure Report FY 2024-25: Recreation Fund as of 12/31/2024.
Attachment 2 – Capital Outlay Report FY 2024-25 as of 12/31/24

Town of San Anselmo

Budget Report
Group Summary
For Fiscal: 2024-2025 Period Ending: 12/31/2024

SubCategory	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 00 - UNDESIGNATED						
670 - TRANSFERS OUT	33,899.00	33,899.00	0.00	33,899.00	0.00	0.00%
Department: 00 - UNDESIGNATED Total:	**33,899.00**	**33,899.00**	**0.00**	**33,899.00**	**0.00**	**0.00%**
Department: 61 - SPORTS						
480 - FEES FOR SERVICES	568,375.00	568,375.00	109,619.00	397,352.67	-171,022.33	30.09%
600 - SALARIES AND WAGES	30,000.00	30,000.00	0.00	16,257.00	13,743.00	45.81%
602 - EMPLOYEE BENEFITS	2,295.00	2,295.00	0.00	1,243.68	1,051.32	45.81%
611 - OUTSIDE SERVICES	222,650.00	222,650.00	-20,367.24	95,926.55	126,723.45	56.92%
629 - MISCELLANEOUS	54,500.00	54,500.00	0.00	5,027.31	49,472.69	90.78%
Department: 61 - SPORTS Surplus (Deficit):	**258,930.00**	**258,930.00**	**129,986.24**	**278,898.13**	**19,968.13**	**-7.71%**
Department: 62 - CULTURE						
480 - FEES FOR SERVICES	177,860.00	177,860.00	3,063.50	77,553.50	-100,306.50	56.40%
611 - OUTSIDE SERVICES	124,300.00	124,300.00	2,894.43	49,048.69	75,251.31	60.54%
629 - MISCELLANEOUS	3,500.00	3,500.00	0.00	279.72	3,220.28	92.01%
Department: 62 - CULTURE Surplus (Deficit):	**50,060.00**	**50,060.00**	**169.07**	**28,225.09**	**-21,834.91**	**43.62%**
Department: 63 - CHILD CARE						
480 - FEES FOR SERVICES	1,408,120.00	1,408,120.00	72,240.75	769,328.64	-638,791.36	45.36%
600 - SALARIES AND WAGES	521,439.76	521,439.76	41,004.38	296,281.18	225,158.58	43.18%
601 - RETIREMENT	28,941.04	28,941.04	2,478.24	13,924.51	15,016.53	51.89%
602 - EMPLOYEE BENEFITS	117,494.32	117,494.32	9,176.47	55,357.85	62,136.47	52.88%
611 - OUTSIDE SERVICES	426,200.00	426,200.00	92,976.53	195,532.03	230,667.97	54.12%
622 - DEPARTMENT SUPPLIES	4,500.00	4,500.00	0.00	1,136.30	3,363.70	74.75%
629 - MISCELLANEOUS	37,600.00	37,600.00	0.00	20,629.07	16,970.93	45.14%
Department: 63 - CHILD CARE Surplus (Deficit):	**271,944.88**	**271,944.88**	**-73,394.87**	**186,467.70**	**-85,477.18**	**31.43%**
Department: 64 - EVENTS AND OTHER						
480 - FEES FOR SERVICES	29,000.00	29,000.00	741.00	29,992.00	992.00	3.42%
611 - OUTSIDE SERVICES	15,000.00	15,000.00	0.00	1,110.26	13,889.74	92.60%
629 - MISCELLANEOUS	0.00	0.00	0.00	29.99	-29.99	0.00%
Department: 64 - EVENTS AND OTHER Surplus (Deficit):	**14,000.00**	**14,000.00**	**741.00**	**28,851.75**	**14,851.75**	**-106.08%**
Department: 65 - PROGRAM ADMINISTRATION						
480 - FEES FOR SERVICES	27,000.00	27,000.00	1,637.00	9,759.00	-17,241.00	63.86%
600 - SALARIES AND WAGES	320,106.91	320,106.91	17,293.58	149,739.44	170,367.47	53.22%
601 - RETIREMENT	34,948.82	34,948.82	1,680.67	15,163.87	19,784.95	56.61%
602 - EMPLOYEE BENEFITS	62,562.69	62,562.69	4,433.15	42,410.86	20,151.83	32.21%
610 - TRAINING	8,000.00	8,000.00	0.00	1,773.93	6,226.07	77.83%
611 - OUTSIDE SERVICES	114,500.00	114,500.00	0.00	31,313.91	83,186.09	72.65%
613 - PUBLICATION / DUES	1,200.00	1,200.00	0.00	221.56	978.44	81.54%
614 - MAINTENANCE	900.00	900.00	0.00	0.00	900.00	100.00%
615 - BUILDING MAINTENANCE	200.00	200.00	0.00	100.00	100.00	50.00%
617 - UTILITIES	13,000.00	13,000.00	0.00	4,685.90	8,314.10	63.95%
618 - HIRING	800.00	800.00	0.00	4,453.64	-3,653.64	-456.71%
619 - MISCELLANEOUS	817.46	817.46	0.00	1,361.88	-544.42	-66.60%
620 - OFFICE SUPPLIES	25,000.00	25,000.00	0.00	18,418.23	6,581.77	26.33%
622 - DEPARTMENT SUPPLIES	6,000.00	6,000.00	0.00	1,752.88	4,247.12	70.79%
Department: 65 - PROGRAM ADMINISTRATION Surplus (Deficit):	**-561,035.88**	**-561,035.88**	**-21,770.40**	**-261,637.10**	**299,398.78**	**53.37%**
Report Surplus (Deficit):	**0.00**	**0.00**	**35,731.04**	**226,906.57**	**226,906.57**	**0.00%**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
21 - RECREATION	0.00	0.00	35,731.04	226,906.57	226,906.57
Report Surplus (Deficit):	**0.00**	**0.00**	**35,731.04**	**226,906.57**	**226,906.57**

Town of San Anselmo

Budget Report
Account Summary
For Fiscal: 2024-2025 Period Ending: 12/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 21 - RECREATION							
Expense							
SubCategory: 631 - CAPITAL OUTLAY - CONSTRUCTION							
21.65.63100	CAPITAL OUTLAY - CONSTRUCTION	450,000.00	450,000.00	0.00	201,383.26	248,616.74	55.25 %
SubCategory: 631 - CAPITAL OUTLAY - CONSTRUCTION Total:		**450,000.00**	**450,000.00**	**0.00**	**201,383.26**	**248,616.74**	**55.25%**
Expense Total:		**450,000.00**	**450,000.00**	**0.00**	**201,383.26**	**248,616.74**	**55.25%**
Fund: 21 - RECREATION Total:		**450,000.00**	**450,000.00**	**0.00**	**201,383.26**	**248,616.74**	**55.25%**
Report Total:		**450,000.00**	**450,000.00**	**0.00**	**201,383.26**	**248,616.74**	**55.25%**

Group Summary

SubCategory	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 21 - RECREATION						
Expense						
631 - CAPITAL OUTLAY - CONSTRUCTION	450,000.00	450,000.00	0.00	201,383.26	248,616.74	55.25%
Expense Total:	**450,000.00**	**450,000.00**	**0.00**	**201,383.26**	**248,616.74**	**55.25%**
Fund: 21 - RECREATION Total:	**450,000.00**	**450,000.00**	**0.00**	**201,383.26**	**248,616.74**	**55.25%**
Report Total:	**450,000.00**	**450,000.00**	**0.00**	**201,383.26**	**248,616.74**	**55.25%**

Fund Summary

Fund		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
21 - RECREATION		450,000.00	450,000.00	0.00	201,383.26	248,616.74	55.25%
	Report Total:	**450,000.00**	**450,000.00**	**0.00**	**201,383.26**	**248,616.74**	**55.25%**

STAFF REPORT

TOWN OF SAN ANSELMO Item #: 1.6

MEETING DATE: January 14, 2025

AGENDA TITLE: Accept the Resignation of Ginny Svigals from the Economic Development Committee and Promoting Mark Jeffrey from Alternate Position to a Full Voting Member

FROM: Serge Avila, Town Clerk

RECOMMENDATION: For the Council to accept the resignation of Ginny Svigals, consider promoting Mark Jeffrey to a full voting member and direct staff to accept applications fill the alternate position vacancy.

BACKGROUNG:

On December 10, 2024 Town staff received written notice from Ginny Svigals resigning from her position on the Economic Development Committee (see Attachment 1). Her service on the Economic Development Committee is greatly appreciated, and she has been an asset during her time on the committee.

With Ginny's resignation the Council has an opportunity to consider appointing Mark Jeffrey as a full voting member and direct staff to begin recruiting for the alternate position.

FISCAL IMPACT

None.

CEQA AND CLIMATE ACTION PLAN CONSISTENCY

Conducting interviews is not defined as a project under CEQA (Section 15378 CEQA Guidelines).

ATTACHMENTS

Attachment 1- Ginny Svigals Resignation

From: Ginny Svigals
Sent: Wednesday, December 4, 2024 7:35 PM
To: Heidi Scoble <hscoble@townofsananselmo.org>
Subject: Re: December 10, 2024 Economic Development Committee Meeting

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CAUTION: External Sender

Hey Heidi!!

Happy Holidays!

It is with regret that I need to officially step down from my seat with the EDC. I just took a nursing job at an aesthetics office in Larkspur and I will be working during the week, including every Tuesday that we meet. In addition to this new job, being a new mom is a LOT, and I am not going to have capacity to show up for the committee like I want to and I know that this position deserves. I apologize if this is letting anyone/thing down. I never could have imagined my life would be in this place two years ago. I know you understand :) Please let me know how I should move forward with this decision. All the best.

Ginny Svigals

STAFF REPORT

TOWN OF SAN ANSELMO Item #: 1.7

MEETING DATE: January 14, 2025

AGENDA TITLE: Consider canceling the regular Town Council meetings scheduled for July 8, August 12, November 25 and December 23, 2025

FROM: Serge Avila, Town Clerk

RECOMMENDATION: For Council to consider canceling the meetings associated with summer vacations and holidays for the year 2025.

BACKGROUND

For the past several years, the Council has directed staff to cancel two of the Town Council meetings scheduled during the summer months. The rationale was that the summer is typically a slow time for Town business, particularly since many residents are away on vacation and items of general interest are often delayed until September when regular activities resume.

Staff is also proposing the cancellation of the second November meeting due to Thanksgiving holiday and the second December meeting as has been past practice.

DISCUSSION/ANALYSIS

Staff is recommending holding one meeting each month in July, August, November and December as has been past practice. The July meeting will be held on Tuesday, July 22, 2025 the August meeting will be held on Tuesday, August 26, 2025, the November meeting will be held on Tuesday, November 11, 2025, and the December meeting will be held on Tuesday, December 9, 2025.

FISCAL IMPACT

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

CEQA AND CLIMATE ACTION PLAN CONSISTENCY

The proposed project is exempt from the California Environmental Quality Act (CEQA), under the “common sense” exemption, because it can be seen with certainty that there

is no possibility that the activity in question may have a significant effect on the environment. (Cal. Code Regs. tit. 14, § 15061).

STAFF REPORT

TOWN OF SAN ANSELMO Item #: 2.1

MEETING DATE: January 14, 2025

AGENDA TITLE: Public Hearing to Consider Adoption of Ordinance Amendments to Title 10 "Planning and Zoning", Chapter 6 "Accessory Dwelling Units"; and associated CEQA Exemption Finding

FROM: Planning Department

RECOMMENDATION:

1. That the Town Council hold a public hearing and consider the attached Zoning Ordinance Amendments to Title 10, Chapter 6 "Accessory Dwelling Units" and associated California Environmental Quality Act (CEQA) findings (see **Attachment 1**).
2. Motion to read the attached Ordinance by title only. The Town Manager will read the full title of the Ordinance.
3. Motion to approve the first reading of the Ordinance Amendments and waive future readings in their entirety.

BACKGROUND AND DISCUSSION

An Accessory Dwelling Unit ("ADU") is a living unit that is either attached to a main residence or in a separate structure, and has exterior access, a kitchen, and a bathroom. A Junior Accessory Dwelling Unit ("JADU") is smaller, located within a primary residence, contains minimal kitchen improvements, and need not include a separate bathroom. ADUs and JADUs provide increased opportunities for lower-cost housing while maintaining a neighborhood's general character. Additionally, ADUs and JADUs provide important opportunities for the Town to meet its Regional Housing Needs Allocation requirements ("RHNA") as documented in the Housing Element.[1]

Beginning in 2017 in response to California's housing shortage, the State of California adopted a series of laws to encourage the development of ADUs and JADUs by restricting local control.

The Town's ADU/JADU regulations are found in Title 10, Chapter 6 ("ADU Ordinance"). The Town Council most recently updated the ADU Ordinance in 2022 in response to State law, in which amendments included increased height limitations for certain ADUs

[1] By way of background, although ADUs are not automatically counted as affordable units, affordability level can be demonstrated by proposed rents and comparable rents and credited towards the Town's RNHA based on this demonstrated level in the Housing Element. Generally, ADUs are more affordable by virtue of their smaller size but are not necessarily rent-restricted or required to be rented.

and the allowance of ADUs in a front yard setback if side/back yard setbacks do not permit.

Now, additional State ADU laws have been adopted and become effective in 2025. The proposed ADU Ordinance Amendments here are drafted to comply with these recent changes and also include various clean-up clarifications. The new State law requirements are listed below.

- Detached ADUs On Lots with Multifamily Dwellings.
  Previous State law, and current Town Code, allowed up to two detached ADUs located on a lot with an existing or proposed multifamily dwelling. Now, Senate Bill (SB) 1211 increases the number of detached ADUs allowed on a lot with an existing multifamily dwelling to eight units, so long as the number of ADUs does not exceed the number of existing units on the lot. Up to two detached ADUs are allowed on a lot with a proposed multifamily dwelling.
- No Replacement Parking for Demolition of Uncovered Parking.
  Existing law prohibits requiring the replacement of off-street parking spaces if a garage, carport, or covered parking structure is demolished in conjunction with the construction or conversion of the space into an ADU. Under SB 1211, no replacement parking may be required when an uncovered space is converted or used for the construction of an ADU.
- Clean-up and Clarification Changes.
  - Two ADUs and One JADU if Requirements Satisfied. The California Department of Housing and Community Development has recently opined that State law requires allowing up to two ADUs and one JADU on a single-family lot if requirements are satisfied, as indicated in Town Municipal Code section 10-6.103(b) (exemptions from ADU permits). These include: 1) an ADU on the interior of a proposed or existing home; 2) a detached 800 square foot ADU with 4-foot side and rear yard setbacks; and 3) a JADU. The proposed amendments align with HCD's interpretation and provide clarity.
  - Definition Amendments. Definitions of "livable space" and "objective standards" have been included as defined in State law.
  - Clean-up. State law has renumbered ADU Government Code sections, relocating sections 65852.2 and 65852.22 to sections 66310 and 66342. References in the proposed Ordinance Amendments have been clarified accordingly.
  - Unpermitted ADU Amnesty Extended. Assembly Bill (AB) 2533 extends ADU amnesty to ADUs and JADUs that were constructed without a permit before 2020. A jurisdiction cannot deny an ADU/JADU constructed without a permit prior to 2020 on this basis, unless necessary to comply with conditions that would deem the structure substandard. Additionally, the ADU will not be subject to impact fees, service connections, or capacity charges, except under limited circumstances. Existing law gave amnesty to structures build before 2018. Finally, AB 2533 requires jurisdictions to

post information about obtaining a permit for an unpermitted ADU/JADU on its website.

In accordance with the above, the Planning Commission voted unanimously on December 16, 2024, to adopt Resolution No. 2024-18 to recommend that the Town Council adopt amendments to the Town's Accessory Dwelling Unit Ordinance, Title 10, Chapter 6 (see **Attachment 2**). These amendments have been included in the proposed Ordinance (see **Attachment 1**).

FISCAL IMPACT
There are no new fiscal impacts.

GENERAL PLAN CONSISTENCY
The proposed Ordinance Amendments are consistent with the General Plan because the General Plan Housing Element promotes the use of ADUs and JADUs for housing.

CEQA AND CLIMATE ACTION PLAN CONSISTENCY
The proposed Ordinance Amendments are exempt from the California Environmental Quality Act ("CEQA") pursuant to Public Resources Code section 21080.17, which exempts the local adoption of ordinances regarding second units in single or multi-family residential zones, and CEQA Guideline section 15301 involving the minor alteration of existing residences involving negligible or no expansion of use beyond that already in existence. The Ordinance Amendments are also exempt from CEQA pursuant to CEQA Guidelines section 15061(b)(3) because it can be seen with certainty that there is no possibility they would have a significant effect on the environment. The Ordinance makes no or minimal changes to land uses, development intensities, or the rate at which development is expected to occur.

ATTACHMENT
Attachment 1 - Proposed Ordinance
Attachment 2 - Planning Commission Resolution No. 2024-18

ORDINANCE NO. XX

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF SAN ANSELMO ADOPTING AMENDMENTS TO TITLE 10 "PLANNING AND ZONING", CHAPTER 6 "ACCESSORY DWELLING UNITS"; AND ASSOCIATED CEQA EXEMPTION FINDINGS

WHEREAS, beginning in 2017 in response to the State's housing crisis, the State of California adopted a series of State laws encouraging the development of Accessory Dwelling Units ("ADUs") and Junior Accessory Dwelling Units ("JADUs") by reducing local control over these projects; and

WHEREAS, recent amendments to State ADU/JADU law become effective January 1, 2025 and the Town desires to update its local ADU/JADU Ordinance in order to comply with said State law; and

WHEREAS, the Planning Commission desires to amend the Town's ADU regulations, Title 10, Chapter 6 "Accessory Dwelling Units" to comply with State law and make certain clarification changes ("Ordinance Amendments"); 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, Ordinance Amendments are exempt from the California Environmental Quality Act ("CEQA") pursuant to Public Resources Code section 21080.17, which exempts the local adoption of ordinances regarding second units in single or multi-family residential zones, and CEQA Guideline section 15301 involving the minor alteration of existing residences involving negligible or no expansion of use beyond that already in existence; and pursuant to CEQA Guidelines section 15061(b)(3) because it can be seen with certainty that there is no possibility they would have a significant effect on the environment; the amendments make no or minimal changes to land uses, development intensities, or the rate at which development is expected to occur; and

WHEREAS, the adoption of the proposed Ordinance Amendments are the public interest and consistent with the Town's General Plan Housing Element, which encourages the development of ADUs and JADUs; and

WHEREAS, the Planning Commission held a duly noticed public hearing on December 16, 2024 to consider the Ordinance Amendments to the Town Municipal Code.

WHEREAS, the Town Council held a duly noticed public hearing on January 14, 2025, to consider the Planning Commission recommendation and introduce the draft Ordinance; and

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

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

SECTION 2: The Zoning Ordinance Amendments are hereby adopted as set forth in **Exhibit "A"** attached hereto.

SECTION 3: 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 are for any reason 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 4: Effective Date. This Ordinance Amendment shall go into effect thirty (30) days from its adoption and shall be posted or published as required by State law.

THE FOREGOING ORDINANCE was introduced at a regular meeting of the San Anselmo Town Council on January 14, 2025 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:
RECUSED:

APPROVED:_____
Tarrell Kullaway, Mayor

ATTEST:_____
Serge Avila, Town Clerk

Exhibit List:

A. Zoning Code Amendments

EXHIBIT "A"
Zoning Code Amendments

Deleted language in ~~strikeout~~ and additional language in underline.

Article 1. – Accessory Dwelling Units and Junior Accessory Dwelling Units Purpose, Definitions, Permit Requirement and Exemption.

10-6.101 – Purpose. The purpose of this chapter is to provide for the creation and regulation of accessory dwelling units (ADUs) and junior accessory units (JADUs) in a manner consistent with State law ~~including the requirements set forth in California Government Code sections 65852.2 and 65852.22~~.

10-6.102 – Definitions. For the purposes of this chapter the following definitions apply:

"Accessory dwelling unit" or "ADU" means an attached or a detached residential dwelling unit that provides complete independent living facilities for 1 or more persons and is located on the same lot as the proposed or existing primary residence. It shall include permanent provisions for living, sleeping, eating, cooking, and sanitation. An accessory dwelling unit also includes an efficiency unit, as defined in Section 17958.1 of the Health and Safety Code, and a manufactured home, as defined in Section 18007 of the Health and Safety Code.

"Accessory structure" means a structure that is accessory and incidental to a dwelling located on the same lot.

"Efficiency kitchen" shall have the same meaning as defined in State law ~~California Government Code section 65852.22, as amended from time to time~~ and means a cooking facility with appliances and a food preparation counter and storage cabinets that are of reasonable size in relation to the unit.

"Efficiency unit" shall have the same meaning as defined in California Health and Safety Code section 17958.1, as amended from time to time and means a unit with a minimum floor area of 150 square feet.

"Junior Accessory Dwelling Unit" or "JADU" shall have the same meaning as defined in State law ~~California Government Code section 65852.22, as amended from time to time~~ and means a unit located entirely within an existing or proposed single-family residence that is no more than 500 square feet, includes an efficiency kitchen, and includes either its own separate sanitation facilities or shares sanitation facilities with the existing or proposed single-family residence.

"Livable space" means a space in a dwelling intended for human habitation, including living, sleeping, eating, cooking, or sanitation.

"Living area" shall have the same meaning as defined in State law ~~California Government Code section 65852.2, as amended from time to time~~ and means the interior habitable area of a dwelling unit including basements and attics, but does not include a garage or an accessory structure.

"Multifamily dwelling" means a structure with two or more attached dwellings on a single lot.

"Nonconforming zoning condition" shall have the same meaning as defined in State law ~~California Government Code section 65852.2, as amended from time to time~~ and means a physical improvement on a property that does not conform with current zoning standards.

"Objective standards" shall have the same meaning as defined in State law ~~California Government Code section 65852.2, as amended from time to time~~ and means standards that involve no personal or subjective judgment by a public official and are uniformly verifiable by reference to an external and uniform benchmark or criterion available and knowable by both the development applicant or proponent and the public official prior to submittal.

"Passageway" shall have the same meaning as defined in State law ~~California Government Code section 65852.2, as amended from time to time~~ and means a pathway that is unobstructed clear to the sky and extends from a street to one entrance of the ADU.

"Proposed dwelling" shall have the same meaning as defined in State law ~~California Government Code section 65852.2~~ and includes a dwelling that is the subject of a permit application that meets the requirements for permitting.

"Public transit" shall have the same meaning as defined in State law ~~California Government Code section 65852.2, as amended from time to time~~ and means a location, including, but not limited to, a bus stop or train station, where the public may access buses, trains, subways, and/or other forms of transportation that charge set fares, run on fixed routes, and are available to the public.

"Tandem parking" shall have the same meaning as defined in State law ~~California Government Code Section 65852.2, as amended from time to time~~ and means 2 or more automobiles are parked on a driveway or in any other location on a lot, lined up behind one another.

10-6.103 – ADU and JADU Approvals.

a. ADU Permit. Unless exempt from an ADU Permit pursuant to Section 10-6.103(b) of this chapter, an ADU must receive an ADU permit in compliance with the standards and requirements set forth in this chapter.
b. Exemptions from ADU Permit. The Town shall ministerially approve a building permit application for an ADU and/or JADU within a residential or mixed use zone, and no ADU

permit shall be required to create any of the following. ~~in the following instances for projects located within a residential or mixed-use zone.~~ Projects exempt from an ADU permit under this section shall remain subject to other applicable construction-related permit requirements including but not limited to building and grading permits, and all applicable fire code requirements.

1. Interior on Single-Family Lot. One ADU and/or one JADU if the unit(s) is:
   A. Within the proposed or existing space of a single-family dwelling or an existing accessory structure, plus an additional 150 square feet if required to accommodate ingress and egress;
   B. Has exterior access from the proposed or existing single-family dwelling; and
   C. Has side and rear yard setbacks sufficient for fire safety as determined by the Ross Valley Fire Department.
   D. If a JADU, the unit complies with the requirements of California ~~Government Code section 65852.22~~ State law.
2. Detached on Single-Family Lot. One newly constructed detached ADU that is up to 800 square feet of floor area, with minimum 4-foot side and rear yard setbacks, in compliance with the height limitations as provided in section 10-6.301(b) of this chapter, on a lot with a proposed or existing single-family dwelling. The ADU may be combined with a JADU located on the same lot.
3. ADUs on Interior of Multifamily Dwelling ~~Existing Multifamily Lot~~. Multiple ADUs within the portions of existing multifamily dwelling structures that are not used as livable space, including but not limited to, storage rooms, boiler rooms, passageways, attics, basements, or garages, if each unit complies with State building standards for dwellings. At least one ADU within an existing or proposed multifamily dwelling and up to 25% of the number of existing permitted multifamily dwelling units rounded down to the nearest whole number shall be allowed.
4. Detached ADUs on Multifamily Lot.
   A.
      i. ~~Not more than two detached~~ Multiple ADUs, not to exceed the number specified in clause (ii) or (iii) herein as applicable, located on a lot that has an existing or proposed multifamily dwelling, but are detached from that multifamily dwelling in compliance with the height limitations as provided in section 10-6.301(b) of this chapter, and side and rear yard setbacks of no more than 4 feet.
      ii. On a lot with an existing multifamily dwelling, not more than eight (8) detached ADUs. However, the number of ADUs allowable pursuant to this clause shall not exceed the number of existing units on the lot.
      iii. On a lot with a proposed multifamily dwelling, not more than two (2) detached ADUs.
   B. If the existing multifamily dwelling has a rear or side yard setback of less than 4 feet, no modification to the existing multifamily dwelling shall be required as a condition of approving the ADU application if the ADU satisfies the requirements of this subparagraph.

~~5. Junior Accessory Dwelling Unit. A JADU satisfying the requirements of Government~~

~~Code section 65852.22, as amended from time to time.~~

Article 2. – Procedures and General Requirements.

10-6.201 – Permit Application and Procedures. The following requirements apply to all ADUs and JADUs applications:

a. Application and Review. An application for an ADU permit shall contain such information as reasonably requested by the Town Planning and Building Departments accompanied by the appropriate fee. In addition to the ADU permit, the applicant shall obtain all other required permits including but not limited to a building permit or a grading permit.
b. Ministerial Review. A permit application for an ADU and/or a JADU shall be considered and approved ministerially without discretionary review or a public hearing. The decision shall not be subject to an administrative appeal.
c. Review Timing and Contents. The Town shall approve or deny the application to create an ADU or JADU within 60 days from the date of receipt of a completed application if there is an existing single-family or multifamily dwelling on the lot. If the application to create an ADU or JADU is submitted with a permit application to create a new single-family or multifamily dwelling on the lot, the Town may delay approving or denying the application for the ADU and/or the JADU until the Town approves or denies on the permit application to create the new single-family dwelling; but the application to create the ADU or JADU must be considered without discretionary review or hearing. If the applicant requests a delay, the 60-day time period shall be tolled for the period of the delay. If the Town has not approved or denied the completed application within 60 days, the application shall be deemed approved. If an application for an ADU or JADU is denied, the Town shall return in writing a full set of comments to the applicant with a list of items that are defective or deficient and a description of how the application can be remedied by the applicant.

10-6.202 – General Requirements for ADUs and JADUs. Unless otherwise provided for in this chapter, the following requirements apply to all ADUs and JADUs that are approved with either an ADU permit pursuant to Section 10-6.103(a) of this chapter or exempt from an ADU permit pursuant to Section 10-6.103(b) of this chapter.

a. Number of Units and Zoning District. One ADU and JADU is allowed on any parcel in a single-family residential or multifamily zoning district with a primary dwelling unit unless otherwise prohibited by local or State law.
b. Owner Occupancy.
    1. All ADUs permitted before January 1, 2020 are subject to the owner-occupancy requirement that was in place when the ADU was created.
    2. An ADU permitted between January 1, 2020 and January 1, 2025 is not subject to any owner-occupancy requirement.
    3. All ADUs that are permitted on or after January 1, 2025 require owner-occupancy as a place permanent residence. Owner-occupancy shall not be required if the owner is another governmental agency, land trust, or housing organization.

4. All JADUs require owner occupancy as a place of permanent residence. The owner may reside in the primary dwelling or the JADU.

c. Development Standards.
    1. A two-story Attached ADU is not allowed where the primary dwelling unit is only one story.
    2. At least fifty (50) percent of the common wall of the Attached ADU shall be attached to the primary dwelling unit.
d. No Separate Conveyance. No ADU or JADU may be sold or otherwise conveyed separately from the lot and the primary dwelling (in the case of a single-family lot) or from the lot and all of the dwellings (in the case of a multifamily lot), except as otherwise provided in Government Code section 65852.26.
e. No Short Term Rental. An ADU or a JADU shall not be rented for less than thirty consecutive days, except as otherwise provided for in this chapter.
f. Density. ADUs and JADUs shall not be considered to exceed the allowable density for the lot upon which the unit is located, and are a residential use consistent with the Town's General Plan and zoning designation for the lot.
g. Fees and Utility Connections.
    1. Impact Fees. No impact fee is allowed for an ADU that is less than 750 square feet. For purposes of this subparagraph "impact fee" means a "fee" under California Government Code section 6600(b), except that it also includes fees specified in Government Code section 66477. "Impact fee" does not include any connection fee or capacity charge charged by a local agency, special district, or water corporation. Any impact fee required for an ADU that is 750 square feet or larger must be charged proportionately in relation to the square footage of the primary dwelling unit.
    2. Utility Connections and Fees.
        A. An ADU shall not be considered by a local agency, special district, or water corporation to be a new residential use for purposes of calculating connection fees or capacity charges for utilities, including water and sewer service, unless the ADU unit was constructed with a new single-family dwelling. For purposes of providing service for water, sewer, or power, including a connection fee, a JADU shall not be considered a separate or new dwelling unit.
        B. For a unit described in Section 10-6.103(b) of this chapter, a local agency, special district, or water corporation shall not require the applicant to install a new or separate utility connection directly between the ADU and the utility, or impose a related connection fee or capacity charge, unless the ADU was constructed with a new single-family dwelling.
        C. For a unit not described in 10-6.103(b) of this chapter a local agency, special district, or water corporation may require a new or separate utility connection directly between the ADU and the utility. Consistent with California Government Code section 66013, the connection may be subject to a connection fee or capacity charge that shall be proportionate to the burden of the proposed ADU, based upon either its square feet or the number of its drainage fixture unit (DFU) values, as defined in the Uniform Plumbing Code

adopted and published by the International Association of Plumbing and Mechanical Officials, upon the water or sewer system. This fee or charge shall not exceed the reasonable cost of providing this service.

h. Adequate Services. Proof of the proposed method of water supply and sewage disposal, as well as service availability from any associated electric and gas provider for the lot, must be provided and confirmed by letters of service availability from the appropriate utility service providers for the lot. The property must have existing or future legal access to these utilities.

i. Building and Safety; Nonconformities.
    1. All ADUs and JADUs shall comply with all applicable building, fire, safety, and environmental regulations including Title 9 Building Regulations, Title 6, Chapter 8, Urban Runoff Pollution Prevention and Title 7, Chapter 12, Watercourses unless otherwise provided for in this chapter or as required by State law.
    2. An ADU must comply with local building code requirements that apply to detached dwellings, except that the construction of an ADU shall not constitute a Group R occupancy change under the Town's Building Code, as described in Section 310 of the California Building Code (Title 24 of the California Code of Regulations), unless the Town's Public Works and Building Director makes a written finding based on substantial evidence in the record that the construction of the ADU could have a specific, adverse impact on public health and safety. Nothing in this subsection shall be interpreted to prevent the Town from changing the occupancy code of a space that was unhabitable space or was only permitted for nonresidential use and was subsequently converted for residential use pursuant to this section.
    3. The Town shall not require the correction of nonconforming zoning conditions as a condition of approval for an ADU or JADU.
    4. The Town shall not deny an application to create an ADU or JADU due to the correction of nonconforming zoning conditions, building code violations, or unpermitted structures that do not present a threat to public health and safety and are not affected by the construction of the unit.

j. No Passageways. No passageway shall be required in conjunction with the construction of an ADU or JADU.

k. Fire Sprinklers. The installation of fire sprinklers shall not be required in an ADU if sprinklers are not required for the primary residence. The construction of an ADU shall not trigger a requirement for fire sprinklers to be installed in an existing primary dwelling or an existing multifamily dwelling, as applicable.

l. Unpermitted Accessory Dwelling Units.
    1. Notwithstanding any other law, and except as otherwise provided in subdivision in subdivision (2) below, the Town shall not deny an application for an unpermitted ADU that was constructed before January 1, ~~2018~~ 2020, due to either of the following:
        A. The ADU is in violation of building standards pursuant to Article 1 (commencing with Section 17960) of Chapter 5 of Part 1.5 of Division 13 of the Health and Safety Code.
        B. The ADU does not comply with ~~Government Code section 65852.2~~ State law or

any local ordinance regulating ADUs.

2. Notwithstanding subdivision (1), the Town may deny an application for an ADU subject to subdivision (1) if the Town makes a finding that correcting the violation is necessary to protect the health and safety of the public or occupants of the structure.
3. The section shall not apply to a building that is deemed substandard pursuant to Health and Safety Code section 17920.3.

m. Detached Garage Demolition. A demolition permit for a detached garage that is to be replaced with an ADU shall be reviewed with the application for the ADU and issued at the same time. The applicant shall not be required to provide written notice or post a placard for the demolition of a detached garage that is to be replaced with an ADU, unless the property is located within an architecturally and historically significant historic district.

n. Deed Restriction. Prior to issuance of a building permit for an ADU or JADU, a deed restriction shall be recorded against the title of the property in the Marin County Recorder's office subject to the approval of the Town Attorney as to form and content, containing a reference to the deed under which the property was acquired by the owner and stating that:
    1. Except as otherwise provided in California Government Code section 65852.26, the ADU or JADU may not be sold separately from the primary dwelling.
    2. The ADU or JADU is restricted to the maximum approved size and to other attributes allowed by this chapter.
    3. The deed restriction runs with the land and may be enforced against future property owners.
    4. The ADU and/or JADU may be occupied by or rented to a separate household living independently from the occupant(s) of the primary residence; provided, that the terms for separate occupancy of the accessory unit and/or primary unit shall be longer than 30 days.

o. Flood Regulations. An attached or detached ADU located in a designated floodplain shall comply with all applicable floodplain requirements in San Anselmo Municipal Code Title 7, Chapter 11. For sites within a Flood Hazard Area on the adopted Federal Emergency Management Agency Flood Insurance Rate Map, the finished floor of an ADU shall be elevated at least one (1) foot above the Base Flood Elevation as "new construction" under Title 7, Chapter 11, Protection of Flood Hazard Areas, even if the project would not be considered a "substantial improvement". The applicant shall submit an Elevation Certificate based on construction drawings with the building permit plans and a final Elevation Certificate shall be required prior to project final.

p. Urban Lot Splits and Two-Unit Housing Development. Pursuant to the authority granted in Government Code section 65852.21(f) no ADU or JADU shall be permitted on any lot in a single-family zoning district if: 1) an urban lot split has been approved pursuant to Government Code section 66411.7; and 2) a two-unit housing development has been approved for construction pursuant to Government Code section 65852.21.

q. Prior conditions not applicable. This chapter supersedes any Town conditions on existing ADUs that comply with this chapter, including owner occupancy or rent control, that were imposed as conditions of approval on ADUs that the Town approved prior to the effective date of this chapter if the conditions would not apply under current regulations. The Planning Director is authorized to void recorded deed restrictions for ADUs that comply

with this chapter at the request of a property owner.

10-6.203 – Violations and Enforcement. It shall be unlawful for any person to construct or maintain an ADU or JADU on property within the Town without compliance with this chapter. The maintenance, ownership, or use of any ADU or JADU unit except as permitted in this chapter shall constitute a nuisance, subject to abatement pursuant to the Municipal Code, or any other remedy allowed in the Municipal Code and State law. All remedies are cumulative.

Article 3. – Accessory Dwelling Unit and Junior Accessory Dwelling Unit Development Standards and Requirements, Objective Standards, Parking, and Exception.

10-6.301 ADU Development Standards and Requirements. Unless exempt from an ADU permit pursuant to Section 10-6.103(b) of this chapter, an ADU must comply with the following objective development standards to receive an ADU permit.

a. Zoning Conformance. An ADU shall meet the development standards of the zoning district in which it is located except as modified by this section.
b. Height. Unless otherwise provided for in this chapter, an attached or detached ADU must comply with the following height requirements.
    1. A maximum height of 16 feet for a detached ADU on a lot with an existing or proposed single family or multifamily dwelling unit.
    2. A maximum height of 18 feet for a detached ADU on a lot with an existing or proposed single family or multifamily dwelling unit that is within one-half of one mile walking distance of a major transit stop or a high-quality transit corridor, as those terms are defined in Public Resources Code section 21155 of the Public Resources Code, as may be amended from time to time. The Town shall also allow an additional 2 feet in height to accommodate a roof pitch on the ADU that is aligned with the roof pitch of the primary dwelling unit.
    3. A maximum height of 18 feet for a detached ADU on a lot with an existing or proposed multifamily, multistory dwelling.
    4. A maximum height of 25 feet or the height limitation in the local zoning ordinance that applies to the primary dwelling, whichever is lower, for an ADU that is attached to a primary dwelling. An ADU under this section may not exceed 2 stories.
c. Lot Size. There shall be no minimum lot size required for an ADU.
d. Lot Coverage and Floor Area Ratio. The ADU shall comply with the lot coverage and floor area ratio requirements of the underlying zoning district unless otherwise required by this chapter.
e. Setbacks.
    1. No setbacks shall be required for the following:
        A. An existing living area that is converted to an ADU or a portion thereof;
        B. An existing accessory structure that is converted to an ADU or a portion thereof; or
        C. A structure constructed in the same location and to the same dimensions as an existing structure that is converted to an ADU or to a portion thereof.

2. A setback of no more than 4 feet from the side and rear lot lines shall be required for an ADU that is not converted from an existing structure or a new structure constructed in the same location and to the same dimensions as an existing structure.

f. Maximum and Minimum Unit Size.
    1. The maximum floor area square footage for an attached or detached studio or one bedroom ADU is 850 square feet. The maximum floor area square footage for an attached or detached ADU that is more than one bedroom 1000 square feet.
    2. The total floor area of an attached or detached ADU not exceed 50% of the existing or proposed primary dwelling. Notwithstanding this provision, an attached or detached ADU must be allowed at least 800 square feet of floor area.
    3. The minimum floor area for an attached or detached ADU is 150 square feet, which is the minimum square footage required for an efficiency unit as defined in California Health and Safety Code section 17958.1, as may be amended from time to time.
    4. An ADU may exceed the maximum sizes provided in this subsection pursuant to section 10-6.305 of this chapter; provided however, the ADU shall not exceed 1200 square feet.
g. Separate Entry, Kitchen and Bathroom. All ADUs shall contain a separate entrance, kitchen, and bathroom independent of the primary residence.
h. Exception. The Town shall not any requirement for a zoning clearance or separate zoning review or any other minimum or maximum size for an ADU, size based upon a percentage of the proposed or existing primary dwelling, or limits on lot coverage, floor area ratio, open space, front setbacks, and minimum lot size, for either attached or detached dwellings that does not permit at least an 800 square ADU with four-foot side and rear yard setbacks to be constructed in compliance with all other local development standards.

10-6.302 Objective Design Standards. Unless exempt from an ADU permit pursuant to Section 10-6.103(b) of this chapter, an ADU must comply with the following objective standards to receive an ADU permit. Where an application does not meet the objective design standards set forth herein, the application may undergo the standard discretionary design review process as set forth in the San Anselmo Municipal Code Title 10, Chapter 3, Article 15 Design Review.

a. Building Design. The materials and colors of the ADU's exterior walls, roof, windows, and doors shall be of a complimentary material, color, and style the primary dwelling, including roof, eaves, windows, accents, and doors.
b. Landscape Design. Landscaping shall be provided around the ADU, and its location shall ensure defensible space. Fire-resistant and low-water-use plants shall be included in the landscape design. Landscaping shall be included to screen mechanical and structural elements of the ADU, including, but not limited to, foundations, retaining walls, condensers, and transformers.
c. Entrance. The entrance to the ADU shall face towards the interior of the lot and/or away from neighboring development, unless the ADU is directly accessible from an alley, public path, or public street.

d. Windows and Doors. Windows in an ADU that is located less than 10 feet from a rear or side property line shall be clerestory windows or use frosted or obscure glass. Any new door that faces an adjoining residential property located less than 10 feet from a rear or side property line shall either not include windows, or all windows must be made of opaque glass.
e. Exterior Lighting. All exterior lighting shall be low wattage, shielded, and directed downward.
f. Skylights. Where visible from off-site locations, skylights shall not have white or light opaque colored exterior lenses.
g. Historical. An ADU that includes exterior alterations or additions to a property that is listed in the California Register of Historic Places or on a local historical register shall not be approved if it may cause an adverse impact to the historical significance of the property. There shall be no design exception to this requirement.
h. Heritage Trees. No heritage tree (as defined in Title 4, Chapter 13 of the San Anselmo Municipal Code) shall be removed in conjunction with the construction of an ADU until a building permit has been issued for the ADU.

10-6.303 – Parking.

a. One (1) parking space is required per ADU unless otherwise provided for in this chapter.
b. Parking may be provided through tandem parking on an existing driveway.
c. Off-street parking to satisfy parking requirements shall be permitted in setback areas in locations determined by the Town unless specific findings are made that parking in setback areas is not feasible based on specific site, regional, topographical, or fire and life safety conditions, which conditions shall include but are not limited to circumstances where parking would impede reasonable emergency and fire access.
d. When a garage, carport, ~~or~~ covered parking structure, or uncovered parking space is demolished in conjunction with the construction of an ADU or converted to an ADU, it is not required that those off-street parking spaces be replaced.
e. Parking Exemptions. An ADU shall be exempt from the parking requirement of this section if the unit is:
    1. Located within one-half mile walking distance of a public transit stop.
    2. Located within an historic district, as may be designated by the Town Council from time to time;
    3. The ADU is part of the proposed or existing primary residence or an accessory structure;
    4. When on-street parking permits are required but not offered to the occupant of the ADU;
    5. When there is a designated car share vehicle pick up or drop off location (as defined by the California Vehicle Code) located within one block of the ADU;
    6. When a permit application for an ADU is submitted with a permit application to create a new single-family dwelling or a new multifamily dwelling on the same lot, provided that the ADU or the parcel satisfies any other criteria listed in this paragraph; or

7. The unit is an attached or detached ADU that is up to 800 square feet of floor area, with minimum 4-foot side and rear yard setbacks, in compliance with the height limitations as provided in section 10-6.301(b) of this chapter, on a lot with a proposed or existing single-family dwelling.

10-6.304 JADU Development Standards and Requirements. Unless otherwise provided for in this chapter, JADUs are subject to the following objective standards:

a. Location. A JADU shall be located within an existing or proposed single-family residence. For purposes of this paragraph, enclosed uses within the residence, such as attached garages, are considered a part of the proposed or existing single-family residence. One JADU is allowed per lot.
b. Unit Size. No JADU unit shall be less than 150 feet or more than 500 square feet in size. The square footage of any shared sanitation facilities with the primary dwelling unit shall not be included in the square footage calculation.
c. Access. The JADU unit shall have a separate exterior entrance from the primary dwelling unit.
d. Bathroom Facilities. A JADU unit may include separate bathroom facilities, or it may share such facilities with the primary dwelling unit. If a permitted JADU does not include a separate bathroom, the JADU unit shall include a separate entrance from the main entrance to the structure, with an interior entry to the main living area.
e. Kitchen Facilities. The JADU shall include an efficiency kitchen, which shall include a cooking facility with appliances, and a food preparation counter and storage cabinets that are of reasonable size in relation to the size of the JADU.
f. Parking. No parking is required for a JADU.
g. Entryways. A JADU must include a separate entrance from the main entrance to the proposed or existing single-family residence.

10-6.305 Exceptions. An applicant may request an exceptions to this chapter and receive ADU approval by applying for a conditional use permit. Any exceptions approved pursuant to this section must also comply with all design review standards, if applicable, and shall be reviewed through the standard discretionary process. Any detached ADU approved herein shall not exceed 1200 square feet.

Article 4. – Requirements to Eliminate ADU.

10-6.401 – Intent to Maintain Units. It is the Town's intent to preserve ADUs and discourage the conversion of ADUs for the use of the primary dwelling. To this end, the following are requirements that apply when taking actions that remove elements of an ADU.

a. A building permit shall be required to remove the separate entrance or permanent provisions for eating, cooking, and sanitation in an ADU.
b. No building permit shall be issued to remove permanent provisions for eating, cooking, and sanitation or the separate entrance for an ADU created by converting or demolishing a garage, carport, or covered parking structure in conjunction with the construction of an a

ADU unless either: 1) the project includes restoring the garage for vehicle parking prior to the first inspection on the permit; or 2) the site has the required number of on-site parking spaces as required by the Parking Standards Table, referred to as Table 5A, of the San Anselmo Municipal Code and the spaces comply with all provisions for setbacks, siting, configuration and size.

c. No building permit shall be issued to remove permanent provisions for eating, cooking, and sanitation or the separate entrance for an ADU created with an exception to lot coverage and/or floor area ratio unless the project removes the additional lot coverage and/or floor area granted for the ADU prior to issuance of the permit or a variance is approved.
d. No building permit shall be issued to remove permanent provisions for eating, cooking, and sanitation or the separate entrance for an ADU created with side or rear yard setbacks that are less than required under applicable development standards unless the project includes removing the area for the ADU where the setback or a variance was approved.

SAN ANSELMO PLANNING COMMISSION
RESOLUTION NO. 2024-18

RESOLUTION OF THE PLANNING COMMISISON OF THE TOWN OF SAN ANSELMO RECOMMENDING TOWN COUNCIL ADOPTION OF ORDINANCE AMENDMENTS TO TITLE 10 "PLANNING AND ZONING", CHAPTER 6 "ACCESSORY DWELLING UNITS"; AND ASSOCIATED CEQA EXEMPTION FINDINGS

WHEREAS, beginning in 2017 in response to the State's housing crisis, the State of California adopted a series of State laws encouraging the development of Accessory Dwelling Units ("ADUs") and Junior Accessory Dwelling Units ("JADUs") by reducing local control over these projects; and

WHEREAS, recent amendments to State ADU/JADU law become effective January 1, 2025 and the Town desires to update its local ADU/JADU Ordinance in order to comply with said State law; and

WHEREAS, the Planning Commission desires to amend the Town's ADU regulations, Title 10, Chapter 6 "Accessory Dwelling Units" to comply with State law and make certain clarification changes ("Ordinance Amendments"); 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, Ordinance Amendments are exempt from the California Environmental Quality Act ("CEQA") pursuant to Public Resources Code section 21080.17, which exempts the local adoption of ordinances regarding second units in single or multi-family residential zones, and CEQA Guideline section 15301 involving the minor alteration of existing residences involving negligible or no expansion of use beyond that already in existence; and pursuant to CEQA Guidelines section 15061(b)(3) because it can be seen with certainty that there is no possibility they would have a significant effect on the environment; the amendments make no or minimal changes to land uses, development intensities, or the rate at which development is expected to occur; and

WHEREAS, the adoption of the proposed Ordinance Amendments are the public interest and consistent with the Town's General Plan Housing Element, which encourages the development of ADUs and JADUs; and

WHEREAS, the Planning Commission held a duly noticed public hearing on December 16, 2024 to consider the Ordinance Amendments to the Town Municipal Code.

NOW, THEREFORE, BE IT RESOLVED that:

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

2. The Planning Commission of the Town of San Anselmo does hereby recommend that the Town Council adopt the proposed Ordinance Amendments as set forth in **Exhibit A** attached hereto.

RESOLUTION PASSED AND ADOPTED, at the regular meeting of the San Anselmo Planning Commission on the 16th day of December, 2024, by the following vote:

AYES: Tunny, Pipkin, Smith, Strauss, Chair Asselstine
NOES: None
ABSTAIN: None
ABSENT: Koblick de Leon, Heiman
RECUSED: None

ATTEST: _____
Heidi Scoble, Planning Director

Exhibit List:

A. Ordinance Amendments

EXHIBIT "A"

Deleted language in ~~strikeout~~ and additional language in underline.

Article 1. – Accessory Dwelling Units and Junior Accessory Dwelling Units Purpose, Definitions, Permit Requirement and Exemption.

10-6.101 – Purpose. The purpose of this chapter is to provide for the creation and regulation of accessory dwelling units (ADUs) and junior accessory units (JADUs) in a manner consistent with State law ~~including the requirements set forth in California Government Code sections 65852.2 and 65852.22~~.

10-6.102 – Definitions. For the purposes of this chapter the following definitions apply:

"Accessory dwelling unit" or "ADU" means an attached or a detached residential dwelling unit that provides complete independent living facilities for 1 or more persons and is located on the same lot as the proposed or existing primary residence. It shall include permanent provisions for living, sleeping, eating, cooking, and sanitation. An accessory dwelling unit also includes an efficiency unit, as defined in Section 17958.1 of the Health and Safety Code, and a manufactured home, as defined in Section 18007 of the Health and Safety Code.

"Accessory structure" means a structure that is accessory and incidental to a dwelling located on the same lot.

"Efficiency kitchen" shall have the same meaning as defined in State law ~~California Government Code section 65852.22, as amended from time to time~~ and means a cooking facility with appliances and a food preparation counter and storage cabinets that are of reasonable size in relation to the unit.

"Efficiency unit" shall have the same meaning as defined in California Health and Safety Code section 17958.1, as amended from time to time and means a unit with a minimum floor area of 150 square feet.

"Junior Accessory Dwelling Unit" or "JADU" shall have the same meaning as defined in State law ~~California Government Code section 65852.22, as amended from time to time~~ and means a unit located entirely within an existing or proposed single-family residence that is no more than 500 square feet, includes an efficiency kitchen, and includes either its own separate sanitation facilities or shares sanitation facilities with the existing or proposed single-family residence.

"Livable space" means a space in a dwelling intended for human habitation, including living, sleeping, eating, cooking, or sanitation.

"Living area" shall have the same meaning as defined in State law ~~California~~

~~Government Code section 65852.2, as amended from time to time~~ and means the interior habitable area of a dwelling unit including basements and attics, but does not include a garage or an accessory structure.

"Multifamily dwelling" means a structure with two or more attached dwellings on a single lot.

"Nonconforming zoning condition" shall have the same meaning as defined in State law ~~California Government Code section 65852.2, as amended from time to time~~ and means a physical improvement on a property that does not conform with current zoning standards.

"Objective standards" shall have the same meaning as defined in State law ~~California Government Code section 65852.2, as amended from time to time~~ and means standards that involve no personal or subjective judgment by a public official and are uniformly verifiable by reference to an external and uniform benchmark or criterion available and knowable by both the development applicant or proponent and the public official prior to submittal.

"Passageway" shall have the same meaning as defined in State law ~~California Government Code section 65852.2, as amended from time to time~~ and means a pathway that is unobstructed clear to the sky and extends from a street to one entrance of the ADU.

"Proposed dwelling" shall have the same meaning as defined in State law ~~California Government Code section 65852.2~~ and includes a dwelling that is the subject of a permit application that meets the requirements for permitting.

"Public transit" shall have the same meaning as defined in State law ~~California Government Code section 65852.2, as amended from time to time~~ and means a location, including, but not limited to, a bus stop or train station, where the public may access buses, trains, subways, and/or other forms of transportation that charge set fares, run on fixed routes, and are available to the public.

"Tandem parking" shall have the same meaning as defined in State law ~~California Government Code Section 65852.2, as amended from time to time~~ and means 2 or more automobiles are parked on a driveway or in any other location on a lot, lined up behind one another.

10-6.103 – ADU and JADU Approvals.

a. ADU Permit. Unless exempt from an ADU Permit pursuant to Section 10-6.103(b) of this chapter, an ADU must receive an ADU permit in compliance with the standards and requirements set forth in this chapter.
b. Exemptions from ADU Permit. The Town shall ministerially approve a building permit application for an ADU and/or JADU within a residential or mixed use zone, and no ADU permit shall be required to create any of the following. ~~in the following instances for~~

~~projects located within a residential or mixed-use zone.~~ Projects exempt from an ADU permit under this section shall remain subject to other applicable construction-related permit requirements including but not limited to building and grading permits, and all applicable fire code requirements.

1. Interior on Single-Family Lot. One ADU and/or one JADU if the unit(s) is:
   A. Within the proposed or existing space of a single-family dwelling or an existing accessory structure, plus an additional 150 square feet if required to accommodate ingress and egress;
   B. Has exterior access from the proposed or existing single-family dwelling; and
   C. Has side and rear yard setbacks sufficient for fire safety as determined by the Ross Valley Fire Department.
   D. If a JADU, the unit complies with the requirements of California ~~Government Code section 65852.22~~ State law.
2. Detached on Single-Family Lot. One newly constructed detached ADU that is up to 800 square feet of floor area, with minimum 4-foot side and rear yard setbacks, in compliance with the height limitations as provided in section 10-6.301(b) of this chapter, on a lot with a proposed or existing single-family dwelling. The ADU may be combined with a JADU located on the same lot.
3. ADUs on Interior of Multifamily Dwelling ~~Existing Multifamily Lot~~. Multiple ADUs within the portions of existing multifamily dwelling structures that are not used as livable space, including but not limited to, storage rooms, boiler rooms, passageways, attics, basements, or garages, if each unit complies with State building standards for dwellings. At least one ADU within an existing or proposed multifamily dwelling and up to 25% of the number of existing permitted multifamily dwelling units rounded down to the nearest whole number shall be allowed.
4. Detached ADUs on Multifamily Lot.
   A.
      i. ~~Not more than two detached~~ Multiple ADUs, not to exceed the number specified in clause (ii) or (iii) herein as applicable, located on a lot that has an existing or proposed multifamily dwelling, but are detached from that multifamily dwelling in compliance with the height limitations as provided in section 10-6.301(b) of this chapter, and side and rear yard setbacks of no more than 4 feet.
      ii. On a lot with an existing multifamily dwelling, not more than eight (8) detached ADUs. However, the number of ADUs allowable pursuant to this clause shall not exceed the number of existing units on the lot.
      iii. On a lot with a proposed multifamily dwelling, not more than two (2) detached ADUs.
   B. If the existing multifamily dwelling has a rear or side yard setback of less than 4 feet, no modification to the existing multifamily dwelling shall be required as a condition of approving the ADU application if the ADU satisfies the requirements of this subparagraph.
5. ~~Junior Accessory Dwelling Unit. A JADU satisfying the requirements of Government Code section 65852.22, as amended from time to time.~~

Article 2. – Procedures and General Requirements.

10-6.201 – Permit Application and Procedures. The following requirements apply to all ADUs and JADUs applications:

a. Application and Review. An application for an ADU permit shall contain such information as reasonably requested by the Town Planning and Building Departments accompanied by the appropriate fee. In addition to the ADU permit, the applicant shall obtain all other required permits including but not limited to a building permit or a grading permit.
b. Ministerial Review. A permit application for an ADU and/or a JADU shall be considered and approved ministerially without discretionary review or a public hearing. The decision shall not be subject to an administrative appeal.
c. Review Timing and Contents. The Town shall approve or deny the application to create an ADU or JADU within 60 days from the date of receipt of a completed application if there is an existing single-family or multifamily dwelling on the lot. If the application to create an ADU or JADU is submitted with a permit application to create a new single-family or multifamily dwelling on the lot, the Town may delay approving or denying the application for the ADU and/or the JADU until the Town approves or denies on the permit application to create the new single-family dwelling; but the application to create the ADU or JADU must be considered without discretionary review or hearing. If the applicant requests a delay, the 60-day time period shall be tolled for the period of the delay. If the Town has not approved or denied the completed application within 60 days, the application shall be deemed approved. If an application for an ADU or JADU is denied, the Town shall return in writing a full set of comments to the applicant with a list of items that are defective or deficient and a description of how the application can be remedied by the applicant.

10-6.202 – General Requirements for ADUs and JADUs. Unless otherwise provided for in this chapter, the following requirements apply to all ADUs and JADUs that are approved with either an ADU permit pursuant to Section 10-6.103(a) of this chapter or exempt from an ADU permit pursuant to Section 10-6.103(b) of this chapter.

a. Number of Units and Zoning District. One ADU and JADU is allowed on any parcel in a single-family residential or multifamily zoning district with a primary dwelling unit unless otherwise prohibited by local or State law.
b. Owner Occupancy.
    1. All ADUs permitted before January 1, 2020 are subject to the owner-occupancy requirement that was in place when the ADU was created.
    2. An ADU permitted between January 1, 2020 and January 1, 2025 is not subject to any owner-occupancy requirement.
    3. All ADUs that are permitted on or after January 1, 2025 require owner-occupancy as a place permanent residence. Owner-occupancy shall not be required if the owner is another governmental agency, land trust, or housing organization.
    4. All JADUs require owner occupancy as a place of permanent residence. The owner

may reside in the primary dwelling or the JADU.

c. Development Standards.
    1. A two-story Attached ADU is not allowed where the primary dwelling unit is only one story.
    2. At least fifty (50) percent of the common wall of the Attached ADU shall be attached to the primary dwelling unit.
d. No Separate Conveyance. No ADU or JADU may be sold or otherwise conveyed separately from the lot and the primary dwelling (in the case of a single-family lot) or from the lot and all of the dwellings (in the case of a multifamily lot), except as otherwise provided in Government Code section 65852.26.
e. No Short Term Rental. An ADU or a JADU shall not be rented for less than thirty consecutive days, except as otherwise provided for in this chapter.
f. Density. ADUs and JADUs shall not be considered to exceed the allowable density for the lot upon which the unit is located, and are a residential use consistent with the Town's General Plan and zoning designation for the lot.
g. Fees and Utility Connections.
    1. Impact Fees. No impact fee is allowed for an ADU that is less than 750 square feet. For purposes of this subparagraph "impact fee" means a "fee" under California Government Code section 6600(b), except that it also includes fees specified in Government Code section 66477. "Impact fee" does not include any connection fee or capacity charge charged by a local agency, special district, or water corporation. Any impact fee required for an ADU that is 750 square feet or larger must be charged proportionately in relation to the square footage of the primary dwelling unit.
    2. Utility Connections and Fees.
        A. An ADU shall not be considered by a local agency, special district, or water corporation to be a new residential use for purposes of calculating connection fees or capacity charges for utilities, including water and sewer service, unless the ADU unit was constructed with a new single-family dwelling. For purposes of providing service for water, sewer, or power, including a connection fee, a JADU shall not be considered a separate or new dwelling unit.
        B. For a unit described in Section 10-6.103(b) of this chapter, a local agency, special district, or water corporation shall not require the applicant to install a new or separate utility connection directly between the ADU and the utility, or impose a related connection fee or capacity charge, unless the ADU was constructed with a new single-family dwelling.
        C. For a unit not described in 10-6.103(b) of this chapter a local agency, special district, or water corporation may require a new or separate utility connection directly between the ADU and the utility. Consistent with California Government Code section 66013, the connection may be subject to a connection fee or capacity charge that shall be proportionate to the burden of the proposed ADU, based upon either its square feet or the number of its drainage fixture unit (DFU) values, as defined in the Uniform Plumbing Code adopted and published by the International Association of Plumbing and

Mechanical Officials, upon the water or sewer system. This fee or charge shall not exceed the reasonable cost of providing this service.

h. Adequate Services. Proof of the proposed method of water supply and sewage disposal, as well as service availability from any associated electric and gas provider for the lot, must be provided and confirmed by letters of service availability from the appropriate utility service providers for the lot. The property must have existing or future legal access to these utilities.

i. Building and Safety; Nonconformities.
    1. All ADUs and JADUs shall comply with all applicable building, fire, safety, and environmental regulations including Title 9 Building Regulations, Title 6, Chapter 8, Urban Runoff Pollution Prevention and Title 7, Chapter 12, Watercourses unless otherwise provided for in this chapter or as required by State law.
    2. An ADU must comply with local building code requirements that apply to detached dwellings, except that the construction of an ADU shall not constitute a Group R occupancy change under the Town's Building Code, as described in Section 310 of the California Building Code (Title 24 of the California Code of Regulations), unless the Town's Public Works and Building Director makes a written finding based on substantial evidence in the record that the construction of the ADU could have a specific, adverse impact on public health and safety. Nothing in this subsection shall be interpreted to prevent the Town from changing the occupancy code of a space that was unhabitable space or was only permitted for nonresidential use and was subsequently converted for residential use pursuant to this section.
    3. The Town shall not require the correction of nonconforming zoning conditions as a condition of approval for an ADU or JADU.
    4. The Town shall not deny an application to create an ADU or JADU due to the correction of nonconforming zoning conditions, building code violations, or unpermitted structures that do not present a threat to public health and safety and are not affected by the construction of the unit.

j. No Passageways. No passageway shall be required in conjunction with the construction of an ADU or JADU.

k. Fire Sprinklers. The installation of fire sprinklers shall not be required in an ADU if sprinklers are not required for the primary residence. The construction of an ADU shall not trigger a requirement for fire sprinklers to be installed in an existing primary dwelling or an existing multifamily dwelling, as applicable.

l. Unpermitted Accessory Dwelling Units.
    1. Notwithstanding any other law, and except as otherwise provided in subdivision in subdivision (2) below, the Town shall not deny an application for an unpermitted ADU that was constructed before January 1, ~~2018~~ 2020, due to either of the following:
        A. The ADU is in violation of building standards pursuant to Article 1 (commencing with Section 17960) of Chapter 5 of Part 1.5 of Division 13 of the Health and Safety Code.
        B. The ADU does not comply with ~~Government Code section 65852.2~~ State law or any local ordinance regulating ADUs.

2. Notwithstanding subdivision (1), the Town may deny an application for an ADU subject to subdivision (1) if the Town makes a finding that correcting the violation is necessary to protect the health and safety of the public or occupants of the structure.
3. The section shall not apply to a building that is deemed substandard pursuant to Health and Safety Code section 17920.3.

m. Detached Garage Demolition. A demolition permit for a detached garage that is to be replaced with an ADU shall be reviewed with the application for the ADU and issued at the same time. The applicant shall not be required to provide written notice or post a placard for the demolition of a detached garage that is to be replaced with an ADU, unless the property is located within an architecturally and historically significant historic district.

n. Deed Restriction. Prior to issuance of a building permit for an ADU or JADU, a deed restriction shall be recorded against the title of the property in the Marin County Recorder's office subject to the approval of the Town Attorney as to form and content, containing a reference to the deed under which the property was acquired by the owner and stating that:
1. Except as otherwise provided in California Government Code section 65852.26, the ADU or JADU may not be sold separately from the primary dwelling.
2. The ADU or JADU is restricted to the maximum approved size and to other attributes allowed by this chapter.
3. The deed restriction runs with the land and may be enforced against future property owners.
4. The ADU and/or JADU may be occupied by or rented to a separate household living independently from the occupant(s) of the primary residence; provided, that the terms for separate occupancy of the accessory unit and/or primary unit shall be longer than 30 days.

o. Flood Regulations. An attached or detached ADU located in a designated floodplain shall comply with all applicable floodplain requirements in San Anselmo Municipal Code Title 7, Chapter 11. For sites within a Flood Hazard Area on the adopted Federal Emergency Management Agency Flood Insurance Rate Map, the finished floor of an ADU shall be elevated at least one (1) foot above the Base Flood Elevation as "new construction" under Title 7, Chapter 11, Protection of Flood Hazard Areas, even if the project would not be considered a "substantial improvement". The applicant shall submit an Elevation Certificate based on construction drawings with the building permit plans and a final Elevation Certificate shall be required prior to project final.

p. Urban Lot Splits and Two-Unit Housing Development. Pursuant to the authority granted in Government Code section 65852.21(f) no ADU or JADU shall be permitted on any lot in a single-family zoning district if: 1) an urban lot split has been approved pursuant to Government Code section 66411.7; and 2) a two-unit housing development has been approved for construction pursuant to Government Code section 65852.21.

q. Prior conditions not applicable. This chapter supersedes any Town conditions on existing ADUs that comply with this chapter, including owner occupancy or rent control, that were imposed as conditions of approval on ADUs that the Town approved prior to the effective date of this chapter if the conditions would not apply under current regulations. The Planning Director is authorized to void recorded deed restrictions for ADUs that comply with this chapter at the request of a property owner.

10-6.203 – Violations and Enforcement. It shall be unlawful for any person to construct or maintain an ADU or JADU on property within the Town without compliance with this chapter. The maintenance, ownership, or use of any ADU or JADU unit except as permitted in this chapter shall constitute a nuisance, subject to abatement pursuant to the Municipal Code, or any other remedy allowed in the Municipal Code and State law. All remedies are cumulative.

Article 3. – Accessory Dwelling Unit and Junior Accessory Dwelling Unit Development Standards and Requirements, Objective Standards, Parking, and Exception.

10-6.301 ADU Development Standards and Requirements. Unless exempt from an ADU permit pursuant to Section 10-6.103(b) of this chapter, an ADU must comply with the following objective development standards to receive an ADU permit.

a. Zoning Conformance. An ADU shall meet the development standards of the zoning district in which it is located except as modified by this section.
b. Height. Unless otherwise provided for in this chapter, an attached or detached ADU must comply with the following height requirements.
    1. A maximum height of 16 feet for a detached ADU on a lot with an existing or proposed single family or multifamily dwelling unit.
    2. A maximum height of 18 feet for a detached ADU on a lot with an existing or proposed single family or multifamily dwelling unit that is within one-half of one mile walking distance of a major transit stop or a high-quality transit corridor, as those terms are defined in Public Resources Code section 21155 of the Public Resources Code, as may be amended from time to time. The Town shall also allow an additional 2 feet in height to accommodate a roof pitch on the ADU that is aligned with the roof pitch of the primary dwelling unit.
    3. A maximum height of 18 feet for a detached ADU on a lot with an existing or proposed multifamily, multistory dwelling.
    4. A maximum height of 25 feet or the height limitation in the local zoning ordinance that applies to the primary dwelling, whichever is lower, for an ADU that is attached to a primary dwelling. An ADU under this section may not exceed 2 stories.
c. Lot Size. There shall be no minimum lot size required for an ADU.
d. Lot Coverage and Floor Area Ratio. The ADU shall comply with the lot coverage and floor area ratio requirements of the underlying zoning district unless otherwise required by this chapter.
e. Setbacks.
    1. No setbacks shall be required for the following:
        A. An existing living area that is converted to an ADU or a portion thereof;
        B. An existing accessory structure that is converted to an ADU or a portion thereof; or
        C. A structure constructed in the same location and to the same dimensions as an existing structure that is converted to an ADU or to a portion thereof.
    2. A setback of no more than 4 feet from the side and rear lot lines shall be required for an ADU that is not converted from an existing structure or a new structure

constructed in the same location and to the same dimensions as an existing structure.

f. Maximum and Minimum Unit Size.
    1. The maximum floor area square footage for an attached or detached studio or one bedroom ADU is 850 square feet. The maximum floor area square footage for an attached or detached ADU that is more than one bedroom 1000 square feet.
    2. The total floor area of an attached or detached ADU not exceed 50% of the existing or proposed primary dwelling. Notwithstanding this provision, an attached or detached ADU must be allowed at least 800 square feet of floor area.
    3. The minimum floor area for an attached or detached ADU is 150 square feet, which is the minimum square footage required for an efficiency unit as defined in California Health and Safety Code section 17958.1, as may be amended from time to time.
    4. An ADU may exceed the maximum sizes provided in this subsection pursuant to section 10-6.305 of this chapter; provided however, the ADU shall not exceed 1200 square feet.
g. Separate Entry, Kitchen and Bathroom. All ADUs shall contain a separate entrance, kitchen, and bathroom independent of the primary residence.
h. Exception. The Town shall not any requirement for a zoning clearance or separate zoning review or any other minimum or maximum size for an ADU, size based upon a percentage of the proposed or existing primary dwelling, or limits on lot coverage, floor area ratio, open space, front setbacks, and minimum lot size, for either attached or detached dwellings that does not permit at least an 800 square ADU with four-foot side and rear yard setbacks to be constructed in compliance with all other local development standards.

10-6.302 Objective Design Standards. Unless exempt from an ADU permit pursuant to Section 10-6.103(b) of this chapter, an ADU must comply with the following objective standards to receive an ADU permit. Where an application does not meet the objective design standards set forth herein, the application may undergo the standard discretionary design review process as set forth in the San Anselmo Municipal Code Title 10, Chapter 3, Article 15 Design Review.

a. Building Design. The materials and colors of the ADU's exterior walls, roof, windows, and doors shall be of a complimentary material, color, and style the primary dwelling, including roof, eaves, windows, accents, and doors.
b. Landscape Design. Landscaping shall be provided around the ADU, and its location shall ensure defensible space. Fire-resistant and low-water-use plants shall be included in the landscape design. Landscaping shall be included to screen mechanical and structural elements of the ADU, including, but not limited to, foundations, retaining walls, condensers, and transformers.
c. Entrance. The entrance to the ADU shall face towards the interior of the lot and/or away from neighboring development, unless the ADU is directly accessible from an alley, public path, or public street.
d. Windows and Doors. Windows in an ADU that is located less than 10 feet from a rear or side property line shall be clerestory windows or use frosted or obscure glass. Any new door

that faces an adjoining residential property located less than 10 feet from a rear or side property line shall either not include windows, or all windows must be made of opaque glass.

e. Exterior Lighting. All exterior lighting shall be low wattage, shielded, and directed downward.
f. Skylights. Where visible from off-site locations, skylights shall not have white or light opaque colored exterior lenses.
g. Historical. An ADU that includes exterior alterations or additions to a property that is listed in the California Register of Historic Places or on a local historical register shall not be approved if it may cause an adverse impact to the historical significance of the property. There shall be no design exception to this requirement.
h. Heritage Trees. No heritage tree (as defined in Title 4, Chapter 13 of the San Anselmo Municipal Code) shall be removed in conjunction with the construction of an ADU until a building permit has been issued for the ADU.

10-6.303 – Parking.

a. One (1) parking space is required per ADU unless otherwise provided for in this chapter.
b. Parking may be provided through tandem parking on an existing driveway.
c. Off-street parking to satisfy parking requirements shall be permitted in setback areas in locations determined by the Town unless specific findings are made that parking in setback areas is not feasible based on specific site, regional, topographical, or fire and life safety conditions, which conditions shall include but are not limited to circumstances where parking would impede reasonable emergency and fire access.
d. When a garage, carport, ~~or~~ covered parking structure, or uncovered parking space is demolished in conjunction with the construction of an ADU or converted to an ADU, it is not required that those off-street parking spaces be replaced.
e. Parking Exemptions. An ADU shall be exempt from the parking requirement of this section if the unit is:
    1. Located within one-half mile walking distance of a public transit stop.
    2. Located within an historic district, as may be designated by the Town Council from time to time;
    3. The ADU is part of the proposed or existing primary residence or an accessory structure;
    4. When on-street parking permits are required but not offered to the occupant of the ADU;
    5. When there is a designated car share vehicle pick up or drop off location (as defined by the California Vehicle Code) located within one block of the ADU;
    6. When a permit application for an ADU is submitted with a permit application to create a new single-family dwelling or a new multifamily dwelling on the same lot, provided that the ADU or the parcel satisfies any other criteria listed in this paragraph; or
    7. The unit is an attached or detached ADU that is up to 800 square feet of floor area, with minimum 4-foot side and rear yard setbacks, in compliance with the height limitations as provided in section 10-6.301(b) of this chapter, on a lot with a

proposed or existing single-family dwelling.

10-6.304 JADU Development Standards and Requirements. Unless otherwise provided for in this chapter, JADUs are subject to the following objective standards:

a. Location. A JADU shall be located within an existing or proposed single-family residence. For purposes of this paragraph, enclosed uses within the residence, such as attached garages, are considered a part of the proposed or existing single-family residence. One JADU is allowed per lot.
b. Unit Size. No JADU unit shall be less than 150 feet or more than 500 square feet in size. The square footage of any shared sanitation facilities with the primary dwelling unit shall not be included in the square footage calculation.
c. Access. The JADU unit shall have a separate exterior entrance from the primary dwelling unit.
d. Bathroom Facilities. A JADU unit may include separate bathroom facilities, or it may share such facilities with the primary dwelling unit. If a permitted JADU does not include a separate bathroom, the JADU unit shall include a separate entrance from the main entrance to the structure, with an interior entry to the main living area.
e. Kitchen Facilities. The JADU shall include an efficiency kitchen, which shall include a cooking facility with appliances, and a food preparation counter and storage cabinets that are of reasonable size in relation to the size of the JADU.
f. Parking. No parking is required for a JADU.
g. Entryways. A JADU must include a separate entrance from the main entrance to the proposed or existing single-family residence.

10-6.305 Exceptions. An applicant may request an exceptions to this chapter and receive ADU approval by applying for a conditional use permit. Any exceptions approved pursuant to this section must also comply with all design review standards, if applicable, and shall be reviewed through the standard discretionary process. Any detached ADU approved herein shall not exceed 1200 square feet.

Article 4. – Requirements to Eliminate ADU.

10-6.401 – Intent to Maintain Units. It is the Town's intent to preserve ADUs and discourage the conversion of ADUs for the use of the primary dwelling. To this end, the following are requirements that apply when taking actions that remove elements of an ADU.

a. A building permit shall be required to remove the separate entrance or permanent provisions for eating, cooking, and sanitation in an ADU.
b. No building permit shall be issued to remove permanent provisions for eating, cooking, and sanitation or the separate entrance for an ADU created by converting or demolishing a garage, carport, or covered parking structure in conjunction with the construction of an a ADU unless either: 1) the project includes restoring the garage for vehicle parking prior to the first inspection on the permit; or 2) the site has the required number of on-site parking spaces as required by the Parking Standards Table, referred to as Table 5A, of the San

Anselmo Municipal Code and the spaces comply with all provisions for setbacks, siting, configuration and size.

c. No building permit shall be issued to remove permanent provisions for eating, cooking, and sanitation or the separate entrance for an ADU created with an exception to lot coverage and/or floor area ratio unless the project removes the additional lot coverage and/or floor area granted for the ADU prior to issuance of the permit or a variance is approved.
d. No building permit shall be issued to remove permanent provisions for eating, cooking, and sanitation or the separate entrance for an ADU created with side or rear yard setbacks that are less than required under applicable development standards unless the project includes removing the area for the ADU where the setback or a variance was approved.

Jan 13, 2025

Town of San Anselmo
525 San Anselmo Avenue
San Anselmo, CA 94960

By Email: tkullaway@townofsananselmo.org; sburdo@townofsananselmo.org; cwalker@townofsananselmo.org; EileenBurke100@gmail.com; yschlesinger@townofsananselmo.org; towncouncil@sananselmo.gov

CC: planning@sananselmo.gov; megan@ehc.law; ddonery@sananselmo.gov; savila@sananselmo.gov

Re: Proposed Amendments to the Town's Accessory Dwelling Unit and Junior Accessory Dwelling Unit Regulations

Dear San Anselmo Town Council,

The California Housing Defense Fund ("CalHDF") submits this letter as a public comment concerning item 2.1 on the agenda for the Town Council meeting scheduled for January 14, 2025, an amendment to the Town's regulations for ADUs and JADUs. This proposed ordinance fails to comply with state law in several ways, and the Town should address these problems before approving the ordinance.

Background

The law gives local governments authority to enact zoning ordinances that implement a variety of development standards on ADUs. (Gov. Code, § 66314.) The standards in these local ordinances are limited by state law so as not to overly restrict ADU development. (See *id.)* Separately from local ADU ordinances, Government Code section 66323 prescribes a narrower set of ADU types that cities have a ministerial duty to approve. "Notwithstanding Sections 66314 to 66322 ... a local agency shall ministerially approve" these types of ADUs. (*Id.* at subd. (a).) This means that ADUs that satisfy the minimal requirements of section 66323 must be approved regardless of any contrary provisions of the local ADU ordinance. (*Ibid.*) Local governments may not impose their own standards on such ADUs. (Gov. Code, § 66323, subd. (b) ["A local agency shall not impose any objective development or design standard that is not authorized by this section upon any accessory dwelling unit that meets the requirements of any of paragraphs (1) to (4), inclusive, of subdivision (a)."].)

360 Grand Ave #323, Oakland 94610
hi@calhdf.org

In addition, ADUs that qualify for the protections of Government Code section 66323, like other ADUs, must be processed by local governments within 60 days of a complete permit application submittal. (Gov. Code, § 66317, subd. (a).)

State law also prohibits creating regulations on ADU development not explicitly allowed by state law. Government Code Section 66315 states, "No additional standards, other than those provided in Section 66314, shall be used or imposed, including an owner-occupant requirement, except that a local agency may require that the property may be used for rentals of terms 30 days or longer."

Impermissible Parking Requirements

Town code section 10-6.303 requires parking for each new ADU, less certain exceptions. However, as discussed *supra*, Government Code section 66323 mandates that the Town approve a specific class of ADUs subject only to specified height and setback requirements, notwithstanding any local code requirements to the contrary. This means that the Town cannot subject such ADUs to parking requirements.

Impermissible Owner-Occupancy Requirement

Town code section 10-6.202(b)(3) appears to impose an owner-occupancy requirement on ADUs constructed after January 1, 2025:

> "All ADUs that are permitted on or after January 1, 2025 require owner-occupancy as a place permanent residence. [sic] Owner-occupancy shall not be required if the owner is another governmental agency, land trust, or housing organization."

State law forbids the imposition of owner-occupancy requirements. Government Code Section 66315 states (emphasis added), "No additional standards, other than those provided in Section 66314, shall be used or imposed, **including an owner-occupant requirement,** except that a local agency may require that the property may be used for rentals of terms 30 days or longer." CalHDF notes that before 2023, the state ADU law allowed local jurisdictions to require owner occupancy of ADUs constructed after January 1, 2025, but the law was amended by AB 976 to prohibit owner-occupancy requirements indefinitely. The Town should update its understanding of the state ADU law and conform its ADU ordinance to the law's current requirements.

Out-of-Date Reference

Town code section 10-6.202(d) refers to Government Code section 65852.26. However, this section of code has been moved to Government Code section 66341.

Impermissible Standards

Town code section 10-6.202(i)(1) imposes the following:

> All ADUs and JADUs shall comply with all applicable building, fire, safety, and environmental regulations including Title 9 Building Regulations, Title 6, Chapter 8, Urban Runoff Pollution Prevention and Title 7, Chapter 12, Watercourses unless otherwise provided for in this chapter or as required by State law.

A search of the Town's Code reveals that Urban Runoff Pollution Prevention is located in Title 5, Chapter 8, not Title 6, Chapter 8.

More importantly, the Town cannot impose all the various regulations of Title 5, Chapter 8 (Urban Runoff Pollution Prevention) on ADUs that qualify for the protection of Government Code section 66323. The Town must approve such ADUs with a building permit and may not require them to comply with the town's requirements for a flatwork permit, site design measures, a Stormwater Control Plan, and a Stormwater Facilities Operation and Maintenance Plan (O&M Plan). Furthermore, these various measures are overkill for what are inherently very small residential structures.

Impermissible Deed Restriction Requirements

Town code section 10-6.202(n) requires a deed restriction to be placed on the property prior to the issuance of a building permit for an ADU. This is a clear violation of Government Code section 66323, which prohibits any standards not explicitly authorized in that section. Deed restrictions are also not permitted by Government Code section 66315, which forbids standards not listed in section 66314, and it is unclear why the Town would want applicants to go through the trouble of filing such a deed restriction, other than to discourage ADU development by increasing development cost.

The California Department of Housing and Community Development ("HCD") has communicated that such deed restrictions are unlawful. The January 2025 HCD ADU Handbook specifically forbids deed restrictions as a condition of ADU development (see page 22).

Additionally, such deed restrictions imposed on ADUs (or on other accessory structures) are unenforceable. This is due to the absence of horizontal privity between the Town and the applicant. In other words, since the Town does not own the applicant's property at the time of the application, and does not own a neighboring property to whose benefit the proposed restriction(s) redound, black letter property law bars the restrictions from binding future property owners. (See, e.g., *Scaringe v. J. C. C. Enters* (1988) 205 Cal.App.3d 1536 [describing the types of privity relationship between covenanting parties that allow enforcement of a deed restriction]; see also Civ. Code §§ 1460 et seq.)

Impermissible Discretionary Process

Code section 10-6.305. creates a discretionary process for certain ADUs that do not conform to the standards within this chapter. However, state law does not allow any such process.

Government Code section 66316: "An existing accessory dwelling unit ordinance governing the creation of an accessory dwelling unit by a local agency or an accessory dwelling ordinance adopted by a local agency shall provide an approval process that includes only ministerial provisions for the approval of accessory dwelling units and shall not include any discretionary processes ..."

Government code section 66317, subdivision (a): " A permit application for an accessory dwelling unit or a junior accessory dwelling unit shall be considered and approved ministerially without discretionary review or a hearing ..."

CalHDF understands that the Town may wish to allow ADUs that go beyond what state law and the Town's local ordinance allows. But if the Town wishes to create a path for approval of certain ADUs , then it should write objective criteria into its code and allow ministerial approval by Town staff. Maintaining an objective, discretionary process for all ADU approvals is crucial for maintaining transparency and predictability in the permitting process – an especially important objective in the ADU context, where most applicants are homeowners unfamiliar with local land use processes and should not be expected to navigate the vagaries of a discretionary process.

♦♦♦

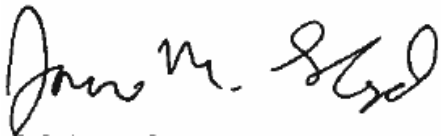
CalHDF appreciates the Town's effort to implement state law governing ADU construction.. However, the Town should amend its ordinance to ensure that it complies with state law.

CalHDF is a 501(c)3 non-profit corporation whose mission includes advocating for increased access to housing for Californians at all income levels, including low-income households. You may learn more about CalHDF at www.calhdf.org.

Sincerely,



Dylan Casey
CalHDF Executive Director



James M. Lloyd
CalHDF Director of Planning and Investigations

STAFF REPORT

TOWN OF SAN ANSELMO Item #: 3.1

MEETING DATE: 1/14/25

AGENDA TITLE: Live on the Avenue 2024 Recap & Review

FROM: Mattie O'Grady – Community Services Director
Kelley Warner – Community Engagement Coordinator

RECOMMENDATION: That Council receive and file the summarized information regarding the 2024 Live on the Avenue Town event series.

BACKGROUND

The Live on the Avenue event series closed its fifth year in September 2024. What began many years ago as Friday Picnics on the Plaza, has grown beyond what could have been originally imagined. This grassroots community event is produced by the Town with support from sponsorships.

Tonight, we will be providing an executive summary, including a brief recap of the event specifics and operations, as well as key takeaways and learnings from both the Community Survey and Placer.ai data.

FISCAL IMPACT

Staff will return on January 28th to present the proposed 2025 Live on The Avenue event application and budget.

GENERAL PLAN CONSISTENCY

N/A

CEQA AND CLIMATE ACTION PLAN CONSISTENCY

The proposed project is exempt from the California Environmental Quality Act (CEQA), under the "common sense" exemption, because it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment. (Cal. Code Regs. tit. 14, § 15061).

ATTACHMENTS

Attachment 1- Live on The Avenue 2024 Recap Presentation



TOWN OF SAN ANSELMO
EST. 1907

SAN ANSELMO CHAMBER OF COMMERCE

2024 Event Series Review & Survey Results

2024 Recap

Fridays + Saturdays July 5th – September 28th

Street Closures 4:30-9:30pm / Music Sets 5:30-8:30pm

- 26 Evenings of Street Closures
- 57 Individual Bands/Entertainers
- 6 Youth Bands
- 1 Community Parade
- 2 Corn Hole Tournaments
- 6 California Film Institute Movies (3 Nights)
- Chamber of Commerce Car Show
- 50th Birthday Celebration of Creek Park
- Beatles in the Park (Arts Commission)





2024 Recap Cont.

Fridays + Saturdays July 5th – September 28th

Street Closures 4:30-9:30pm / Music Sets 5:30-8:30pm

Special Town Programming:

- Good Fun Stuff Maker Area
- Basketball Hoop on Magnolia
- Silent Discos
- Community Parade
- It's a Vibe Dance parties in Imagination Park
- The Bubbleman
- Youth Band Showcase (4 bands ages 9-17)
- Teen Takeover (3 teen bands)
- Co-op Art/Activity Tables
- Cornhole Tournaments

Other Special Programming:

- Kids Zone - courtesy of Wink Optics, Harvest Wealth Management, STILL, Wee Yogis, Home Studio Yoga, and Ross Valley Dental
- Community Painting with Michael Feldman
- Weaving/Looming demo with Meinolf Weaving School





Diversity of Music Selection

Rock & Roll

Pop

Blues

Jazz

Indie

Zydeco

Afro-Psych Rock

World Music

Country

Americana

Folk

Reggae

World Rock

West African Dance

Swing

Bluegrass

Afro-Psych Rock

Funk

Solo Electric Violin



The Marketing Campaign -

February 2024– Letter distributed to downtown businesses on San Anselmo Avenue; staff walked into each business & emailed (recap of 2023 + 2024 Plan + request for feedback)

February 13, 2024 – Town Council approval meeting with staff

May 2024 –Website built out with information including; music line-up, Google calendar, sponsors, and road closure information

June 2024

- Posters up & distributed to Merchants
- Banners up at: Town Hall, Hub Shed, Creek Park & ICC
- Rockstar Music Sponsor panels installed at Creek Park stage
- Sponsor banners at Creek Park & Town Hall
- Light post banners on San Anselmo Avenue
- Banner over Tunstead Avenue town entrance
- Social media postings (weekly on Instagram(2.2K followers), Facebook (1K followers) & Nextdoor (10K follow w/ 21 neighborhoods)

July-September 2024

- Weekly Friday Live on the Avenue edition newsletter (5,700 subscribers) – includes musical acts, movie nights, special events, road closure and parking info.
- Social media postings (weekly on Instagram, Facebook)
- Weekly Recreation email blasts (12,500 subscribers)
- A-frame signs for special events, QR codes to website

September 2024 – Community Survey – 300 responses

- Publicized September 15, 2024 – closed Nov 3, 2024
- Town Manager's weekly newsletter
- Town website - spotlight
- Live on the Avenue website
- Instagram, Nextdoor, Facebook
- Recreation Department email blasts
- A-frame signs at Creek Park and Town Hall with QR code to survey
- Chamber newsletter

Oct/Nov 2024 – Business Community Feedback

- Special edition business newsletter with invitation to merchant/restaurant recap meeting (12 attended)
- Business Survey – 9 responses after multiple email blasts:
  - Quarterly business newsletter – September (1400 subscribers)
  - Special edition newsletter for Goblin's BOOtacular – included survey
  - Chamber pushed out emails to email list

2024 Budget Overview

Town Contributions: **$166,386**

Staffing, Restrooms, Good & Clean, Marketing

Fundraising Contributions Total: **$75,560**

$60,500 – Sponsorships
$11,470 – Friends & Family Donations
$852 – Parade Concessions
$2,738 – Starting Balance from 2023

Chamber estimated Contributions: **$1,500**

Cookies & Car Show

2024 Budget Details - Expenses

Town Scope - Expenses	2024 Total Cost	Description
DPW Staff Cost Subtotal	$ 25,760	Set-up & breakdown, staffing during event, weekly prep, and parade staffing
DPW Contract Support Subtotal	$ 15,429	Portable restrooms, servicing, Good & Clean
MISC Subtotal	$ 13,948	Signage, graphic design, website url, and website host
Admin Staff Support	$ 22,933	Community Engagement Coordinator staff time (20%)
Rec Staff Support	$ 88,316	Rec Manager staff time (50%), parade staffing, p/t staffing
TOTAL	**$ 166,386**	

Fundraising Scope - Expenses	2024 Total Cost	Description
Starting Balance from 2023	$ 2,737	
Music/Bands	$ 57,150	All 2024 performances
Misc.	$ 4,093	Bank supplies, wire transfer, sponsor recognition, photography, marketing
Programming	$ 6,471	Bubbleman, Good Fun Stuff, Basketball Supplies, Silent Disco, It's a Vibe Supplies
Parade Day Activities	$ 3,888	Concession supplies, inflatables, tot yard, letters
TOTAL	**$ 74,339**	







2024 Community Survey Results

2024 Community Survey Recap

- **300 community member responses** (86% San Anselmo residents)
- **86% said their overall impression of the event was “Excellent” or “Very Good”**
- **93% indicated they would definitely return next year**
- **Most people found out about LOTA through word of mouth, banners around Town and the Town Manager’s newsletter**



The Parade is back!



More Parade...







Level of Satisfaction with Specific Aspects of the Series

Timing of the Music

(5:30 – 8:30pm)
82% loved or liked it (10% neutral)

Street Closures

(4:30 soft, 5:30 – 9:30pm closed)
82% loved or liked it (7% neutral)

Number of Booked Performers
82% were satisfied – loved or liked it (10% neutral)

Quality of Bands
72% loved or liked for Creek Park
73% loved or liked for Town Hall



Open-ended Question: Which elements of the event series did you like the MOST?

74% said - **Live Music!** – *free, variety & quality, two venues*

25% - **Community Vibe** – *seeing neighbors, social, family friendly, all ages*

23% - **Food & beverage -** *food vendors, parklets, restaurants open*

20% - **Kid Activities & Area**

19% - **Street Closure** – *no vehicles, free to stroll and play*

5% - **Businesses open late**

3% - **Movie nights**

Open-ended Question: What if anything did you DISLIKE about the series? 2024

24% said - **Nothing!**– love it all, love everything about it, don't change it

12% - **Season is too short** – start in June, go longer into Oct, want year-round

8% - **Amplified music/DJ in Kid Zone –** too chaotic, not appropriate for small kids, competes with live music at Creek Park, appreciate the vibes but it's too much

7% - **Need more food options –** more variety, reliable every night, quick, healthy, love the new options, but want more

6% - **Kids need more supervision** – kids running into people, riding scooters, feels unsafe

6% - **Parking –** hard to find parking, neighborhoods impacted, congestion

5% - **Music –** better curation, more variety, more diversity of genres

4% - **Kid Zone is difficult to navigate** – chaotic, spills over whole street, tough to walk through

4% - **Band Volume** – some bands are too loud, quality of sound is inconsistent

Open-ended Question: What if anything did you DISLIKE about the series? 2023 Comparison

25% said	→	**Nothing! We loved it.**
11% said	→	Need more food options
10% said	→	DJ on the Avenue in Kids Zone
7% said	→	Creek Park Plaza Closed
5% said	→	Season is too short
5% said	→	Kids running wild
4% said	→	Crowded, especially 10th Anniversary IP
3% said	→	Want band volume managed
3% said	→	Bikes riding down the closed Avenue



When you came to Live on the Avenue – what did you DO? (check all that apply)

85% - Enjoyed **strolling** up and down the Ave

77% - Listened to **music** at **Creek Park**

75% - Listened to **music** at **Town Hall Plaza**

72% - Visited downtown **restaurants**

68% - Met up with **friends and/or family**

64% - Visited **food/beverage booths** on the Avenue

62% - Visited **stores** that were **open**

35% - Watched their kids **playing** on the Ave

20% - Attended the **Community Parade**

19% - Attended at least one CAFilm **Movie Nights**

CAFilm Movie Nights

TOWN OF SAN ANSELMO
EST. 1907

FAMILY MOVIE NIGHTS

at CREEK PARK AMPHITHEATER

SATURDAY, JULY 13

5:30 PM   7:30 PM

FRIDAY, AUGUST 9

5:30 PM  

7:30 PM

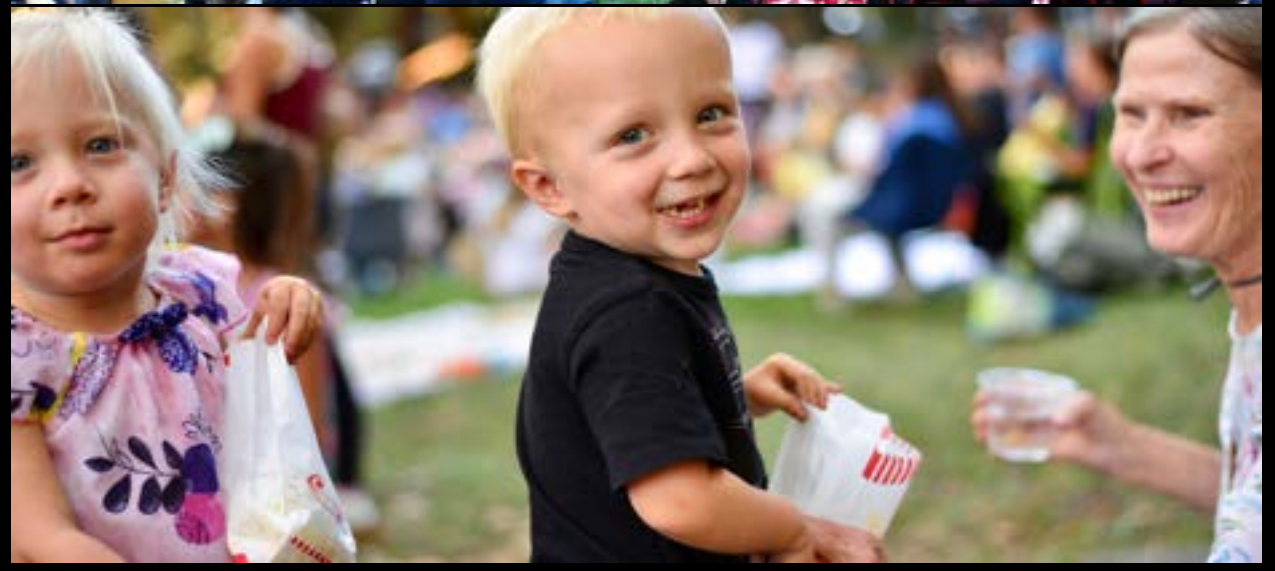
FRIDAY, SEPTEMBER 13

5:30 PM 

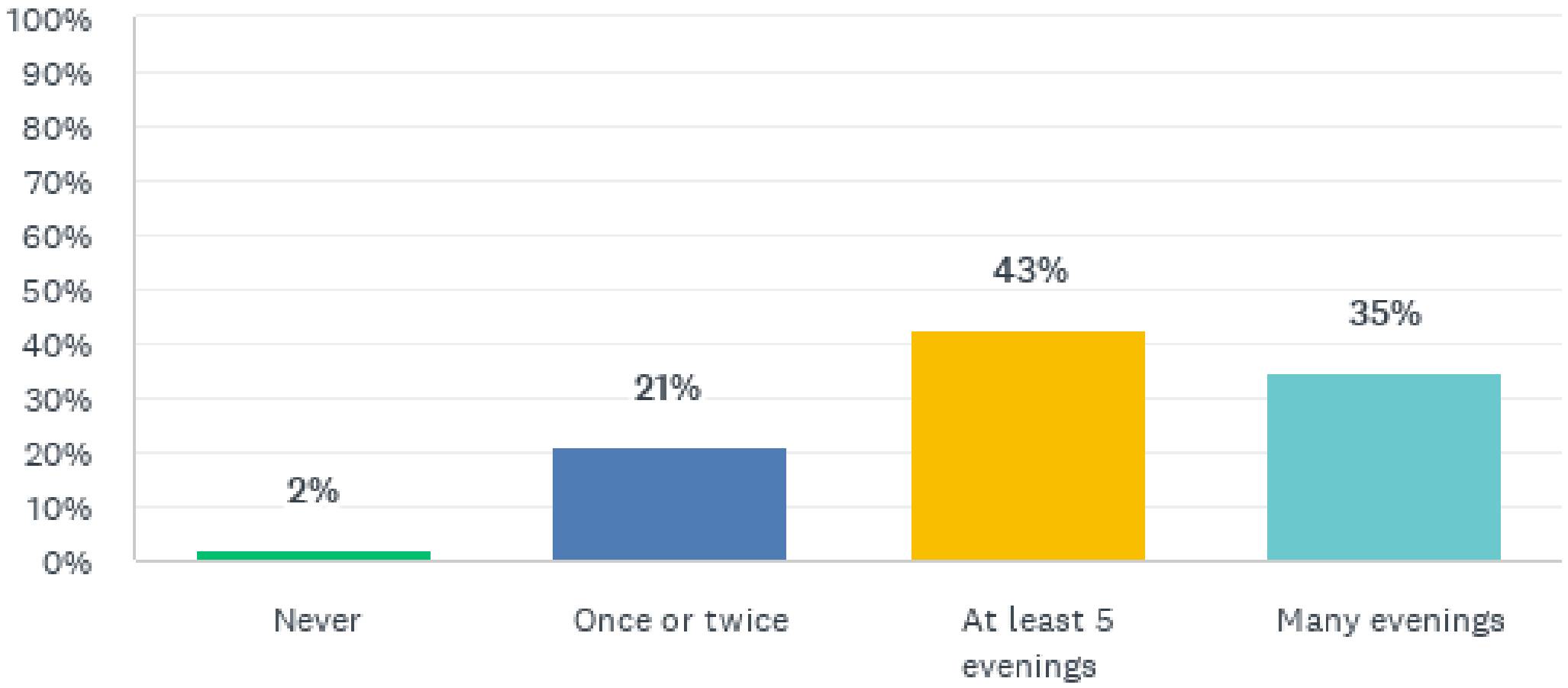


7:30 PM





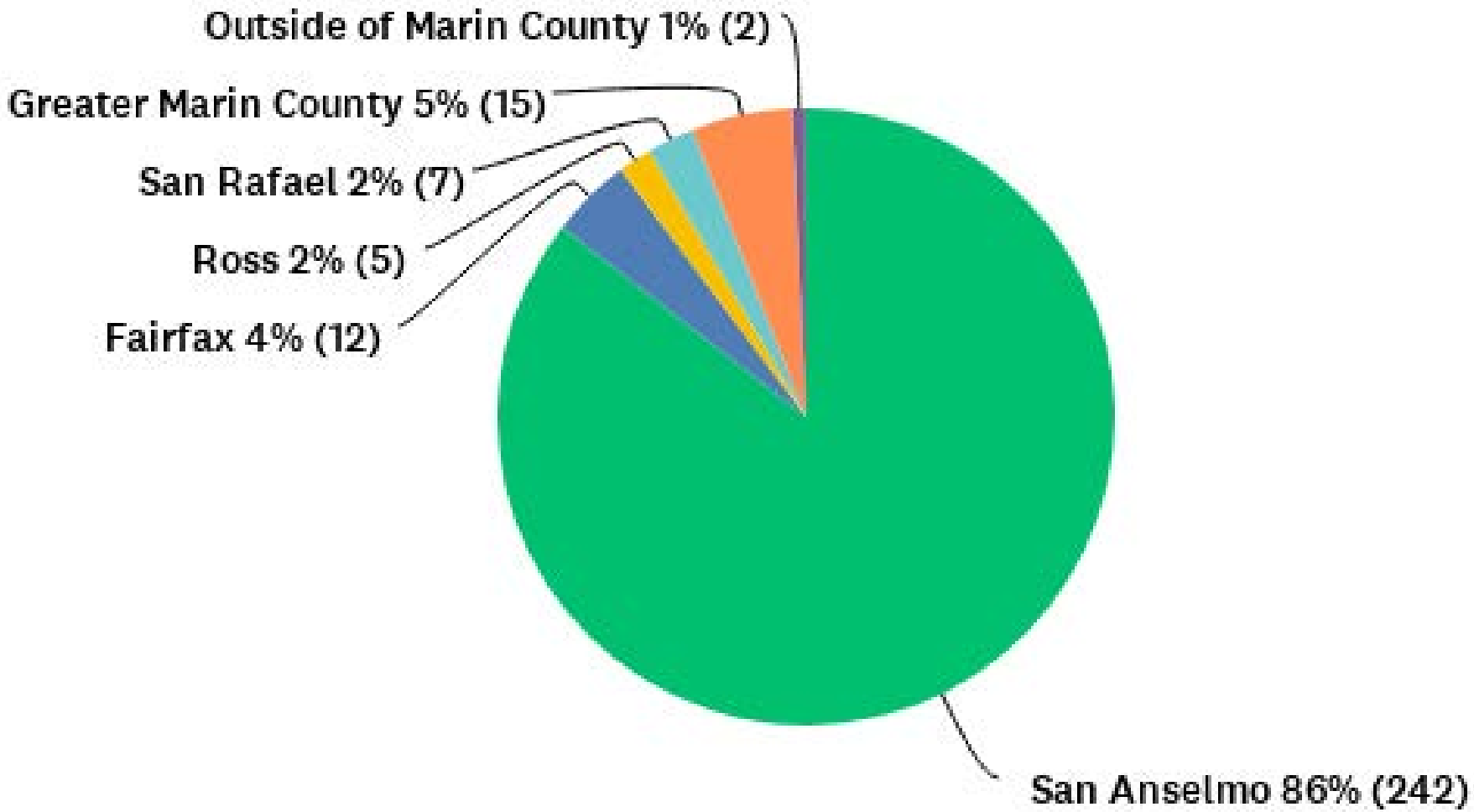
Question: How often did you attend Live on the Avenue festivities?



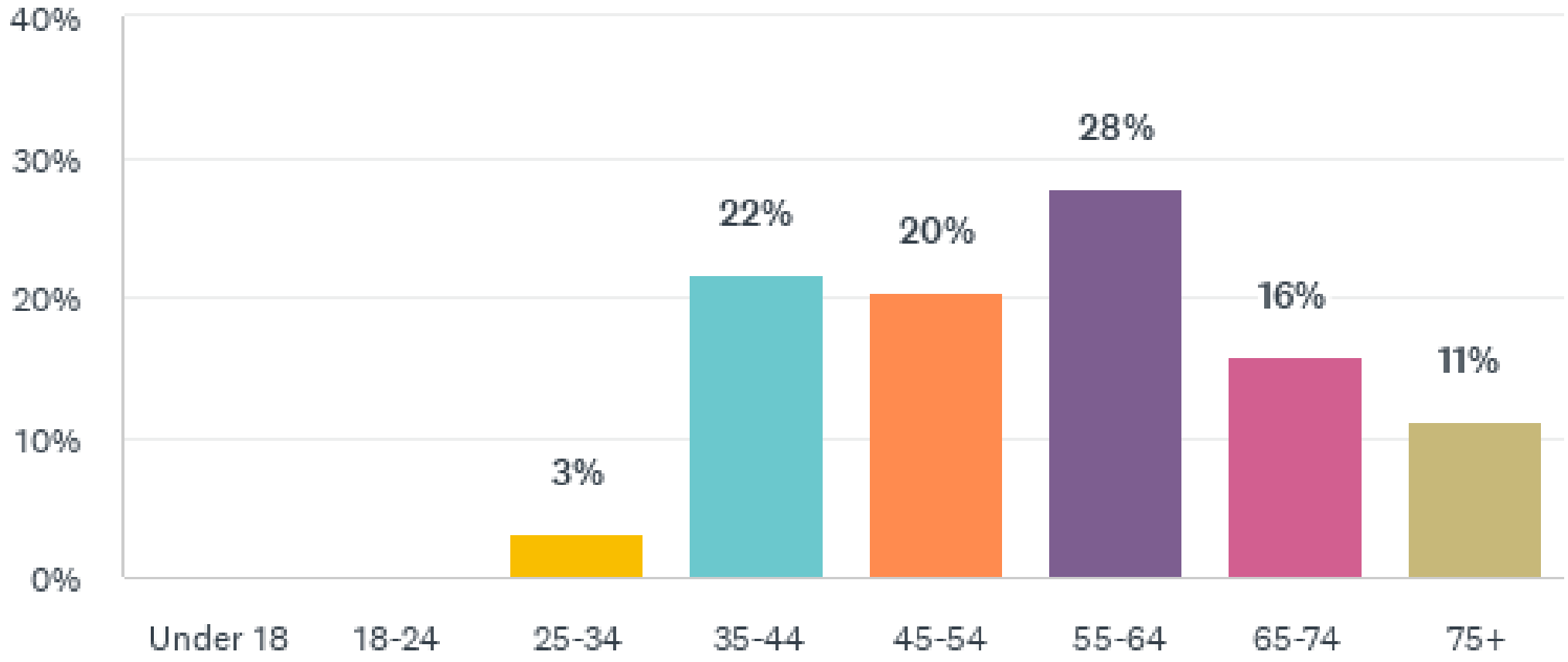
Demographic Information of Survey Respondents



Question: Which town/city do you reside?



Age of the Survey Respondent



2024 Local Business Feedback

- Unfortunately, only 9 businesses responded to the survey (30 is statistically significant)

- Held meeting in October (inviting all local businesses) to share the Community Survey & PlacerAI results and have a recap conversation(former Mayor Burke attended) – 12 business representatives attended



Business Meeting Feedback:

New Permitting Process for Avenue vendors:

- The process worked great and was very smooth
- Liked that it is restricted to San Anselmo based businesses (must have SA business license)
- Still need to discuss non-town additional music programming. Are others allowed to have their own productions within Live On The Avenue?

Fundraising

- Consider having a fundraising tent on the Avenue to sell LOTA swag and consider handing out coupons for local businesses

Safety & Organization

- It was a clean and well-organized year
- Fewer bike issues (new signs) and no real e-bike issues
- CMPD was on site daily for the street closures, which limited issues

Series Length

- There seems to be a divide between adding back in June and limiting the series to one day per week. All attendees agreed to rule out October.
- Consider only closing the streets one night per week, but have bands both nights

Overall

- Discussed what might be right for the businesses vs right for the whole community
- Discussed the need for adult programming

Placer.ai Data



Utilization of Placer AI Data – 2024 Metrics

Fridays + Saturdays from 4:00-9:00pm
500-700 San Anselmo Avenue (includes parks)

Overview: Live on the Avenue 2024
Jul 5 - Sep 28, 2024

Metrics

Live on the Avenue
500-700 San Anselmo Avenue, San Anselmo...

Visits	28.8K	Visit Frequency	1.51
Visitors	19K	Avg. Dwell Time	75 min

Jul 5th, 2024 - Sep 28th, 2024
Data provided by Placer Labs Inc. (www.placer.ai)

Placer.ai

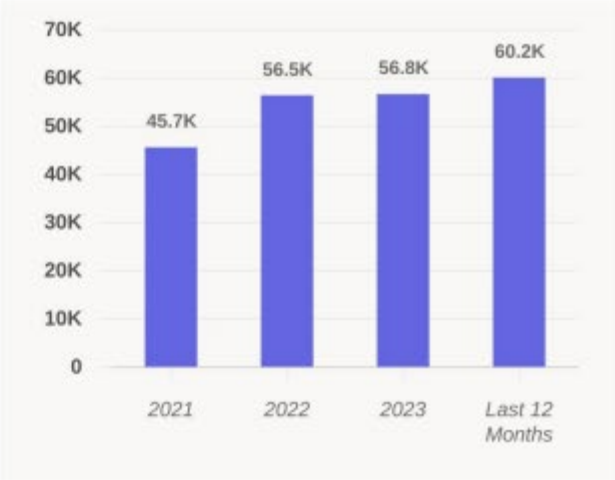
Utilization of Placer AI Data – 2024 Metrics

Overview: Live on the Avenue 2024

Jul 5 - Sep 28, 2024

Visits Trend





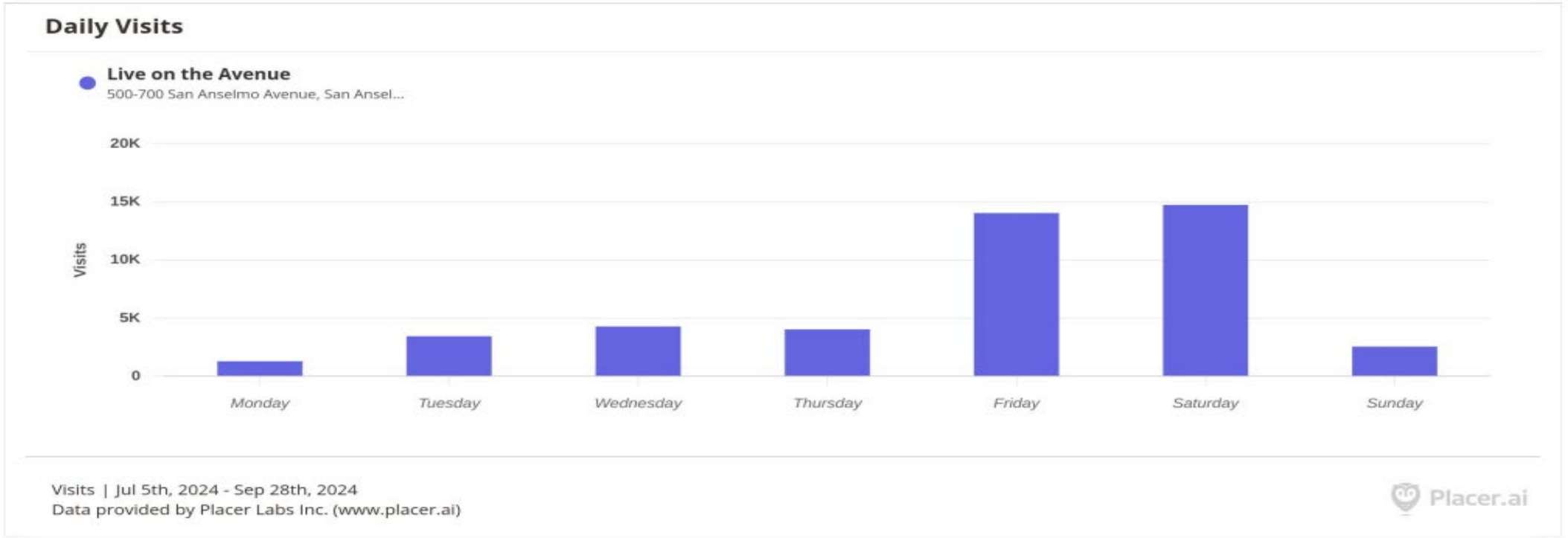
Daily | Visits | Jul 5th, 2024 - Sep 28th, 2024
Data provided by Placer Labs Inc. (www.placer.ai)

Placer.ai

Utilization of Placer AI Data – 2024 Metrics

Overview - LOTA 2024 Months all days

Jul 5 - Sep 28, 2024



Utilization of Placer AI Data – 2024 Metrics

Overview: Live on the Avenue 2024

Jul 5 - Sep 28, 2024

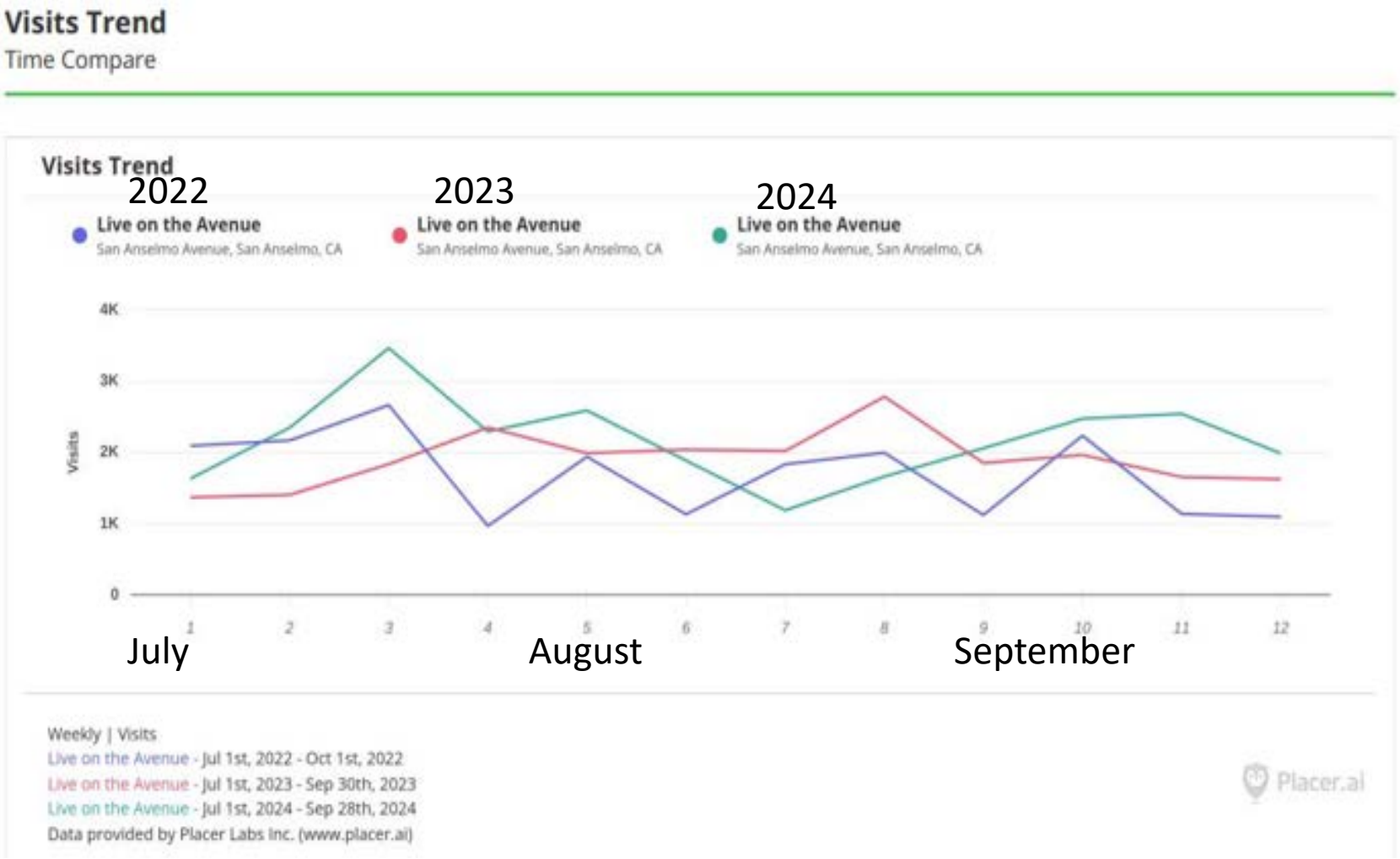
Hourly Visits



Visits | Jul 5th, 2024 - Sep 28th, 2024
Data provided by Placer Labs Inc. (www.placer.ai)

Placer.ai

Placer AI Data – Metrics Comparison by Year



2022-2024

July 1st – Sept 28th

Fridays + Saturdays from 4:00-9:00pm

500-700 San Anselmo Avenue (includes parks)

LIVE ON THE AVENUE

TOWN OF SAN ANSELMO
EST. 1907

SAN ANSELMO CHAMBER OF COMMERCE



Building on Success

Building on Success

Operational

- New signage – banners, traffic calming signs, bike calming signs
- Public Works Crew member onsite all 26 nights
- Increased bike parking with new racks
- Piloted the extension to Woodland Avenue
- Offered folding chairs at music venues to make the event more age & disability friendly





Building on Success

Programmatic

- CALFilm partnership – added another Movie night for a total of 3 double feature nights (6 movies)
- Reintroduced the Community Parade – first since 2019
- Piloted new offerings: silent disco, It's a Vibe DJ in Imagination Park
- Added a basketball hoop on Magnolia Ave.
- Worked with new activity vendors: Good Fun Stuff and the Co-op





Building on Success

Promotional

- Created new permitting process for:
  - San Anselmo based food/restaurant vendors
  - Community vendors
  - Programmatic vendors
- Friends and Family donation program grew
- Garnered support from returning and new sponsors
- Prohibited commercial sales of goods





2024 Learnings

- Community Survey confirms majority satisfaction of street closure timing 4:30-9:30pm and music timing from 5:30-8:30pm
- The format has proven to be successful; continue making little changes year to year
- As we look forward it is necessary to continue making car, bike, and pedestrian **safety a top priority**
- Series will need continual funding and support from both the Town and private sponsorships





2024 Learnings
Continued

- Series will continue to need a dedicated staff member to the produce the event as well as dedicated staff onsite during the event
- Further exploration of creative funding alternatives
- It is a delicate balance between the needs of the residents and the needs of the business community
- Continue expanding the Friends & Family program
- The addition of the permitting process was critical for curated programming and safety





Gratitude & Appreciation to our 2024 Sponsors!



Analysis Marketing
Strategy Negotiating
Staging Closing
Eric Gelman
Coldwell Banker Realty | DRE 01417335

CREEKSIDE PIZZA & TAPROOM

cucina

University of Redlands Marin Campus

KIENTZ HALL

BAAN THAI CUISINE

JAY SIEGAN PRESENTS

Stacy Nelson &Associates LEADERSHIP SEARCH PARTNERS

BG BLISS GROUP

MATHNASIUM The Math Learning Center

LUDWIG'S

COMFORTS FAMILY KITCHEN

Gratitude & Appreciation to our 2024 Friends & Family Donors!

Hometown Heroes
$1,000+

- The Hermans Family
- The ALLEN-HUGHES Family
- Ann Gagliardi & Forrest Koenig
- Elizabeth & Adria Losa

Local Legends
$500-$999

- Kathy & Jeff Lovold
- Matson Family +Charlie 
- The Olsson Family
- Matt, Jess, Harper & Jonah White
- Young Perlman Family
- Patty Blum & Harry Chotiner
- The Laidlaw Family

Music Makers
$250-$499

- The Clayton Family
- Tom & Teresa
- Forrest Family
- The Swaroop-Mathi Family
- The Flynn Family
- Tzur Family
- The Timmins Family
- The Baldassari Family
- The Crain Family
- Caitlin & Lauren
- Oliver Anki!

LIVE ON THE AVENUE

TOWN OF SAN ANSELMO
EST. 1907

SAN ANSELMO CHAMBER OF COMMERCE



Questions?

STAFF REPORT

TOWN OF SAN ANSELMO Item #: 3.2

MEETING DATE: January 14, 2024

AGENDA TITLE: Consider making appointments to the Historical Commission and Parks and Recreation Commission

FROM: Administration, Serge Avila, Town Clerk

RECOMMENDATION: For the Council to consider reappointing:
(4) incumbents to the Historical Commission
and to consider appointing:
(1) Voting member to the Historical Commission and
(2) Voting members to the Parks and Recreation Commission

DISCUSSION

1. Historical Commission

The Historical Commission has a membership consisting of nine (9) members appointed by the Town Council to serve four-year terms and one youth commissioner to serve a one year term. Current membership is as follows:

Name	***Appointing Authority***	***Term***	***Term Expiration***
David Lillevand	Town Council	Expired	September 2024
Richard Miner	Town Council	Expired	September 2024
Judy Coy	Town Council	Expired	September 2024
Elizabeth Anderson	Town Council	Expired	September 2024
Carol Acquaviva	Town Council	Current	September 2025
Alan Cascio	Town Council	Current	September 2026
Anton Sousa	Town Council	Current	December 2027
Andrea Pearce	Town Council	Current	December 2027
Landon Sanchez*	Historical Commission	Current	June 2025
Vacancy			

*Youth Commissioner

There are 5 seats available.

On May 9, 2023 the Council directed staff to exclude incumbent interviews if incumbents had no competition for a seat. The Historical Commission currently has five open seats and a total of five applicants.

The Council may consider making (5) appointments to the Historical Commission from the below list of applicants or direct staff to continue recruitment and schedule interviews.

List of Historical Commission applicants:

David Lillevand- incumbent
Richard Miner- incumbent
Judy Coy- incumbent
Elizabeth Anderson- incumbent
Marcie Miller - interviewed earlier today

---

2. Parks and Recreation Commission

The Parks and Recreation Commission has a membership consisting of seven members appointed by the Town Council to serve four-year terms and up to two youth commissioners to serve one year. Current membership is as follows:

Name	***Appointing Authority***	***Term***	***Term Expiration***
Ryan Lafrenz	Town Council	Expired	July 2024
Ivy Tzur	Town Council	Current	March 2027
Rod Kerr	Town Council	Current	April 2028
Patrick Stallone	Town Council	Current	April 2028
Dermot Corr	Town Council	Current	April 2028
Cat Austin	Town Council	Current	July 2026
Carolyn Morris*	Parks and Recreation	Current	June 2025
Arlo Maury*	Parks and Recreation	Current	June 2025
Vacancy			

*Youth Commissioners

There are 2 seats available.

The Council may consider making (2) appointments to the Parks and Recreation Commission from the below list of applicants or direct staff to continue recruitment and schedule interviews.

List of applicants:

Ryan Lafrenz- incumbent
Serge Ndjemba- interviewed earlier today
Nate (Charles) Marsh- interviewed earlier today

FISCAL IMPACT

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

CEQA AND CLIMATE ACTION PLAN CONSISTENCY

The proposed appointment 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- David Lillevand- Historical Commission- Application no Resume

Attachment 2- Richard Miner- Historical Commission- Application no Resume

Attachment 3- Judy Coy- Historical Commission- Application no Resume

Attachment 4- Elizabeth Anderson- Historical Commission- Application no Resume

Attachment 5- Marcie Miller- Historical Commission- Application w/Resume

Attachment 6- Ryan Lafrenz- Parks & Recreation- Application w/Resume

Attachment 7- Serge Ndjemba- Parks & Recreation- Application no Resume

Attachment 8- Nate (Charles) Marsh- Parks & Recreation- Application no Resume

Attachment 9- May 9, 2023 Staff Report- Interview and Appointment Processes for BCCs

Application for Appointment to a San Anselmo Board/Commission/Committee

Profile

Question applies to multiple boards

If you are interested in applying for a Youth Commissioner opportunity, please click here. You will not need to fill out the below form to be considered for a Youth Commissioner position.

David (First Name) | E (Middle Initial) | Lillevand (Last Name)

Email Address

Home Address | Suite or Apt

City | State | Postal Code

Primary Phone | Alternate Phone

Occupation

Attorney

Employer's Address

Which Boards would you like to apply for?

Historical Commission: For Review

Number of years as resident of San Anselmo?

16

Number of years as a resident in Marin?

18

Name and phone numbers of three San Anselmo residents who can be contacted for referral information about me:

Brandon Duisenberg - 415 454 5554 Jeff Thornton - 415 686 6054 Courtney Lillevand - 412 233 3946

Education Level Achieved *

- [x] Doctorate/PhD

Interests & Experiences

I would be able to regularly attend the meetings of this Board/Commission/Committee.

◉ Yes ○ No

I would be available to attend additional meetings when they are necessary.

◉ Yes ○ No

I am familiar with the responsibilities and functions of this Board/Commission/Committee.

◉ Yes ○ No

I have attended meetings of the Board/Commission/Committee as a member of the public.

◉ Yes ○ No

List briefly, previous experience serving the public office, and/or civic commissions, boards, or committees:

I have served on the Historical Commission for the prior 4 years.

Reasons for this appointment:

I enjoy and support the efforts of the Historical Commission

What are your qualifications for this appointment?

Prior service on the Historical Commission

Briefly, what do you consider to be the most important, one or two current issues facing this Board/Commission/Committee?

Reaching out to create public interest in the rich history of San Anselmo

LinkedIn Profile

Upload a Resume

You may attach other documentation which you believe would be helpful to the Council in its selection process.

Please Agree with the Following Statement

I understand that I and all other applicants will be personally interviewed by the Town Council (or the entity overseeing the Steering and Short Term Committees) as part of the selection process for this appointment. I also understand that my application material will be a public document and available on the Town's website. Sensitive materials that you don't wish to be posted on the website should not be included with the application.

☑ I Agree

E-Signature:

David Lillevand

Thank you for your interest in serving the Town of San Anselmo and its citizens. For further information, please contact the Town Clerk, townclerk@townofsananselmo.org or 415-258-4660.

Application for Appointment to a San Anselmo Board/Commission/Committee

Profile

Question applies to multiple boards

If you are interested in applying for a Youth Commissioner opportunity, please click here. You will not need to fill out the below form to be considered for a Youth Commissioner position.

Richard
First Name

Middle Initial

Miner
Last Name

Email Address

Home Address

Suite or Apt

City

State

Postal Code

Primary Phone

Alternate Phone

Occupation

Retired

Employer's Address

Which Boards would you like to apply for?

Historical Commission: For Review

Number of years as resident of San Anselmo?

53

Number of years as a resident in Marin?

60

Name and phone numbers of three San Anselmo residents who can be contacted for referral information about me:

Judy Coy Antone Sousa Liz Anderson

Education Level Achieved *

- [x] College/University Degree

Interests & Experiences

I would be able to regularly attend the meetings of this Board/Commission/Committee.

◉ Yes ○ No

I would be available to attend additional meetings when they are necessary.

◉ Yes ○ No

I am familiar with the responsibilities and functions of this Board/Commission/Committee.

◉ Yes ○ No

I have attended meetings of the Board/Commission/Committee as a member of the public.

◉ Yes ○ No

List briefly, previous experience serving the public office, and/or civic commissions, boards, or committees:

Historical Commission for many years

Reasons for this appointment:

To continue on going projects.

What are your qualifications for this appointment?

20 years of experience

Briefly, what do you consider to be the most important, one or two current issues facing this Board/Commission/Committee?

Preserving San Anselmo's history. Collecting and preserving oral histories

LinkedIn Profile

Upload a Resume

You may attach other documentation which you believe would be helpful to the Council in its selection process.

Please Agree with the Following Statement

I understand that I and all other applicants will be personally interviewed by the Town Council (or the entity overseeing the Steering and Short Term Committees) as part of the selection process for this appointment. I also understand that my application material will be a public document and available on the Town's website. Sensitive materials that you don't wish to be posted on the website should not be included with the application.

☑ I Agree

E-Signature:

Dick Miner

Thank you for your interest in serving the Town of San Anselmo and its citizens. For further information, please contact the Town Clerk, townclerk@townofsananselmo.org or 415-258-4660.

Application for Appointment to a San Anselmo Board/Commission/Committee

Profile

Question applies to multiple boards

If you are interested in applying for a Youth Commissioner opportunity, please click here. You will not need to fill out the below form to be considered for a Youth Commissioner position.

Judy
First Name

Middle Initial

Coy
Last Name

Email Address

Home Address

Suite or Apt

City

State

Postal Code

Primary Phone

Alternate Phone

Occupation

Retired

Employer's Address

Which Boards would you like to apply for?

Historical Commission: For Review

Number of years as resident of San Anselmo?

43

Number of years as a resident in Marin?

69

Name and phone numbers of three San Anselmo residents who can be contacted for referral information about me:

Dick Miner 415-454-4954 Sharon Bluhm 310-245-9635 Phyllis Wright 415-453-2362

Education Level Achieved *

- [x] College/University Degree

Interests & Experiences

I would be able to regularly attend the meetings of this Board/Commission/Committee.

(•) Yes ( ) No

I would be available to attend additional meetings when they are necessary.

(•) Yes ( ) No

I am familiar with the responsibilities and functions of this Board/Commission/Committee.

(•) Yes ( ) No

I have attended meetings of the Board/Commission/Committee as a member of the public.

( ) Yes (•) No

List briefly, previous experience serving the public office, and/or civic commissions, boards, or committees:

I have served on the Historical Commission for over 20 years. Also many years as the chairperson.

Reasons for this appointment:

Even though I have recently moved to San Rafael after living in San Anselmo for 43 years, I would like to continue my work with the commission and contribute to the San Anselmo community. I have the time, the interest and the knowledge to make a significant contribution.

What are your qualifications for this appointment?

I have researched many aspects of San Anselmo’s history, its neighborhoods, architecture, people and events, and have published my findings in book, newsletter or web format. I have some expertise in archival preservation, storage of materials, and museum collections management. Over the years, I have curated numerous exhibits for the Historical Museum.

Briefly, what do you consider to be the most important, one or two current issues facing this Board/Commission/Committee?

I do not believe that the commission faces any important issues at this time. Members work well together, and we seem to get things done.

LinkedIn Profile

Upload a Resume

You may attach other documentation which you believe would be helpful to the Council in its selection process.

Please Agree with the Following Statement

I understand that I and all other applicants will be personally interviewed by the Town Council (or the entity overseeing the Steering and Short Term Committees) as part of the selection process for this appointment. I also understand that my application material will be a public document and available on the Town's website. Sensitive materials that you don't wish to be posted on the website should not be included with the application.

☑ I Agree

E-Signature:

Judy Coy

Thank you for your interest in serving the Town of San Anselmo and its citizens. For further information, please contact the Town Clerk, townclerk@townofsananselmo.org or 415-258-4660.

Judy Coy

Application for Appointment to a San Anselmo Board/Commission/Committee

Profile

Question applies to multiple boards
If you are interested in applying for a Youth Commissioner opportunity, please click here. You will not need to fill out the below form to be considered for a Youth Commissioner position.

Elizabeth (First Name) | P (Middle Initial) | Anderson (Last Name)

Email Address

Home Address | Suite or Apt

City | State | Postal Code

Primary Phone | Alternate Phone

Occupation

Director of Ops

Employer's Address

The Walt Disney Family Museum 104 Montgomery Street in the Presidio San Francisco, CA 94129

Which Boards would you like to apply for?

Historical Commission: For Review

Number of years as resident of San Anselmo?

23

Number of years as a resident in Marin?

23

Name and phone numbers of three San Anselmo residents who can be contacted for referral information about me:

John Anderson 415-706-5047 Judy Coy 415-246-0430 Carol Acquaviva 415-250-7375

Education Level Achieved *

- [x] College/University Degree

Interests & Experiences

I would be able to regularly attend the meetings of this Board/Commission/Committee.

(•) Yes ( ) No

I would be available to attend additional meetings when they are necessary.

(•) Yes ( ) No

I am familiar with the responsibilities and functions of this Board/Commission/Committee.

(•) Yes ( ) No

I have attended meetings of the Board/Commission/Committee as a member of the public.

( ) Yes (•) No

List briefly, previous experience serving the public office, and/or civic commissions, boards, or committees:

I've served as the secretary on the historical commission for many years

Reasons for this appointment:

They need a secretary?

What are your qualifications for this appointment?

Past experience on the historical commission and current employment at a museum

Briefly, what do you consider to be the most important, one or two current issues facing this Board/Commission/Committee?

Continuity

LinkedIn Profile

Upload a Resume

You may attach other documentation which you believe would be helpful to the Council in its selection process.

Please Agree with the Following Statement

I understand that I and all other applicants will be personally interviewed by the Town Council (or the entity overseeing the Steering and Short Term Committees) as part of the selection process for this appointment. I also understand that my application material will be a public document and available on the Town's website. Sensitive materials that you don't wish to be posted on the website should not be included with the application.

☑ I Agree

E-Signature:

Elizabeth Anderson

Thank you for your interest in serving the Town of San Anselmo and its citizens. For further information, please contact the Town Clerk, townclerk@townofsananselmo.org or 415-258-4660.

Application for Appointment to a San Anselmo Board/Commission/Committee

Profile

Question applies to multiple boards

If you are interested in applying for a Youth Commissioner opportunity, please click here. You will not need to fill out the below form to be considered for a Youth Commissioner position.

Marcie
First Name

Middle Initial

Miller
Last Name

Email Address

Home Address

Suite or Apt

City

State

Postal Code

Primary Phone

Alternate Phone

Occupation

Director Programs & Education

Employer's Address

Marin History Museum 1125 B St San Rafael, CA 94901

Which Boards would you like to apply for?

Historical Commission: For Review

Number of years as resident of San Anselmo?

10

Number of years as a resident in Marin?

58

Name and phone numbers of three San Anselmo residents who can be contacted for referral information about me:

Kaufman, Michelle 415 533 5858 Gordon, Carol 415 444 6311 Hanna, Nadine 415 827 1205

Education Level Achieved *

- [x] College/University Degree

Interests & Experiences

I would be able to regularly attend the meetings of this Board/Commission/Committee.

(•) Yes ( ) No

I would be available to attend additional meetings when they are necessary.

(•) Yes ( ) No

I am familiar with the responsibilities and functions of this Board/Commission/Committee.

(•) Yes ( ) No

I have attended meetings of the Board/Commission/Committee as a member of the public.

( ) Yes (•) No

List briefly, previous experience serving the public office, and/or civic commissions, boards, or committees:

12 Years member Elks Lodge, with responsible Volunteer responsibilities Participates with Marin Archival Committee

Reasons for this appointment:

Interest in Historical Organizations

What are your qualifications for this appointment?

15 years' experience with the Marin History Museum, every aspect of operations

Briefly, what do you consider to be the most important, one or two current issues facing this Board/Commission/Committee?

Transparency & Availability

LinkedIn Profile

Resume_Brief_MM_8_2024.docx
Upload a Resume

You may attach other documentation which you believe would be helpful to the Council in its selection process.

Please Agree with the Following Statement

I understand that I and all other applicants will be personally interviewed by the Town Council (or the entity overseeing the Steering and Short Term Committees) as part of the selection process for this appointment. I also understand that my application material will be a public document and available on the Town's website. Sensitive materials that you don't wish to be posted on the website should not be included with the application.

☑ I Agree

E-Signature:

Marcie Miller

Thank you for your interest in serving the Town of San Anselmo and its citizens. For further information, please contact the Town Clerk, townclerk@townofsananselmo.org or 415-258-4660.

Marcie Miller

Objective : To participate with a local Historical Society

I have a passion for telling the stories of people and places in Marin County through well-researched lectures and docent-led walking tours. Some of those include:

- Mt. Olivet Cemetery Walking tour
- San Rafael B Street Walking Tour
- Downtown Fairfax Walking Tour
- Boyd Gate House Tour

Education

Brookside Elementary
Hidden Valley Middle School
Sir Francis Drake High School, Graduated 1971
UCSD Extension – Graduated in 1986

Experience

35 years in Allied Health Care, HMO Health Insurance Administrator, Marin County
2008 to current Marin History Museum

- Volunteer Docent
- Museum Operations Manager
- Program Director
- Elementary Education Director

Background

My family relocated to San Anselmo, Marin County in 1966. After attending Elementary, Middle and High School in San Anselmo, I graduated from U.C. San Diego. Returning to Marin County, I made a career in Health Insurance Administration. After working for 35 years, I found I had a passion for local Marin History in my retirement. This led to volunteering with the Marin History Museum, and I eventually accepted the staff position of Program Director. For the past 16 years, I have had the opportunity to share stories about the people and places of Marin County through lectures and walking tours and third grade education.

- Resident of San Anselmo and Fairfax for 58 years
- 16 years with the Marin History Museum
- Passion for sharing stories of the People and Places of Marin County through Lectures and Walking Tours

Application for Appointment to a San Anselmo Board/Commission/Committee

Profile

Question applies to multiple boards

If you are interested in applying for a Youth Commissioner opportunity, please click here. You will not need to fill out the below form to be considered for a Youth Commissioner position.

Ryan (First Name) | R (Middle Initial) | Lafrenz (Last Name)

Email Address

Home Address | Suite or Apt

City | State | Postal Code

Primary Phone | Alternate Phone

Occupation

Business Owner

Employer's Address

Which Boards would you like to apply for?

Parks and Recreation Commission: For Review

Number of years as resident of San Anselmo?

11

Number of years as a resident in Marin?

12

Name and phone numbers of three San Anselmo residents who can be contacted for referral information about me:

Anderson, Jessica - 415.613.7071 Anderson, Judy - 415.342.6877 Altman, Nancy - 415.806.0359

Education Level Achieved *

- [x] High School Diploma or GED
- [x] College/University Degree
- [x] Master's Degree

Interests & Experiences

I would be able to regularly attend the meetings of this Board/Commission/Committee.

(•) Yes ( ) No

I would be available to attend additional meetings when they are necessary.

(•) Yes ( ) No

I am familiar with the responsibilities and functions of this Board/Commission/Committee.

(•) Yes ( ) No

I have attended meetings of the Board/Commission/Committee as a member of the public.

(•) Yes ( ) No

List briefly, previous experience serving the public office, and/or civic commissions, boards, or committees:

Board Member / Nicholas School of the Environment Representative - NorCal Chapter Duke University Jan 2004 - Jun 2020 Board Member - National Alumni Board University of Portland Jun 2009 - Jun 2015 Board Member / Secretary - North Bay Chapter Trout Unlimited Jan 2009 - Jun 2015 Parks & Recreation Commission Town of San Anselmo Apr 2017 - Present

Reasons for this appointment:

As you'll see in my qualifications statement below, I look forward to broadening my efforts in preserving, maintaining and expanding our parks and open spaces. I have found significant satisfaction in supporting the Town of San Anselmo and look forward to continuing into the future.

What are your qualifications for this appointment?

As a current member of San Anselmo's Parks & Recreation Commission, I think I am uniquely qualified to help with San Anselmo's parks and programs. I have served on this Commission since April 2017 and look forward to continuing my efforts in supporting our Town's unique and varied parks and programming. I have been passionate about the outdoors and environmental pursuits virtually all of my life and strive to foster those feelings in others. This passion has led me down a career path of environmental consulting all over the Bay Area and later informed the ethos of the two manufacturing and retail businesses that I currently operate (organic baby clothing made in San Francisco and retail business supporting American-made products). Having two children in a local middle school has further cemented my desire to help preserve, maintain and grow our available parks and youth recreational programming. Our family is a group of avid walkers, hikers, athletes and bicyclists who truly appreciate what all our parks have to offer - physically, mentally and emotionally.

Briefly, what do you consider to be the most important, one or two current issues facing this Board/Commission/Committee?

The current conditions (physical) at Memorial Park and youth programming.

LinkedIn Profile

https://www.linkedin.com/in/ryanlafrenz

Ryan_Lafrenz_Resume_2022_P_R.pdf
Upload a Resume

You may attach other documentation which you believe would be helpful to the Council in its selection process.

Please Agree with the Following Statement

I understand that I and all other applicants will be personally interviewed by the Town Council (or the entity overseeing the Steering and Short Term Committees) as part of the selection process for this appointment. I also understand that my application material will be a public document and available on the Town's website. Sensitive materials that you don't wish to be posted on the website should not be included with the application.

☑ I Agree

E-Signature:

Ryan Lafrenz

Thank you for your interest in serving the Town of San Anselmo and its citizens. For further information, please contact the Town Clerk, townclerk@townofsananselmo.org or 415-258-4660.

Ryan Lafrenz

[redacted]

Solution-centric retail, sales, environmental and operations leader with demonstrated ability to identify impediments to success, devise long-term solutions and execute a strategic plan of action. Problem-solver with unique experience as the Founder / Owner of two award-winning lifestyle brands. Passionate about corporate sustainability and business operations.

Professional Experience

Founder / Owner / Consultant **2012 - Present**

AXL Brand LLC (Scout Retail Group + AXL Brand + Utility Goods), San Francisco, CA

- Launched two distinct global retail brands while focusing on minimizing environmental impacts (AXL Brand + Utility Goods) – idea, development, execution, growth, sustainability
- Discovered and maintained hundreds of wholesale / retail relationships while sourcing all retail and manufacturing materials (supply chain management of fabrics, trims and notions from both domestic and international suppliers)
- Coordinates all aspects of production and manufacturing at San Francisco-based sewing facilities
- Overseas QA/QC of product and collaborate with vendors to ensure timelines are met
- Develops and manages large-scale print, promotional and manufacturing programs for AAA, Birkenstock, Bank of the West, William Sonoma Group, TASI Bank, Pet Food Express, Red Bull
- Controlled day-to-day operations of three brick and mortar locations and two e-commerce platforms representing both a highly curated collection of gifts, accessories and apparel and locally made organic infant apparel
- Successfully located, negotiated, leased and built three separate brick and mortar locations for Utility Goods
- Directs all creative elements, including product / lifestyle photography shoots and processing of images
- Developed a cross-channel social media and subscriber platform to engage different customer segments / needs on Facebook, Twitter, Instagram and Pinterest, resulting in > $200,000 in direct sales to brand followers / subscribers
- Leads business development efforts and participates in industry-specific tradeshows across the country
- Develops and manages e-Commerce sites, allowing D2C sales and B2B marketing to retailers for wholesale accounts
- Secured corporate accounts with LinkedIn, Salesforce, eBay and PayPal, resulting over in 10,000 custom orders
- Surpassed over 30,000 web / in-store orders with a 5-star level of customer satisfaction
- Directs and manages > $1MM in annual sales for Bay Area-based retail marketing and fixture firm (Scout Retail Group)

Director of Operations / Manager / Consultant **2007 – 2012**

Environmental Risk Communications, Inc. (ERCI), San Francisco, CA

- Developed unique / site-specific strategic plans, financial modeling and probabilistic cost estimating for environmental liabilities throughout the United States and internationally
- Provided Fortune 500 corporations and public agencies – oil / gas industry, Tier I automotive part suppliers and port / harbor operations – with business planning and decision analysis support to better manage their environmental liability portfolio (strategic and financially / environmentally sustainable solutions)
- Customized and utilized ERCI proprietary software tools for documentation of environmental remediation liabilities for disclosure, budgeting and business optimization purposes
- Coordinated science-based QA/QC review of remediation estimates and financial outputs
- Increased value of client contracts year over year
- Developed and maintained GAAP-compliant reporting of environmental liability reserve validations, tracking, decision analysis and site strategic planning – individual site- and portfolio-level management
- Incorporated client feedback to increase value of product and service offerings with annual upgrades
- Optimized training programs for client use of ERCI software tools, provided on-going support and customization of software tools for clients
- Managed corporate headquarters and staffing – personally responsible for high staff utilization, revenue growth and profitability
- Strengthened financial reporting, business development, marketing coordination and communication of key company performance metrics
- Analyzed monthly performance to make informed decisions about company structure and position in the marketplace

- Optimized client opportunity through online CRM database – coordinated company marketing efforts through email campaigns, webinars, conferences, advertisements and company collateral

Associate Scientist / Consultant **2006 – 2007**

CH2M Hill, Oakland, CA

- Served as Scientist / Ecologist / Task Manager / Interim Biologist for California Department of Transportation
- Completed and delivered and completed habitat assessments, floral and faunal surveys (including State and Federally listed species), tree surveys, wetland delineations, USACE Section 404 permitting, San Francisco RWQCB permitting and CEQA document preparation
- Coordinated client and subcontractor relationships through successful task scheduling, cost estimating, budgeting, staffing, negotiation, completion and deliverables

Environmental Analyst / Consultant **2004 – 2006**

EDAW, INC. (acquired by AECOM in 2005), San Francisco, CA

- Served as deputy Project Manager / Scientist / Ecologist / Forester / Fisheries Specialist for Bureau of Land Management, U.S. Army, Santa Clara Valley Water District, Hanson Aggregates and San Francisco Public Utilities Commission, Hetch Hetchy Water and Power System
- Completed renewable energy site assessment, habitat assessments, floral and faunal surveys, invasive species surveys, tree surveys, fish surveys, wetland delineations, USACE Section 404 permitting, San Francisco RWQCB permitting, and CEQA/NEPA document preparation
- Coordinated client and subcontractor relationships through successful task scheduling, cost estimating, budgeting, staffing, negotiation completion and deliverables

Senior Staff Scientist / Consultant **2001 – 2004**

LFR Levine Fricke (acquired by ARCADIS in 2008), Emeryville, CA

- Served as Field Scientist / Biologist / Remediation Specialist / Construction Monitor / Health & Safety Auditor for numerous California / Washington regulatory agencies and private corporations
- Completed Phase I / II ESA activities, UST monitoring , marsh / riparian sampling and habitat restoration, ecological and human health risk assessments, habitat assessments, floral and faunal surveys (including state and federally-listed species), wetland delineations, geospatial surveying, agrochemical drinking water monitoring, air sampling, soil and groundwater investigations / remediation activities, minor O&M of groundwater treatment systems, cost estimation, construction and remediation oversight, EH&S site audits (asbestos/mold), USACE Section 404 permitting, San Francisco RWQCB permitting, and CEQA/NEPA document preparation
- Coordinated client and subcontractor relationships through successful task scheduling, cost estimating, budgeting, agency negotiation completion and deliverables

Skills

Business Development	Team Leadership	Corporate Sustainability
Strategic Planning	Data / Risk Analysis	Company / Product Launch
Account Development / Management	Retail Design / Development	Brand Strategy / Positioning
Strategic Sales / Marketing / e-Commerce	Sourcing / Manufacturing	Program Management
Client / Stakeholder Relations	Multi-dimensional Thinking	Collaborative Communication

Education

Master of Environmental Management (Resource Ecology / Forestry), Duke University, Durham, NC	May 2001
Bachelor of Science (Biology / Chemistry), University of Portland, Portland, OR	May 1999

Volunteer Experience

Commissioner, Town of San Anselmo Parks & Recreation Commission	2017 – Present
Board Member, Duke Club of Northern California	2004 – 2020
Board Member, San Anselmo Preschool	2015 – 2018
Board Member / Secretary, Golden Gate Trout Unlimited	2009 – 2015
Board Member, University of Portland National Alumni Board	2009 – 2015

Certifications / Professional Affiliations

Qualified Environmental Professional (QEP), IPEP
SFMADE, San Francisco Made, Certified Local Manufacturing Organization

Application for Appointment to a San Anselmo Board/Commission/Committee

Profile

Question applies to multiple boards
If you are interested in applying for a Youth Commissioner opportunity, please click here. You will not need to fill out the below form to be considered for a Youth Commissioner position.

Serge (First Name) | P (Middle Initial) | Ndjemba (Last Name)

Email Address

Home Address | Suite or Apt

City | State | Postal Code

Primary Phone | Alternate Phone

Occupation

Head of School

Employer's Address

53 Woodland Ave, #8, San Anselmo, CA 94960

Which Boards would you like to apply for?

Parks and Recreation Commission: For Review

Number of years as resident of San Anselmo?

16 month

Number of years as a resident in Marin?

16 month

Name and phone numbers of three San Anselmo residents who can be contacted for referral information about me:

April Philips: 415-465-2603 Maja Loncar: 301-526-8403 Andrej Loncar: 240-893-4040

Education Level Achieved *

- [x] College/University Degree

Interests & Experiences

I would be able to regularly attend the meetings of this Board/Commission/Committee.

◉ Yes ○ No

I would be available to attend additional meetings when they are necessary.

◉ Yes ○ No

I am familiar with the responsibilities and functions of this Board/Commission/Committee.

◉ Yes ○ No

I have attended meetings of the Board/Commission/Committee as a member of the public.

○ Yes ◉ No

List briefly, previous experience serving the public office, and/or civic commissions, boards, or committees:

I worked with the San Francisco department of Elections as volunteer and inspector.

Reasons for this appointment:

I have a strong interest in the city as we offer French summer camps and courses for adults.

What are your qualifications for this appointment?

I'm an educator.

Briefly, what do you consider to be the most important, one or two current issues facing this Board/Commission/Committee?

Serving the general public. - Increase the visibility - Offer more programs - Partner with business or local organizations

LinkedIn Profile

https://www.linkedin.com/in/sergendjemba/

Upload a Resume

You may attach other documentation which you believe would be helpful to the Council in its selection process.

Please Agree with the Following Statement

I understand that I and all other applicants will be personally interviewed by the Town Council (or the entity overseeing the Steering and Short Term Committees) as part of the selection process for this appointment. I also understand that my application material will be a public document and available on the Town's website. Sensitive materials that you don't wish to be posted on the website should not be included with the application.

☑ I Agree

E-Signature:

serge ndjemba

Thank you for your interest in serving the Town of San Anselmo and its citizens. For further information, please contact the Town Clerk, townclerk@townofsananselmo.org or 415-258-4660.

Application for Appointment to a San Anselmo Board/Commission/Committee

Profile

Question applies to multiple boards

If you are interested in applying for a Youth Commissioner opportunity, please click here. You will not need to fill out the below form to be considered for a Youth Commissioner position.

Charles (First Name) | N (Middle Initial) | Marsh (Last Name)

Email Address

Home Address | Suite or Apt

City | State | Postal Code

Primary Phone | Alternate Phone

Occupation

Contractor

Employer's Address

84 Monterey Avenue San Anselmo CA 94960

Which Boards would you like to apply for?

Parks and Recreation Commission: For Review

Number of years as resident of San Anselmo?

4

Number of years as a resident in Marin?

10

Name and phone numbers of three San Anselmo residents who can be contacted for referral information about me:

Kent Matson 415-370-5513 Adam Wise 415-297-9473 Victoria George 415-747-6948

Education Level Achieved *

- [x] Associate's Degree

Interests & Experiences

I would be able to regularly attend the meetings of this Board/Commission/Committee.

◉ Yes ○ No

I would be available to attend additional meetings when they are necessary.

◉ Yes ○ No

I am familiar with the responsibilities and functions of this Board/Commission/Committee.

◉ Yes ○ No

I have attended meetings of the Board/Commission/Committee as a member of the public.

◉ Yes ○ No

List briefly, previous experience serving the public office, and/or civic commissions, boards, or committees:

I have no experience serving on any public board but have volunteered on many public projects both in San Anselmo and other cities both in and outside California.

Reasons for this appointment:

My wife and I moved to San Anselmo in the spring of 2022 looking for a kid-friendly location to raise our son. When we found our home in San Anselmo, I feel we stumbled upon what might be the most kid-friendly location in all of the Bay Area. This inspired me to get involved with local volunteer projects including the Memorial park playground refurbish and the rebuild of the Memorial Park skate park. Having the opportunity to be more formally involved with the Parks and Rec Commission would be an honor.

What are your qualifications for this appointment?

Being a Contractor in San Anselmo, while also volunteering on projects in the community, has given me the opportunity to get to know many of the public works staff and city officials. This has given me a uniquely informed perspective on budgeting and building practices as I manage and complete my own projects, while advising neighbors and friends on their own. I've also been a skateboarder and mountain biker most of my life, along with many other outdoor activities, and feel that I can relate to what youth and adults hope to see in this city. My father in law is disabled and does a lot of disability rights work and this has also given me a perspective around equal access that I think would benefit city decision-making.

Briefly, what do you consider to be the most important, one or two current issues facing this Board/Commission/Committee?

The two most important issues to me would be bicycle access to Sorich ridge fire roads from the end of San Francisco Blvd. and the rebuilding of Memorial park tennis courts, basketball court, skatepark, snack shack and restroom facility. The southwest side of memorial park is also need of an upgrade and I would love to help with bringing this to fruition.

LinkedIn Profile

Upload a Resume

You may attach other documentation which you believe would be helpful to the Council in its selection process.

Please Agree with the Following Statement

I understand that I and all other applicants will be personally interviewed by the Town Council (or the entity overseeing the Steering and Short Term Committees) as part of the selection process for this appointment. I also understand that my application material will be a public document and available on the Town's website. Sensitive materials that you don't wish to be posted on the website should not be included with the application.

☑ I Agree

E-Signature:

Charles N Marsh

Thank you for your interest in serving the Town of San Anselmo and its citizens. For further information, please contact the Town Clerk, townclerk@townofsananselmo.org or 415-258-4660.

STAFF REPORT

TOWN OF SAN ANSELMO Item #: 2.4

MEETING DATE: May 9, 2023

AGENDA TITLE: That the Town Council consider options related to the interview and appointment processes for Town Boards, Committees and Commissions and provide direction to staff.

FROM: David Donery, Town Manager
Serge Avila, Town Clerk

RECOMMENDATION: That the Town Council consider options related to the interview and appointment processes for Town Boards, Committees and Commissions and provide direction to staff.

BACKGROUND

Historically, the Town Council interviews applicants and incumbents for the various Town's boards, committees and commissions before the Town Council regular meeting starts at 7:00pm.

Staff schedules and confirms a ten-minute appointment for each one of the applicants and/or incumbents. The Council then proceeds with the interview and makes appointments either through a consent or business item.

DISCUSSION/ANALYSIS

During the regular meeting of January 24, 2023, the Council requested that staff bring options designed to streamline the interview process. Staff has compiled several options for Council consideration:

Option 1: Continue to interview applicants and incumbents before each Council meeting starting no earlier than 6PM as needed.

Option 2: Conduct interviews before one of the monthly meetings (second or fourth Tuesday) each month as needed.

Option 3: Schedule a separate Special Meeting once a month dedicated only to interviews and make appointments at the dedicated Special Meeting.

Option 4: Schedule all interviews and appointments to a quarterly Special Meeting dedicated solely to this process.

Alternate consideration:

The Town Council may choose to not interview incumbents if there is no competition for a seat. This would reduce the number of interviews by up to 40%. If there are more candidates, including incumbents, than there are available seats, incumbents would be interviewed along with other applicants.

It has been stated in past conversations regarding whether or not to interview incumbents that the council appreciated the chance to hear what is happening at the committee level during these interviews. Staff believes that the development of the BCC action plans will be useful in providing this information on an annual basis,

FISCAL IMPACT
The discussion of this item has not fiscal impact on the town.

CEQA AND CLIMATE ACTION PLAN CONSISTENCY
Adopting a format for Council to continue interviews and appointments for boards and commission 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. (Cal. Pub. Res. Code § 21065).

CONCLUSION
Staff seeks guidance on whether or not to change the current practice and if change is desired, which option is preferred. Staff also seeks guidance on whether or not to incorporate the alternate consideration of deferring incumbent interviews when no competition exists for a seat.

ATTACHMENTS
None

STAFF REPORT

TOWN OF SAN ANSELMO Item #: 3.3

MEETING DATE: January 14, 2025

AGENDA TITLE: Review the list of Town Council committee assignments and make appointments for 2025

FROM: Serge Avila, Town Clerk

RECOMMENDATION: For the Town Council review the list of Council committee assignments and make appointments for 2025

BACKGROUND

Town Councilmembers serve on a variety of committees, some of which are internal to the Town and some of which are regional. It has been the Council's practice to review the list of appointments each year and make new appointments as desired or needed.

DISCUSSION/ANALYSIS

The following is a list of committee assignments and their vacancies for your review and appointments:

Committee Name	Meeting Day & Time	How Often	Purpose & Budget	Council member	Council member	Alternate
1. Infrastructure and Fiscal Monitoring Committee (formerly Financial Advisory/Capital Programs)	Thursday 6:30pm	Quarterly	Ensure town finances are open/transparent	Vacant	Kullaway	N/A

2. Chamber of Commerce	Third Tuesday Mornings	Monthly	Promote economic growth of the community by connecting local businesses, sharing resources, and addressing economic challenges	Burke	N/A	N/A
3. Economic Development Committee	Second Tuesday 8:45 am	Quarterly	Encourage economic development in San Anselmo	Vacant	Kullaway	N/A
4. Flood Committee	Wednesday/ Thursday 6:30pm/7:00 pm	As needed	Ensure flooding issues in San Anselmo are addressed	Burke	Burdo	N/A
5. Racial Equity Committee	First Tuesday 6:30pm	Monthly	Address racial equity and social justice issues and ensure Town policies are equitably enforced	Vacant	Burdo	Vacant
6. Reimagine Creek Park Community Advisory Committee	September Between 5:30pm-7:00pm	As needed	Negotiate reopening of plaza and determine plans for future	Vacant	Burke	Burdo
7. Climate Action Commission	Fourth Monday 7:00 pm	Quarterly	Support adaptation planning and promote strategies to cope with the impacts of climate change	Vacant	Vacant	N/A
8. Memorial Park Master Plan & Review Committee	As Needed	As Needed	To assist with and provide opportunities for the community to participate in the review process for the southside of the park, the Commission recommends assembling a Memorial Park Master Plan Review Committee (MPMPRC). The Committee would	Burke	Burdo	N/A

			consist of two Councilmembers, two Parks & Recreation Commissioners, the Director of Public Works, the Assistant Public Works Director, the Director of Community Services, and the Recreation Senior Supervisor. The committee would consist of 8 members who would ensure opportunities for the greater community to become aware of and involved in the review process. The review process will include a community survey and public meetings designed to engage the community to determine desired existing and potential uses of the southside of the park			

County/Regional Committees:

9. ABAG General Assembly	Varied	Semi-annually	Strengthen cooperation and collaboration across local governments **Budget:** $3,334,592 [1]	Burdo	N/A	Vacant
10. CDBG Upper Ross Valley	App. 4 times a year Evenings on Zoom scheduled per poll	Semi-annually	Decide Community Development Block Grant funding for local projects **Budget:** $135-2.5 Mill Annually [2]	Vacant	N/A	N/A
11. Central Marin Police Authority	Second Thursday 6:00pm	Quarterly	Administration and oversight of the CMPA **Budget:** $14,888,412 [3]	Kullaway	Burdo	Vacant
12. Flood	Varied	1-2	Reduce	Burdo	N/A	Kullaway

Control District Zone 9	6:30 pm	times/year as needed	frequency/severity of flooding in Ross Valley Watershed **Budget:** $8,491,982 [4]			
13. League of California Cities, North Bay	Mostly Social	Quarterly	Promote cooperative advocacy through exchange of ideas and information **Budget:** [5]	Burdo	N/A	Vacant
14. MCCMC Climate Action Committee			Policy body to guide work done county-wide on climate change **Budget:** [6]	Vacant	N/A	Kullaway
15. MCCMC Disaster Preparedness Committee	As Needed	As Needed	Assess disaster preparedness activities and programs and coordinate best practices between jurisdictions **Budget:** [7]	Burdo	N/A	Vacant
16. MCCMC Homeless Committee	As Needed	As Needed	Reduce issues around homelessness **Budget:** [8]	Burdo	N/A	N/A
17. MCCMC Legislative Committee	Fourth Monday 8:00 am	Monthly	Discuss pending federal and state legislation affecting cities and make recommendations on actions to be taken **Budget:** [9]	Kullaway	N/A	Burdo
18. Marin Clean Energy Authority (Form 700)	First Thursday 7:00 pm	Monthly	Promote an equitable, clean, affordable, and reliable energy economy **Budget:** $656,370,000 [10]	Vacant	N/A	Kullaway
19. Marin Emergency Radio Authority (MERA) (Form 700)	Fourth Wednesday 3:30 pm	Monthly	Oversight of the operation of the MERA radio system **Budget:** $2,769,401 [11]	Burdo	N/A	1st: Condry 2nd: Donery
20. Marin Wildfire Prevention Authority (Form 700)	Third Thursday 3:00 pm	Monthly	Coordinate wildfire preparation and adaptation to limit loss of life and property damage, while protecting environmental	Vacant	Burdo	N/A

			diversity **Budget:** $19,896,878 [12]			
21. Refuse & Recycling Subcommittee			Negotiate refuse contract(s) with Marin Sanitary Service and address refuse/recycling issues **Budget:** [13]	Burdo	Burke	N/A
22. Ross Valley Fire Board (Form 700)	Second Wednesday 6:30 pm	Monthly	Oversee and management and operations of Ross Valley fire department **Budget:** $13,616,107 [14]	Vacant	Burdo	1st Vacant 2nd Burke
23. Ross Valley School District	Tuesdays 7:00pm	1-2 times per month	Oversee educational affairs and policies of Ross Valley schools **Budget:** $25,821,372 [15]	Burke (Liaison)	N/A	N/A
24. Ross Valley Yellow Bus JEPA	Varied Between 5:30 and 6:00pm	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:** $1,227,840 [16]	Burdo	N/A	Vacant Staff: Donery
25. Safe Routes to Schools	10:00 am	Monthly	Identify safety issues and develop plans to address issues, including infrastructure and enforcement strategies **Budget:** [17]	Burke	N/A	Vacant
26. Transportation Authority of Marin (TAM) (Form 700)	Fourth Thursday 6:00 pm *Board of Commissioners*	Monthly	Address Marin's transportation needs **Budget:** $50,279,477 [19]	Vacant	N/A	Burke

FISCAL IMPACT

There will be no fiscal impact.

CEQA AND CLIMATE ACTION PLAN CONSISTENCY

Assigning committee assignments and making appointments is exempt from the California Environmental Quality Act (CEQA), under the “common sense” exemption, because it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment. (Cal. Code Regs. tit. 14, § 15061).

ATTACHMENTS

Attachment 1- Town Council Current Appointments and Vacant Seats
Attachment 2- Table of 2024 Town Council Committee Appointments

Town of San Anselmo
2025 Town Council 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	VACANT		Kullaway	Jan 2023	N/A	N/A
2	**CHAMBER OF COMMERCE**	3rd Tuesday Mornings	Monthly	Promote economic growth of the community by connecting local business, sharing resources, and addressing economic challenges	Burke	Jun 2024	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	VACANT		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	Burke	Feb 2022	Burdo	Feb 2022	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		Burdo	Jan 2021	VACANT	
6	**REIMAGINE CREEK PARK COMMUNITY ADVISORY COMMITTEE**	TBD	As needed	Negotiate reopening of plaza and determine plans for future	VACANT		Burke	Jan 2021	Burdo	Jan 2021
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	VACANT		VACANT		N/A	N/A
8	**MEMORIAL PARK MASTER PLAN & REVIEW COMMITTEE** *Newly formed*	TBD	TBD	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 (FY24-25): $3,755,158** [1]	Burdo	Feb 2020	N/A	N/A	Kullaway	Feb 2024
10	**CDBG UPPER ROSS VALLEY**	Evenings on Zoom scheduled per poll	Approx. 4 times annually	Decide Community Development Block Grant funding for local projects **Budget (FY24-26): $1,630,142 total** [2]	VACANT		N/A	N/A	N/A	N/A
11	**CENTRAL MARIN POLICE AUTHORITY (CMPA)** POLICE COUNCIL ***Form 700 Required*****	2nd Thursday 6:00 PM	Quarterly – Feb, May, Aug, Nov	Administration and oversight of the CMPA **Budget (FY24-25): $14,719,527** [3]	Kullaway	Jan 2023	Burdo	Since 2023	VACANT	
12	**FLOOD CONTROL DISTRICT ZONE 9**	Varied 6:30 PM	1-2 times annually, as needed	Reduce frequency/severity of flooding in Ross Valley Watershed **Budget (FY23-24): $2,991,982** [4]	Burdo	Jan 2023	N/A	N/A	Kullaway	Jan 2023
13	**LEAGUE OF CALIFORNIA CITIES, NORTH BAY**	Mostly Social	Quarterly	Promote cooperative advocacy through exchange of ideas and information **Budget: Not available**	Burdo	Jan 2023	N/A	N/A	VACANT	
14	**MCCMC CLIMATE ACTION COMMISSION**	As Needed	As Needed	Policy body to guide work done county-wide on climate change **Budget (FY24-25): $16,810 [MCCMC, Total]** [5]	VACANT		N/A	N/A	Kullaway	Jan 2023
15	**MCCMC DISASTER PREPAREDNESS**	As Needed	As Needed	Assess disaster preparedness activities and programs and coordinate best practices between jurisdictions. **Budget (FY24-25): $16,810 [MCCMC, Total]** [5]	Burdo	Jan 2023	N/A	N/A	VACANT	
16	**MCCMC HOMELESS COMMITTEE**	As Needed	As Needed	Reduce issues around homelessness. **Budget (FY24-25): $16,810 [MCCMC, Total]** [5]	Burdo	Feb 2022	N/A	N/A	N/A	N/A
17	**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 (FY24-25): $16,810 [MCCMC, Total]** [5]	Kullaway	Feb 2024	N/A	N/A	Burdo	Feb 2022–Jan 2023, Feb 2024
18	**MARIN CLEAN ENERGY (MCE) AUTHORITY** ***Form 700 Required*****	3rd Thursday 6:30 PM	Monthly	Promote an equitable, clean, affordable, and reliable energy economy **Budget (FY24-25): $99,101,000** [6]	VACANT		N/A	N/A	Kullaway	Jan 2023
19	**MARIN EMERGENCY RADIO AUTHORITY (MERA)** ***Form 700 Required*****	**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 (FY23-24): $2,949,0821** [7]	Burdo	Feb 2024	N/A	N/A	1ST: Condry 2nd: Donery	Feb 2024
20	**MARIN WILDFIRE PREVENTION AUTHORITY (MWPA)** ***Form 700 Required*****	**BOARD OF DIRECTORS** 3rd Thursday 3:00 PM **EXECUTIVE COMMITTEE** 1st Thursday	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]	VACANT		Burdo	Feb 2023	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
		10:00 AM								
21	**REFUSE & RECYCLING SUBCOMMITTEE**	TBD	TBD	Negotiate refuse contract(s) with Marin Sanitary Service and address refuse/recycling issues **Budget: Not available**	Burdo	Jan 2021	Burke	Jan 2023	N/A	N/A
22	**ROSS VALLEY FIRE DEPARTMENT (RVFD)** BOARD OF DIRECTORS ***Form 700 Required***	2nd Wednesday 6:30 PM	Monthly	Oversee and management and operations of Ross Valley fire department **Budget (FY24-25): $15,286,622** [9]	VACANT		Burdo	Feb 2020	1st: VACANT 2nd: Burke	MMM YYYY Feb 2024
23	**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 (FY24-25): $29,607,780** [10]	Burke (Liaison)	Feb 2024	N/A	N/A	N/A	N/A
24	**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 (FY24-25): $1,727,822** [11]	Burdo	Feb 2023	N/A	N/A	VACANT Staff: Donery	MMM YYYY Jan 2023
25	**SAFE ROUTES TO SCHOOL (SR2S) TASK FORCE, ROSS VALLEY**	Friday, January 17 10:00 AM	Monthly	Identify safety issues and develop plans to address issues, including infrastructure and enforcement strategies **Budget: Not available**	Burke	Feb 2024	N/A	N/A	VACANT	
26	**TRANSPORTATION AUTHORITY OF MARIN (TAM)** BOARD OF COMMISSIONERS ***Form 700 Required***	4th Thursday 6:00 PM	Monthly	Address Marin's transportation needs **Budget (FY24-25): $100,350,000** [12]	VACANT		N/A	N/A	Burke	Jan 2021

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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/2024-06/2024_ABAG_Budget_and_Work_Plan.pdf

[2] Source: https://www.marincounty.gov/sites/g/files/fdkgoe241/files/2024-06/fy-2024-26-proposed-budget_vf.pdf

[3] Source: https://www.centralmarinpolice.org/DocumentCenter/View/1715/Fiscal-Year-2024-2025-BudgetPDF?bidId=

[4] Source: https://storage.googleapis.com/proudcity/marinwatershedprogramca/uploads/2023/05/32917661-Flood-Zone-9.pdf

[5] Source: https://www.mccmc.org/wp-content/uploads/Agenda-Packet-MCCMC-9.25.24-San-Anselmo-rv3.pdf

[6] Source: https://mcecleanenergy.org/wp-content/uploads/2024/05/MCE-Proposed-Budget-FY-24-25-Approved.pdf

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

[8] Source: https://legistarweb-production.s3.amazonaws.com/uploads/attachment/pdf/2474013/7b._STAFF_REPORT_-_Fiscal_Year_2024-25_Annual_Budget_Planning_for_3-5-24.pdf

[9] Source: https://rossvalleyfire.org/attachments/article/50494/Item%204%20-%20RVFD%202024-25%20Proposed%20Budget%20-%20A1.pdf

[10] Source: https://go.boarddocs.com/ca/rova/Board.nsf/files/D6ET4K758E33/$file/RVSD%20Budget%202024-25%20DRAFT%20BtB%205.29.24.pdf

[11] Source: https://marintransit.org/sites/default/files/2024-06/Attachment%20A%20FY%202025%20Budget_0.pdf

[12] Source: https://www.tam.ca.gov/wp-content/uploads/2024/07/FY25-Budget-Doc-FINAL-ADOPTED-6-27-24.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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Town of San Anselmo
2024 Town Council Committee Appointments

Town Committee/Entity Liaisons									
Committee Name	**Meeting Day & Time**	**Frequency**	**Purpose & Budget**	**Council Member**	**Time in committee**	**Council Member**	**Time in committee**	**Alternate**	**Time in committee**
1. Infrastructure and Fiscal Monitoring Committee (formerly Financial Advisory/Capital Programs)	Thursday 6:30pm	Quarterly	Ensure town finances are open/transparent	Colbert	Dec 2017–Jan 2023 Feb 2024–Present	Kullaway	Jan 2023	N/A	N/A
2. Chamber of Commerce	Third Tuesday Mornings	Monthly	Promote economic growth of the community by connecting local business, sharing resources, and addressing economic challenges	Burke	Jun 2024	N/A	N/A	N/A	N/A
3. Economic Development Committee	Second Tuesday 8:45 am	Quarterly	Encourage economic development in San Anselmo	Colbert	Dec 2017	Kullaway	Jan 2023	N/A	N/A
4. Flood Committee	Wednesday/Thursday 6:30pm/7:00pm	As needed	Ensure flooding issues in San Anselmo are addressed	Burke	Feb 2022	Burdo	Feb 2022	N/A	N/A
5. Racial Equity Committee	First Tuesday 6:30pm	Monthly	Address racial equity and social justice issues and ensure Town policies are equitably enforced	Fineman	Feb 2023–Present	Burdo	Jan 2021	Colbert	Feb 2023
6. Reimagine Creek Park Community Advisory Committee	September Between 5:30pm-7:00pm	As needed	Negotiate reopening of plaza and determine plans for future	Colbert	2020	Burke	Jan 2021	Burdo	Jan 2021
7. Climate Action Commission	Fourth Monday 7:00 pm	Quarterly	Support adaptation planning and promote strategies to cope with the impacts of climate change	N/A	N/A	N/A	N/A	N/A	N/A
8. Memorial Park Master Plan & Review Committee (Newly Formed)	TBD	TBD	To assist with and provide opportunities for the community to participate in the review process for the southside of the park, the Commission recommends assembling a Memorial Park Master Plan Review Committee (MPMPRC). The Committee would consist of two Councilmembers, two Parks & Recreation Commissioners, the Director of Public Works, the Assistant Public Works Director, the Director of Community Services, and the Recreation Senior Supervisor. The committee would consist of 8 members who would ensure opportunities for the greater community to become aware of and involved in the review process. The review process will include a community survey and public meetings designed to engage the community to determine desired existing and potential uses of the southside of the park	Burke	Jan 2021	Burdo	Jan 2021	N/A	N/A

County/Regional Committees									
Committee Name	**Meeting Day & Time**	**Frequency**	**Purpose & Budget**	**Council Member**	**Time in committee**	**Council Member**	**Time in committee**	**Alternate**	**Time in committee**
10. ABAG General Assembly	Varied	Semi-annually	Strengthen cooperation and collaboration across local governments **Budget: $3,334,592** [1]	Burdo	Feb 2020	N/A	N/A	Kullaway	Feb 2024
11. CDBG Upper Ross Valley	App. 4 times a year Evenings on Zoom scheduled per poll	Semi-annually	Decide Community Development Block Grant funding for local projects **Budget: $135-2.5 Mill Annually**	VACANT	Feb 2024	N/A	N/A	N/A	N/A
12. Central Marin Police Authority	Second Thursday 6:00pm	Quarterly	Administration and oversight of the CMPA **Budget: $14,888,412** [2]	Kullaway	Jan 2023	Burdo	Since 2023	Colbert	Dec 2017–Jan 2021 Jan 2023–Present
13. Flood Control District Zone 9	Varied 6:30 pm	1-2 times/year, as needed	Reduce frequency/severity of flooding in Ross Valley Watershed **Budget: $8,491,982** [3]	Burdo	Jan 2023	N/A	N/A	Kullaway	Jan 2023
14. League of California Cities, North Bay	Mostly Social	Quarterly	Promote cooperative advocacy through exchange of ideas and information **Budget: Not available**	Burdo	Jan 2023	N/A	N/A	Colbert	Dec 2017
15. MCCMC Climate Action Committee			Policy body to guide work done county-wide on climate change **Budget: Not available**	Fineman	Jan 2021	N/A	N/A	Kullaway	Jan 2023
16. MCCMC Disaster Preparedness Committee	As Needed	As Needed	Assess disaster preparedness activities and programs and coordinate best practices between jurisdictions. **Budget: Not available**	Burdo	Jan 2023	N/A	N/A	Fineman	Feb 2020
17. MCCMC Homeless Committee	As Needed	As Needed	Reduce issues around homelessness. **Budget: Not available**	Burdo	Feb 2022–Present	N/A	N/A	N/A	N/A
18. MCCMC Legislative Committee	Fourth Monday 8:00 am	Monthly	Discuss pending federal and state legislation affecting cities and make recommendations on actions to be taken **Budget: Not available**	Kullaway	Feb 2024–Present	N/A	N/A	Burdo	Feb 2022-Jan 2023, Feb 2024-Present
19. Marin Clean Energy Authority (Form 700)	First Thursday 7:00 pm	Monthly	Promote an equitable, clean, affordable, and reliable energy economy **Budget: $656,370,000** [4]	Fineman	Jan 2023	N/A	N/A	Kullaway	Jan 2023
20. Marin Emergency Radio Authority (MERA) (Form 700)	Fourth Wednesday 3:30 pm	Monthly	Oversight of the operation of the MERA radio system **Budget: $2,769,401** [5]	Sean Condry	Feb 2024	N/A	N/A	Donery	Feb 2024
21. Marin Wildfire Prevention Authority (Form 700)	Third Thursday 3:00 pm	Monthly	Coordinate wildfire preparation and adaptation to limit loss of life and property damage, while protecting environmental diversity **Budget: $19,896,878** [6]	Fineman	Jan 2023	Burdo	Feb 2023	N/A	N/A

Committee Name	Meeting Day & Time	Frequency	Purpose & Budget	Council Member	Time in committee	Council Member	Time in committee	Alternate	Time in committee
22. Refuse & Recycling Subcommittee			Negotiate refuse contract(s) with Marin Sanitary Service and address refuse/recycling issues **Budget: Not available**	Burdo	Jan 2021	Burke	Jan 2023	N/A	N/A
23. Ross Valley Fire Board (Form 700)	Second Wednesday 6:30 pm	Monthly	Oversee and management and operations of Ross Valley fire department **Budget: $13,616,107** [7]	Colbert	Jan 2023	Burdo	Feb 2020	1st: Fineman 2nd: Burke	Feb 2022 Feb 2024
24. Ross Valley School District	Tuesdays 7:00pm	1-2 times per month	Oversee educational affairs and policies of Ross Valley schools **Budget: $25,821,372** [8]	Burke (Liaison)	Feb 2024	N/A	N/A	N/A	N/A
25. Ross Valley Yellow Bus JEPA	Varied Between 5:30 and 6:00pm	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: $1,227,840** [9]	Burdo	Feb 2023	N/A	N/A	Colbert Staff: Donery	Jan 2023 Jan 2023
26. Safe Routes to Schools	10:00 am	Monthly	Identify safety issues and develop plans to address issues, including infrastructure and enforcement strategies **Budget: Not available**	Burke	Feb 2024	N/A	N/A	Colbert	2024
27. Transportation Authority of Marin (TAM) (Form 700)	Fourth Thursday 6:00 pm *Board of Commissioners*	Monthly	Address Marin's transportation needs **Budget: $50,279,477** [10]	Colbert	Dec 2017	N/A	N/A	Burke	Jan 2021

Budget Sources

[1] Source: https://abag.ca.gov/sites/default/files/documents/2023-08/2023-24%20ABAG%20Budget%20and%20Work%20Plan-Approved.pdf

[2] Source: https://www.centralmarinpolice.org/DocumentCenter/View/1564/budget-23-24

[3] Source: https://storage.googleapis.com/proudcity/marinwatershedprogramca/uploads/2022/07/Flood-Zone-9-Proposed-Baseline-Budget-FY-2022-23.pdf

[4] Source: https://www.mcecleanenergy.org/wp-content/uploads/2022/04/MCE-Proposed-Budget-FY-22-23_04082022.pdf

[5] Source: https://meraonline.org/wp-content/uploads/2023/07/MERA_GB_07-26-23_Item-A2_A_June-2023-Operating.pdf

[6] Source: https://assets-global.website-files.com/6107823cbe8db485b50aa8f8/637bd9f1462460a1366e1f51_MWPA-AnnualReport_11212022_WEB.pdf

[7] Source: https://rossvalleyfire.org/document-library/file/financial/budgets/2023-24%20RVFD%20Adopted%20Budget.pdf

[8] Source: https://go.boarddocs.com/ca/rova/Board.nsf/files/CF9NMK609BE1/$file/RVSD%20Budget%202022-23%20DRAFT.pdf

[9] Source: https://marin.granicus.com/MetaViewer.php?view_id=&event_id=3008&meta_id=1197924

[10] Source: https://www.tam.ca.gov/wp-content/uploads/2023/06/FY2023-24-TAM-Final-Annual-Budget.pdf