

FISCAL YEAR 2022-23



Town of San Anselmo Proposed 2022-2023 BUDGET & WORK PLAN



TOWN OF
SAN ANSELMO

ITEM 1.1 - ATTACHMENT 1

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TOWN MANAGER'S MESSAGE

Alexis Fineman
Mayor

Steve Burdo
Vice Mayor



Eileen Burke
Councilmember

Brian Colbert
Councilmember

Ford Greene
Councilmember

525 San Anselmo Avenue, San Anselmo, CA 94960-2682

www.townofsananselmo.org

(415) 258-4600 | Fax (415) 454-4683

June 14, 2022

Honorable Mayor Fineman, Town Council and San Anselmo Residents,

I am pleased to present the Town's Fiscal Year 2022-2023 Proposed Annual Budget and Work Plan the annual financial roadmap for the Town of San Anselmo. This extensive, detailed, and balanced budget continues the Town Council's priorities to protect General Fund reserves while restoring normal operational services in the wake of the COVID-19 pandemic and provides a Capital Improvement Program (CIP) of one-time expenses towards improving City assets and infrastructure.

The annual budget and work plan allocates resources to a variety of Town priorities and programs to ensure the community's physical security, enhance the community's quality of life, and maintain and develop the Town's facilities and infrastructure. This particular budget attempts to hold onto years of effort in doing so, despite the ongoing effects of the public health emergency which threatens revenue stability and, at the same time, requires a nimble response to demands for services.

This document represents our continued commitment to prudent fiscal management, to effective service delivery and to supporting an affordable quality of life for our citizens. Once adopted by the Council, the budget establishes the direction for all Town programs and services for the coming year. It represents the consensus of Council direction and staff recommendations on how to best accomplish Council goals and respond to the highest priorities of community needs.

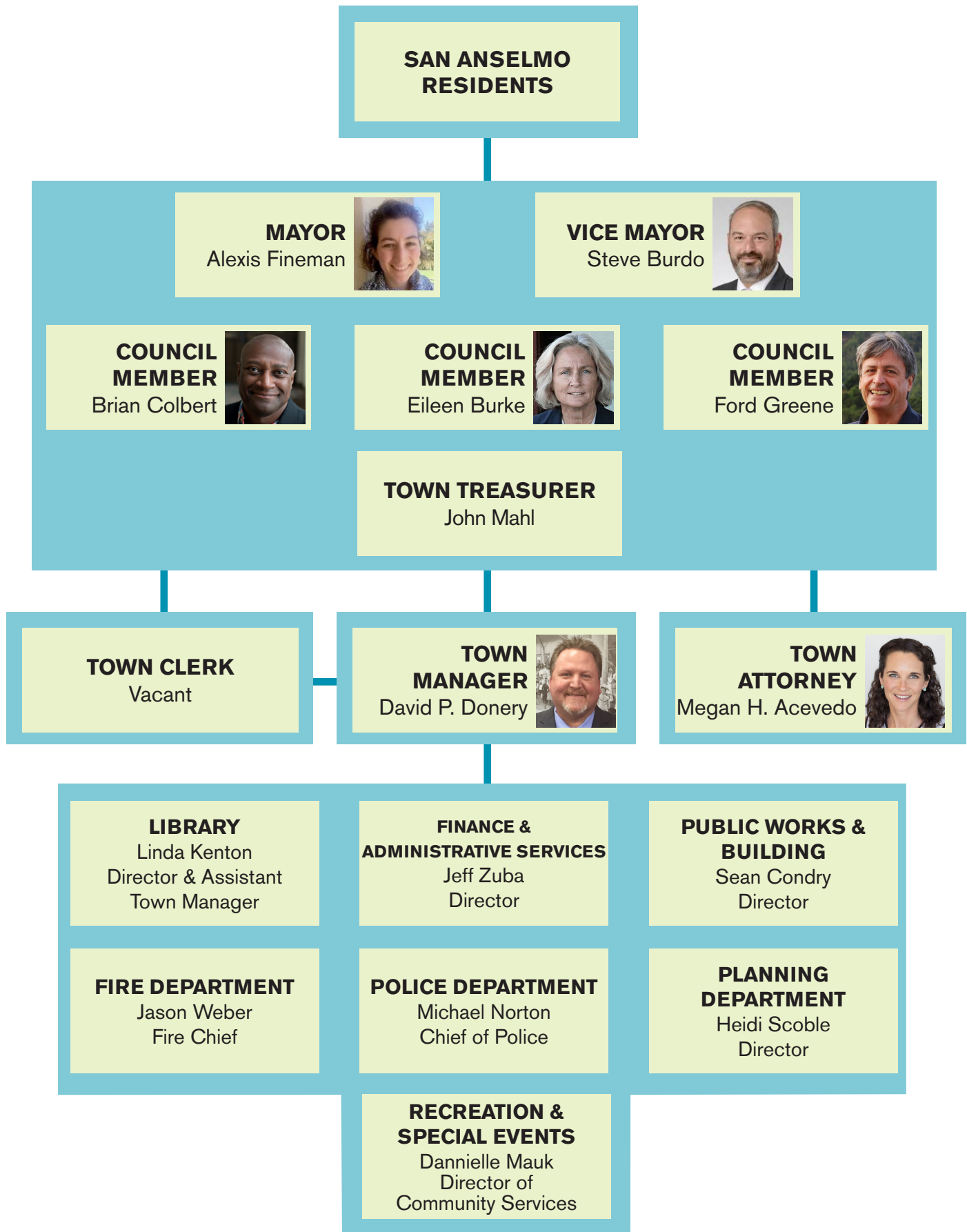
TOWN ORGANIZATIONAL STRUCTURE

Town Council is the legislative body which represents the public; receives input, develops and adopts policy, and resolves public issues; formulates Town policy through motions, resolutions and ordinances which reflect the needs of the public.

Town staff, led by the Town Manager and the Department Heads, carries out the day-to-day work of the organization. These departments include Administration and Finance, Fire, Library, Planning, Police, Public Works, and Recreation.



TOWN MANAGER'S MESSAGE



TOWN MANAGER'S MESSAGE

TOWN OF SAN ANSELMO ELECTED AND AUTHORIZED PERSONNEL SUMMARIES FISCAL YEAR 2022-2023					
DEPARTMENT	2018-2019 BUDGET	2019-2020 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	2022-2023 BUDGET
GENERAL FUND					
Town Council*	n/a	n/a	n/a	n/a	n/a
Town Treasurer*	n/a	n/a	n/a	n/a	n/a
Administration and Finance	5.00	5.00	5.00	5.80	4.80
Legal Services*	n/a	n/a	n/a	n/a	n/a
Library	3.80	3.80	2.80	3.80	3.80
Planning	2.00	2.00	2.00	2.00	2.00
Fire Protection Services**	n/a	n/a	n/a	n/a	n/a
Police**	n/a	n/a	n/a	n/a	n/a
Public Works					
Engineering & Inspection	7.30	6.60	6.25	6.25	6.25
Street & Park Maintenance	6.00	6.00	6.00	6.00	7.00
Recreation	1.80	1.80	1.60	1.80	1.80
TOTAL GENERAL FUND	25.90	25.20	23.65	25.65	25.65
MEASURE D SALES TAX FUND	-	-	0.70	1.05	1.05
RECREATION FUND	5.00	5.00	5.00	5.20	5.00
SPECIAL REVENUE FUNDS					
Road Maintenance Fund	1.50	1.50	1.50	1.50	1.50
Library Fund	1.73	1.73	1.73	2.20	2.20
Robson House Fund	0.10	0.10	0.10	0.10	0.10
Isabel Cook Center Fund	0.10	0.10	0.10	0.10	0.10
TOTAL SPECIAL REVENUE FUNDS	3.43	3.43	3.43	3.90	3.90
TOTAL POSITIONS (ALL FUNDS)	34.33	33.63	32.78	35.80	35.60
* Town Council and Treasurer are elected part-time positions and receive fixed compensation ** Contracted services or JPA					



TOWN MANAGER'S MESSAGE

FISCAL SUMMARY AND ECONOMIC OUTLOOK

With over 93% of Marin's eligible population having been fully vaccinated, the nation has recovered substantially from the Novel Coronavirus (COVID-19) pandemic. GDP growth is strong and unemployment low. However, there are formidable headwinds from high inflation, supply-chain disruptions, labor shortages, and impacts from the Russia-Ukraine war. Unlike many other industries, local government, including San Anselmo, is dealing with retention and recruitment issues and the escalation costs of labor. Although the Town is seeing a healthy pattern of revenue recovery in sales tax, business license tax, and recreation programs and rentals, projected costs in coming years will need to be addressed.

In fiscal year 2021-22, the Town achieved several important goals, including:

- Created two additional **Internal Service Funds - Technology Replacement Fund** and **Vehicle Replacement Fund** to allocate resources based on replacement schedule.
- Created a **Climate Action Fund** to track all the Climate Action efforts
- Implement new business license program
- Bring back suspended Library Assistant position for Library and Administrative Assistant position for Public Works department

Staff continues to work on the General Plan Housing, Safety and Circulation Elements, and at the time of the printing of this budget, is in final interviews to fill the Community Engagement Coordinator position.

In addition, staff:

The proposed fiscal year 2022-23 budget was developed based on the continuing objective of providing high quality services to our community in an effective, efficient, and financially responsible manner. The 2022-23 Work Plan Priorities information have been placed in each department's budget section, which will guide work during the fiscal year and beyond.

The fiscal year 2022-23 Proposed Budget reflects a balancing strategy that has prioritized essential services, continues to proactively fund long term obligations, and maintains investments in the Town's most critical infrastructure.

Roads, Infrastructure and Town Facilities

Since 2013, when Measure D was passed by residents increasing funding for infrastructure improvements, the annual work plan for road, drainage and other infrastructure repairs has been greatly enhanced. Additional transportation funding has become available due the passage of Senate Bill 1 (SB 1).



TOWN MANAGER'S MESSAGE

5-Year Capital Improvement Plan

In August of 2019, the Town Council approved a new 5-Year Capital Improvement Plan (CIP). This plan was reviewed the Capital Program Monitoring Committee and the Planning Commission before coming to the Town Council. Many of the priorities in the previous CIP are the same for the current Draft 5-Year CIP, however, due to the dynamic state of the budget, new funds becoming available (SB1), and the periodic need to refresh the CIP, staff has updated the plan to reflect the current funding conditions.

The funds in the CIP budget are for road maintenance, except for Measure D which also includes some general infrastructure improvements. These include the implementation of the school bike spine project, the installation of the HAWK pedestrian signal at SFD and Saunders, resurfacing Sir Francis Drake Boulevard from the Hub to Bolinas Avenue, and construction of the Brookside School Sidewalk Gap Closure project. Each of these projects are primarily funded through grants, with partial funding coming from the Road Maintenance Fund and Measure D.

Aging Town Facilities

The Town's community facilities are aging and many are in need of repair or replacement. These facilities include the Robson Harrington Park and House, the Isabel Cook Community Center, Fire Station #20, Creek Park and Memorial Park. Town Hall and Fire Station #19 have been restored in the recent past and are only in need of ongoing upkeep, and the Corporation Yard buildings are well-maintained, and the grounds are well utilized.

Flood Mitigation

The San Anselmo Flood Risk Reduction Project (SAFRR) is part of the District's 10-Year work plan to mitigate the 25-year flood event in the Ross Valley. The Project consists of three distinct components: (1) the Sunnyside Nursery Flood Diversion and Storage Basin at 3000 Sir Francis Drake Boulevard in Fairfax; (2) the removal of buildings at 632-634 San Anselmo Ave in San Anselmo (BB2), a structure that partially obstructs the flow of San Anselmo Creek and related creek restoration; and (3) flood mitigation measures on designated downstream private properties that may see a rise in water surface due to the removal of BB2 in San Anselmo.

During the spring of 2020, the Town worked with the Flood District to remove the buildings but not the abutments in the creek at 632-634 San Anselmo Ave. This provided an opportunity to create a temporary outdoor plaza for use by the community. This outdoor space has been well-received and has allowed for residents and visitors to safely enjoy the downtown during the pandemic. The timeline for the next steps in the SAFRR project have been delayed to 2022.

Pension Obligations

In 2006, the Town's miscellaneous bargaining unit, SEIU 1021, agreed to a two-tiered retirement plan for employees hired after February 1, 2007 and all new benefitted employees, including management and confidential, were affected. In 2013, the Public Employees' Pension Reform Act (PEPRA) was enacted, further reducing pension costs for newly hired employees. In 2015-16, well more than half of the Town's employees are enrolled in the two lower cost tiers.



TOWN MANAGER'S MESSAGE

In 2003, the Public Employees' Retirement System (PERS) combined agencies with less than 100 members into risk pools based on plan type. An Employer Side Fund was created to account for the difference between the funded status of the pool and the funded status of individual plans. The repayment of the Pension Obligation Bonds is reflected in the Expenditure Summary under General Fund Departments, Debt Service (Pension Obligation Bonds). Overall, the refinancing of the side fund is saving the Town approximately \$60,000 per year.

Due to unintended consequences resulting from the PEPRA changes and existing PERS policies on risk pools, changes were necessary to ensure the proper funding of the pools. In order to address the problem, CalPERS combined twelve risk pools into two, one for Safety and one for Miscellaneous and employer contributions toward the unfunded liability for plans in a risk pool will be collected for an estimated 30 years as dollar amounts instead of contribution rates expressed as a percentage of payroll. In May 2014, the CalPERS Board adopted changes to the existing pooling structure policies and a new policy for allocating the pools' unfunded accrued liability, effective for the 2015-16 employer contribution rates.

In December 2016, the CalPERS Board of Administration acted to strengthen the fund by cutting the discount rate by a half percentage point over the next three years. CalPERS has already reduced the return rate from 7.5 percent to 7.375 percent and will further reduce the assumption to 7.25 percent for the July 2017, valuations and to 7.0 percent a year later.

CalPERS lowered the discount rate because they determined that achieving a 7.5 percent rate of return was now far less likely. The result of this lowered discount rate is that liabilities will grow, and that the Town will have to increase pension contributions. CalPERS uses an amortization and smoothing policy that spreads rate increases or decreases over a 20-year period and amortizes all experience gains and losses over a fixed 30-year period.

Most recently, on February 14, 2018, the CalPERS Board adopted changes to the amortization methods for gains and losses including reducing the amortization period from 30 years to 20 years, which directly impact employer contribution rates. The change will be reflected in June 2019 actuarial reports and take affect fiscal year 2021-22.

Based on the analysis conducted by Bartel & Associates in the spring of 2018, the Town's pension obligations are expected to double over the next ten years. The additional impacts on the economy as a result of COVID-19 on CalPERS pension investments will add further uncertainty to the Town's obligations.



TOWN MANAGER'S MESSAGE

At the January 12, 2021 meeting, Council approved the Town's participation to refinance its unfunded pension liability for the Town's Safety and Police Plan through the issuance of bonds by the Central Marin Police Authority. The combination of projected total interest savings over the current CalPERS amortization period of 25 years is \$11.9 million, or approximately \$534,000 per year. The Town would benefit from this savings as a member of the JPA.

After the January meeting, Town staff met with Wulff Hansen & Co., a financial advisor, to discuss potentially refinancing the Town's pension obligation debt with the California Public Employee Retirement System (CalPERS) for Town's miscellaneous plan. Wulff Hansen Co.'s analysis shows that the Town has an opportunity to achieve interest savings in the estimated amount of \$3.4 million by issuing pension obligation bonds. At the Financial Advisory Committee meeting held on April 15, 2021, the Committee received the presentation given by Wulff, Hansen & Co. and voted unanimously to recommend that this action be brought to the full Town Council for consideration.

At the April 27, 2021 meeting, Staff brought the item forward for Council's consideration. Town Council voted unanimously to authorize staff to proceed with the project. The Town certainly has taken one step in the right direction in terms of dealing with CalPERS pension cost challenges.

Grants

The proposed budget reflects a number of grants, some new and some awarded in earlier years. Grants are accounted for in the Grant Fund and the majority require no matching funds on the part of the Town. Actual budgeted expenditures for FY 2022-23 are, in many cases, less than the total amount of the grant as the projects are multi year. Details and figures for these grants are available in the Grant Fund pages of the budget document.

Budget Format

The operations of the Town are budgeted primarily in the Town's General Fund. Significant maintenance projects and other capital improvements are contained in the Capital Reconstruction Fund. Road and drainage improvement projects are funded through the Road Maintenance Fund and grants in the Grants Fund. The Recreation Fund accounts for most of the revenue and expenditures related to recreation programs. The Library Tax Fund tracks expenditures related to the special Library services tax. The Measure D Sales Tax Fund tracks activity related to capital projects funded through the use of those fund. A list of all the Town funds, a description of their functions, and a summary of revenue and expenses are contained in the Overview of Funds section at the beginning of the budget document.



TOWN MANAGER'S MESSAGE

Conclusion


The proposed FY 2022-23 budget represents a prudent budget that addresses the Town's pressing capital and equipment needs, while maintaining a staffing structure that strives to meet the needs of its citizens. The Town's staff remains committed to providing excellent community services to the residents of San Anselmo.

Acknowledgements

The development of the Town's annual budget and work plan, especially in these uncertain times, requires teamwork, foresight, experience, and leadership. From top to bottom, the leadership and dedication from within each Town department is reflected within this document.

The Town has experienced some turnover in key positions within its leadership team. Notably, as of September of 2021, the Town appointed a new Finance and Administrative Services Director, Jeff Zuba. Jeff brings to the Town a strong background in managing local government finances and came in, completed the Town's annual financial audit and has put his own stamp of excellence on the operations of the Finance and Administrative Services Department from day one. The Town's team, led by Jeff, submit a proposed budget following the Town's strict standards, which reflect a careful balancing of accountability and progress with the overarching policy of 'living within our means'.

Respectfully submitted,



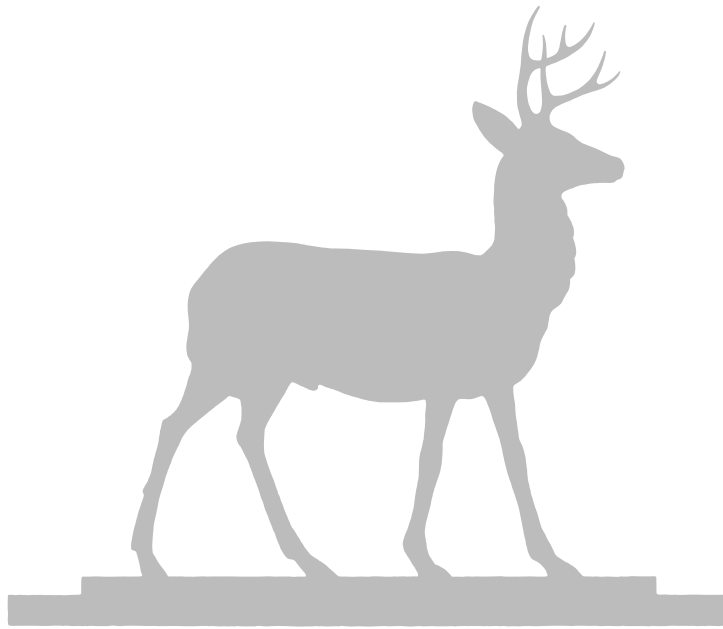
David P. Donery
Town Manager



OVERVIEW OF FUNDS

OVERVIEW OF FUNDS CHANGES IN FUND BALANCE							
2022-2023							
DESCRIPTION	Estimated Fund Balance June 30, 2022	Revenue	Transfers In	Total Resources Available	Expenditures	Transfers Out	Estimated Fund Bal & Res June 30, 2023
General Fund	6,650,794	19,271,898	384,447	26,307,139	18,842,829	813,517	6,650,793
Special Revenue Fund							
Community Services Master Plan	4,851	-	-	4,851	4,000	-	851
Road Maintenance Fund	182,714	505,000	730,987	1,418,701	1,214,864	-	480,418
State Gasoline Tax	-	638,946	-	638,946	-	638,946	-
Measure D Sales Tax Fund	845,731	1,210,000	-	2,055,731	1,284,720	-	771,011
Emergency Reserve Fund	1,545,125	1,492,262	-	3,037,387	850,000	-	2,187,387
Downtown Revitalization Fund	8,447	-	-	15,876	3,678	-	12,198
Grant Fund	(25,526)	717,744	-	692,218	717,744	-	(25,526)
Recreation Fund	767,698	1,877,632	-	2,645,330	1,851,144	26,488	767,698
Library Tax Fund	59,656	297,222	-	449,829	346,825	-	103,004
Robson House	81,018	26,220	-	107,238	57,263	-	49,975
Special Events	5,713	22,000	-	27,713	44,040	-	(16,327)
Measure A Parks Tax Fund	570,404	226,168	-	796,572	796,572	-	-
Isabel Cook Center	37,499	107,688	-	145,187	112,196	-	32,991
Measure C Wildfire Tax Fund	250,603	365,000	-	628,514	365,000	-	263,514
Climate Action Fund	10,000	-	105,000	115,000	80,000	-	35,000
Creekside Commons Fund	136,433	-	-	136,433	136,433	-	-
Capital Project Funds							
Capital Reconstruction	65,650	-	-	65,650	50,000	-	15,650
Equipment Replacement	120,193	-	-	120,193	75,000	-	45,193
Debt Service Fund							
Measure G Debt Service	2,014,947	567,158	-	2,682,105	689,756	-	1,992,349
Municipal Lease Fund	-	-	158,517	158,517	158,517	-	-
Internal Service Fund							
Insurance Fund	220,683	600,000	-	820,683	720,946	-	99,737
Building Maintenance Fund	100,000	344,784	-	444,784	300,000	-	144,784
Technologies Replacement	140,000	281,700	-	421,700	400,000	-	21,700
Vehicle Replacement Fund	95,000	-	100,000	195,000	75,000	-	120,000
TOTAL	13,987,633	28,551,422	1,478,951	44,018,066	29,186,527	1,478,951	13,352,528





T O W N O F
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GENERAL FUND



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OVERVIEW OF REVENUES & EXPENDITURES

Understanding municipal finance takes a lot of effort and willingness to read and interpret a large volume and wide variety of information. The Town strives to make all communications, including financial information, as approachable and understandable as possible.

In this section, we are presenting information about how the Town receives its funding and how it gets spent. We are also presenting it in a new format that has been developed to layout the basic structures of the income and outflow of tax dollars and other funds the Town receives and spends.

The Town of San Anselmo receives funding to operate through a variety of sources. Many are well-known, such as property tax and sales tax. These two sources make up the majority of Town funding. As you will see in this budget document, the Town's operations are accounted for in the General Fund.

GENERAL FUND REVENUE

PROPERTY AND OTHER TAXES

- **Property Tax:** Property tax is the primary source of revenue for the Town of San Anselmo. The basic property tax is 1 percent of assessed valuation, of which the Town receives less than one quarter. In 2022-2023, the assessed valuation of San Anselmo properties is expected to increase more than 4.0%, an indication that property sales are continuing to pick up and remain strong.
- **Secured:** The Town's share of 1 percent on the Town's assessed valuation is billed by the County of Marin. A property assessment may not exceed a 2 percent increase in any year unless the property has been sold or improvements have been constructed.
- **Unitary:** State collected and distributed tax on utility owned properties. In Marin County, PG&E property accounts for approximately 25% of unitary tax collections.
- **Unsecured:** Tax on property such as business office equipment and possessory interest tax.
- **Supplemental:** Taxes assessed on property sales and new construction outside the regular tax bills.
- **Homeowners Exemption (HOPTR):** Reimbursement for the property tax lost on the \$7,000 homeowners' property tax exemption.
- **Pension Override Tax:** The Town's pension tax is used to pay for the cost of the employee pension program. The rate is \$0.059 per \$100 of a property's assessed value.
- **Municipal Service Tax:** The Town's Municipal Services Tax is used to pay for general Town services. It is assessed annually at \$78 per residential living unit or 5.2 cents per square foot for commercial space.
- **ERAF Property Tax:** Beginning in the 1992-93 fiscal year, the State of California diverted property taxes from local governments to boost revenues to the State. The fund to which these local revenues are being diverted is called "ERAF," Educational Revenue Augmentation Funds. In Marin County, the ERAF formula allows the local governments to keep a portion of the diverted property taxes, or ERAF taxes.



OVERVIEW OF REVENUES & EXPENDITURES

- **Property Tax in Lieu of Motor Vehicle License Fees:** The vehicle license fee (VLF), also called the motor vehicle in-lieu tax, is a tax on the ownership of a registered vehicle in place of taxing vehicles as personal property

OTHER TAXES

- **Sales Tax:** The Town receives 1 percent of the 8.75 percent in sales tax on retail sales transactions taking place in the Town. San Anselmo has relatively low sales tax revenue compared to its neighboring cities due to its physical location away from the freeway.
- **Property Transfer:** The Town and County of Marin each receive \$.55 per \$1,000 of the sales price of property sold in San Anselmo.

FRANCHISES

- **Garbage:** The Town receives 11% of the revenues of the garbage service.
- **Cable TV:** The Town receives 5% of the revenues received by the cable companies, Comcast and AT&T, from San Anselmo subscribers. Legislation has held that high speed internet access fees collected by the cable company are not subject to the franchise fee.
- **Electricity & Gas:** The Town receives 0.5 % of electrical service revenue and 1% of the gas service revenue in San Anselmo.

PERMITS AND LICENSES

- **Business License Tax:** Each business activity in San Anselmo is required to have a business license. Most license fees are based on the gross receipts of the business. The minimum license fee for most businesses is \$15. A business license administrative fee is no longer being charged.
- **Meter Parking Fees:** Revenue collected in the parking meters that are located in the Town's parking lots.
- **Merchant Parking:** Business owners and employees may purchase permits to park all day in four-hour parking zones. The revenue is held in reserve in the designated portion of the ending balance for downtown parking-related projects.
- **Construction:** Building, electrical, plumbing, heat/air/mechanical permits, and plan check fees. Revenues have steadily increased over the past few years due to strong building activity and turnover in real estate.

FINES

- **Vehicle Code:** The Town, County, and State each receive a share of the fines collected for vehicle code citations issued in San Anselmo. The State and County are the first to collect their share on the fines imposed by the courts.
- **Parking:** The Town's share of fines collected on parking citations issued in San Anselmo.



OVERVIEW OF REVENUES & EXPENDITURES

USE OF MONEY & PROPERTY

- **Interest:** The Town invests its idle funds with the Local Agency Investment Fund (LAIF) managed by the State Treasurer. The General Fund receives interest on all funds, with the exception of interest that accrues to the Measure G Debt Service Funds, Measure A Parks Tax Fund and Measure G Projects Fund; those funds accrue their own interest.

STATE REVENUE

- **Proposition 172 Sales Tax:** Allocation of 0.5 percent of sales tax approved by California voters to fund public safety costs.
- **Abandoned Vehicle Program:** Cities and towns are eligible to receive reimbursement for their costs in enforcing State abandoned vehicle laws. This revenue is turned over to Central Marin Police Authority.
- **Motor Vehicle License Fee:** The California Department of Motor Vehicles collects a property tax on the depreciated value of motor vehicles, and the State distributes the funds to local governments on a per capita basis.
- **State Mandated Reimbursement:** Legislation known as SB 90 previously required the State to reimburse local governments for the cost of implementing state mandates, such as domestic violence calls and Open Meeting Act laws. No reimbursement is expected this year from the State.

FEES FOR SERVICE

- **General Plan Maintenance Fee:** Fees collected from Planning applicants for General Plan maintenance.
- **Resale Inspections:** Town code requires an inspection by the Building Inspector at the time a residential property is sold, to identify health and safety hazards needing correction.
- **Planning Fees:** Cost recovery for labor to process planning permit applications, such as variances, use permits, design review, and subdivisions.

MISCELLANEOUS

- **Donations:** Donations from community groups or residents.
- **Other:** Miscellaneous Town revenues, such as copy machine revenue, reimbursement of water costs by the Robson Community Garden, donations by Friends of the Library, etc.

TRANSFERS IN

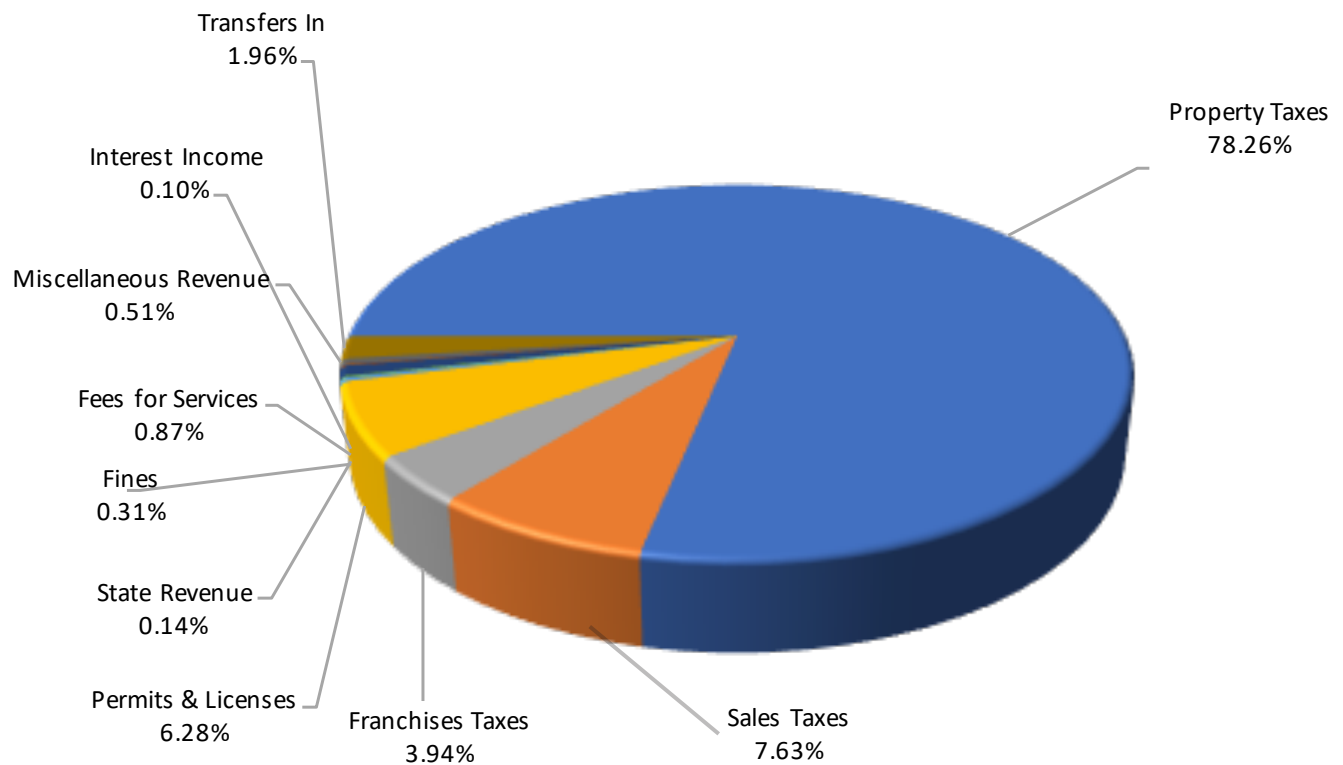
- **From State Gasoline Tax Fund:** Municipalities receive a share of State gas tax revenues, distributed on a per capita basis, for costs associated with street maintenance. This revenue is received into the Gas Tax Fund, a special revenue fund. Transfers are made to the General Fund to support street maintenance activities as appropriate.
- **From Recreation Fund:** Recreation Fund transfers its share of annual unfunded pension liability payment to General Fund.



OVERVIEW OF REVENUES & EXPENDITURES

To demonstrate the General Fund funding levels for FY 2022–23, please refer the chart below:

GENERAL FUND REVENUE SUMMARY \$19,656,345



TOTAL GENERAL FUND REVENUE SUMMARY

Property Taxes	15,383,828	78.26%
Sales Taxes	1,500,000	7.63%
Franchises Taxes	775,000	3.94%
Permits & Licenses	1,234,500	6.46%
Fines	60,000	0.31%
State Revenue	27,500	0.14%
Fees for Services	171,000	0.87%
Interest Income	20,000	0.10%
Miscellaneous Revenue	100,070	0.51%
Transfers In	384,447	1.96%
Total	19,656,345	100.00%

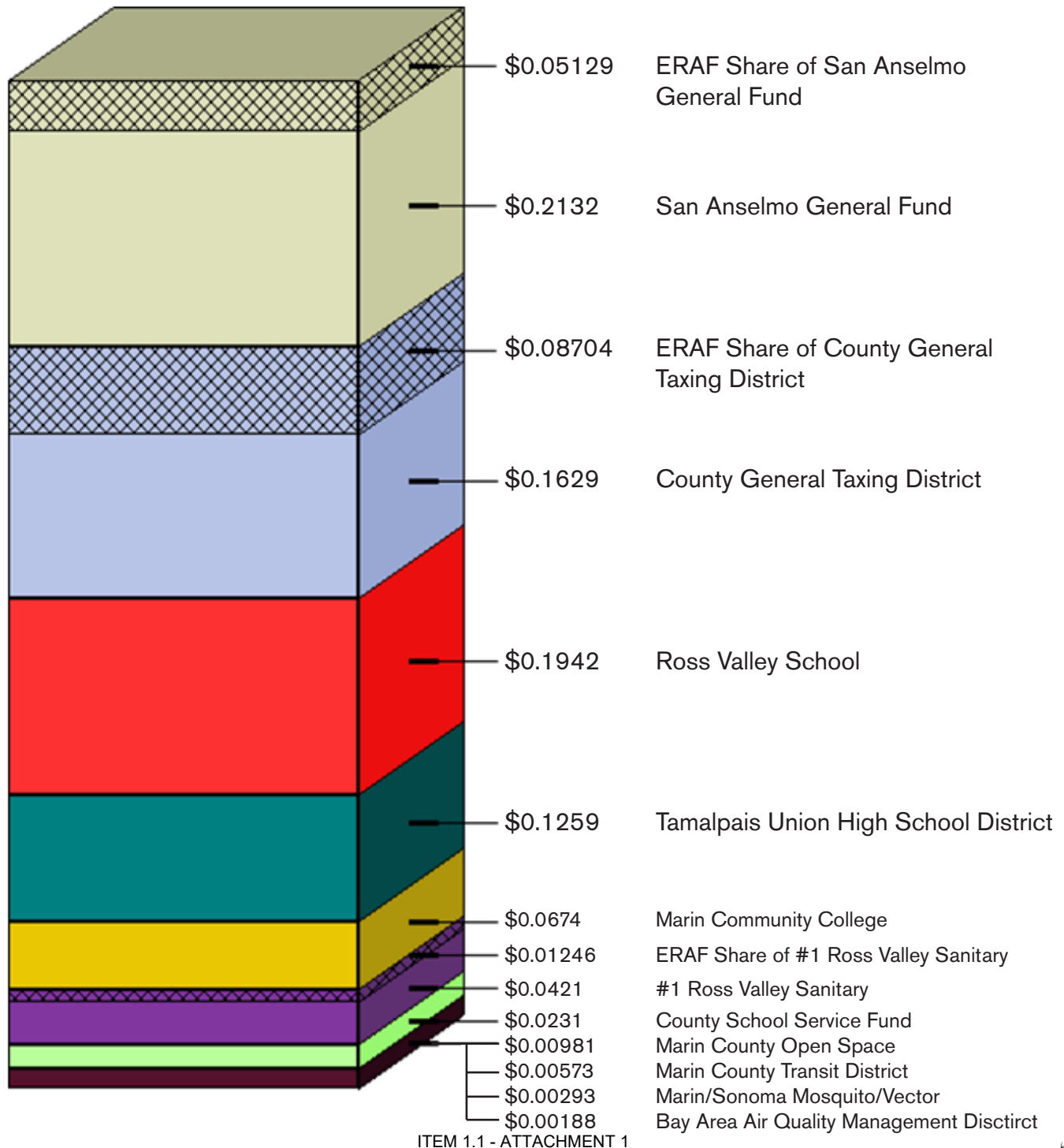


OVERVIEW OF REVENUES & EXPENDITURES

Two of the most well-known taxes are property taxes and sales taxes (or sales and use taxes)

PROPERTY TAX ALLOCATION

Property taxes in San Anselmo provide over 78% of the Town's operating revenue for FY2022-23. Of each dollar of property tax spent by our residents, the Town receives approximately \$0.26. The chart below shows a breakdown of how your property taxes are used:



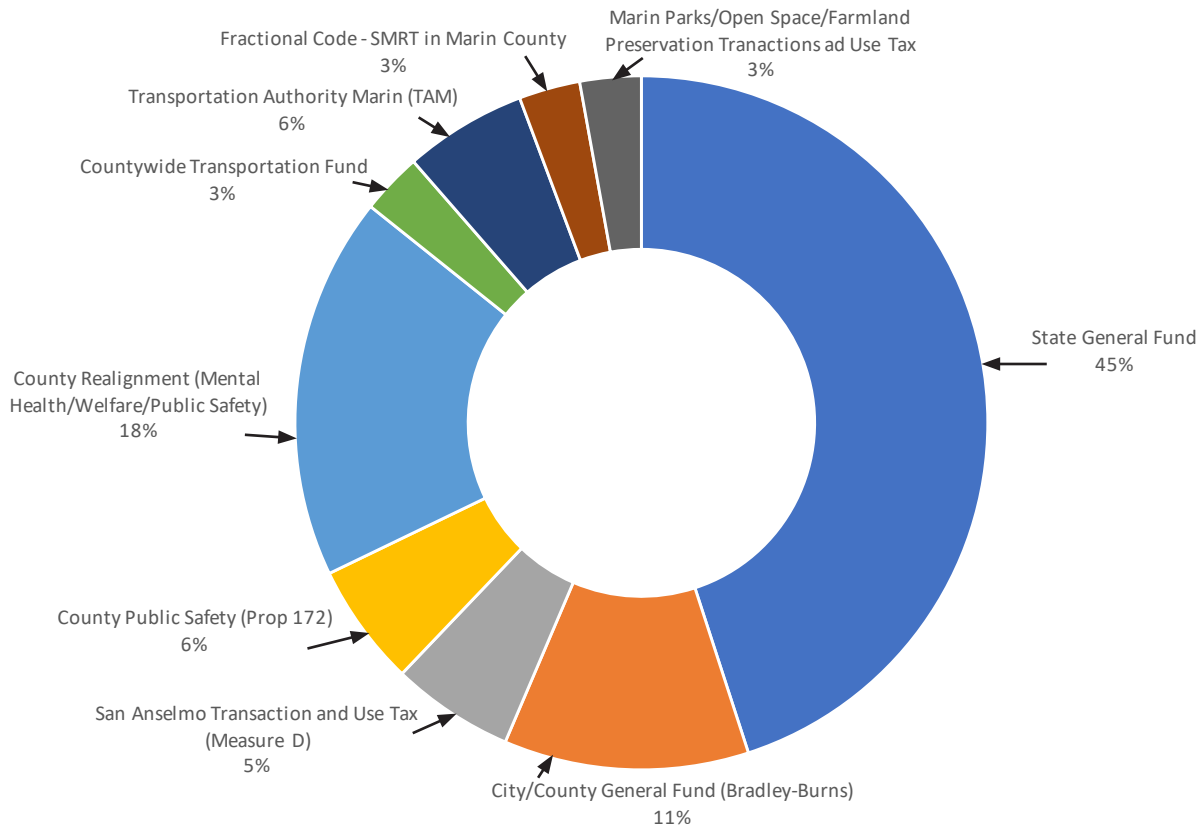
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OVERVIEW OF REVENUES & EXPENDITURES

SALES AND USE TAX ALLOCATION

Sales tax in the Town of San Anselmo is currently assessed at 8.75%. Of this amount, the Town receives 1% as per State Law, and an additional 0.5% from Measure D which is allocated towards road and infrastructure repairs and upgrades. The chart below shows a breakdown of how your local sales taxes are used:



SALES AND USE TAXES ALLOCATION

State General Fund	3.9375
City/County General Fund (Bradley-Burns)	1.0000
San Anselmo Transaction and Use Tax (Measure D)	0.5000
County Public Safety (Prop 172)	0.5000
County Realignment (Mental Health/Welfare/Public Safety)	1.5625
Countywide Transportation Fund	0.2500
Transportation Authority Marin (TAM)	0.5000
Fractional Code - SMRT in Marin County	0.2500
Marin Parks/Open Space/Farmland Preservation Transactions and Use Tax	0.2500
Total	8.7500 %



OVERVIEW OF REVENUES AND EXPENDITURES

GENERAL FUND EXPENDITURES

LABOR COSTS

- **Salaries:** Salaries and salary-related costs are the largest single expenditure for the Town, approximately 78% of the Town's expenditures, including Fire and Police Department contract cost.
- **Final Salary/Leave Buyout:** Employees may opt to cash out one week of vacation per year. Upon separation from the Town, an employee's accrued vacation time payout costs and any other moneys due are paid from this category.
- **Health Benefits:** The Town currently has a cafeteria benefits plan that pays the equivalent of family Kaiser, dental, vision, a small life insurance policy for each employee and long-term disability premium currently in the amount of approximately \$2,523 per month. Any unused portion of the 2022-23 cafeteria benefits plan is given to employees as "cashback" up to a cap of \$365 per month. The cashback program offers flexibility to employees in their choices for health coverage. Employees hired after July 1, 2014 have their medical benefit limited to a maximum of \$1,950 per month with no cashback option.
- **Retirement:** The Town is a member of the Public Employees Retirement System (PERS). The various plans are described in terms of a percentage of annual salary at a certain retirement age. For example, the 2% @ 55 plan allows an employee to retire at age 55 with 2% of his/her annual salary for each year of service. The Town had one retirement plan for Miscellaneous employees (2.7%@55) until February 2007, when a second-tier retirement plan (2%@55) was enacted in order to reduce retirement costs. The current configuration of retirement plans and their rates (expressed as a percentage of payroll) is:

Group	Tier 1	2022-23 Rate	2021-22 Rate	Tier 2 (eff. 2/07)	2022-23 Rate	2021-22 Rate	PEPRA
Miscellaneous	2.7%@55	14.03%	14.20%	2%@55	10.87%	10.88%	7.47%

Currently, part of the pension rate is expressed as a percentage of monthly salary. Employees pay the employee share, which is 8% for Miscellaneous in Tier 1 and 7% for Tier 2.

In 2012-13 the Town's PERS rate was reduced to reflect the sale of Pension Obligation Bonds to pay the Town's Employer Side Fund liability of \$3,521,184. In 2003, CalPERS combined agencies with less than 100 members into risk pools based on plan type. The Employer Side Fund was created to account for the difference between the funded status of the pool and the funded status of individual plans. The repayment of the Pension Obligation Bonds is reflected in the Expenditure Summary under General Fund Departments, Debt Service (Pension Obligation Bonds). Overall, the refinancing of the side fund is saving the Town approximately \$60,000 per year.

In January 2013 the State Public Employees' Pension Reform Act (PEPRA) went into effect. Any person who becomes a new member of the retirement system on or after January 1, 2013 may only be offered the new pension benefit plan specified in the Reform Act. All non-safety new hires are subject to a formula providing 2% of compensation for each year of service for an individual retiring at age 62, increasing to 2.5% for an individual retiring at age 67. PEPRA employees must pay 50% of the cost of the pension, currently 6.75%.



OVERVIEW OF REVENUES & EXPENDITURES

In May 2014, the CalPERS Board adopted changes to the existing pooling structure policies and a new policy for allocating the pools' unfunded accrued liability, effective for the 2015-16 employer contribution rates. Due to unintended consequences resulting from the PEPRA changes and existing PERS policies on risk pools, changes were necessary to ensure the proper funding of the pools. In order to address the problem, CalPERS combined twelve risk pools into two, one for Safety and one for Miscellaneous. Employer contributions toward the unfunded liability for plans in a risk pool are collected as dollar amounts instead of contribution rates expressed as a percentage of payroll for an estimated 30 years.

In September 2021, the Town issued Pension Obligation Bonds to pay the Town's Employer side unfunded liability of \$9,070,378. Due to the favorable interest rate environment at the time of issuance the projected savings over the life of the bond is estimated to be \$5,351,965. The savings between the CALPERS amortization schedule and bond repayment schedule will be paid to the Pension Trust each year to alleviate any future unfunded liability concerns. For the Town, year 1 savings estimated to be paid to the Pension Trust is \$246,000.

With the consolidation of Police services into the Central Marin Police Authority and Fire services into the Ross Valley Fire Department, the Safety pension costs are included in their respective budgets.

- **Payroll Taxes:** The Town participates in Social Security at a rate of 6.2% of total salary up to a limit of \$147,000 in 2022 and in Medicare at a rate of 1.45% of total salary without limit.
- **Overtime/Temporary:** Costs associated with overtime pay and temporary help.

SERVICES AND SUPPLIES

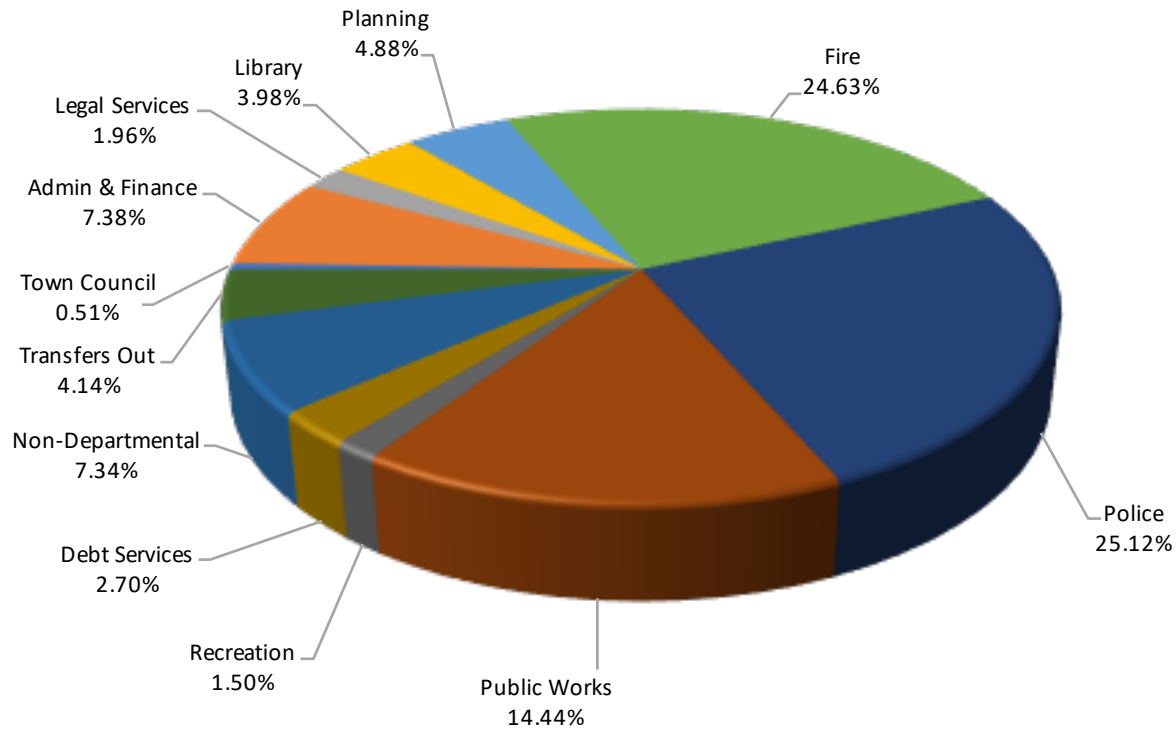
- **Legal Advertising:** Legally required advertising for noticing of public meetings, bidding, ordinances and General Plan amendments.
- **Vehicle Operations:** Preventive and repair maintenance for the Town fleet of cars, trucks and motorcycles.
- **Equipment Maintenance:** Town equipment, including office equipment, copy machines, postage machine, fax, mowers.
- **Publications & Dues:** Professional and technical publications and membership dues in professional organizations.
- **Outside Services:** Outside audits, technical consulting assistance, Joint Powers Agreements for county wide services and parking meter collection.
- **Training:** Workshops, seminars and conference to keep staff current.
- **Internal Service Charge – Building Maintenance:** Janitorial, heating and air conditioning and minor repairs. Telephone, gas, electricity, water, sewer, and heat/air.
- **Internal Service Charge – Info Tech:** Technology support for departments.
- **Supplies:** Postage, copy paper, and miscellaneous supplies; costs associated with employee costs that are reimbursable, such as mileage allowance, uniforms, boots, and protective clothing tools; supplies and services related to the technical functions of each department.

ITEM 1.1 - ATTACHMENT 1



OVERVIEW OF REVENUES AND EXPENDITURES

GENERAL FUND EXPENDITURE SUMMARY \$19,656,348



TOTAL GENERAL FUND EXPENDITURE SUMMARY

Town Council	101,030	0.51%
Admin & Finance	1,450,835	7.38%
Legal Services	385,000	1.96%
Library	781,633	3.98%
Planning	958,759	4.88%
Fire	4,841,339	24.63%
Police	4,938,129	25.12%
Public Works	3,118,389	15.87%
Recreation	294,405	1.50%
Debt Services	530,476	2.70%
Non-Departmental	1,442,836	7.34%
Transfers Out	813,517	4.14%
Total	19,656,348	100.00%



GENERAL FUND SUMMARY

TOWN OF SAN ANSELMO GENERAL FUND FISCAL YEAR 2022-2023					
	2020-2021 Actual	2021-2022 Rev Budget	2021-2022 Est. Actual	2022-2023 Budget	2022-2023 % Total
BEGINNING BALANCE	4,437,465	6,264,830	6,264,830	6,650,794	
REVENUE					
Property Taxes	14,214,800	14,053,988	14,746,279	15,383,828	78.3%
Franchise Taxes	807,419	750,630	801,664	775,000	3.9%
Sales Taxes	1,358,110	1,400,000	1,570,000	1,500,000	7.6%
Licenses, Permits, Fees, Fines	1,371,908	1,327,000	1,305,090	1,294,500	6.6%
Use of Money & Property	76,487	15,000	15,000	20,000	0.1%
Other Agency Revenue	31,858	27,500	22,500	27,500	0.1%
Fees for Services, Misc	299,971	268,500	256,884	271,070	1.4%
SUB TOTAL	18,160,553	17,842,618	18,717,417	19,271,898	98.0%
TRANSFERS IN	420,969	418,464	441,239	384,447	2.0%
TOTAL REVENUE AND TRANSFERS IN	18,581,522	18,261,082	19,158,656	19,656,345	100.0%
TOTAL RESOURCES	23,018,987	24,525,912	25,423,486	26,307,139	
EXPENDITURES					
Salaries	2,241,661	2,853,215	2,516,463	3,063,145	15.6%
Retirement	919,515	1,105,254	1,023,168	692,141	3.5%
Other Benefits	559,169	816,875	748,081	893,105	4.5%
Office & Dept Sup, Lib Mat	164,002	151,773	181,500	153,594	0.8%
Training, Publications, Dues	20,027	55,750	46,025	59,046	0.3%
Outside Serv: Other	1,856,442	1,992,936	2,259,206	3,086,264	15.7%
Outside Serv: Ross Valley Fire Dept	4,382,002	4,611,448	4,555,339	4,841,339	24.6%
Outside Serv: Central Marin Police	4,546,889	4,685,857	4,705,257	4,938,129	25.1%
Utilities	89,852	90,300	96,850	183,000	0.9%
Bldg, Veh, Equip Maint	398,180	367,490	589,078	399,091	2.0%
Debt Service Principal	211,000	227,000	227,000	285,000	1.4%
Debt Service Interest	16,902	11,208	11,208	248,976	1.3%
SUB TOTAL	15,405,640	16,969,106	16,959,175	18,842,829	95.9%
TRANSFERS OUT	1,348,517	1,263,517	1,813,517	813,517	4.1%
TOTAL EXPENDITURES & TRANSFERS OUT	16,754,157	18,232,623	18,772,692	19,656,346	100.0%
Net Increase/(Decrease)	1,827,365	28,459	385,964	(0)	-
ENDING BALANCE	6,264,830	6,293,289	6,650,794	6,650,793	
Committed	1,139,794	626,329	1,190,422	1,190,422	6.1%
Unassigned	5,125,036	5,666,960	5,460,372	5,460,371	27.8%
TOTAL BUDGET	23,018,987	24,525,912	25,423,486	26,307,139	



GENERAL FUND SUMMARY

GENERAL FUND REVENUE SUMMARY					
	2020-2021	2021-2022	2021-2022	2022-2023	
	Actuals	Revised Budget	Estimated Actuals	Budget	% of Total Budget
PROPERTY TAXES					
Secured	7,736,201	8,061,810	8,182,381	8,677,849	44.15%
Unitary	52,184	45,000	62,917	50,000	0.25%
Unsecured	147,124	147,124	149,702	159,994	0.81%
Supplemental	159,948	90,000	125,000	110,000	0.56%
HOPTR	33,268	32,958	33,000	32,891	0.17%
Pension Override	2,490,633	2,291,980	2,554,331	2,592,646	13.19%
Muni Services	449,214	455,492	439,381	454,462	2.31%
ERAF (County)	1,387,119	1,214,436	1,426,858	1,469,664	7.48%
Prop Tax in Lieu of MVLF	1,540,203	1,595,188	1,612,709	1,716,323	8.73%
Property Transfer Tax	218,906	120,000	160,000	120,000	0.61%
PROPERTY TAXES	14,214,800	14,053,988	14,746,279	15,383,828	78.26%
SALES TAXES					
Sales Tax - State 1%	1,237,813	1,320,000	1,450,000	1,400,000	7.12%
Prop 172 Sales Tax	120,297	80,000	120,000	100,000	0.51%
SALES TAXES	1,358,110	1,400,000	1,570,000	1,500,000	7.63%
FRANCHISE TAXES					
Garbage Franchise	484,552	445,630	470,000	465,000	2.37%
Cable Franchise	207,024	190,000	209,486	195,000	0.99%
PG & E Franchise	115,843	115,000	122,178	115,000	0.59%
FRANCHISE TAXES	807,419	750,630	801,664	775,000	3.94%
PERMITS AND LICENSES					
Business License Tax	292,106	240,000	272,267	260,000	1.32%
Meter Parking	8,774	20,000	20,000	20,000	0.10%
Merchant Parking	2,490	4,500	1,915	4,500	0.02%
Construction Permits	1,006,975	980,000	930,000	950,000	4.83%
PERMITS AND LICENSES	1,310,345	1,244,500	1,224,182	1,234,500	6.29%



GENERAL FUND SUMMARY

FINES					
Vehicle Code	18,043	17,500	20,000	10,000	0.05%
Library	1,205	-	908	-	0.00%
Parking	42,315	65,000	60,000	50,000	0.25%
FINES	61,563	82,500	80,908	60,000	0.31%
USE OF MONEY AND PROPERTY					
Interest	76,487	15,000	15,000	20,000	0.10%
USE OF MONEY AND PROPERTY	76,487	15,000	15,000	20,000	0.10%
STATE REVENUE					
State Library AID	6,197	-	-	-	0.00%
State Mandated Reimb.	16,305	-	-	-	0.00%
Other State Revenue	9,356	27,500	22,500	27,500	0.14%
STATE REVENUE	31,858	27,500	22,500	27,500	0.14%
FEES FOR SERVICES					
General Plan Maint. Fee	8,832	6,000	8,387	6,000	0.03%
Resale Inspections	75,916	50,000	55,000	50,000	0.25%
Planning Fees	82,973	100,000	85,000	100,000	0.51%
Other Fees	54,034	15,000	21,000	15,000	0.08%
FEES FOR SERVICES	221,755	171,000	169,387	171,000	0.87%
MISCELLANEOUS REVENUE					
Friends of Library Donation	-	-	-	-	0.00%
Library Fundraising	50	-	50	-	0.00%
Ross Valley Fire Dept.	84,900	87,500	87,447	90,070	0.46%
Other Misc Revenue	(6,734)	10,000	-	10,000	0.05%
MISCELLANEOUS REVENUE	78,216	97,500	87,497	100,070	0.51%
GENERAL FUND OPERATING REVENUE	18,160,553	17,842,618	18,717,417	19,271,898	98.04%
TRANSFERS IN					
Transfers In	420,969	418,464	441,239	384,447	1.96%
TRANSFERS IN	420,969	418,464	441,239	384,447	1.96%
TOTAL REVENUE AND TRANSFERS IN	18,581,522	18,261,082	19,158,656	19,656,345	100.00%



**GENERAL FUND
EXPENDITURE SUMMARY**

	2020-2021	2021-2022	2021-2022	2022-2023	% of Total
	Actuals	Revised Budget	Estimated Actuals	Budget	Budget
GENERAL FUND DEPARTMENTS					
Town Council	36,906	95,323	71,023	101,030	0.51%
Administration and Finance	1,082,518	1,423,742	1,241,457	1,450,835	7.38%
Legal Services	315,276	300,000	366,500	385,000	1.96%
Library	561,380	729,256	638,036	781,633	3.98%
Planning	356,218	638,270	532,704	958,759	4.88%
Public Safety					
Fire	4,382,002	4,611,448	4,555,339	4,841,339	24.63%
Police	4,546,889	4,685,857	4,705,257	4,938,129	25.12%
Public Works					
Engineering	1,283,357	1,406,648	1,479,495	1,635,519	8.32%
Street and Park Maintenance	1,405,357	1,403,037	1,709,861	1,482,870	7.54%
Recreation	241,375	281,448	268,110	294,405	1.50%
Debt Service- Pension Obligation Bonds	226,418	234,708	234,708	530,476	2.70%
Non-Departmental	967,945	1,159,369	1,106,685	1,442,836	7.34%
TOTAL EXPENDITURES	15,405,640	16,969,106	16,959,175	18,842,829	95.86%
GENERAL FUND TRANSFERS					
to Building Maintenance Fund	-	-	200,000	-	0.00%
to Capital Reconstruction Fund	100,000	-	-	-	0.00%
to Climate Fund	-	55,000	55,000	105,000	0.53%
to Equipment Fund	215,000	-	-	-	0.00%
to Insurance Fund	450,000	450,000	650,000	-	0.00%
to Measure A Parks Tax Fund	-	-	-	-	0.00%
to Municipal Lease Fund	158,517	158,517	158,517	158,517	0.81%
to Road Maintenance Fund	425,000	400,000	400,000	450,000	2.29%
to Technology Replacement Fund	-	100,000	100,000	-	0.00%
to Vehicle Replacement Fund	-	100,000	100,000	100,000	0.51%
to Emergency Project Fund	-	-	200,000	-	
TRANSFERS OUT	1,348,517	1,263,517	1,813,517	813,517	4.14%
TOTAL EXPENDITURES AND TRANSFERS OUT	16,754,157	18,232,623	18,772,692	19,656,346	100.00%



GENERAL FUND



TOWN COUNCIL

The five-member Town Council is the legislative body of the Town. The elected representatives enact ordinances, determine policy, hear appeals, adopt the annual budget, fix salaries, appoint the Town Manager and the members of the Town's boards, commissions, and committees, and through the Town Manager, monitor the activities of Town staff. Regular meetings of the Council are held on the second and fourth Tuesdays of every month. Councilmembers also serve on regional and local boards and on Council ad-hoc committees.

LABOR

Compensation for each Councilmember is \$300 per month.

SERVICES AND SUPPLIES

- **Training** – Attendance at meetings of the Marin County Council of Mayors and Councilmembers (MCCMC), the League of California Cities, and other meetings or conferences (\$9,000).
- **Outside Services** – Election – Election costs (\$65,000).
- **Internal Service Charge – Building maintenance** – Heat/air, and minor repairs (\$2,000).
- **Internal Service Charge – Info Tech** – All utilities and internet connection (\$2,500).
- **Department supplies** – Frames and certificates for Council commendations and ceremonies, and for Council meeting supplies (\$2,500).



GENERAL FUND

GENERAL FUND TOWN COUNCIL

	2020-2021	2021-2022	2021-2022	2022-2023	% of Total Budget
	Actuals	Revised Budget	Estimated Actuals	Budget	
Labor Costs					
Salaries	18,300	18,600	19,250	18,600	18.41%
Payroll Taxes	1,400	1,423	1,473	1,430	1.42%
LABOR COSTS	19,700	20,023	20,723	20,030	19.83%
Services & Supplies					
Training	1,100	9,000	9,000	9,000	8.91%
Outside Services	11,421	60,000	35,000	65,000	64.34%
Internal Service - Bldg Maint	472	1,500	1,500	2,000	1.98%
Internal Service - Info Tech	3,184	2,300	2,300	2,500	2.47%
Departmental Supplies	1,029	2,500	2,500	2,500	2.47%
SERVICES & SUPPLIES	17,206	75,300	50,300	81,000	80.17%
TOTAL BUDGET	36,906	95,323	71,023	101,030	100.00%



ADMINISTRATION & FINANCE

The Administration & Finance Department implements the legislative actions of the Town Council and provides for the Town's administrative, fiscal, personnel, property management, public information, and record keeping functions. In addition, its staff manages labor relations and staff support, inter-governmental relations, business license administration, risk management and insurance administration, the Town's franchise agreements for cable television and solid waste collection, and state and federal mandates such as the Americans with Disabilities Act. The Department provides administration and coordination for various Town policies, programs, and procedures.

2021-2022 ACCOMPLISHMENTS

- Updated Purchasing Policy from 1979 to reflect best practices.
- Distributed Employee Informational Handbook.
- Implemented new business license processing system.
- Implemented new agenda management system.
- Updated wiring and audio-visual technology within the Council Chambers, Historical Museum and Town Hall Conference Room.
- Procured and implemented hybrid meeting software platforms, such as Zoom Rooms, Blue Sky digital timer, Otter.ai transcription services for ADA accessibility.
- Completed first phase of laptop roll out, instead of desktop PCs for employees.
- Installed a new virtual machine, which provides more server space, back up capacity and off-site access for work from home flex schedules.
- Established a social media policy.
- Established a cybersecurity policy.
- Conducted Financial Advisory Committee meetings since covered a wide range of topics:
 - Measure D Sales Tax Renewal
 - American Rescue Plan Funds
 - Budget Development
 - Review the Town's preliminary operating and capital budget for 2022-23

2022-2023 GOALS/WORK PLAN

Below are the FY 2021-2023 Work Plan Priorities for the Administration and Finance Department, which was rolled forward from prior year and will continue in the 2022-2023 budget cycle:

1. **Priority:** Implement Record Retention Policies.

Description: The purpose of this Policy is to ensure that necessary records and documents of are adequately protected and maintained and to ensure that records that are no longer needed by Town of San Anselmo or are of no value are discarded at the proper time and in the proper. This Policy is also for the purpose of aiding employees of Town of San Anselmo in understanding their



GENERAL FUND

ADMINISTRATION AND FINANCE

obligations in retaining electronic documents - including e-mail, Web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files

2. Priority: Update Town telephone system.

Description: Update the phone system from an analog system to a Voice Over Internet Protocol (VoIP) system to allow for increased efficiency and usability. Voice mails can be integrated into the email system to allow for better response capabilities and customer service.

3. Priority: Explore opportunities to foster and support employee wellness.

Description: Create opportunities to improve and support the wellness of Town's employees. Introduce life changing options to address chronicle health issues and promote the importance of life/work balance. The wellness program will lead to.

- Increased productivity
- Lower absenteeism
- A happier, less stressed workforce
- Improvements in your health and well-being
- Greater employee loyalty, commitment and motivation

4. Priority: Explore opportunities to address structural deficit in General Fund budget.

Description: Engage community leaders and stakeholders to explore the options to improve efficiency and secure on-going funding to address deferred maintenance and future capital needs along with a plan to support critical public services.

5. Priority: Streamline the accounting processes such as cash receipts, account payable, and payroll, etc.

Description: Work with the other departments to develop a series of accounting processes that will be easy to implement and understand, also provide transparency, efficiency, and controls for these processes.

LABOR

Title	2020-2021	2021-2022	2022-2023
Town Manager	1.00	1.00	1.00
Finance & Administrative Services Director	1.00	1.00	1.00
Deputy Town Clerk/Management Analyst	1.00	1.00	1.00
Accounting/Benefits Technician	1.00	1.00	1.00
Administrative Services Technician	1.00	1.00	0.00
Senior Accountant/Financial Supervisor	0.00	1.00	0.00
Community Engagement Coordinator	0.00	0.80	0.80
Total	5.00	5.80	4.80



ADMINISTRATION AND FINANCE

SERVICES AND SUPPLIES

- **Training** – Staff attendance at training seminars, meetings of the League of California Cities and California Municipal Finance Officers Association.
- **Outside Services** – Annual audits (\$33,500), financial reports and bank charges (\$86,635), Human Resources and finance assistance (\$30,000); Solid Waste Compliance consultation services (\$20,000), Sales Taxes and Property Taxes management (\$20,000); Business Licensing services (\$25,000), DEI Audit of Town Code (\$70,000).
- **Publications & dues** – Membership in the Marin Managers Association and California Society of Municipal Finance Officers.
- **Equipment maintenance** – Computers, copy machines (\$6,600), telephone, postage machine, and other.
- **Internal Service Charge – Building maintenance** – Janitorial, heat/air, and minor repairs (\$20,500), Electricity, gas, telephone, water, Internet/e-mail and sewer (\$25,250).
- **Internal Service Charge – Info Tech** – Technology support for department (\$5,000), website and accounting software (\$50,000), meeting software (\$20,000)
- **Office and Department Supplies** – Postage, copy paper, ink cartridges, miscellaneous supplies, updates of the Municipal Code.



GENERAL FUND

GENERAL FUND ADMINISTRATION AND FINANCE

	2020-2021	2021-2022	2021-2022	2022-2023	% of Total Budget
	Actuals	Revised Budget	Estimated Actuals	Budget	
Labor Costs					
Salaries	597,773	771,470	680,407	724,315	49.92%
Temporary Help	32,979	25,000	29,450	30,000	2.07%
Overtime	4,728	-	3,500	-	0.00%
Retirement	59,230	77,876	56,300	67,696	4.67%
Benefits	89,102	136,560	115,500	134,729	9.29%
Payroll Taxes	41,355	56,596	49,900	56,610	3.90%
LABOR COSTS	825,167	1,067,502	935,057	1,013,350	69.85%
Services and Supplies					
Training	3,962	10,000	4,000	10,000	0.69%
Outside Services	202,542	275,690	250,000	280,735	19.35%
Publications and Dues	1,173	2,000	2,900	2,000	0.14%
Equipment Maintenance	3,610	6,600	1,000	6,600	0.45%
Internal Service - Bldg Maint	37,762	44,550	38,000	45,750	3.15%
Internal Service - Info Tech	-	-	-	75,000	5.17%
Supplies	8,302	17,400	10,500	17,400	1.20%
SERVICES & SUPPLIES	257,351	356,240	306,400	437,485	30.15%
TOTAL BUDGET	1,082,518	1,423,742	1,241,457	1,450,835	100.00%





LEGAL SERVICES

The Town Attorney is the legal official of the Town, responsible for providing legal advice to the Town Council and staff and for providing legal representation as needed to protect the Town's interests. The Town Attorney is accountable directly to the Town Council.

Litigation resulting from property damage and similar claims against the Town is managed and accounted for through the Town's self-insurance liability pool program, budgeted through the Insurance Fund.

2022-2023 CHANGES/HIGHLIGHTS

The Department budget for 2022-2023 reflects an hourly rate of \$250 for Town Attorney.

SERVICES AND SUPPLIES

Outside services – The cost to provide legal services is separated into three categories:

- **General Legal Counsel** – General legal counsel includes day-to-day advice on matters such as land use, elections, nuisance abatements, open meeting laws, law enforcement, and the applicability of municipal ordinances, as well as state and federal laws.
- **Litigation** – Legal expenses related to litigation.
- **Employment Legal Services** – Costs for specialized human resources legal counsel.



GENERAL FUND

GENERAL FUND LEGAL SERVICES

	2020-2021	2021-2022	2021-2022	2022-2023	% of Total Budget
	Actuals	Revised Budget	Estimated Actuals	Budget	
Services and Supplies					
Litigation	2,006	60,000	1,500	60,000	15.58%
General Legal Counsel	202,874	150,000	220,000	215,000	55.84%
Personnel Legal Services	110,396	90,000	145,000	110,000	28.57%
SERVICES & SUPPLIES	315,276	300,000	366,500	385,000	100.00%
TOTAL BUDGET	315,276	300,000	366,500	385,000	100.00%

ITEM 1.1 - ATTACHMENT 1





LIBRARY

The San Anselmo Public Library strives to be a hub of information, knowledge, culture, and inspiration in the heart of San Anselmo. The services provided by the Town Library staff are designed to meet the informational and recreational needs of residents and businesses in a timely and professional manner, to enrich the lives of library patrons and to encourage children and teens to read.

During non-pandemic times, the library welcomes over 90,000 patrons annually, circulates approximately 154,000 items, and provides over 400 programs attended by approximately 17,000 participants of all ages.

The library is open six days a week for 46 hours, provides direct services across two public desks, and offers four public Internet stations. A local history collection is maintained in the San Anselmo Historical Museum and a print and digital collection of over 100,000 items supports a community interested in knowing its own story, in life-long learning, in a thriving intellectual and physically-active environment, in professional growth and in motivating children of all ages to be readers.

During this most extraordinary time, there was a rapid pivot from traditional library programs and services to increased digital resources and the creation of an entirely virtual program including live-streaming storytime, establishing the San Anselmo Library YouTube channel, instructions on using the virtual library's digital resources, and the development of curbside service to get materials into the hands of our patrons.

2021-2022 Highlights

- Returned to 46 open hours per week.
- Eliminated overdue fines on San Anselmo Library materials.
- Expanded Large Print collection.
- Technology upgrades included a Chromebook and Roku for patron use.
- Cultivated Age-Friendly San Anselmo with Memory Kits for elders experiencing dementia and new partnership with the Alzheimer's Association for virtual programs.



GENERAL FUND

LIBRARY

2022-2023 GOALS/WORK PLAN

- Identify, cultivate, and nurture library services that meet the diverse needs of patrons including library beyond walls, speaker series, and technology solutions.
- Identify, modify and implement programs, protocols, and services as library/community needs change in the wake of the recent pandemic.
- Continue to address the needs of the community as expressed in the 2022 patron survey.

LABOR

Title	2020-21	2021-22	2022-23
Town Librarian	1.00	1.00	1.00
Librarian II	1.00	1.00	1.00
Senior Library Assistant	0.80	0.80	0.80
Library Assistant	0.00	1.00	1.00
Total	2.80	3.80	3.80

SERVICES AND SUPPLIES

- **MARINet Membership** – County-wide automated catalog, circulation system, delivery, eBooks and databases (\$91,922).
- **Print and Digital Books, DVDs and Periodicals** – Adult books (\$11,068), children's books (\$5,150), magazines and newspapers (\$4,766), videos (\$515) and audiobooks (\$2,575).
- **Outside Services** – Outside programs, guest artists, performers and lecturers (\$16,995).
- **Training** – Conferences, workshops, and webinars to keep staff current on library trends (\$200).
- **Publications & Dues** – Library organization dues and publications for staff to maintain expertise in library, catalog and information services (\$500).
- **Internal Service Charge – Building Maintenance** – Janitorial, elevator, heat/air and minor repairs (\$30,591). Electricity, gas, water, sewer, telephone, and Internet (\$13,905).
- **Equipment Maintenance** – Maintenance of office equipment and computers (\$1,442).
- **Internal Service Charge – Info Tech** – technology support for department (\$15,000)
- **Office and Department supplies** – Postage, copy paper, and miscellaneous supplies, cataloging, circulation, and materials repair supplies (\$5,665).



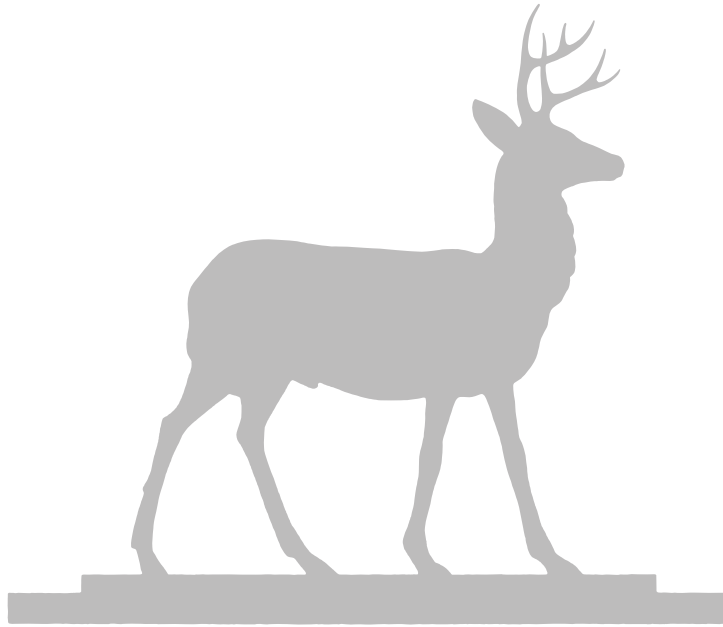
GENERAL FUND

GENERAL FUND
LIBRARY

	2020-2021	2021-2022	2021-2022	2022-2023	% of Total Budget
	Actuals	Revised Budget	Estimated Actuals	Budget	
Labor Costs					
Salaries	245,360	339,105	249,838	364,997	46.70%
Temporary Help	41,393	50,000	64,054	50,000	6.40%
Overtime	3,057	-	-	-	0.00%
Retirement	28,166	35,745	28,982	38,007	4.86%
Benefits	62,856	100,595	81,214	97,130	12.43%
Payroll Taxes	20,523	29,468	22,789	31,205	3.99%
LABOR COSTS	401,355	554,913	446,877	581,339	74.37%
Services and Supplies					
Training	1,055	200	425	200	0.03%
Outside Services	7,393	16,500	15,524	16,995	2.17%
MARINet Database	74,555	71,970	78,282	91,922	11.76%
Publications and Dues	231	500	1,750	500	0.06%
Internal Service - Bldg Main	51,997	43,200	51,678	44,496	5.69%
Equipment Maintenance	1,103	1,400	5,000	1,442	0.18%
Internal Service - Info Tech	10,679	11,700	9,500	15,000	1.92%
Books, DVDs & Periodicals	6,848	23,373	19,500	24,074	3.08%
Supplies	6,164	5,500	9,500	5,665	0.72%
SERVICES & SUPPLIES	160,025	174,343	191,159	200,294	25.63%
TOTAL BUDGET	561,380	729,256	638,036	781,633	100.00%



GENERAL FUND



T O W N O F
S A N A N S E L M O
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PLANNING

This Department is responsible for land use planning and zoning. The department reviews applications for development permits, provides public information, maintains the General Plan, Climate Action Plan, and other planning documents, and enforces zoning regulations. Department staff process applications for zoning entitlements, and drafts and revise zoning regulations. Planning Department staff supports the Planning Commission, Open Space Committee, Economic Development Committee, Sustainability Commission and Racial Equity Ad Hoc Committee and represents the Town on the Marin Map Executive Committee.

2021-2022 ACCOMPLISHMENTS

- Worked on ordinances for Planning Commission review and Town Council consideration: updated Accessory Dwelling Unit regulations, revised nonconforming structure/demolition thresholds, clarify design review and noticing requirements, and accessory dwelling unit regulations to conform with state law, and electric vehicle and ADA parking regulations.
- Continued work on new multifamily objective design and development standards and inclusionary housing study.
- Supported committee projects and Zoom meetings: created new websites for COVID-19 business resources, printed COVID-19 posters, drafted newsletters for new business email list, Climate Safe California endorsement, stamp to promote pizza box composting, and MCE Deep Green campaign.
- Served on ABAG Housing Methodology Committee to develop draft methodology for the Regional Housing Needs Allocation (RHNA).
- Served on Digital Marin Steering Committee.

2022-2023 GOALS/WORK PLAN

Below are the FY 2022-23 Work Plan Priorities for the Planning Department:

1. **Priority:** Adoption of Housing Element for 2023-2031 for the Town General Plan.
Description: Adoption of 6th planning cycle Housing Element for 1/31/23-1/31/31 Planning Period to be part of the San Anselmo General Plan, as required by the State housing element law. Staff would update the current housing element through a public process with hearings before the Planning Commission and Town Council and submission to the California Department of Housing and Community Development (HCD).
2. **Priority:** Update Circulation Element and Develop policy to implement SB 743.
Description: Update General Plan Circulation Element and develop vehicle miles traveled (VMT) policy direction to comply with changes to the CEQA Guidelines under California Senate Bill 743 for traffic impact studies and Town Climate Action Plan.

Develop VMT analysis methodology and set local CEQA VMT thresholds and, if applicable, screening criteria.



GENERAL FUND

PLANNING

3. **Priority:** Adopt a Safety Element for the Town *General Plan*.

Description: The Planning and Zoning Law requires the Town to adopt a comprehensive, long-term general plan that includes a safety element for the protection of the community from unreasonable risks associated with the effects of various geologic hazards, flooding, and wildland and urban fires. The plan can include adaptation planning.

LABOR

Title	2020-21	2021-22	2022-23
Planning Director	1.00	1.00	1.00
Associate Planner	1.00	0.00	0.00
Senior Planner	0.00	0.00	1.00
Total	2.00	1.00	2.00

SERVICES AND SUPPLIES

- **Training** – Workshops, seminars, and conferences to keep planning staff current on planning procedures and law (\$3,500).
- **Outside Services** – Update to Housing, Safety, and Circulation Element and other updates of the Town's General Plan (\$460,000), and planning projects requiring use of consultants (\$40,000).
- **Publications & Dues** – Planning organization dues and publications required for staff to maintain expertise in planning procedures and changes in land use law (\$1,450).
- **Equipment Maintenance** – Set planning department share of Town Hall computers, copy machines, telephone, postage machine and other equipment (\$6,100).
- **Internal Service Charge – Building Maintenance** – Set planning department share of Town Hall janitorial, heat/air, and minor repairs (\$8,800). Set planning department share of Town Hall Electricity, gas, telephone, Internet/e-mail, water and sewer (\$14,800).
- **Internal Service Charge – Info Tech** – Technology support for department (\$20,000).
- **Supplies** – Set planning department share of Town Hall postage, copy paper, map paper, files, pens, printer ink (\$8,200).



GENERAL FUND

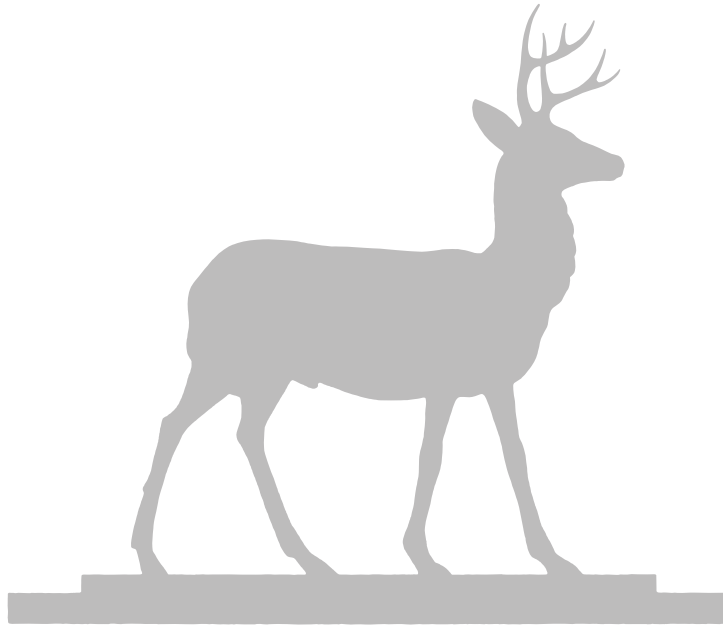
GENERAL FUND
PLANNING

	2020-2021	2021-2022	2021-2022	2022-2023	% of Total Budget
	Actuals	Revised Budget	Estimated Actuals	Budget	
Labor Costs					
Salaries	216,505	270,555	154,878	284,131	29.64%
Temporary Help	958	-	40,000	-	0.00%
Overtime	-	-	-	-	0.00%
Retirement	20,951	29,440	15,574	30,885	3.22%
Benefits	36,949	56,245	23,102	58,645	6.12%
Payroll Taxes	15,809	24,980	11,500	20,848	2.17%
LABOR COSTS	291,172	381,220	245,054	394,509	41.15%
Services and Supplies					
Training	302	3,500	750	3,500	0.37%
Outside Services	32,089	201,000	243,000	500,000	52.15%
Publications and Dues	535	1,450	750	1,450	0.15%
Equipment Maintenance	3,610	6,100	3,750	6,100	0.64%
Internal Service - Bldg Maint	17,350	23,600	21,200	25,000	2.61%
Internal Service - Info Tech	5,959	13,200	13,200	20,000	2.09%
Supplies	5,201	8,200	5,000	8,200	0.86%
SERVICES & SUPPLIES	65,046	257,050	287,650	564,250	58.85%
TOTAL BUDGET	356,218	638,270	532,704	958,759	100.00%

ITEM 1.1 - ATTACHMENT 1



GENERAL FUND



T O W N O F
S A N A N S E L M O
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PUBLIC SAFETY – FIRE PROTECTION SERVICES

On July 1, 1982, the San Anselmo Fire Department merged with the Fairfax Fire Department to form the Ross Valley Fire Department (RVFD), administered under joint powers authority (JPA) to provide fire protection to San Anselmo, Fairfax, and the unincorporated county area known as Sleepy Hollow. Through June 30, 2010, the Department provided service to Sleepy Hollow through a contract for service with the Town of San Anselmo.

On July 1, 2010, Sleepy Hollow Fire Protection District became a full member of the joint power authority. As of July 1, 2012, the Town of Ross joined the Department as a full member. Today the JPA provides fire protection to San Anselmo, Fairfax, Ross, and the unincorporated county area known as Sleepy Hollow. The percentages of the Fire Department budget for the four members are San Anselmo 40.53%, Fairfax 23.30%, Ross 23.37%, and Sleepy Hollow 12.80%. The Department is governed by an eight- member Board of Directors, two from each agency.



In 2021 the Ross Valley Fire Department received an Insurance Services Office (ISO) rating “2” which continues the rating of “2” received in 2015. The Insurance Services Office rating impacts insurance rates for homes and businesses.

An annual budget is adopted by the Ross Valley Fire Department Board and funded through assessments to the towns of San Anselmo, Fairfax and Ross, and the Sleepy Hollow Fire Protection District. The Department also receives outside revenues in the form of contracts for service provided to the County of Marin and the Ross Valley Paramedic Authority, as well as fees for services related to plan checks and inspections.

2021-2022 ACCOMPLISHMENTS

- Worked with the Town of San Anselmo on MWPA funded projects focused on evacuation routes in The Alameda and surrounding area, Sequoia area, and Hawthorne Hill area and performed over 3,100 defensible space inspections in San Anselmo.
- Worked with Towns to fund and create a new Emergency Preparedness Coordinator position that will work across the Ross Valley. The position is filled and working with partners to build out the program and support our community.
- Responded to out of county wildfires supporting State mutual aid, including the Dixie Fire (963,000 acres) and the Caldor Fire (nearly 222,000 acres).
- Analyzed policies and procedures to prepare for implementing Lexipol in 2022- 23.



GENERAL FUND

FIRE PROTECTION SERVICES

- Working off the Vehicle Replacement Plan, RVFD purchased a new Type 1 Fire Engine with expected delivery in 2023.
- Worked with the Town of San Anselmo on planning for a capital improvement project at Fire Station 20 on Butterfield Road.
- RVFD completed over 2,900 hours of training classes and with engines and fire equipment.

2022-2023 GOALS/WORK PLAN

1. **Priority:** Implement strategic wildfire prevention work in concert with Marin Wildfire Prevention Authority.
Description: Using a strategic, holistic approach to wildfire prevention utilize MWPA local funds to support Town priorities. Work with neighboring jurisdictions to develop a Valley-wide strategy for MWPA core funding. Continue the multiagency coordination and pooled resources to complete defensible space inspections throughout the Town.
2. **Priority:** Enhance the employee performance management system by continuing evaluations and coaching, further developing the workforce.
Description: Evaluation, annual goal setting and coaching have been implemented. Over the next two years, the Department will work to further refine and enhance the program.
3. **Priority:** Evaluate the RVFD's infrastructure and capital asset plan.
Description: The Department's vehicle replacement schedule has been updated, next steps are to evaluate the fire station infrastructure needs and work with Towns on short- and long-term capital facility needs.
4. **Priority:** Work with the newly hired Emergency Services Coordinator to enhance resiliency within the RVFD area.
Description: Establish a work plan in concert with the Towns and Fire District to develop Neighborhood Emergency Response groups. Develop and manage MWPA grant program for residents. Organize and create best practices for CERT and other preparedness programs.
5. **Priority:** Update and adopt new Policy and Procedure Manual for the Department.
Description: Determine if the Department will use a commercially available product, Lexipol, or a conventional system for policies and procedures. Most policies and procedures will need to be updated, and those requiring meet and confer with labor will be negotiated and ultimately brought to the Fire Board for adoption.



FIRE PROTECTION SERVICES

OTHER COSTS

- **Property Maintenance** – Total \$80,000 is budgeted for property maintenance at Stations 19 and 20, which are in San Anselmo. Out of the total budget, \$15,000 for each station is budgeted as reimbursement to the Fire Department for handling routine repairs and minor improvements. Capital expenditures made at Station 20 (Butterfield Road) are matched by the Sleepy Hollow Fire Protection District, up to a maximum of \$10,000.
- **Fire Equipment** – With the recent update to the Vehicle and Apparatus Replacement Schedule and Funding Plan, San Anselmo's FY2022-23 contribution for vehicle and apparatus replacement to is \$143,884.

The Ross Valley Fire Department FY22-23 Approved Budget along with annual audits and other financial information can be found at:

<http://www.rossvalleyfire.org/about/financial-information>.



GENERAL FUND

GENERAL FUND PUBLIC SAFETY - FIRE

	2020-2021	2021-2022	2021-2022	2022-2023	% of Total Budget
	Actuals	Revised Budget	Estimated Actuals	Budget	
Services and Supplies					
RVFD - Fire Services	4,357,895	4,531,448	4,525,339	4,789,951	98.36%
Station 19 Maintenance	12,054	40,000	15,000	40,000	0.82%
Station 20 Maintenance	12,053	40,000	15,000	40,000	0.82%
RVFD - Disaster Coordinator	-	-	-	-	0.00%
Defensible Space Inspection	-	-	-	-	0.00%
SERVICES & SUPPLIES	4,382,002	4,611,448	4,555,339	4,869,951	100.00%
TOTAL BUDGET	4,382,002	4,611,448	4,555,339	4,869,951	100.00%





PUBLIC SAFETY – POLICE

On January 1, 2013, the San Anselmo Police Department joined the Twin Cities Police Authority, which included the City of Larkspur and the Town of Corte Madera. The new authority was named the Central Marin Police Authority. The Authority is administered under a joint powers authority to provide police services to San Anselmo, Corte Madera and Larkspur. The agency is governed by the Police Council, comprised of two members from each of the City/Town Councils of San Anselmo, Corte Madera and Larkspur.

An annual budget is adopted by the Central Marin Police Authority Council and funded through assessments to the three members. The costs for administration, communications, and investigations are shared on an equal basis with each member paying one-third. The costs for field operations, juvenile/school resource officer, and traffic are allocated according to a funding formula based upon the number of calls for service, total crimes, citations and accidents on a rolling three-year period. This method of cost allocation ensures that if one member has additional patrol field needs, the costs are fairly allocated to the town/city receiving the services.

The percentages of the Police Authority budget for the three members are: San Anselmo 38.43%, Larkspur 33.71% and Corte Madera 27.86%.

2021-2022 ACCOMPLISHMENTS

- Adapted and adjusted to the COVID-19 pandemic to ensure a healthy police department and continue police services to our communities.
 - Organized early vaccinations and boosters for all employees who are front line health care providers.
- Recruited, interviewed, conducted background investigations, and trained four Police Officers and four Police Cadets.
- Trained in many areas, including, but not limited to: Racial Equity, Duty to Intercede, Crisis Intervention, De-escalation/Communication, Emotional Intelligence, First Aid/AED, Defensive Tactics, Safer handcuffing techniques, and Urban/Wildland Fire Response for Law Enforcement.
- Established new Corporal roles and expectations to enhance service to the communities and balanced supervision in the workplace.
- Established Mentorship Program for all levels of staff.



GENERAL FUND

POLICE

- Continued to work with our fire agency partners to refine responses and community notifications to fire disasters.
- Continued to focus on purchasing and refurbishing the outdated fleet, including purchase of first two all-electric vehicles.
- Trained the entire organization in the use of CIBRS (California Incident-Based Reporting System) which is a federal mandate that requires standardized crime reporting to the FBI.
- Finalized testing and successfully implemented the data gathering tool to be in compliance with the State of California mandated RIPA (Racial and Identity Profiling Act).

2022-2023 CHANGES/HIGHLIGHTS

The FY 2022-2023 Budget and Work Plan represents CMPA's commitment to fiscal responsibility and long-term sustainability, ensuring the continuation of providing the highest level of police services. This budget reflects an overall increase of \$252,272 (5.38%) in San Anselmo's share over the FY2021-2022 adopted budget.

The increase in the CMPA FY 2022-2023 budget is attributed to increases in:

- Increase to salaries for current full-time employees and additional bargained for costs, pursuant to the Memorandum of Understanding agreed to in 2021. Includes addition of another Police Records Specialist position, due to increased workload as a result of new legislative mandates and technological advances.
- Increase to debt service for pension obligation bond.
- Increase to the Bay Cities Joint Powers Insurance Authority for general liability, workers' compensation, and property coverage.
- Increase to health and dental benefits for current employees and health benefits for retired full-time employees. Includes addition of another Police Records Specialist position, due to increased workload as a result of new legislative mandates and technological advances.
- Increase to PERS costs for unfunded accrued liability of current full-time employees, retired San Anselmo full-time employees, and retired Twin Cities full-time employees.
- Increase to Contract Services account due to increases in costs of cyber security, misc. IT costs, recruitment services, janitorial services, and misc. contracts.
- Increase to payment to pay down unfunded Other Post-Employment Benefits (OPEB) costs for current and retired full-time employees.
- Increase to PERS costs of current CMPA employees.
- Increase to automotive fuel and gas/electric utilities.
- Increase to the part-time employee and consultant account for additional part time human resources personnel.



POLICE

2022-2023 GOALS/WORK PLAN

- Begin development and implement an organizational wellness program for all employees to focus on general mental and physical wellness. The aim of this program is to provide resources to employees to help with long-term retention. This program will be funded by a 2-year federal grant that provides \$75,000.
- Continue in-house training.
 - Including active shooter, de-escalation, mental health, duty to intercede, use of force options, and wildfire evacuations.
- Finalize POST Organizational Audit of entire agency.
- Continue our in-depth assessment of our Records and Evidence divisions to explore more efficient processes and abilities to complete the ever-increasing demands.
- Continue succession planning for supervisory and leadership positions.
- Begin a multi-year project to convert our unmarked fleet to electric vehicles to adopt more sustainable/renewable energy. This includes working with local and state entities to explore funding options for EV projects to reduce fiscal impacts to the Authority, including installation of charging infrastructure to our parking lot.
- Continue implementing newly acquired LEFTA software.
 - Including citizen complaints, internal affairs investigations, and vehicle pursuits.

The Central Marin Police Authority FY 2022-2023 Budget can be found at:
<https://www.centralmarinpolice.org/227/REPORTS-AND-BUDGETS>



GENERAL FUND

GENERAL FUND PUBLIC SAFETY - POLICE

	2020-2021	2021-2022	2021-2022	2022-2023	
	Actuals	Revised Budget	Estimated Actuals	Budget	% Total
Services and Supplies					
Police Services Contract	4,540,998	4,685,857	4,685,857	4,938,129	100.00%
Building Maintenance	5,463	-	19,400	-	0.00%
Supplies	428	-	-	-	0.00%
SERVICES & SUPPLIES	4,546,889	4,685,857	4,705,257	4,938,129	100.00%
TOTAL BUDGET					
	4,546,889	4,685,857	4,705,257	4,938,129	100.00%

ITEM 1.1 - ATTACHMENT 1



PUBLIC WORKS – ENGINEERING & INSPECTION

The Engineering staff is responsible for administering public works construction and maintenance projects, natural disaster preparedness and response, providing cost-effective engineering management of Town infrastructure within budget limits, delivery of accurate, reliable and timely plan/permit review and inspection services as required by the Building Code in accordance with the expectations of the Town Council and the community while improving public safety and infrastructure. Assistance services to the public on questions of drainage, road conditions, traffic safety, traffic calming, parking, red curb, open space areas, parks, etc.

The Towns infrastructure consists of the following:

- 40 Lane Miles of roads
- 20 Bridges
- 5 Ped Bridges
- 6 Buildings
- 6 Parks
- 3 Public Parking Lots
- 3 major medians
- 12 Traffic signals
- 3 Rapid Flash lighted crosswalks
- 600+ Street lights
- 21 Miles of Drainage



2021-22 ACCOMPLISHMENTS

- The Town has continued to improve the Pavement Condition Index over the past 7 years up to 69 by completing asset protection projects such as slurry seals and repaving streets throughout Town.
- Completed the Sir Francis Drake Boulevard Rehabilitation Project (Hub to Bolinas Avenue)
- Completed the 2021 Street Paving Projects (Phase A – Portions of Laurel Avenue, Crescent Road, Fern Avenue, as well as Fairview Court and Florence Avenue, Phase B – Barber Avenue, Gerlack Road, and portions of Lincoln Park and Kensington Road)
- Completed the School Bike Spine Project
- Completed the Brookside Elementary School Sidewalk Gap Closure Project
- Completed the sidewalk infill projects funded by the Transportation Authority of Marin
- Completed the Hub Transportation Study
- Completed the Downtown San Anselmo Parking Study
- Responded to the Center Avenue Bridge emergency sinkhole and completed repairs in 4 days.



GENERAL FUND

ENGINEERING & INSPECTION

2022-23 GOALS/WORK PLAN

The department includes the Public Works Director, Assistant Public Director, Building Official, Building Inspector, Assistant Engineer, Project Coordinator, Permit Technician and Administrative Assistant position. Consultant Services will continue to be needed for road design, traffic engineering, flood control and other projects.

- Complete the 2022 Street Resurfacing Project (portions of Woodside and Oak Springs Drives, Angela Ave, Timothy Ave, Woodside Court, Mountain View Ave, Brookside Drive, Cordone Drive, Beverly Way, Rivera St)
- Complete the 2022 Slurry Seal Project (Sir Francis Drake Blvd, Red Hill Ave, Butterfield Road and residential streets)
- Design the 2023 Street Resurfacing Project
- Construct the Sir Francis Drake Boulevard/Saunders Avenue HAWK Pedestrian Beacon project
- Construct the Sir Francis Drake Boulevard/Broadmoor Avenue traffic signal phase separation project
- Continue working on Flood Control including the San Anselmo Creek Restoration project along with bridge replacement designs.
- Continue improving Town roads along with bicycle and pedestrian improvements. Continue the trend for increasing PCIs along with incorporating stormwater projects into street repaving projects.
- Endeavor to include green infrastructure into all capital improvement projects throughout Town.



GENERAL FUND

ENGINEERING & INSPECTION

LABOR

Title	2020-21	2021-22	2022-23
Director of Public Works/Town Engineer*	0.70	0.70	0.70
Assistant Director of Public Works**	0.50	0.50	0.50
Assistant Engineer*	0.25	0.25	0.25
Building Official	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00
Building Maintenance Supervisor***	0.80	0.80	0.00
Code Enforcement Official	0.00	0.00	1.00
Permit Services Technician	1.00	1.00	1.00
Administrative Services Assistant I/II	1.00	1.00	1.00
Total	5.25	6.25	6.45

* 30% of the Public Works Director and 75% of the Assistant Engineer are assigned to capital project management, therefore, their correspondence salaries are reflected in Measure D Sales Tax fund.

** The Assistant Public Works Director is assigned to road projects half time; thus, half the salary is reflected in Road Maintenance fund.

*** The Building Maintenance Supervisor is assigned primarily to Engineering and Inspection (80%) and spends a portion of his time on the Isabel Cook Complex (10%) and Robson House (10%).

SERVICES AND SUPPLIES

- **Training** – Attendance at professional training seminars and conferences (\$15,000).
- **Outside services** – Participation in countywide GIS digital mapping system (\$20,000); Engineering services for special projects including traffic safety, emergency response, etc. (\$65,000); plan checking, inspection services, and special project support (\$272,000).
- **Publications & dues** – Memberships in public works and engineering organizations/ societies, professional registration fees.
- **Equipment maintenance** – Maintenance of office equipment, computers, copier, fax, phones, pagers, and 2-way radios (\$5,150).
- **Internal Service Charge – Building maintenance** – Janitorial, elevators, heat/air, other maintenance (\$20,600). Electricity and gas, water, telephone, Internet/e-mail, and sewer (\$27,141).
- **Vehicle maintenance** – Maintenance of department vehicles.
- **Internal Service Charge – Info Tech** – Technology support for department (\$50,000)
- **Office and Department supplies** – Postage, copy paper, ink cartridges, miscellaneous supplies, tools and supplies for engineering, surveying, and drafting (\$17,510).



GENERAL FUND

GENERAL FUND PUBLIC WORKS - ENGINEERING INSPECTION

	2020-2021	2021-2022	2021-2022	2022-2023	
	Actuals	Revised Budget	Estimated Actuals	Budget	% Total
Labor Costs					
Salaries	513,341	663,630	599,332	807,088	49.35%
Temporary Help	91,563	50,000	96,000	15,000	0.92%
Overtime	1,604	-	1,500	-	0.00%
Retirement	48,179	63,535	59,066	77,838	4.76%
Benefits	93,282	130,350	166,444	175,255	10.72%
Payroll Taxes	45,023	54,533	51,703	65,413	4.00%
LABOR COSTS	792,992	962,048	974,045	1,140,594	69.74%
Services and Supplies					
Training	3,121	12,000	10,000	15,000	0.92%
Outside Services	376,504	312,000	362,500	350,000	21.40%
Workers Compensation Claim	-	-	-	-	0.00%
Publications and Dues	1,258	1,750	2,100	1,750	0.11%
Equipment Maintenance	3,610	5,000	5,000	5,150	0.31%
Internal Service - Bldg Maint	49,001	46,350	58,350	50,000	3.06%
Vehicle Maintenance	2,013	500	500	515	0.03%
Internal Service - Info Tech	40,750	50,000	50,000	55,000	3.36%
Supplies	14,108	17,000	17,000	17,510	1.07%
SERVICES & SUPPLIES	490,365	444,600	505,450	494,925	30.26%
TOTAL BUDGET	1,283,357	1,406,648	1,479,495	1,635,519	100.00%



PUBLIC WORKS – STREET & PARK MAINTENANCE

The Street and Park Maintenance division of the Public Works Department is responsible for the ongoing maintenance of Town streets, median islands, parking lots, traffic and street signs, pavement markings, curb painting, storm drains, emergency response, and other Town maintenance projects as required. In addition, staff is responsible for maintaining the Town's parks and community gathering areas (Memorial Park, Creek Park, Sorch Park, Lansdale Station Park, Imagination Park, Robson-Harrington Park and Grounds and Faude Park) and for the maintenance and upkeep of the landscaped areas surrounding Town Hall and the Community Center.

Street and Park Maintenance is also responsible for the development of improvements for most of the Town's parks and community gathering areas to further serve public needs and enhance existing landscapes. Included in this enhancement are reduction of fire fuel and improvement of accessibility for disabled persons in Town parks and public gathering areas.

2021-2022 ACCOMPLISHMENTS

- Trained the Streets and Parks staff in the use of work order software (Asset Essentials by Dude Solutions) to track and more efficiently schedule work
- Provided supervision and review of crew by outside consultant to implement ways to improve overall efficiency and productivity.
- Improved storm and flood control preparedness and response by the Streets and Parks staff along with Engineering staff.
- Replaced older gas-powered landscape equipment including blowers, weedwhackers, chainsaws, hedgers, and mowers with battery powered tools.
- COVID-19 Response.
- Implemented staff safety training protocol resulting in zero workplace accidents.
- Provided staff training for playground safety compliance.
- Operate, and maintain town wells and irrigation systems to reduce or eliminate potable water use.
- Provide traffic control for Town special events.

2022-2023 GOALS/WORK PLAN

- Focus on internal operations and continue to improve productivity and efficiency through teamwork, cross training and accountability and the implementation of scheduling software.
- Continue to work proactively with residents, utilities, and contractors to abate traffic safety and other hazards in the public right of way.
- Continue training and work on storm water improvements as required by the State.
- Look for ways to improve maintenance on the medians and parks, along with ADA improvements in the parks and buildings.



GENERAL FUND

STREET & PARK MAINTENANCE

- Inspect and clean all storm drain structures prior to winter season
- Investigate ways to replace existing older gas and diesel powered vehicles with electric powered vehicles.
- Repaint all curb markings (Red, Green, Yellow) in the downtown business district.
- Inspect and repaint all yellow pavement markings around school zones for pedestrian safety.
- Replace older faded 24" STOP signs with larger 30" signs for improved visibility and traffic safety.

LABOR

Title	2020-21	2021-22	2022-23
Maintenance Supervisor	1.00	1.00	1.00
Senior Maintenance Worker	2.00	2.00	2.00
Maintenance Workers I/II	3.00	3.00	3.00
Public Works Manager	0.00	0.00	1.00
Total	6.00	6.00	7.00

- **Reimbursable costs** – Safety and other work clothing provided.
- **Temporary hire/overtime** – Summer hires to supplement regular crews for street painting and other projects at peak maintenance times, overtime during storms and part-time janitorial work.

SERVICES AND SUPPLIES

- **Training** – Staff attendance at safety training seminars and CalOSHA current regulations.
- **Outside services** – Routine and specialized maintenance and repair of Town streetlights (\$29,000), traffic signals (\$61,000), sidewalks and other concrete work (\$55,000); mandated storm water pollution control program and projects (\$55,000); street sweeping (\$110,000); contractor services to help maintain the Town's landscaped grounds and trees, poison oak and other brush/fire hazard removal (\$75,000).
- **Equipment maintenance** – Maintenance of field radios, mowers and other equipment.
- **Internal Service Charge – Building Maintenance** – Janitorial, heat/air, and minor repairs (\$14,200). Street lights, traffic signals, and other facilities; water for landscaping, electricity, internet/e-mail and sewer expenses (\$123,990).
- **Vehicle Maintenance** – Fuel, oil, maintenance, and repair of maintenance vehicles.
- **Equipment Rental** – Miscellaneous equipment rental.
- **Internal Service Charge – Info Tech** – Technology support for departments (\$15,500).
- **Supplies** – Materials and supplies for paving (\$8,000), street maintenance (\$19,500), traffic control (\$13,000), and other services; supplies needed to maintain parklands and open space areas, park furnishing and removal of graffiti.



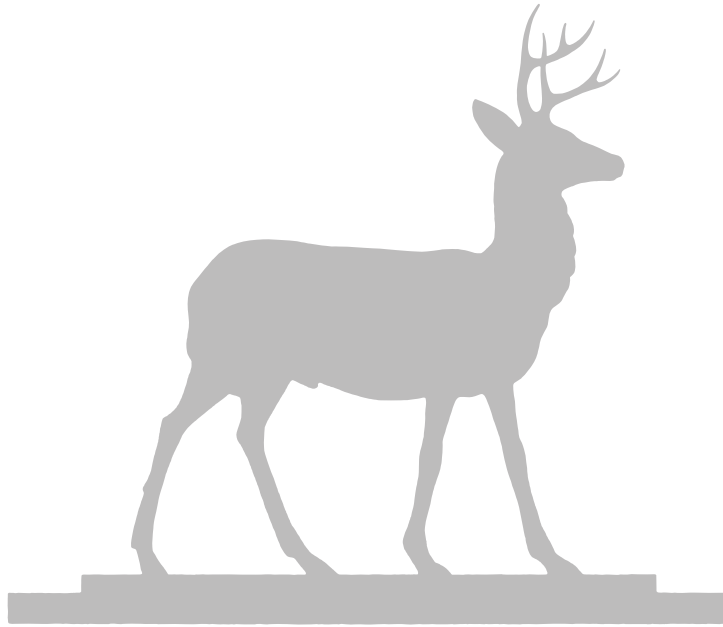
GENERAL FUND

**GENERAL FUND
PUBLIC WORKS - STREET AND PARK MAINTENANCE**

	2020-2021	2021-2022	2021-2022	2022-2023	
	Actuals	Revised Budget	Estimated Actuals	Budget	% Total
Labor Costs					
Salaries	283,198	444,480	356,807	536,499	36.18%
Temporary Help	21,938	30,000	33,253	30,000	2.02%
Overtime	1,051	-	2,000	-	0.00%
Retirement	32,235	47,130	39,922	54,457	3.67%
Benefits	90,375	138,922	147,318	156,312	10.54%
Payroll Taxes	23,560	37,735	30,561	44,007	2.97%
LABOR COSTS	452,357	698,267	609,861	821,275	55.38%
Services and Supplies					
Training	1,120	2,500	2,500	2,500	0.17%
Outside Services	606,098	456,280	586,900	385,000	25.96%
Workers Compensation Claim	-	-	-	-	0.00%
Equipment Maintenance	2,001	2,500	2,500	2,500	0.17%
Internal Service - Bldg Maint	202,152	138,190	367,000	158,895	10.72%
Vehicle Maintenance	21,964	32,000	32,000	32,000	2.16%
Internal Service - Info Tech	15,392	8,100	8,100	15,500	1.05%
Supplies	103,963	64,200	100,000	64,200	4.33%
Equipment Rental	310	1,000	1,000	1,000	0.07%
SERVICES & SUPPLIES	953,000	704,770	1,100,000	661,595	44.62%
TOTAL BUDGET	1,405,357	1,403,037	1,709,861	1,482,870	100.00%



GENERAL FUND



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GENERAL FUND



RECREATION

General Fund support of the Recreation Department in past years has been equal to the total compensation of the Community Services Director and the Administrative Assistant (0.8 FTE), in addition to a number of general administrative costs.

2022-23 CHANGES/HIGHLIGHTS

In 2022-23, 100 % of the Community Services Director's total compensation and the Administrative Assistant (0.8 FTE) is reflected in the General Fund, in addition to some Outside Services, including janitorial services and internet/email services.

Administrative overhead such as payroll, finance, personnel, legal, and insurance, as well as field and building maintenance, is provided through other Town funds. The remainder of the Recreation Department's expenditures are reflected in the Recreation Fund, which is self supported by recreation program fees.

SERVICES AND SUPPLIES

- **Internal Service Charge – Building Maintenance** – Janitorial (\$1,648). Internet/e-mail (\$16,995).
- **Departmental Supplies** – Postage, miscellaneous supplies (\$1,545).

LABOR

Title	2020-21	2021-22	2022-23
Community Services Director	1.00	1.00	1.00
Administrative Services Assistant I/II	0.60	0.80	0.80
Total	1.60	1.80	1.80



GENERAL FUND

GENERAL FUND RECREATION

	2020-2021	2021-2022	2021-2022	2022-2023	
	Actuals	Revised Budget	Estimated Actuals	Budget	% Total
Labor Costs					
Salaries	167,913	190,375	186,194	202,515	68.79%
Retirement	17,294	19,105	18,489	20,179	6.85%
Benefits	26,138	34,060	32,476	35,260	11.98%
Payroll Taxes	12,797	15,408	14,101	16,263	5.52%
LABOR COSTS	224,142	258,948	251,260	274,217	93.14%
Services and Supplies					
Internal Service - Bldg Maint	1,535	16,000	1,600	18,643	6.33%
Utilities	13,888	5,000	13,750	-	0.00%
Supplies	1,810	1,500	1,500	1,545	0.52%
SERVICES & SUPPLIES	17,233	22,500	16,850	20,188	6.86%
TOTAL BUDGET	241,375	281,448	268,110	294,405	100.00%



DEBT SERVICE

In 2012-13 the Town's PERS rate was reduced to reflect the sale of Pension Obligation Bonds to pay the Town's Employer Side Fund liability of \$3,521,183.91.

In 2003, CalPERS combined agencies with less than 100 members into risk pools based on plan type. The Employer Side Fund was created to account for the difference between the funded status of the pool and the funded status of individual plans.

The repayment of the Pension Obligation Bonds is reflected in the Expenditure Summary under General Fund Departments, Debt Service (Pension Obligation Bonds). Overall, the refinancing of the side fund is saving the Town approximately \$60,000 per year and \$600,000 over the ten-year term. The Bonds mature in fiscal year 2021-22.

The Town issued Pension Obligation Bonds to pay the employer side unfunded liability in September 2021. The first-year payment is reflected in the 2022-2023 budget. Overall, the issuance of the bonds is savings the Town approximately, \$246,000 in year 1 and over \$5 million over the life of the bonds.



GENERAL FUND

GENERAL FUND DEBT SERVICE

	2020-2021	2021-2022	2021-2022	2022-2023	
	Actuals	Revised Budget	Estimated Actuals	Budget	% Total
Services					
Administration Fees	1,400	1,500	1,500	1,500	0.28%
Debt Service: Principal	211,000	227,000	227,000	285,000	53.73%
Debt Service: Interest	14,018	6,208	6,208	243,976	45.99%
SERVICES	226,418	234,708	234,708	530,476	100.00%
TOTAL BUDGET					
	226,418	234,708	234,708	530,476	100.00%



NON-DEPARTMENTAL SERVICES

This budget program represents services, participation in joint powers authorities (JPA's), and other expenditures that represent the Town's interest and are not attributable to a single department or program.

The Public Employees Retirement System (PERS) has changed the way public entities are charged for pension costs to better reflect actual costs and to reduce unfunded liabilities. As such, members are now charged a flat fee in addition to a percentage of salary. The Town issued Pension Obligation Bonds in 2021 to pay the unfunded liability amount. The amount recognized in retirement for the FY2022-2023 is the savings between CALPERS amortization scheduled and bond repayment schedule that will be deposited into the Pension Trust for any future unfunded liability. The difference of \$246,689 is reflected in Non-Departmental Services, under Retirement for FY2022-2023.

The Town participates in a number of Joint Powers Authority (JPA) agencies county wide, and the costs for participation are budgeted under Outside Services.

The San Anselmo Volunteer Effort has generously agreed to fund an annual Volunteer Appreciation recognition and an annual Volunteer of the Year award.

SERVICES AND SUPPLIES

- **Retiree Benefits** – The Town provides \$225/month for retiree health for the Town's retirees. The estimated payment needed to meet Actuarially Determined Contribution (ADC) is \$156,390.
- **Training** – Training and conference attendance by Council-appointed boards, commissioners, and general staff (\$3,000).
- **Outside services** – Joint powers authorities, contracts, and memoranda of understanding with other agencies: Animal control services from the Marin Humane Society (\$142,000); Transportation Authority of Marin (\$22,500); MERA administrative fee and replacement fund (\$18,000), Marin Local Agency Formation Commission (\$11,800), Association of Bay Area Governments (\$3,910), Marin Climate and Energy Partnership (\$2,500).
- **Internal Service Charge – Insurance** – Workers Compensation, Liability and Property Insurance (\$450,000).
- **Promotion of Commerce** – Town Holiday lights; miscellaneous advertisement, Economic Development activities (\$18,500).
- **Publications & dues** – Town's membership in the League of California Cities, personnel consortium, PERSPAC, and for publications (\$9,850).
- **Department Supplies** – Employee recognition (\$3,000), County Office of Emergency Services assistance (\$6,000), volunteer recognition (\$1,600), and miscellaneous supplies (\$500).
- **Safety Program** – Correction of unsafe conditions, health & safety training (\$5,000). Interest Expense – Cost of borrowing funds from the County of Marin to cover dry period before property tax payout (\$5,000).



GENERAL FUND

NON-DEPARTMENTAL SERVICES

Investments in community service organizations that provide assistance to
San Anselmo's citizens-in-need:

Community Service Investments	2020-21	2021-22	2022-23
Marin Abused Women's Services	5,000	5,000	5,000
Archie Williams High School Safe & Sober	500	500	500
Marin Housing BMR Program	2,067	2,130	2,250
Ross Valley School District Yellow Bus	30,500	30,500	35,500
Community Homeless Fund	14,145	14,145	14,152
Ross Valley Healthy Communities	2,500	2,500	2,500
Total	\$54,712	\$54,775	\$59,902



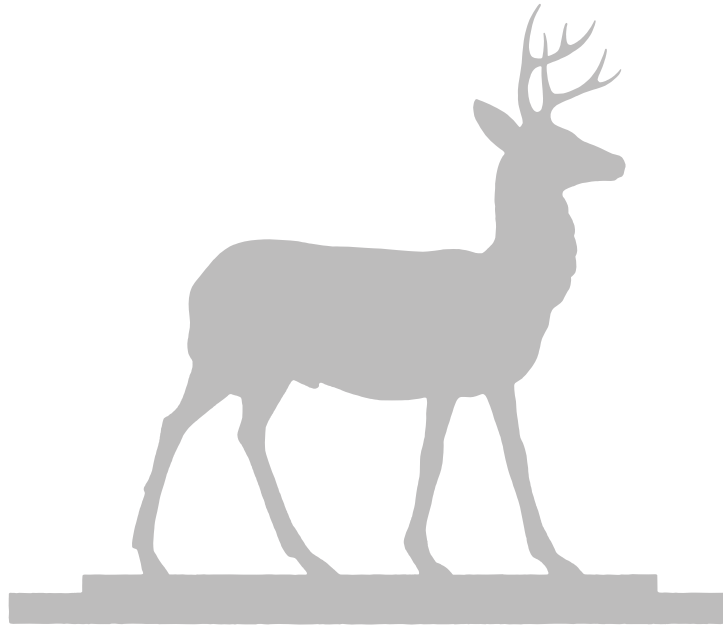
GENERAL FUND

GENERAL FUND
NON DEPARTMENTAL

	2020-2021	2021-2022	2021-2022	2022-2023	% Total
	Actuals	Revised Budget	Estimated Actuals	Budget	
Retirement	573,838	688,101	665,213	246,689	17.44%
Retiree Benefits	139,622	144,322	139,622	156,390	11.06%
Training	-	3,000	2,000	3,000	0.21%
Outside Services	229,418	274,496	250,000	358,000	25.31%
Publications & Dues	6,170	9,850	9,850	10,146	0.72%
Promotion of Commerce	(380)	18,500	15,000	18,500	1.31%
Safety Program	126	5,000	5,000	5,000	0.35%
Department Supplies	16,267	11,100	15,000	11,500	0.81%
Internal Service - Insurance	-	-	-	600,000	42.43%
Interest Expense	2,884	5,000	5,000	5,000	0.35%
TOTAL SERVICES & SUPPLIES	967,945	1,159,369	1,106,685	1,414,224	100.00%
TOTAL BUDGET	967,945	1,159,369	1,106,685	1,414,224	100.00%



GENERAL FUND



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MEASURE D SALES TAX FUND

Revenue and expenditures associated with the Measure D one-half percent (0.5%) transactions and use tax measure passed in 2013, designed to repair potholes, repave roads, reduce traffic congestion, maintain and improve sidewalks/drainage/street medians, preserve public safety, and improve other general Town services, facilities, and infrastructure. Projects completed and funds spent are reviewed by the Capital Programs Monitoring Committee on an annual basis.

Revenue in this fund is anticipated to be approximately \$1,210,000. Expenditures are budgeted for the following:



Project	Cost \$
Salary/Benefits for Engineers (1.05 FTE)	189,018
Project Design and Inspection	100,000
Corp Yard Paving	40,000
Robson ADA Bathroom	50,000
Traffic Signal Controller	50,000
Slurry Seal Program (Butterfield Rd., Red Hill Ave., and various others)	300,000
Street Paving Project – Phase A – (Portions of Mt. View Ave, Beverly Way, Rivera St, Timothy Dr, and Woodside Ct)	455,702
Unprogrammed Drainage	100,000
Total Expenditures	\$1,284,720

Also included is bridge preventive maintenance local match and bridge replacement local match.

LABOR

Title	2020-21	2021-22	2022-23
Director of Public Works/Town Engineer	0.30	0.30	0.30
Assistant Engineer	0.75	0.75	0.75
Total	1.05	1.05	1.05



MEASURE D SALES TAX FUND

TOWN OF SAN ANSELMO MEASURE D SALES TAX FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	310,779	812,102	812,102	845,731
REVENUE				
Measure D Sales Tax	1,121,468	1,200,000	1,260,000	1,210,000
TOTAL REVENUE	1,121,468	1,200,000	1,260,000	1,210,000
TOTAL RESOURCES	1,432,247	2,012,102	2,072,102	2,055,731
EXPENDITURES				
TOTAL EXPENDITURES	620,145	1,530,370	1,226,371	1,284,720
Net Increase/(Decrease)	501,323	(330,370)	33,629	(74,720)
ENDING BALANCE	812,102	481,732	845,731	771,011
TOTAL BUDGET	1,432,247	2,012,102	2,072,102	2,055,731



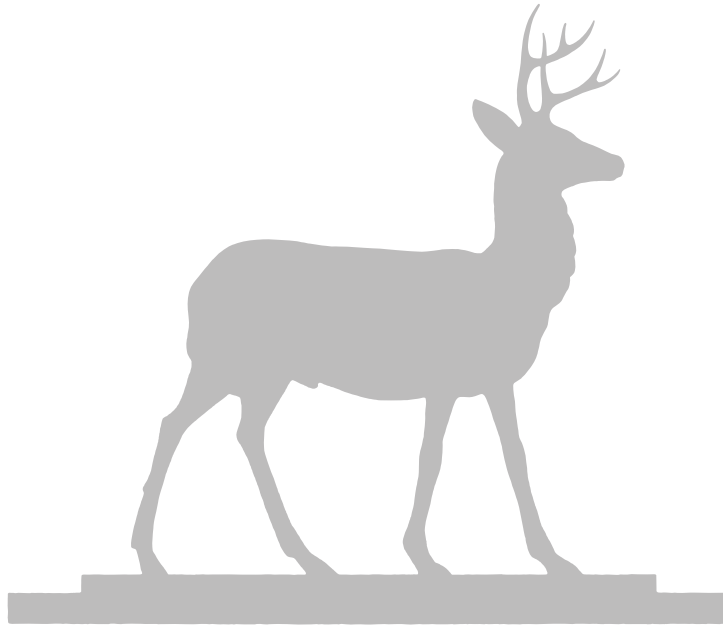
MEASURE D SALES TAX FUND

TOWN OF SAN ANSELMO MEASURE D SALES TAX FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023

	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Measure D Sales Tax	1,121,468	1,200,000	1,260,000	1,210,000
TOTAL REVENUE	1,121,468	1,200,000	1,260,000	1,210,000
EXPENDITURES				
Arterial Median Work	-	30,000	15,000	-
Bolinas Ave Paving	290,222	-	-	-
Bridge Prevention Maintenance Prg	12,894	18,100	18,861	-
Bridge Ave Bridge	-	35,000	-	-
Brookside School Sidewalk Gap	-	50,000	35,633	-
Center Boulevard Bridge	-	35,000	-	-
Corp Yard Paving	-	-	-	40,000
Madrone Ave Bridge	3,806	96,770	-	-
Project Design and Inspection	-	100,000	75,000	100,000
Project Management	105,604	205,500	115,000	189,018
Robson ADA Bathroom	-	20,000	-	50,000
SFD/Boadmor Traffic Signal Separation	-	-	-	100,000
Street Paving Phase A	1,068	395,000	526,877	455,702
Slurry & Crack Seal, Digouts	-	280,000	175,000	300,000
Traffic Signal Controller	-	-	-	50,000
TAM Sidewalks	7,996	-	-	-
Unprogrammed Drainage	36,611	75,000	75,000	100,000
Unprogrammed Resurfacing	132,334	190,000	190,000	-
TOTAL EXPENDITURES	620,145	1,530,370	1,226,371	1,284,720



MEASURE D SALES TAX FUND



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EMERGENCY RESERVE FUND

The Emergency Reserve Fund serves as a safety valve for unanticipated emergency needs. Prior to 2003-04, the Town's policy was to maintain a fund balance of \$100,000 to ensure adequate cash flow in anticipation of emergency projects, disasters, or other unprogrammed demands. In 2003-04, \$50,000 of this fund was transferred to the General Fund.

The fund was established for use during winter storms to respond to hazards on public and private property. Costs associated with private property are charged to the property owner, for reimbursement. When costs are incurred during emergencies that are declared to be federal and/or state disasters, and are eligible for disaster assistance, a reimbursement claim is filed and funds that are received are returned to the Emergency Projects Fund.

The fund has been used to record the Town's expenses incurred in conjunction with the flood that occurred on December 31, 2005 and the April 2006 damage on Allyn Avenue. As of June 30, 2014, the Town spent a total of \$7.6 million in recovery costs and related improvements for the two emergency events and has received reimbursement from FEMA, OES and flood insurance for \$4.7 million. Of the remaining \$2.9 million costs, the Town has funded \$1.7 million of fire station reconstruction with a municipal loan, leaving an unreimbursed balance of \$1.2 million that was absorbed by the General Fund. Construction costs for the firehouse remodel exceeded the \$1.7 million construction loan. The Town has transferred \$1.7 million in General Fund money into the Emergency Projects fund since 2005 to cover unreimbursed flood-related expenses. The Town returned \$21,729 in reimbursements to FEMA and OES that were subsequently disallowed.

The Town has been audited with respect to the reimbursements from FEMA and OES by the Office of the Inspector General for the flood expenses. The result of that report was a finding that the Town's expenditures were generally within the guidelines set by the federal and state government.

When costs are incurred by the Town but are not eligible for reimbursement by property owners or other agencies, the annual carryover and/or a transfer from the General Fund is recommended to replenish the fund for future needs.

On March 16, 2020, Town Manager issued a Proclamation of the Existence of a Local Emergency Related to COVID-19. The Town has been recording all the expenditures that are related to COVID-19 responses to a COVID-19 project and will submit for all qualified reimbursements to state and federal agencies.

The Town received \$157,512 Coronavirus Relief Fund direct allocation of CARES Act funding from the State to reimburse the costs incurred due to the COVID-19 pandemic during the fiscal year 2020-21.

On March 11, 2021, President Biden signed the American Rescue Plan Act which provided funding to state and local governments to facilitate recovery from the economic and public health effects of the COVID-19 Pandemic. The Town is expected to receive \$2.984 million. The deadline to spend the funding is December 31, 2026 with as long as the funds are obligated by December 31, 2024.



EMERGENCY RESERVE FUND

TOWN OF SAN ANSELMO EMERGENCY RESERVE FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	342,307	335,875	335,875	1,545,125
REVENUE				
Revenue	127,050	1,433,011	1,433,011	1,492,262
Transfers In	-	-	200,000	-
TOTAL REVENUE AND TRANSFERS IN	127,050	1,433,011	1,633,011	1,492,262
TOTAL RESOURCES	469,357	1,768,886	1,968,886	3,037,387
EXPENDITURES				
TOTAL EXPENDITURES	133,482	155,299	423,761	850,000
Net Increase/(Decrease)	(6,432)	1,277,712	1,209,250	642,262
ENDING BALANCE	335,875	1,613,587	1,545,125	2,187,387
TOTAL BUDGET	469,357	1,768,886	1,968,886	3,037,387



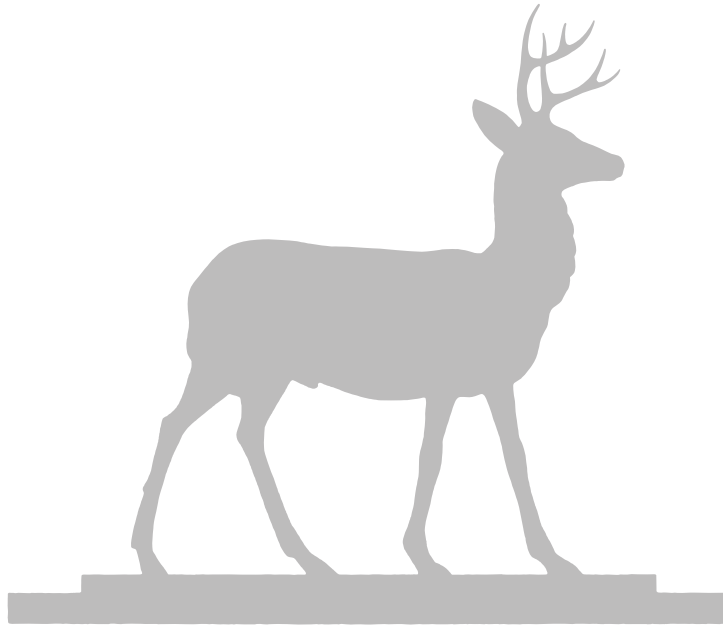
EMERGENCY RESERVE FUND

TOWN OF SAN ANSELMO EMERGENCY RESERVE FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023

	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Other Misc Revenue	127,050	1,433,011	1,433,011	1,492,262
Transfers In	-	-	200,000	-
TOTAL REVENUE AND TRANSFERS II	127,050	1,433,011	1,633,011	1,492,262
EXPENDITURES				
Department Supplies	27,422	50,000	5,000	50,000
Outside Services	106,060	105,299	418,761	800,000
Emergency Response	-	-	-	-
TOTAL EXPENDITURES	133,482	155,299	423,761	850,000



EMERGENCY RESERVE FUND



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DOWNTOWN REVITALIZATION FUND

As a community of residents, business owners, and commercial property owners, enlisting the cooperation of the Town of San Anselmo, we endeavor to identify and define our downtown as a desirable destination, encourage businesses to meet the needs of our community, and create a favorable center of increased social interaction and business.

Downtown Revitalization Strategy Mission Statement

In 1994, residents, businesspeople, and Town officials began to create a strategy for enhancing the appearance and vitality of downtown San Anselmo. The Town hired Urban Planning Consultant Michael Freedman to lead community workshops, which resulted in the adoption of the above mission statement, and a strategy and priorities for improving the downtown. Landscape architect George Girvin was hired by the Town to create a streetscape conceptual design, which was approved by the Council in September 1996.

The design plan consists of adding trees, old fashioned streetlights, outside furniture such as benches, a plaza seating area, signs, and other improvements to the downtown. In May, 1997, the Town hired Greenwood & Associates to perform a study on the feasibility of raising the funds to build these downtown improvements.

In February 1998, the Town Council adopted a downtown revitalization plan to bring \$300,000 of streetscape improvements to the downtown. The Council authorized hiring George Girvin to design the improvements and coordinate the design with the undergrounding of utilities and Measure G street repaving project.

In 1999-00, a fundraising campaign was conducted to raise \$300,000 for the streetscape project; the total results of the fundraising campaign, including interest revenue, were \$341,000.

The Downtown Revitalization Fund accounts for the revenues and expenses related to the Downtown Revitalization improvement project.

In Spring, 1999, beating out stiff competition, San Anselmo was awarded a \$226,000 grant from the Metropolitan Transportation Commission's Livable Communities program to construct entry signs to San Anselmo and improvements to the Hub station bus shelters. A local match of 11%, or \$22,000 was required and these improvements were completed in conjunction with the San Anselmo 2000 Streetscape Improvements.

With the completion of the downtown paving, tree planting, bench placement, electrical conduit placement, sidewalk grates and the majority of the Town Hall Plaza work, the main project is completed. Benches continue to be placed as donors indicate a desire for a memorial bench. Still to be completed is the tree lighting. Funding is utilized for downtown tree replacement, flower baskets, and other miscellaneous services.



DOWNTOWN REVITALIZATION FUND

TOWN OF SAN ANSELMO DOWNTOWN REVITALIZATION FUND FISCAL YEAR 2022-2023

	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	13,443	10,947	10,947	8,447
REVENUE				
Revenue	-	-	-	-
TOTAL REVENUE	-	-	-	-
TOTAL RESOURCES	13,443	10,947	10,947	8,447
EXPENDITURES				
TOTAL EXPENDITURES	2,496	-	2,500	3,678
Net Increase/(Decrease)	(2,496)	-	(2,500)	(3,678)
ENDING BALANCE	10,947	10,947	8,447	4,769
TOTAL BUDGET	13,443	10,947	10,947	8,447



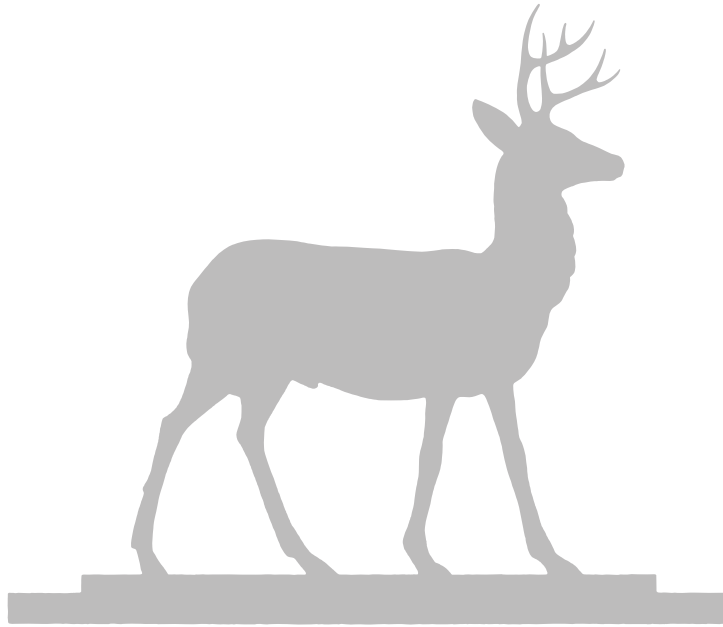
DOWNTOWN REVITALIZATION FUND

TOWN OF SAN ANSELMO DOWNTOWN REVITALIZATION FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023

	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Elders Garden Donations	-	-	-	-
TOTAL REVENUE	-	-	-	-
EXPENDITURES				
Tree Replacement	-	-	-	1,178
Outside Services - Other	2,496	-	2,500	2,500
TOTAL EXPENDITURES	2,496	-	2,500	3,678



DOWNTOWN REVITALIZATION FUND



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GRANTS FUND

This fund was initially established to track the revenue and expenditures related to legally restricted funds obtained through state grants for traffic congestion relief. The State has withheld traffic congestion funds since 2004-05. The fund is currently utilized to track all grant funds associated with road resurfacing and other related capital improvement projects. It has been renamed GRANTS FUND to more accurately reflect its use.

Included in the fund in 2022-23 are expenditures associated with the following grants:

Project	Cost \$
Bridge Preventive Maintenance	60,000
Center Boulevard and Bridge Avenue Bridges	100,000
Madrone Avenue Bridge	50,000
Nokomis Avenue	50,000
Cal Recycle Recycling Grant	5,000
2022 Street Paving Project (Phase A)	410,744
Zero Waste Grant	22,000
Regional Early Action Plan	20,000
Total Expenditures	\$717,744

- Bridge Preventative Maintenance Program** – Funds were granted by the State for preventative maintenance in the total amount of approximately \$1.2 million on three bridges consisting of Center Boulevard Bridge at Lansdale, Sir Francis Drake Bridge at Tunstead, and Barber Avenue Bridge. This funding is for bridges that do not need to be replaced but that need preventative maintenance. This fiscal year's funding is expected to be approximately \$157,006 total (\$138,997 from the grant, and \$18,009 local match).
- Center Boulevard and Bridge Avenue Bridges** – Federal Highway Bridge Program funding for the replacement of bridges over San Anselmo Creek at Center Boulevard and Bridge Avenue. There is a required match for this bridge grant of 11.5% that was initially anticipated to be covered by the County of Marin Flood Zone 9 Flood Fee but is now covered in the Town budget. Initial funding has been approved for conceptual design. Subsequent funds will be available for design and construction phases of the project. Funding for the entire project has been allocated by CalTrans but construction has not been authorized. Funding for the conceptual design, final design and environmental process is approximately \$1,969,000 and will be authorized upon approval of the conceptual design. Due to delays with funding, this fiscal year's funding is expected to be minimal so only \$5,000 total for each of the Bridge has been set aside from the local match in the coming year. We are anticipating the local match of \$35,000 for each bridge from prior year will be rollover into the new fiscal year. The remainder of the grant will be spent in subsequent years as the project progresses.



GRANTS FUND

- **Madrone Avenue Bridge** – Federal Highway Bridge Program funding to rebuild the bridge over San Anselmo Creek at Madrone Avenue. Total grant for design is \$1,267,875, with approximately \$843,000 is scheduled to be expended this year (\$843,680 from the grant and \$96,700 local match). The required local match of 11.5% was being covered by the County of Marin Flood Zone 9 Flood Fee but now is incorporated into the Town budget. The remainder of the grant will be spent in subsequent years as the project progresses. Funding for the entire project was delayed but it appears that funding has been authorized by CalTrans to continue.
- **Nokomis Avenue** – Federal Highway Bridge Program funding to rebuild the bridge over San Anselmo Creek at Nokomis Avenue. The estimated design dollars for this year is \$1,260,000. There is no required local match for this bridge grant. The remainder of the grant will be spent in subsequent years as the project progresses. Funding for the entire project was delayed along with bridges throughout California due to funding issues but it appears that funding has been authorized by CalTrans to continue.
- **Cal Recycle** recycling grant has awarded the Town a \$5,000 grant used to purchase and replace public recycling containers as well as clean up litter in parks, recreation areas, and roadways. The goal of CalRecycle's beverage container recycling program is to reach and maintain an 80 percent recycling rate for all California refund value beverage containers.
- **2022 Street Paving Project (Phase A)** – The Transportation Authority of Marin (TAM) has awarded Measure AA funding to the Town in an amount of \$410,000 for FY2022-23. This money will be used to partially fund the 2021 Street Paving Phase A project (Portions of Laurel Avenue, Crescent Road, Fern Avenue, as well as Fairview Court and Florence Avenue).
- **Zero Waste Grant** through the Hazardous and Solid Waste JPA. The Zero Waste Grant amount is release in early-July. \$32,160 (including approximately \$11,160 carried over from 2019-2020) is expected to be spent on implementation of the Town's Single Use Food Ware Ordinance and Plastic Bag Ordinance and educational efforts to reduce resident waste, which is increasing, and increase composting and recycling.
- **Local Early Action Planning Grants Program (LEAP)**. Like the SB2 Planning Grant, LEAP provides support to jurisdictions to engage in housing related planning activities to facilitate housing production. The Town will receive \$65,000 for staff time to implement programs in the current housing element, preparation of the updated Housing Element and programs to implement the next housing element. The Town budgets the \$50,000 funding for the staff time in the general fund under Other State Revenue line item.



GRANTS FUND

TOWN OF SAN ANSELMO GRANTS FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	119,504	106,404	106,404	(25,526)
REVENUE				
Revenue	326,204	6,444,369	1,079,096	717,744
TOTAL REVENUE	326,204	6,444,369	1,079,096	717,744
TOTAL RESOURCES	445,708	6,550,773	1,185,500	692,218
EXPENDITURES				
TOTAL EXPENDITURES	339,304	6,444,369	1,211,026	717,744
Net Increase/(Decrease)	(13,100)	-	(131,930)	-
ENDING BALANCE	106,404	106,404	(25,526)	(25,526)
TOTAL BUDGET	445,708	6,550,773	1,185,500	692,218



GRANTS FUND

TOWN OF SAN ANSELMO GRANTS FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023

Description	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Bike Spine	-	228,000	269,000	-
Bridge Avenue Bridge	-	984,500	-	50,000
Bridge Preventive Maintenance	34,091	138,997	22,449	60,000
Center Blvd Bridge	(46,385)	984,500	-	50,000
Madrone Ave Bridge	138	843,680	35,834	50,000
Nokomis Ave Bridge	22,040	1,260,000	19,531	50,000
SFD Rehab - Hub to Bolinas Ave	67,829	1,019,000	4,219	-
HAWK Pedestrian Signal at Saunders Ave/SFD	-	24,000	-	-
Hub Study	-	150,000	-	-
Imagination Park	46,320	-	34,715	-
Local Early Action Planning (LEAP)	-	15,000	-	-
Other Revenue	-	-	60,000	-
Regional Early Action Plan	-	20,000	-	20,000
Red Hill Median - Donation	-	-	-	-
State Library Grant	4,929	-	-	-
State Recycling Grant	-	5,000	5,000	5,000
Street Paving Phase A - Measure AA	-	230,692	230,692	410,744
SB2 - Building Homes and Job Act project	-	160,000	-	-
TAM Brookside School Sidewalk	-	340,000	350,000	-
TAM - Measure A	-	-	-	-
TAM - Measure AA	-	-	-	-
Tam Safe Pathways	176,372	-	26,716	-
Zero Waste Grant	20,870	41,000	20,940	22,000
TOTAL REVENUE	326,204	6,444,369	1,079,096	717,744
EXPENDITURES				
Bike Spine OBAG 2 Grant	50	228,000	213,210	-
Bridge Ave Bridge	-	984,500	-	50,000
Bridge Preventive Maintenance	40,854	138,997	27,695	60,000
Center Blvd Bridge	-	984,500	-	50,000
Madrone Ave Bridge	30,455	843,680	12,530	50,000
Nokomis Ave Bridge	33,497	1,260,000	15,094	50,000
SFD Rehab - Hub to Bolinas Ave	46,483	1,019,000	427,750	-
HAWK Pedestrian Signal at Saunders Ave/SFD	-	24,000	12,809	-
Hub Study	49,884	150,000	132,566	-
Imagination Park	34,870	-	17,647	-
Local Early Action Planning (LEAP)	-	15,000	-	-
Regional Early Action Plan	-	20,000	1,725	20,000
Red Hill Median - Donation	15,698	-	-	-
State Library Grant	-	-	-	-
State Recycling Grant	-	5,000	-	5,000
Street Paving Phase A - Measure AA	-	230,692	-	410,744
SB2 - Building Homes and Job Act project	-	160,000	-	-
TAM Brookside School Sidewalk	-	340,000	350,000	-
TAM - Measure A - SF Blvd Payback	-	-	-	-
TAM - Measure AA - SF Blvd Payback	-	-	-	-
TAM Safe Pathways	74,171	-	54,020	-
Zero Waste Grant	13,342	41,000	-	22,000
TOTAL EXPENDITURES	339,304	6,444,369	1,211,026	717,744

ITEM 1.1 - ATTACHMENT 1



RECREATION FUND



The Recreation Department is responsible for developing and administering programs and services that enrich lives and help meet social, recreational, leisure and cultural needs of youth, families, and older adults through direct and contract programs.

Town residents and the greater Ross Valley community are provided a variety of sports, leisure, arts and recreational activities and classes for all ages and abilities throughout the year. Program highlights include sports programs, afterschool care, afterschool enrichment, a dog park, a skate park, and events. Summer day camps, specialty camps, and sports camps fill an important need in the Ross Valley for quality, affordable summer programming for children. The Parkside Preschool program has been serving preschool-aged children (and their parents) for over 45 years.

The Department provides staff support to our senior community. We work with the Ross Valley Seniors program and our Age-friendly Committee offers recreational, social, educational programming and outreach to seniors.

We provide support to the Parks and Recreation Commission, Arts Commission, Dog Park Committee, Age-Friendly Committee, and Skate Park Committee. The Recreation Fund is self-supporting except for general administrative functions such as payroll, finance, legal, maintenance and the Community Services Director's and the Administrative Services Assistant's compensation. Internet services and some maintenance functions are provided through the General Fund contribution to the Recreation Department. The Recreation Fund recoups its expenditures through class and program fees, as well as associated revenues such as advertising sales and rental/reservations income.



RECREATION FUND

2021-22 ACCOMPLISHMENTS

- The Recreation Department increased enrollment during FY 2021-22. We were able to serve more members of the community by following the COVID health recommendations and protocols. As the recommendations and protocols changed staff added additional programming.
- During the COVID-19 Pandemic the Recreation Department and the Age-Friendly Committee continued to offer virtual programs and community outreach programs designed to support and enrich the lives of older adults. The department also restarted our adult and senior in-person programming.
- Skateboarding continues to grow in popularity throughout our community. In San Anselmo there are kids both young and well into their teens who use our facility. Due to its constant use, it was time for the Town to rehabilitate and rebuild the skate park. We completed a rebuild of the skate park in partnership with Proof Lab. The rebuild included new ramps and concrete elements.
- In partnership with the Recreation Department the Arts Commission completed the Paint Box: Utility Art Box Art Project. Twelve utility boxes were painted by local artist, bringing art to unexpected public places, and enhancing the beauty and artistic vibrancy of San Anselmo.
- The Community Advisory Committee for Millennium Playground at Memorial Park completed improvements within the playground footprint with the intent of improving the playground for use by the community for the next twenty years. The Committee, Town staff and community volunteers made repairs to the existing playground equipment. The playground was also repainted and the artist from the Isabel Cook Community Center studios painted fairy-tale like details on the playground equipment.

2021-22 CHANGES/HIGHLIGHTS

The Recreation Department saw a significant increase in participation levels in existing activities and programs due to the lifting of COVID-19 restrictions from the State and County Health Departments. Our sports programs grew from previous years because they offered children the opportunity to get outside, be active and socialize. We also brought back pre-pandemic programs and added new and creative programs.

2022-23 WORK PLAN PRIORITIES

Below are the FY 2022-23 Work Plan Priorities for the Recreation Department:

1. **Priority:** Adult and Senior In-Person Programming

Description: During 2020-21, because of the State and County guidelines, all adult and senior in-person programming was suspended for over a year. Staff has reopened many programs. We will continue to grow adult and senior programming adding new and updated classes and social opportunities.

Employee Impact: Moderate

Fiscal Impact: Low.



RECREATION FUND

2. **Priority:** Expand Recreation Programming to Include Toddler Enrichment
Description: The Recreation Department is looking forward to starting a new toddler enrichment program that will allow young children and their families to explore our local parks and create community through play. The program will include art projects, nature-based activities, and sensory experiences at both Memorial Park and Robson Harrington Park throughout the year.
Employee Impact: Moderate
Fiscal Impact: Low.
3. **Priority:** Restart the Department's Teen Programming at the Robson Harrington House.
Description: The Department will reopen the Station at the Robson Harrington House. The Station provides a safe place for teens to go after school, do their homework, take part in a variety of activities, and socialize.
Employee Impact: Moderate
Fiscal Impact: Low.
4. **Priority:** Update the Recreation Department Software Platform to Civic Rec.
Description: The new software platform will align with our Town's website software. The new program offers a simpler public interface that is more customizable on the backend, which allows recreation staff to take control of our public image and create a registration experience that is uncomplicated and effective for the community.
Employee Impact: Low
Fiscal Impact: There is an initial fee for set-up and training of the new software program. We anticipate a savings in fees after the first year.
5. **Priority:** Age-Friendly Strategic Plan
Description: Age-Friendly San Anselmo will present a completed strategic plan to Town Council. To achieve the Vision of the strategic plan, the Town and the community will develop and reinforce a culture that allows for people to actively age with dignity, respect, and independence. Nurturing a commitment to an age-friendly future will be an essential factor in successfully implementing the strategies in the plan.
Employee Impact: Moderate
Fiscal Impact: Low.
6. **Priority:** Make Improvements to Programming areas at the Robson Harrington House.
Description: The Department plans to make improvements to the interior of the Robson Harrington House. Our Robson After-School program operates out of this location. The program is very popular and over the years there has been significant wear and tear on the interior of the house. Improvements will include buffing and resealing the floors, repainting the interior of the house and new window coverings on the first floor.
Employee Impact: Moderate
Fiscal Impact: Projects will be funded based on program revenue.



RECREATION FUND

7. **Priority:** Resurface Memorial Park Tennis Courts.

Description: Over the past two years the use of the tennis courts at Memorial Park has doubled. After the courts are resurfaced staff would like to add pickle ball nets and lines to two of the four tennis courts. We will engage the community for feedback and policy setting for pickle ball before we add pickle ball courts.

Employee Impact: High

Fiscal Impact: The preliminary repair costs are estimated to be between \$175,00 to \$200,000. The Town has not identified a funding source for the resurfacing.

8. **Priority:** Millennium Playground Community Advisory Committee.

Description: The Town will explore potential opportunities to make improvements within the playground footprint with the intent of improving the playground for use by the community for the next twenty years. This step would include retaining a playground design professional to identify opportunities, engaging the community to receive input about any suggested improvements, and developing a funding plan.

Employee Impact: Moderate

Fiscal Impact: The outcome of the committee's work included cost estimates for playground design consultation along with funding to complete the identified repair and improvement projects.

SERVICES AND SUPPLIES

- **Outside Services** – Credit card charges, registration software, technologies services, professional fees. (\$145,400)
- **Temp Salaries** – Part-time recreation staffing costs (\$10,000).
- **Dues** – Professional organization dues and publications required for staff to maintain expertise in recreation, catalog and information services (\$1,000).
- **Training** – Seminars, workshops and conferences to keep staff current on recreation trends, best practices and policies and procedures (\$5,000)
- **Building maintenance** – Minor building repairs (\$1,000).
- **Equipment Maintenance** – Maintenance of office and computer equipment (\$1,500)
Utilities – Electricity and telephone (\$16,500)
- **Office Supplies** – Postage, copy paper, ink cartridges, and miscellaneous supplies (\$6,000).
Promotional/Marketing – Advertising, program brochure and mailing (\$34,605).

LABOR

Title	2020-21	2021-22	2022-23
Recreation Supervisor	2.00	2.00	2.00
Recreation Coordinator I/II	3.00	3.00	3.00
Administrative Services Assistant	0.20	0.00	0.00
Total	5.20	5.00	5.00

* The Recreation Director and the Administrative Services Assistant (0.80 FTE) are accounted for in the General Fund



RECREATION FUND

PROGRAMS

Revenues and expenses are budgeted for each program area.

- **Sports** – includes youth and adult sports leagues, classes, and clinics, Tumbling and gymnastics classes.
- **Culture** – includes art, theatre, food, music, babysitting certification, and yoga, etc. for youth and adults.
- **Child Care** – includes Parkside Preschool program, on-campus after school enrichment classes, Robson After Care program, and summer art, sports, and general day camps for youth.
- **Facility Rentals/Other** – includes picnic reservations and field rental revenue; Robson House and ICC facility rental revenue; advertising revenue and other miscellaneous items.
- **Administration** – includes staff salaries, benefits, and training; office expenses; utilities expense; credit card fees; registration software fees; activity guide production costs; marketing costs; and equipment maintenance costs.



RECREATION FUND

TOWN OF SAN ANSELMO RECREATION FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	533,015	343,672	343,672	767,698
REVENUE				
Revenue	1,088,781	1,348,625	1,992,589	1,877,632
TOTAL REVENUE	1,088,781	1,348,625	1,992,589	1,877,632
TOTAL RESOURCES	1,621,796	1,692,297	2,336,261	2,645,330
EXPENDITURES				
Operating Expenditures	1,204,388	1,426,675	1,487,869	1,851,144
Capital Expenditures	-	-	-	-
Transfers Out	73,736	80,694	80,694	26,488
TOTAL EXPENDITURES AND TRANSFERS OUT	1,278,124	1,507,369	1,568,563	1,877,632
Net Increase/(Decrease)	(189,343)	(158,744)	424,026	-
ENDING BALANCE	343,672	184,928	767,698	767,698
TOTAL BUDGET	1,621,796	1,692,297	2,336,261	2,645,330

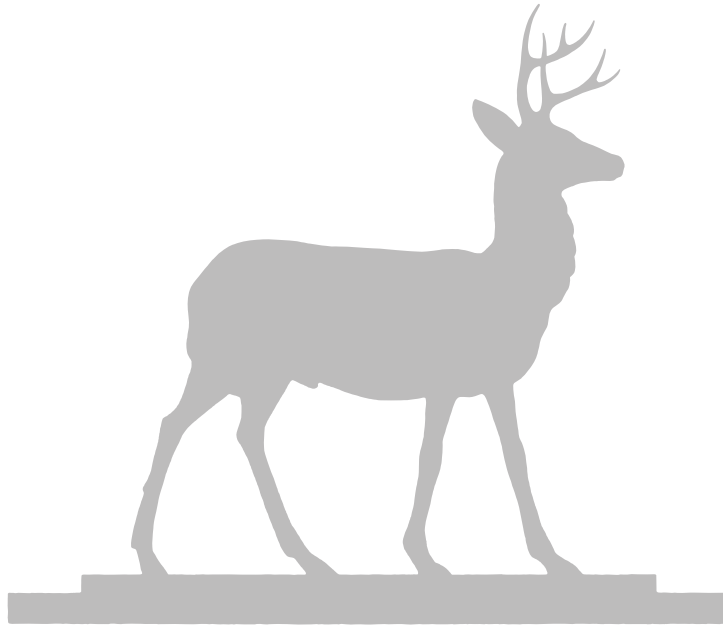


RECREATION FUND

TOWN OF SAN ANSELMO RECREATION FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actuals	Budget	Est. Actual	Budget
REVENUE				
Sports Programs	436,575	434,125	588,029	518,768
Cultural Programs	69,077	93,000	148,062	110,176
School Programs/Childcare	561,447	787,000	1,229,961	1,212,188
Events and Other Revenue	21,682	34,500	26,537	36,500
TOTAL REVENUE	1,088,781	1,348,625	1,992,589	1,877,632
EXPENDITURES PROGRAMS ADMINISTRATION				
ADMINISTRATION LABOR COSTS				
Regular Salaries	200,757	235,310	260,206	249,759
Temporary Help	9,731	10,000	10,000	10,000
Overtime	192	-	6,500	6,000
Retirement	19,472	23,390	24,064	24,652
Other Benefits	29,739	32,215	47,379	42,038
Payroll Taxes	16,533	19,440	20,677	19,777
SUB-TOTAL LABOR COSTS	276,424	320,355	368,826	352,226
SERVICES AND SUPPLIES				
Outside Services	104,152	171,866	184,762	170,150
Training	324	3,000	1,000	5,000
Publications and Dues	356	1,000	1,000	1,000
Building Maintenance	1,496	1,500	500	1,000
Equipment Maintenance	62	1,500	50	3,000
Utilities	16,454	15,000	15,877	16,500
Promotion/Marketing	1,348	21,500	15,075	34,605
Furniture	-	-	-	500
Office/Departmental Supplies	6,770	9,750	2,250	14,500
SUB-TOTAL SERVICES AND SUPPLIES	130,962	225,116	220,514	246,255
TOTAL PROGRAM ADMINISTRATION	407,386	545,471	589,339	598,481
EXPENDITURES PROGRAMS OPERATIONS				
Sports Programs	145,453	176,504	194,541	278,264
Cultural Programs	57,501	51,490	82,637	70,874
School Programs and Childcare	593,316	651,210	616,351	901,925
Events and Other	732	2,000	5,000	1,600
SUB-TOTAL PROGRAMS OPERATIONS	797,002	881,204	898,529	1,252,663
CAPITAL OUTLAY - CONSTRUCTION	-	-	-	-
TRANSFERS OUT - GENERAL FUND	73,736	80,694	80,694	26,488
TOTAL EXPENDITURES	1,278,124	1,507,369	1,568,563	1,877,632



RECREATION FUND



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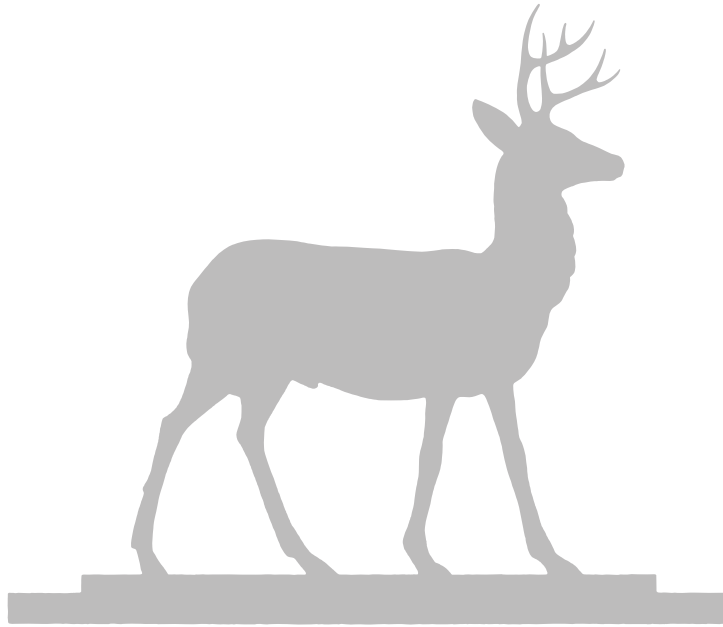
SPECIAL REVENUE FUNDS



Community Services Master Plan Fund	93
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State Gasoline Tax Fund.....	101
Library Tax Fund	105
Robson House Fund.....	109
Special Events Fund.....	113
Measure A Parks Tax Fund.....	117
Isabel Cook Center (ICC) Fund.....	121
Measure C Wildfire Tax Fund	125
Climate Action Fund	129
Creekside Common Fund	133



SPECIAL REVENUE FUNDS



T O W N O F
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SPECIAL REVENUE FUNDS

COMMUNITY SERVICES MASTER PLAN FUND

The Community Services Master Plan Fund was initiated in 2014-15 to reflect the revenue and expenditures associated with the Community Facilities Master Planning process. This fund is intended to be used for master planning projects related to Town parks and recreation activities and facilities.

The project was initially funded by a \$50,000 grant from Marin County Supervisor Katie Rice and a transfer of \$60,000 from the Recreation Fund.

During the Community Facilities Master Plan process, community input was collected from a variety of community members to help develop ideas for the Town's community facilities. A Master Plan was adopted by the Council at the end of the process, and work will continue toward the goal of carrying out the goals of the Master Plan.

At the completion of Community Facilities Master Plan, funding was set aside to explore capital funding options.

In 2018-19, the Town Council allocated \$30,000 from the General Fund reserve balance for use in a public information program to increase awareness about the Memorial Park Restoration Project.



SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO COMMUNITY SERVICES MASTER PLAN FUND FISCAL YEAR 2022-2023

	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	4,851	4,851	4,851	4,851
REVENUE				
Revenue & Transfers In	-	-	-	-
TOTAL REVENUE & TRANSFERS	-	-	-	-
TOTAL RESOURCES	4,851	4,851	4,851	4,851
EXPENDITURES				
TOTAL EXPENDITURES	-	4,000	-	4,000
Net Increase/(Decrease)	-	(4,000)	-	(4,000)
ENDING BALANCE	4,851	851	4,851	851
TOTAL BUDGET	4,851	4,851	4,851	4,851

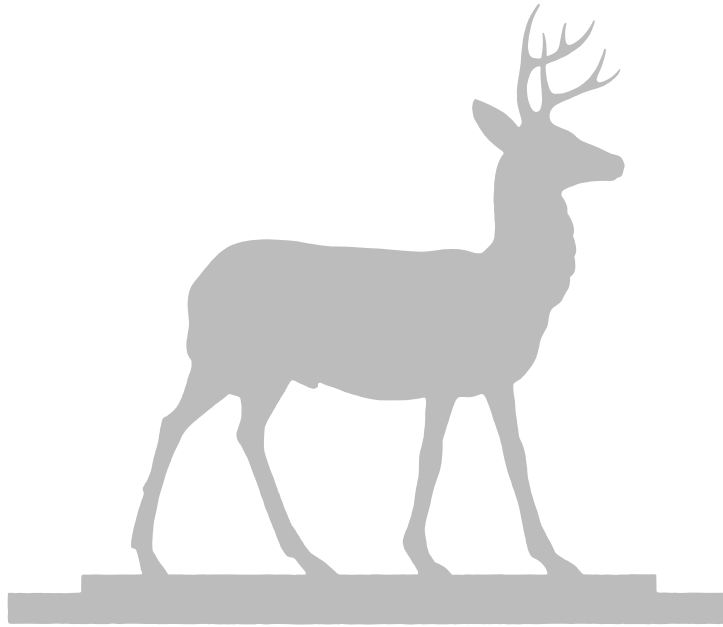


SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO COMMUNITY SERVICES MASTER PLAN FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Transfers In	-	-	-	-
TOTAL REVENUE	-	-	-	-
EXPENDITURES				
Outside Services	-	4,000	-	4,000
TOTAL EXPENDITURES	-	4,000	-	4,000



SPECIAL REVENUE FUNDS



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SPECIAL REVENUE FUNDS

ROAD MAINTENANCE FUND

With the adoption of the 2002-03 budget, the Town Council formally recognized its commitment to the ongoing need for road maintenance beyond the resources provided by the Measure G bond funds. To provide additional funds for road maintenance, the Town Council directed staff to budget \$400,000 in this fund annually. A Road Impact Fee for construction to be charged on construction projects was approved and collection of that fee began in December 2002. The road impact fee was extended to garbage vehicles in December 2004. Revenue received from the Road Impact Fee and the Garbage Impact Fee is restricted to the Road Maintenance Fund.



In FY 2022-23, Road Impact fees for construction are estimated at \$420,000 and for garbage trucks at \$84,000. A General Fund contribution of \$450,000 to the fund is included to reflect the Town's continued commitment to road maintenance. This fund also includes Senate Bill 1 (SB) gas tax at approximately \$280,000.

A new 5-Year Capital Improvement Plan (CIP) was prepared by staff in 2019 based on the pavement management program report that outlines the pavement condition index (PCI) of Town streets. It was reviewed and recommended to the Town Council by the Capital Program Monitoring Committee. It was also reviewed by the Planning Commission for compliance with the California Environmental Quality Act and conformance with the Town's General Plan. The 5 Year CIP was approved by Town Council in 2019.

The Plan calls for the following projects to be completed in 2022-23::

Project	Cost \$
Salary/Benefits for Engineers (1.5 FTE)	216,310
Alderny ADA Ramps	10,000
CMP Replacment	45,000
Misc Intersection Striping	10,000
Street Paving Project - Phase B	683,554
Stormwater Regulations	100,000
Other ADA	10,000
Traffic Signal Controller	50,000
Unprogrammed Paving	100,000
Total Expenditures	\$1,224,864



SPECIAL REVENUE FUNDS

ROAD MAINTENANCE FUND

The Capital Improvement Plan document is available for review on the Town's website at <https://www.townofsananselmo.org/Archive.aspx?AMID=77>.

LABOR

Title	2020-21	2021-22	2022-23
Assistant Director of Public Works	0.50	0.50	0.50
Project Coordinator	1.00	1.00	1.00
Total	1.50	1.50	1.50



SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO ROAD MAINTENANCE FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	399,072	253,972	253,972	182,714
REVENUE				
Revenue & Transfers In	1,150,593	1,136,666	1,131,549	1,235,987
TOTAL REVENUE AND TRANSFERS IN	1,150,593	1,136,666	1,131,549	1,235,987
TOTAL RESOURCES	1,549,665	1,390,638	1,385,521	1,418,701
EXPENDITURES				
TOTAL EXPENDITURES	1,295,693	1,224,200	1,202,807	1,224,864
Net Increase/(Decrease)	(145,100)	(87,534)	(71,258)	11,123
ENDING BALANCE	253,972	166,438	182,714	193,837
TOTAL BUDGET	1,549,665	1,390,638	1,385,521	1,418,701



SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO ROAD MAINTENANCE FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023

	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Interest Income	511	1,000	300	1,000
Road Impact Fees: Construction	424,629	370,000	417,000	420,000
Road Impact Fees: Grbg Trucks	84,000	84,000	84,000	84,000
Reimbursement	-	29,500	29,500	-
TOTAL REVENUE	509,140	484,500	501,300	505,000
TRANSFERS IN				
from General Fund	425,000	400,000	400,000	450,000
from SB1	216,453	252,166	230,249	280,987
TRANSFERS IN	641,453	652,166	630,249	730,987
TOTAL REVENUE & TRSF IN	1,150,593	1,136,666	1,131,549	1,235,987
EXPENDITURES				
Alderny ADA Ramps	-	-	-	10,000
Bike Spine	-	29,500	29,500	-
Bolinas Ave Paving Construction	615,000	-	-	-
CMP Replacement	-	-	-	45,000
HAWK Pedestrian Signal	-	6,000	58,536	-
Hub Study	7,260	20,000	11,033	-
Low Impact Development	-	-	-	-
Median Improvement	-	-	-	-
Misc Intersection Striping	-	-	-	10,000
Salaries and Benefits	182,551	201,600	201,600	216,310
SFD Rehab - Hub to Bolinas Ave	1,199	132,100	102,138	-
Street Paving Phase B	72,322	525,000	500,000	683,554
Stormwater regulations	-	-	-	100,000
Other ADA	-	10,000	-	10,000
Traffic Signal Controller	-	-	-	50,000
Unprogrammed Drainage	-	-	-	-
Unprogrammed Resurfacing	417,361	300,000	300,000	100,000
TOTAL EXPENDITURES	1,295,693	1,224,200	1,202,807	1,224,864



SPECIAL REVENUE FUNDS

STATE GASOLINE TAX FUND

California municipalities receive a portion of the state gasoline taxes, allocated on a per capita basis, to be used for street maintenance work. Interest earnings on any funds on deposit in the gas tax fund are required to accrue to that fund. Funds may be transferred from the gas tax fund to other funds during the year for street maintenance work.

Starting in 1997-98, the full amount of gas tax revenue received in the fiscal year is transferred to the General Fund on an ongoing basis, rather than just the projected revenue amount, as long as estimated Street Maintenance costs exceed the Town's gas tax revenue.

On April 28, 2017, the Governor signed Senate Bill 1 (SB1), an increase in vehicle registration fees along with per-gallon gas and diesel tax increases. Distribution of funds to San Anselmo will follow the apportionment formula used for the current gas tax. Funding will be available for basic road maintenance, rehabilitation and critical safety projects on local streets and roads.



SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO STATE GASOLINE TAX FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	-	-	-	-
REVENUE				
Revenue	503,686	589,936	602,271	638,946
TOTAL REVENUE	503,686	589,936	602,271	638,946
TOTAL RESOURCES	503,686	589,936	602,271	638,946
EXPENDITURES	503,686	589,936	602,271	638,946
TOTAL EXPENDITURES & TRANSFERS OUT	503,686	589,936	602,271	638,946
Net Increase/(Decrease)	-	-	-	-
ENDING BALANCE	-	-	-	-
TOTAL BUDGET	503,686	589,936	602,271	638,946

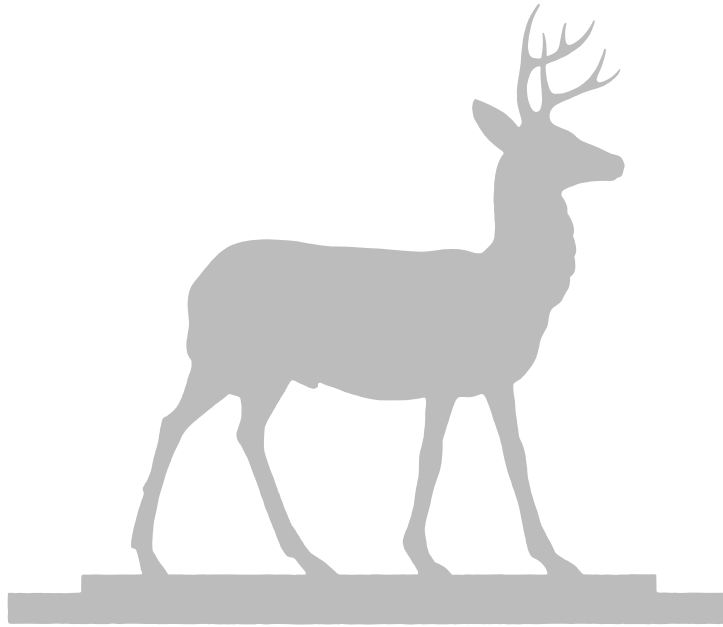


SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO STATE GASOLINE TAX FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
State Gasoline Tax - Regular	287,233	337,770	339,450	357,959
State Gasoline Tax - SB1	216,453	252,166	262,821	280,987
TOTAL REVENUE	503,686	589,936	602,271	638,946
EXPENDITURES				
Transfers Out - General Fund	287,233	337,770	339,450	357,959
Transfers Out - Road Maintenance Fund	216,453	252,166	262,821	280,987
TOTAL EXPENDITURES	503,686	589,936	602,271	638,946



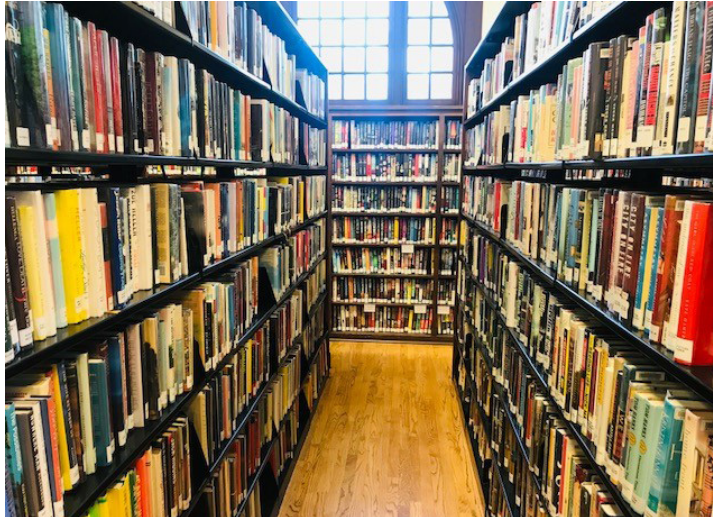
SPECIAL REVENUE FUNDS



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SPECIAL REVENUE FUNDS



LIBRARY TAX FUND

The voters of San Anselmo approved a Special Library Services Tax of \$49 per parcel effective July 1, 2010. 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.

A special Library Fund was created to record the revenue from the tax measure and the allowable expenditures. Any funds that are not expended at the end of a given year remain in the Fund and are available for budgeted expenditures in future years.

The voters of San Anselmo approved a renewal of the tax in June 2014 at \$54 per parcel for nine years, with an annual increase of 3% per year. It is anticipated that the Special Library Services Tax will create revenue of \$297,222 for the Library next year. A special Library Tax Oversight Committee was established with the parcel tax renewal and monitors expenditures from this fund.

The Special Library Services Tax requires that the tax funding augment, not displace, funding provided by the Town. To that end, the ordinance requires that the tax continues to be levied only if Town funding of the library remains above 90% of the amount budgeted for 2012-2013 (\$449,765). The \$449,765 figure was arrived at by taking the 2012-2013 Library budget (\$545,685) and subtracting the budgeted donations from the Friends of the Library (\$14,426), budgeted State library funding (\$4,290) and budgeted library fines (\$27,230). 90% of \$499,739 is **\$449,765**.

The amount budgeted in the General Fund for the Library in this proposed budget is \$773,734, which is within the allowable parameters in the Special Library Tax Services measure.



SPECIAL REVENUE FUNDS

LIBRARY TAX FUND

2021-22 HIGHLIGHTS

- Returned to three weekly in-person storytimes on the library lawn, including Spanish storytime.
- Reinvented the Hoot, the library monthly e-newsletter, to a weekly publication.
- Expanded e-book and e-audio collections to serve the needs of all patrons.
- Digital resources included NewsBank, Wall Street Journal, JobNow/VetNow, and Consumer Reports online.
- Expansion of adult programs to include Marin Master Gardener programs.
- Successful return of read to a dog, the Teen Library Council, the Lion Dance performers, Día de Los Ninos and the 17th Night of the Poets.
- Prepared at least 50 Grab and Go craft kits for children each month.

LABOR

Title	2020-21	2021-22	2022-23
Children's Librarian	1.00	1.00	1.00
Library Assistant	0.53	1.00	1.00
Senior Library Assistant	0.20	0.20	0.20
Total	1.73	2.20	2.20

SERVICES AND SUPPLIES

- **MARINet** – Membership in Link Plus, a Statewide inter library loan service (\$6,065) and additional databases, such as Mango Language, and Overdrive e books.
- **Equipment maintenance** – Maintenance of computers (\$1,500).
- **Internet** – CENIC (Corporation for Education Network Initiatives in California) High speed Internet (\$11,353).
- **Materials** – Print and digital books, magazines, newspapers, and film (\$35,200). Outside Services – Program and special events expenditures (\$250).
- **Department supplies** – Postage, copy paper, and miscellaneous supplies, cataloging, circulation, and materials repair supplies (\$10,000).



SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO LIBRARY TAX FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	72,788	96,141	96,141	59,656
REVENUE				
Revenue	281,519	288,565	288,565	297,222
TOTAL REVENUE	281,519	288,565	288,565	297,222
TOTAL RESOURCES	354,307	384,706	384,706	356,878
EXPENDITURES				
TOTAL EXPENDITURES	258,166	322,373	325,050	346,825
Net Increase/(Decrease)	23,353	(33,808)	(36,485)	(49,603)
ENDING BALANCE	96,141	62,333	59,656	10,053
TOTAL BUDGET	354,307	384,706	384,706	356,878



SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO LIBRARY TAX FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023

Description	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Library Tax	281,519	288,565	288,565	297,222
TOTAL REVENUE	281,519	288,565	288,565	297,222
EXPENDITURES				
LABOR COSTS				
Regular Salaries	99,160	142,290	142,308	146,984
Temporary Help	31,385	44,500	40,790	44,500
Retirement	8,671	12,780	11,855	13,119
Overtime	1,284	-	-	-
Other Benefits	40,960	45,815	48,259	47,757
Payroll Taxes	9,930	14,624	14,624	14,983
TOTAL LABOR COSTS	191,390	260,009	257,836	267,343
SERVICES AND SUPPLIES				
Outside Services - Programming	-	250	-	250
MARINet Database	4,769	4,061	4,061	6,065
Equipment Maintenance	-	1,500	-	1,500
Internet - CENIC	10,412	11,353	11,353	8,417
Department Supplies	1,211	10,000	8,500	10,000
Adult Books	15,531	10,000	12,500	15,000
Childrens' Books	8,033	10,000	5,500	10,000
Audio/Visual Books	899	1,000	800	1,000
DVDs	7,405	7,200	8,500	8,750
E Books	18,516	7,000	16,000	18,500
TOTAL SERVICES AND SUPPLIES	66,776	62,364	67,214	79,482
TOTAL EXPENDITURES	258,166	322,373	325,050	346,825



SPECIAL REVENUE FUNDS

ROBSON HOUSE FUND

The Robson House is an elegant mansion that was donated to the Town in 1968, with the agreement that it be used for the benefit of the community's children. In 1978 a Robson-Harrington House Association was formed to restore, manage, and maintain the house as a civic, educational, recreational, and cultural center. In 2005 the Association was unable to find new board members willing to take on the considerable responsibilities of the house and the organization disbanded. Management of the house has reverted to the Town.



Revenue from the rental of the upstairs offices has been sufficient over past years to cover the ongoing operation and routine maintenance of the house. However, since 2011-12, personnel, utility and maintenance costs have risen to the point that rental revenue does not cover the regular costs. Rental increases were implemented in 2015-16, but even with a rental increase, rental revenue is not sufficient to cover the considerable deferred maintenance work and capital improvements that are needed to restore and maintain the house. The Town is budgeting \$50,000 for adding an ADA bathroom, half of the cost will be funded through Measure D Sales Tax fund.

LABOR

Title	2020-21	2021-22	2022-23
Building Supervisor*	0.10	0.10	0.10

*10% of the Building Supervisor's time is charged to the Robson Fund. A portion of the Building Supervisor's time (80%) is spent on other Town work and is funded in the Engineering and Inspector budget. The remaining 10% is charged to the Isabel Cook Center Fund.

The Building Supervisor provides custodial, maintenance, and repair services for the upkeep of the Robson House.

SERVICES AND SUPPLIES

- **Outside services** – Pest control services, landscape services, fire safety equipment; special assistance for repairs (\$2,110).
- **Building maintenance** – Janitorial Service (\$15,600), other repair services (\$1,500), Robson ADA bathroom (\$40,000, ½ of the cost will be funded through Measure D sales tax).
- **Utilities** – Electricity, water, telephone, and sewer (\$7,000).
- **Department supplies** – Material and supplies needed to maintain Robson house (\$1,000).
- **Possessory tax payment** – Taxable possessory interest assessment (\$2,400).



SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO ROBSON HOUSE FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	134,588	27,212	27,212	81,018
REVENUE				
Revenue & Transfers In	35,400	35,400	80,316	26,220
TOTAL REVENUE AND TRANSFERS	35,400	35,400	80,316	26,220
TOTAL RESOURCES	169,988	62,612	107,528	107,238
EXPENDITURES				
TOTAL EXPENDITURES	142,776	63,660	26,510	57,263
Net Increase/(Decrease)	(107,376)	(28,260)	53,806	(31,043)
ENDING BALANCE	27,212	(1,048)	81,018	49,975
TOTAL BUDGET	169,988	62,612	107,528	107,238

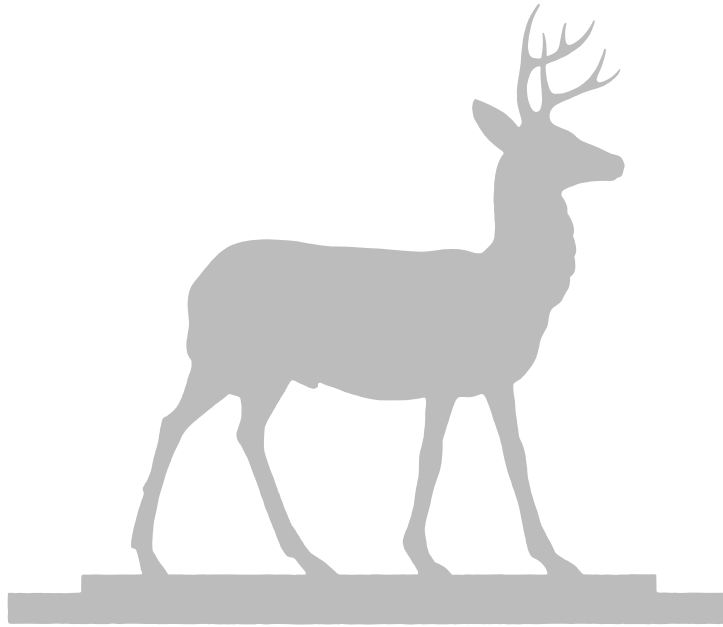


SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO ROBSON HOUSE FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023				
Description	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Dovetail	8,415	9,180	-	-
Moment Records	20,400	20,400	20,400	20,400
Social Rep, LLC	6,585	5,820	7,500	5,820
Transfers In	-	-	52,416	-
TOTAL REVENUE	35,400	35,400	80,316	26,220
EXPENDITURES				
LABOR COSTS				
Regular Salaries	-	9,213	-	9,677
Overtime	-	-	-	-
Retirement	-	1,292	-	1,358
Other Benefits	400	2,840	-	2,978
Payroll Taxes	-	705	-	740
TOTAL LABOR COSTS	400	14,050	-	14,753
SERVICES AND SUPPLIES				
Outside Services	55,421	2,110	2,110	2,110
Building Maintenance	17,449	37,100	17,640	30,000
Utilities	5,715	7,000	6,760	7,000
Supplies	(28)	1,000	-	1,000
Possessory Tax Payment	3,819	2,400	-	2,400
TOTAL SERVICES AND SUPPLIES	82,376	49,610	26,510	42,510
TRANSFERS OUT	60,000	-	-	-
TOTAL EXPENDITURES	142,776	63,660	26,510	57,263



SPECIAL REVENUE FUNDS



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SPECIAL REVENUE FUNDS



SPECIAL EVENTS FUND

This fund was established in 2000-01 to track the revenues and expenses associated with the annual fall event, Country Fair Day, and other special events sponsored by the Town.

The fund was opened with a balance comprised of the proceeds from 1996 Country Fair Day, which was organized and managed by the Town for the first time in many years.

The fund was utilized in 2007 to fund events commemorating the Town's centennial anniversary. Over the years the events that the Town offers to our community have changed. The fund continues to be used to support Town events, such as the Live on the Avenue music series, the Goblins Spooktacular, Teen and Children's Egg Hunts, Breakfast with Santa, the Holiday Tree Lighting and other events.

\$44,000 is committed for expenditures for the annual Town events.



SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO SPECIAL EVENTS FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Actual
BEGINNING BALANCE	11,655	10,923	10,923	5,713
REVENUE				
Revenue	-	24,400	14,325	22,000
TOTAL REVENUE	-	24,400	14,325	22,000
TOTAL RESOURCES	11,655	35,323	25,248	27,713
EXPENDITURES				
TOTAL EXPENDITURES	732	24,255	19,535	44,040
Net Increase/(Decrease)	(732)	145	(5,210)	(22,040)
ENDING BALANCE	10,923	11,068	5,713	(16,327)
TOTAL BUDGET	11,655	35,323	25,248	27,713

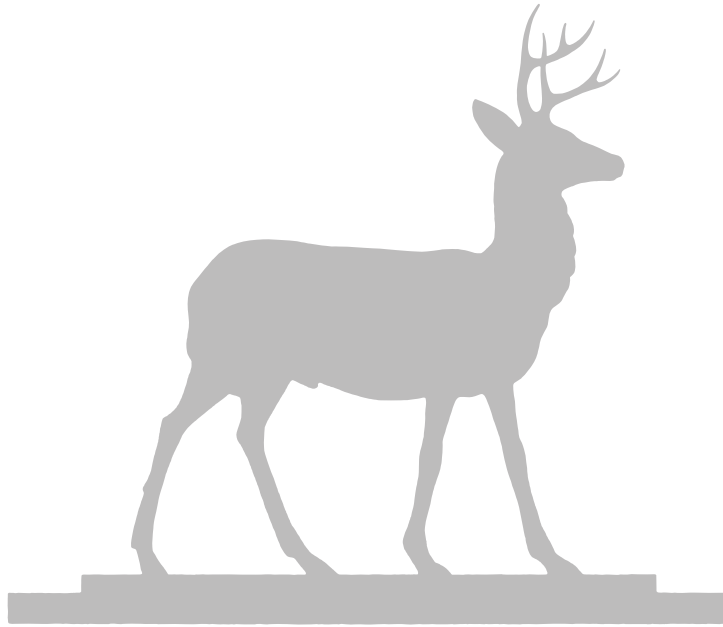


SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO SPECIAL EVENTS FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Breakfast With Santa	-	3,500	325	3,500
Country Fair Day	-	15,800	-	-
Egg Hunt	-	500	1,000	1,000
Goblins Parade	-	500	3,000	1,000
Picnics On The Plaza	-	4,100	-	-
United Against Hate	-	-	-	1,000
Live on the Avenue	-	-	10,000	15,000
Holiday Tree Lighting	-	-	-	500
TOTAL REVENUE	-	24,400	14,325	22,000
EXPENDITURES				
Temporary Help	-	1,050	-	11,700
Overtime	-	-	-	-
Retirement	-	-	-	-
Payroll Taxes	-	80	-	895
Outside Services	-	-	-	-
Special Event Supplies	-	500	-	500
ASCAP Royalties - Events	368	350	398	400
BMI Royalties - Events	364	375	368	375
Breakfast With Santa	-	2,000	76	1,700
Country Fair Expenses	-	14,000	-	-
Egg Hunt	-	1,000	1,213	1,200
Goblins Parade	-	800	1,027	1,000
Picnics On The Plaza	-	4,100	-	-
United Against Hate	-	-	700	1,000
Live on the Avenue	-	-	15,753	25,000
Holiday Tree Lighting	-	-	-	270
TOTAL EXPENDITURES	732	24,255	19,535	44,040



SPECIAL REVENUE FUNDS



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SPECIAL REVENUE FUNDS



MEASURE A PARKS TAX FUND

Revenue and expenditures associated with San Anselmo's share of the Marin County one-quarter per cent (.25%) transactions and use tax, entitled Marin Parks, Open Space, and Farmland Preservation Transactions and Use Tax Ordinance are accounted for in this fund. Countywide, the tax is estimated to generate \$10,000,000 per year for ten years. Fifteen per cent (15%) of the Measure A revenue is allocated to cities, towns, and special districts. San Anselmo's share is 6.65% of that revenue.

The Town Council annually determines the distribution of these funds. For 2014-15, and including the partial funding for 2013-14, \$55,494 was contributed to the Sky Ranch open space acquisition and \$66,794 to Memorial Park improvements.

In 2015 16 and going forward, the Town Council decided that on an ongoing basis, 70% of the annual funding will go to Memorial Park and 30% to open space acquisition.

On January 26, 2021, the Town Council approved the Memorial Park Playing Field Repair Project for an estimated amount of \$675,000, which \$47,000 will come from General Fund Reserve and approximately \$439,000 from Measure A Parks Tax Fund to supplement \$177,982 from State Proposition 68 Per Capita funding. Due to the water shortage emergency, the construction will be postponed in FY2021-22 and the budget will be carryover for FY2022-23.



SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO MEASURE A PARKS TAX FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	509,389	572,678	572,678	570,404
REVENUE				
Revenue	109,842	233,933	63,823	226,168
TOTAL REVENUE	109,842	233,933	63,823	226,168
TOTAL RESOURCES	619,231	806,611	636,501	796,572
EXPENDITURES				
TOTAL EXPENDITURES	46,553	840,767	66,097	796,572
Net Increase/(Decrease)	63,289	(606,834)	(2,274)	(570,404)
ENDING BALANCE	572,678	(34,156)	570,404	-
TOTAL BUDGET	619,231	806,611	636,501	796,572



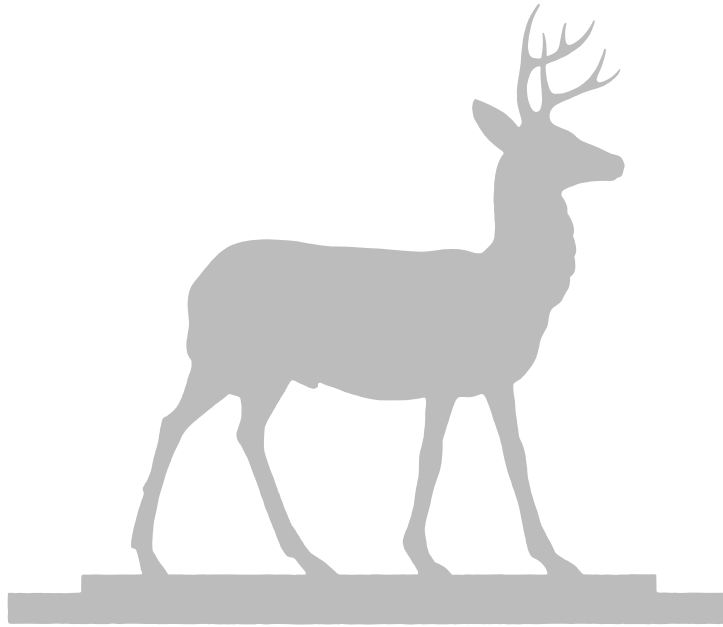
SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO
MEASURE A PARKS TAX FUND
REVENUE AND EXPENDITURE SUMMARY
FISCAL YEAR 2022-2023

	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Measure A Parks Tax	106,928	51,951	62,823	44,186
Interest	2,914	4,000	1,000	4,000
Proposition 68 Park Grant	-	177,982	-	177,982
Donation/Transfers In	-	-	-	-
TOTAL REVENUE	109,842	233,933	63,823	226,168
EXPENDITURES				
SERVICES AND SUPPLIES				
Memorial Park Improvement	46,553	675,000	66,097	617,549
Open Space	-	165,767	-	179,023
TOTAL EXPENDITURES	46,553	840,767	66,097	796,572



SPECIAL REVENUE FUNDS



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SPECIAL REVENUE FUNDS

ISABEL COOK CENTER (ICC) FUND

The Isabel Cook Center (ICC), located at 1000 Sir Francis Drake Boulevard, is a former school property purchased by the Town with Community Development Block Grant funds. It is comprised of the Recreation Center and the Isabel Cook Community Center. The Center houses the Recreation Department offices, multi-purpose rooms, a gymnasium and a pre-school center. The classroom space is leased to a community non-profit organization of artists, called the San Anselmo Artist Studios.

Rents from the artist studios support the maintenance, operating expenses, repairs, and capital improvements in the complex.

The lower office space (3,800 square feet) is vacant, and the space is being utilized by the Recreation Department for community programs. Several of the upstairs classrooms were converted to artist's studios and are fully rented.

LABOR

Title	2020-21	2021-22	2022-23
Building Supervisor*	0.10	0.10	0.10

*10% of the Building Supervisor's time is spent at ICC. A portion of his time (80%) is spent on other Town work and is funded in the Engineering & Inspection Department. The Town took over management of Robson House in 2006-07 and 10% of the Building Supervisor's time is charged to that fund.

The Building Supervisor provides maintenance and repair services for the upkeep of the ICC complex.

SERVICES AND SUPPLIES

- **Outside Services** – Special assistance for repair of facility and equipment. Outside services during employee vacation/leave. (\$5,000)
- **Building Maintenance** – Building Maintenance – Janitorial service, heat/air HVAC; routine and emergency building maintenance projects (\$47,000); Generator installation (\$29,000).
- **Utilities** – Electricity, gas, telephone, and sewer (\$22,000). Water is paid through the Parks budget.
- **Supplies** – Miscellaneous office supplies and minor supply items for building operation.



SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO ISABEL COOK CENTER FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	(9,381)	17,287	17,287	37,499
REVENUE				
Revenue	88,099	107,668	107,668	107,688
TOTAL REVENUE	88,099	107,668	86,804	107,688
TOTAL RESOURCES	78,718	124,955	104,091	145,187
EXPENDITURES				
TOTAL EXPENDITURES	70,223	117,550	66,592	112,196
Net Increase/(Decrease)	17,876	(9,882)	20,212	(4,508)
ENDING BALANCE	8,495	7,405	37,499	32,991
TOTAL BUDGET	78,718	124,955	104,091	145,187



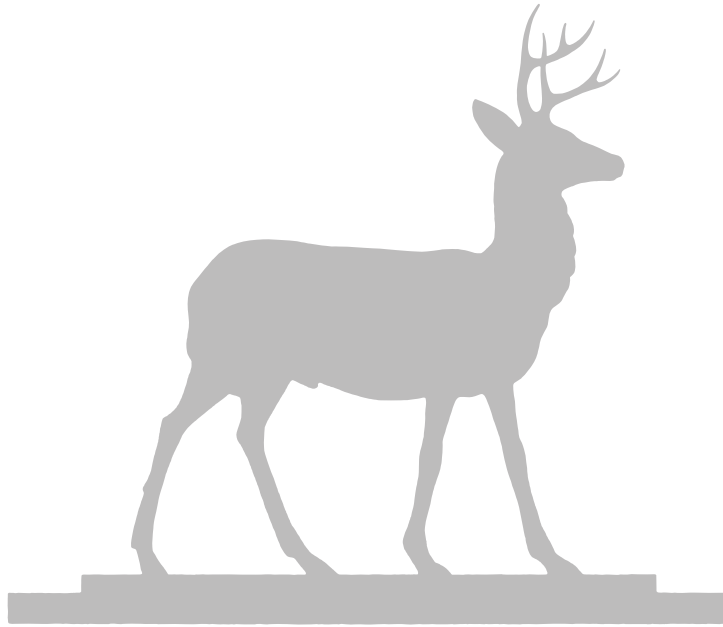
SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO
ISABEL COOK CENTER FUND
REVENUE AND EXPENDITURE SUMMARY
FISCAL YEAR 2022-2023

	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
ICC Rental Income	88,099	107,668	107,668	107,688
TOTAL REVENUE	88,099	107,668	107,668	107,688
EXPENDITURES				
LABOR COSTS				
Regular Salaries	-	9,213	-	9,630
Overtime	-	-	-	-
Retirement	-	1,292	-	1,351
Other Benefits	400	2,840	-	2,978
Payroll Taxes	-	705	-	737
TOTAL LABOR COSTS	-	14,050	-	14,696
SERVICES AND SUPPLIES				
Outside Services	7,381	5,000	550	5,000
Building Maintenance	41,037	76,000	39,329	70,000
Utilities	21,405	22,000	21,467	22,000
Office/Department Supplies	-	500	-	500
TOTAL SERVICES AND SUPPLIES	70,223	103,500	66,592	97,500
TOTAL EXPENDITURES	70,223	117,550	66,592	112,196



SPECIAL REVENUE FUNDS



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SPECIAL REVENUE FUNDS



MEASURE C WILDFIRE TAX FUND

In 2019, 17 Marin County agencies with fire prevention responsibilities formed the Marin Wildfire Prevention Authority (“MVPA”) through a Joint Exercise of Powers Agreement. MWPA’s mission is to organize and sustain local wildfire prevention including early detection, warning and alerts; reducing vegetation; ensuring defensible space around homes, neighborhoods and critical infrastructure; and improving disaster evacuation routes/procedures; Marin Wildfire Prevention Measure, levying up to \$10 cents per building square foot tax (\$75 per multifamily unit) for ten years, providing \$19,300,000 annually, with annual inflation adjustments, independent citizen oversight/audits, and low-income senior exemptions.

Defensible space and fire-resistant structure evaluations, and mitigation of fire threats thereof, will be funded by 20% of the tax measure proceeds and will be done on a shared service basis or by responsible member.

Local-specific wildfire prevention efforts will be funded by 20% of the tax measure proceeds and allocated to each member in proportion to revenue raised in each member’s respective tax rate areas. Members must certify that the tax measure proceeds are used consistent with the purpose of the Authority and that the tax measure expenses result in a higher level of service than would otherwise be provided by the member. The approximately allocation to the Town is \$365,000 in FY2022-23.



SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO MEASURE C WILDFIRE TAX FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	-	280,282	280,282	250,603
REVENUE				
Revenue	365,422	362,648	349,737	365,000
TOTAL REVENUE	365,422	362,648	349,737	365,000
TOTAL RESOURCES	365,422	642,930	630,019	615,603
EXPENDITURES				
TOTAL EXPENDITURES	85,140	362,648	379,416	365,000
Net Increase/(Decrease)	280,282	-	(29,679)	-
ENDING BALANCE	280,282	280,282	250,603	250,603
TOTAL BUDGET	365,422	642,930	630,019	615,603

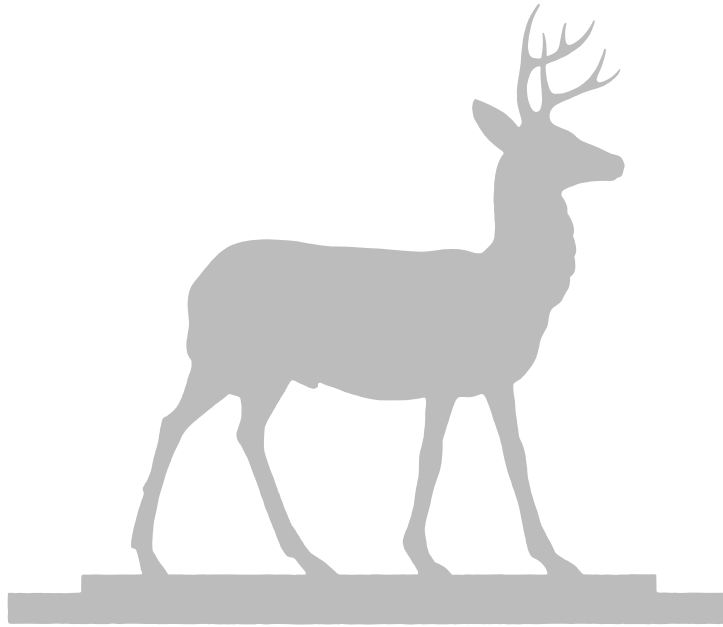


SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO MEASURE C WILDFIRE TAX FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Measure C Wildfire Tax	365,422	362,648	349,737	365,000
TOTAL REVENUE	365,422	362,648	349,737	365,000
EXPENDITURES				
SERVICES AND SUPPLIES				
Outside Services - Fire Prevention	85,140	362,648	327,000	365,000
TRANSFERS OUT	-	-	52,416	-
TOTAL EXPENDITURES & TRANSFERS OUT	85,140	362,648	379,416	365,000



SPECIAL REVENUE FUNDS



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SPECIAL REVENUE FUNDS

CLIMATE ACTION FUND

On June 11, 2019, the Town Council adopted *Resolution 4286: A Resolution of the Town Council of the Town of San Anselmo Adopting San Anselmo Climate Action Plan 2030*. The Climate Action Plan 2030 (CAP) is a master plan to guide the development and implementation of local, measurable actions and initiatives to reduce local Greenhouse Gas Emissions 54% by 2030 (from a 2005 baseline, or 45% below 1995 levels), with the goal of community-scale carbon neutrality by no later than 2045.

On February 11, 2020, the Town Council adopted *Resolution No. 4325: A Resolution of the Town Council of the Town of San Anselmo Declaring a Climate and Ecological Emergency in San Anselmo*. In declaring a Climate and Ecological Emergency, the Town Council directed the Town Manager to (i) work with staff to include consideration and prioritization of consistency with the Climate Action Plan 2030, as amended or updated, in staff reports to council and (ii) to earmark specific funds for greenhouse gas and climate change mitigation annually, beginning in the Fiscal Year 2020-2021. Subsequently, the 2020-2021 budget, adopted on June 23, 2020, included the addition of Appendix B, which tracked the Town's anticipated spending on Climate Action Plan Implementation Programs.

With the adoption of the FY 2021-2022 budget, the Town Council formally recognized the ongoing need to devote resources towards implementing its Climate Action Plan. The creation of the Climate Fund is intended to help the Town build its capacity to identify and undertake climate action at the municipal level and to provide maximum transparency to the public on the Town's progress.

In 2021-2022, funds were budgeted in the amount of \$55,000 to hire a part-time Climate Action Coordinator (as described in the San Anselmo 2021-2023 Work Plan Priorities, Administrative & Finance Priority #10, adopted on April 27th, 2021) and for other expenses related to identifying and implementing policies, programs, and grants consistent with the Town's stated climate action goals. The proposed FY 2022-2023 budget for the Climate Action Fund is \$136,000, which includes approximately \$21,000 for an awarded grant from CalRecycle to assist in SB 1383 implementation with the goal of keeping food and other compostable materials out of landfills to reduce emissions that contribute to climate change. \$75,000 is budgeted for outside services to cover half of the salary for the part-time Climate Action Coordinator and hire consultants on an as needed basis to support implementation of climate action programs and policies. Additional expenditures may include funding for rebate programs (e.g., electric landscape equipment rebates, E-bike rebates), pilot programs (e.g., innovative EV charging technologies for multi-family dwellings), and outreach/educational materials.



SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO CLIMATE ACTION FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	-	-	-	10,000
REVENUE				
Revenue	-	55,000	55,000	126,000
TOTAL REVENUE AND TRANSFER IN	-	55,000	55,000	126,000
TOTAL RESOURCES	-	55,000	55,000	136,000
EXPENDITURES				
TOTAL EXPENDITURES	-	55,000	45,000	80,000
Net Increase/(Decrease)	-	-	10,000	46,000
ENDING BALANCE	-	-	10,000	56,000
TOTAL BUDGET	-	55,000	55,000	136,000

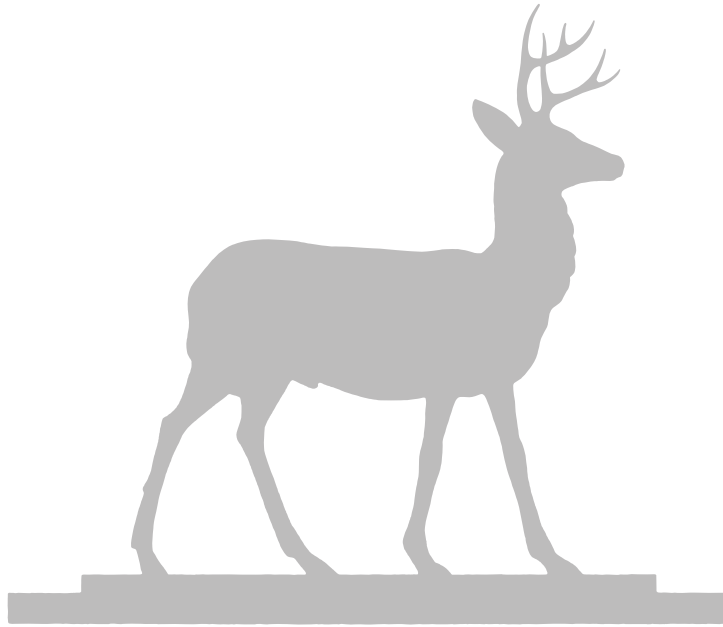


SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO CLIMATE ACTION FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Intergovernmental Revenue	-	-	-	21,000
Transfers In	-	55,000	55,000	105,000
TOTAL REVENUE	-	55,000	55,000	126,000
EXPENDITURES				
SERVICES AND SUPPLIES				
Outside Services	-	50,000	40,000	75,000
Equipment Grant	-	5,000	5,000	5,000
TOTAL EXPENDITURES	-	55,000	45,000	80,000



SPECIAL REVENUE FUNDS



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SPECIAL REVENUE FUNDS

CREEKSIDER COMMON FUND

At the Town Council meeting on September 25, 2018, Town Council discussed an idea related to planning for the renovation of Creek Park following the potential removal of the building at 630-636 San Anselmo Avenue, otherwise known as "Building Bridge 2". This building was removed as part of the Marin County Flood Control and Water Conservation District's San Anselmo Flood Risk Reduction Program (SAFRR).

An idea was brought forward for a local design competition using the post-building removal, expanded space at Creek Park as a canvas for collecting visionary design proposals with the potential to enliven the park and adjoining commercial district.

The goal of this competition would be to foster creativity and challenge participants to think outside the box; to propose exciting ideas that have never been considered possible for the space; to reimagine the existing urban/park landscape; and to aid in bringing Creek Park into the 21st Century.

On June 25, 2019, the Town Council directed the Town Manager to convene a Community Advisory Group (CAG) to help oversee the public process portion of the design development and conduct fundraising for the project.

Since then, the Town has received total donation amount of \$351,500 toward identifying opportunities to improve public areas associated with the flood control project, with the funding used for preliminary geotechnical studies, preliminary structural bridge, and abutment design, and RHAA renderings to visualize potential improvements.

More funding will be needed for the constructions of the project.



SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO CREEKSIDE COMMONS FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	154,000	211,433	211,433	136,433
REVENUE				
Revenue	201,500	-	-	-
TOTAL REVENUE	201,500	-	-	-
TOTAL RESOURCES	355,500	211,433	211,433	136,433
EXPENDITURES				
TOTAL EXPENDITURES	144,067	201,500	75,000	136,433
Net Increase/(Decrease)	57,433	(201,500)	(75,000)	(136,433)
ENDING BALANCE	211,433	9,933	136,433	-
TOTAL BUDGET	355,500	211,433	211,433	136,433

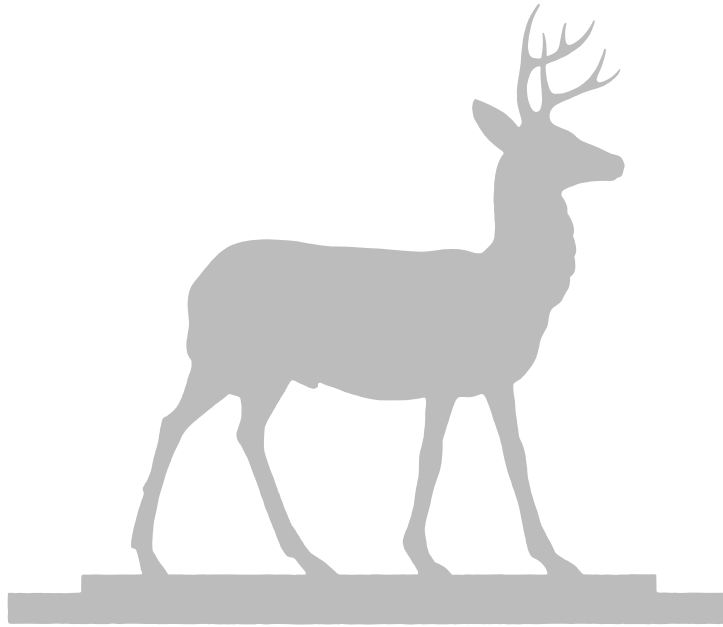


SPECIAL REVENUE FUNDS

TOWN OF SAN ANSELMO CREEKSIDE COMMONS FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Donations	201,500	-	-	-
Interest	-	-	-	-
Misc Revenue	-	-	-	-
TOTAL REVENUE	201,500	-	-	-
EXPENDITURES				
SERVICES AND SUPPLIES				
Outside Services	138,567	201,500	75,000	136,433
Misc Services	5,500	-	-	-
Transfer Out	-	-	-	-
TOTAL EXPENDITURES	144,067	201,500	75,000	136,433



SPECIAL REVENUE FUNDS



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CAPITAL PROJECTS FUNDS

CAPITAL RECONSTRUCTION FUND

The Capital Reconstruction Fund accounts for the revenues and expenses of capital projects. It is funded primarily from the General Fund. Prior to the funding crisis beginning in 2003, Town policy had been to make a transfer from current year General Fund revenues, which is generally 70% of the amount of the prior year General Fund carryover (excess of revenues carried over from the prior year, less any transfer needed to replenish the Emergency Projects Fund). Because of the funding shortfalls in the past several years, Council has opted to allocate funds where they are most needed.



Projects are funded on a prioritized basis, based on health, safety, liability, cost benefit, cost avoidance, and ability to deliver services, and categorized according to prior commitments (whether by written agreement with an outside entity, or by policy direction), liability/safety, and other. The project expenditures are typically categorized as follows:

- **Commitments due to grants and loans.** These are projects for which the Town has entered into written agreements for repayment of funds, or for which the Town would be responsible for returning funds to the grantee; in some cases, these funds have already been spent.
- **Recommended due to liability and/or safety concerns.** These are projects for which Council has previously appropriated funds, established by policy as a priority, or given direction to staff to accomplish.
- **Recommended based on prior commitments and/or direction.** These are projects for which Council has previously appropriated funds, established by policy as a priority, or given direction to staff to accomplish.
- **Other.** These are projects or other funding recommendations that do not fit into another category. The unprogrammed projects appropriation is used to fund unanticipated and emergency needs, as well as cost overruns in budgeted projects.

2022-23 GOALS/WORK PLAN

This budget year \$50,000 is carryover from prior year budget for Wayfinding project.

2022-23 EXPENDITURES

Recommended based on prior commitments and/or direction:	Cost \$
Other – Wayfinding and Signage Program (Phase II) carryover	50,000
Total 2022–23 Expenditures	50,000



CAPITAL PROJECTS FUNDS

TOWN OF SAN ANSELMO CAPITAL RECONSTRUCTION FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	(15,018)	67,074	67,074	65,650
REVENUE				
Revenue & Transfers In	107,341	-	-	-
TOTAL REVENUE AND TRANSFERS	107,341	-	-	-
TOTAL RESOURCES	92,323	67,074	67,074	65,650
EXPENDITURES				
TOTAL EXPENDITURES	25,249	50,000	1,424	50,000
Net Increase/(Decrease)	82,092	(50,000)	(1,424)	(50,000)
ENDING BALANCE	67,074	17,074	65,650	15,650
TOTAL BUDGET	92,323	67,074	67,074	65,650

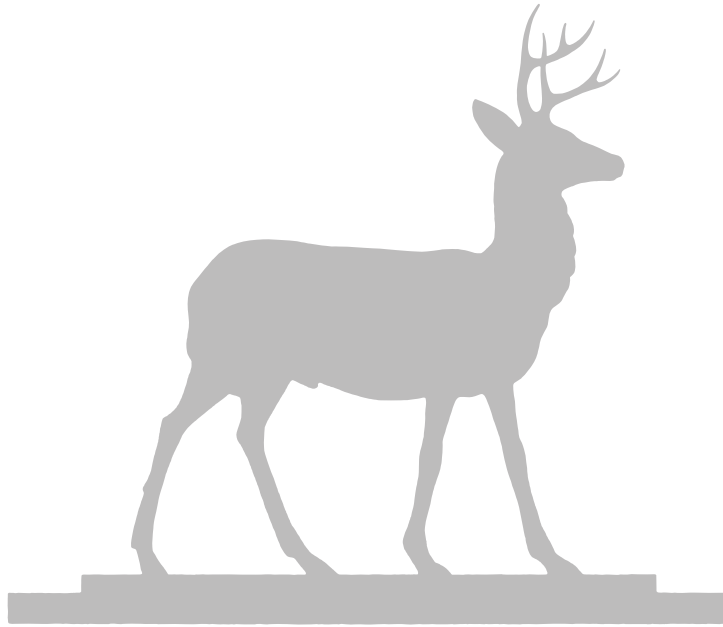


CAPITAL PROJECTS FUNDS

TOWN OF SAN ANSELMO CAPITAL RECONSTRUCTION FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Miscellaneous Revenue	7,341	-	-	-
Transfers In	100,000	-	-	-
TOTAL REVENUE AND TRANSFERS IN	107,341	-	-	-
EXPENDITURES				
Snack Shack Improvement	-	-	1,424	-
Fire Station Building Repair	1,467	-	-	-
Wayfinding Program	-	50,000	-	50,000
Construction - Trails	23,782	-	-	-
TOTAL EXPENDITURES	25,249	50,000	1,424	50,000



CAPITAL PROJECTS FUNDS



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CAPITAL PROJECTS FUNDS

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund accounts for revenues that are restricted or otherwise designated for the purchase of Town equipment.

In the past, the Town does not have an adopted equipment replacement schedule and funding program, but instead schedules equipment acquisition and replacement as funds are available. The Town has allocated about \$200,000 each year for the last ten years from the General Fund to the Equipment Fund to fund the following costs:

- Town-wide computer hardware/software replacement or acquisition.
- The debt service payment for the Marin Emergency Radio Authority (MERA) Bonds.
- Vehicle lease payment for three electronic vehicles.
- Fund Town's Climate Action Plan activities.

During 2020-21, the Town updated its inventory listings for Vehicle and Technology programs. The Town decided to create two separate Internal Services Funds, which are Technologies Replacement and Vehicle Replacement fund to maintain the Town's future Technology and Vehicle replacement activities.



CAPITAL PROJECTS FUNDS

TOWN OF SAN ANSELMO EQUIPMENT REPLACEMENT FUND FISCAL YEAR 2022-2023

	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	213,706	298,944	298,944	120,193
REVENUE				
Revenue & Transfers In	215,000	-	-	-
TOTAL REVENUE AND TRANSFERS IN	215,000	-	-	-
TOTAL RESOURCES	428,706	298,944	298,944	120,193
EXPENDITURES				
TOTAL EXPENDITURES	129,762	195,000	178,751	75,000
Net Increase/(Decrease)	85,238	(195,000)	(178,751)	(75,000)
ENDING BALANCE	298,944	103,944	120,193	45,193
TOTAL BUDGET	428,706	298,944	298,944	120,193

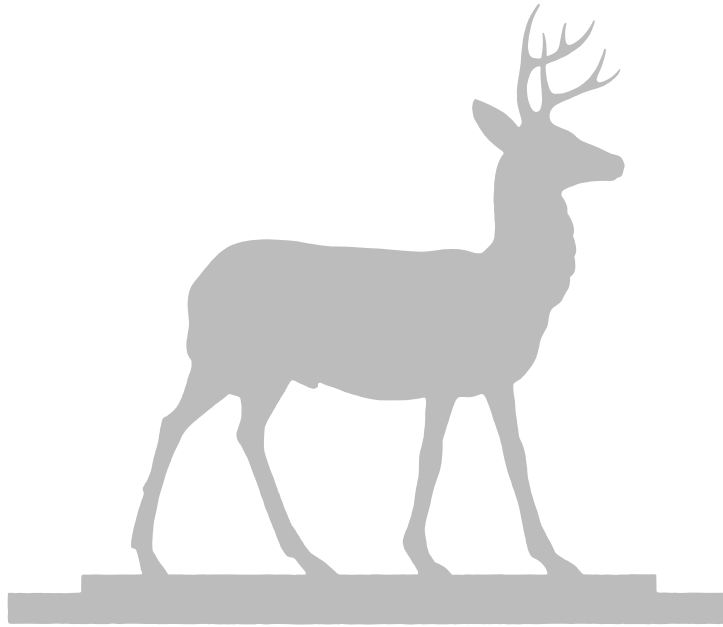


CAPITAL PROJECTS FUNDS

TOWN OF SAN ANSELMO EQUIPMENT REPLACEMENT FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023				
Description	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Miscellaneous Revenue	-	-	-	-
Transfers In	215,000	-	-	-
TOTAL REVENUE AND TRANSFERS IN	215,000	-	-	-
EXPENDITURES				
Computer Hardware/Software	41,311	-	191	-
MERA Debt Service Payment	64,136	-	-	-
Public Works Capital Outlay	-	60,000	43,560	-
Parking Meters	13,435	-	-	-
Climate Action Plan Initiatives	-	-	-	-
Public Works Vehicle Replacement	10,880	-	-	75,000
Transfers Out	-	135,000	135,000	-
TOTAL EXPENDITURES	129,762	195,000	178,751	75,000



CAPITAL PROJECTS FUNDS



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DEBT SERVICE FUNDS

MEASURE G DEBT SERVICE

In June 1995, the San Anselmo voters approved a \$10.8 million general obligation bond measure, known as Measure G, to finance improvements to the Town's streets, storm drains, and Library building. This fund is dedicated to the collection of property tax assessments for the repayment of principal and interest on the bonds. As required by law, it was segregated from the Measure G Bond Proceeds Fund which was dedicated to receipt and expenditure of the \$10.8 million bond funds. A separate fund was established for each issue. The Measure G bond proceeds are fully expended.

Series 1995

The first bond issue of \$2.125 million was sold in August 1995. The first debt service payment was made in February 1996, and the second in August 1996. This debt service schedule is repeated for the remainder of the series payments. The debt service is being paid by a tax levied on the tax roll, beginning in the 1995 96 fiscal year. The tax rate levied per \$100 of assessed valuation is as follows:

- | | |
|----------------------|--|
| • 1995-96: 1.4 cents | • 2004-05: 0.9 cents |
| • 1996-97: 1.2 cents | • 2005-06: 0.8 cents |
| • 1997-98: 1.1 cents | • 2006-07: 0.8 cents |
| • 1998-99: 1.2 cents | • 2007-08: 0.6 cents |
| • 1999-00: 1.3 cents | • 2008-09: 0.7 cents |
| • 2000-01: 1.1 cents | • 2009-10: 0.6 cents |
| • 2001-02: 1.1 cents | • 2010-11: 0.8 cents |
| • 2002-03: 1.1 cents | • 2011-12: (Refunded in conjunction with 1997 and 2000 issues) |
| • 2003-04: 0.6 cents | |

Any tax proceeds remaining in excess of debt service payments, as well as interest revenue on funds in the debt service fund, are designated as a reserve for future year payments.



DEBT SERVICE FUNDS

MEASURE G DEBT SERVICE

Series 1997

A \$3.55 million general obligation bond issue was sold in July 1997. The tax rate levied per \$100 of assessed valuation is as follows:

- 1997-98: 1.7 cents
- 1998-99: 1.9 cents
- 1999-00: 2.0 cents
- 2000-01: 1.8 cents
- 2001-02: 1.8 cents
- 2002-03: 1.8 cents
- 2003-04: 0.7 cents
- 2004-05: 1.4 cents
- 2005-06: 1.2 cents
- 2006-07: 1.2 cents
- 2007-08: 1.1 cents
- 2008-09: 1.0 cents
- 2009-10: 1.0 cents
- 2010-11: 1.2 cents
- 2011-12: (Refunded in conjunction with 1995 and 2000 issues)

Series 2000

A third bond issue of \$2.56 million was sold in August 2000. The tax rate levied per \$100 of assessed valuation is as follows:

- 2001-02: 1.2 cents
- 2002-03: 1.2 cents
- 2003-04: 0.8 cents
- 2004-05: 1.0 cents
- 2005-06: 0.9 cents
- 2006-07: 0.8 cents
- 2007-08: 0.8 cents
- 2008-09: 0.7 cents
- 2009-10: 0.7 cents
- 2010-11: 0.8 cents
- 2011-12: (Refunded in conjunction with 1995 and 1997 issues)

Series 2003

The final bond issue of \$2.565 million was in March 2003. The tax rate levied per \$100 of assessed valuation is as follows:

- 2003-04: 1.1 cents
- 2004-05: 0.8 cents
- 2005-06: 0.7 cents
- 2006-07: 0.8 cents
- 2007-08: 0.6 cents
- 2008-09: 0.6 cents
- 2009-10: 0.6 cents
- 2010-11: 0.7 cents
- 2011-12: 0.7 cents
- 2012-13: 0.7 cents
- 2013-14: 0.7 cents
- 2014-15: 0.6 cents
- 2015-16: 0.6 cents
- 2016-17: 0.6 cents
- 2017-18: 0.5 cents
- 2018-19: 0.6 cents
- 2019-20: 0.5 cents
- 2020-21: 0.5 cents
- 2021-22: (Refunded by 2020 Series)



DEBT SERVICE FUNDS

MEASURE G DEBT SERVICE

Series 2011 (Refunded Series 1995, 1997 and 2000)

- 2011-12: 2.4 cents
- 2012-13: 2.3 cents
- 2013-14: 2.3 cents
- 2014-15: 2.2 cents
- 2015-16: 2.2 cents
- 2016-17: 1.9 cents
- 2017-18: 1.9 cents
- 2018-19: 1.8 cents
- 2019-20: 1.8 cents
- 2020-21: 1.2 cents
- 2021-22: 1.1 cents
- 2022-23: 0.5 cents

Series 2020 (Refunded Series 2003)

- 2021-22: 0.4 cents
- 2022-23: 0.4 cents'

The total estimated Measure G Debt Service in 2021 22 is estimated at 0.9 cents per \$100 of assessed valuation.

Fund Balance

The revenue in this fund is collected as part of the property tax bill. The Town receives this revenue in December and April. The Debt Service payments are due in August and February.

Due to the timing difference, it is necessary to maintain a fund balance sufficient to make the August payment of the succeeding fiscal year.



DEBT SERVICE FUNDS

TOWN OF SAN ANSELMO MEASURE G DEBT SERVICE FUNDS FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	953,223	2,221,145	2,221,145	2,114,947
REVENUE				
Revenue	2,226,814	567,158	567,158	567,158
TOTAL REVENUE	2,226,814	567,158	567,158	567,158
TOTAL RESOURCES	3,180,037	2,788,303	2,788,303	2,682,105
EXPENDITURES				
TOTAL EXPENDITURES	958,892	673,356	673,356	689,756
Net Increase/(Decrease)	1,267,922	(106,198)	(106,198)	(122,598)
ENDING BALANCE	2,221,145	2,114,947	2,114,947	1,992,349
TOTAL BUDGET	3,180,037	2,788,303	2,788,303	2,682,105



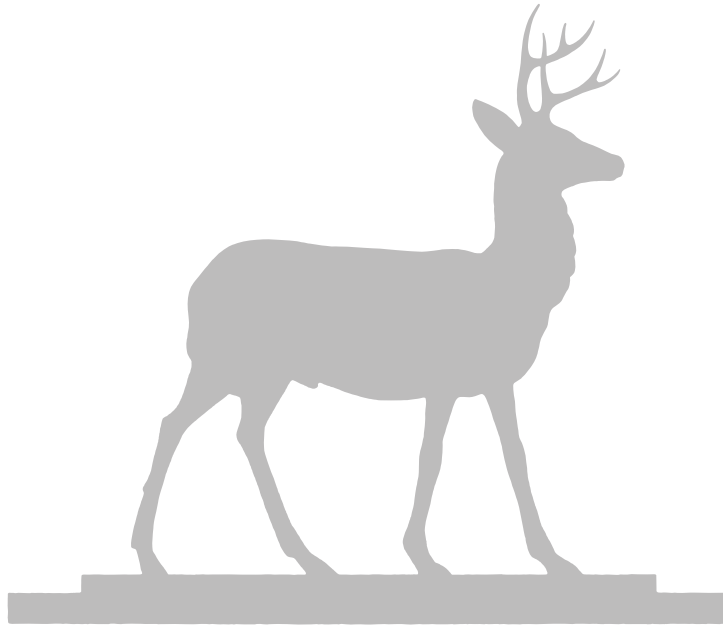
DEBT SERVICE FUNDS

TOWN OF SAN ANSELMO MEASURE G DEBT SERVICE FUNDS REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023

	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Measure G	691,499	565,158	565,158	565,158
Interest	1,544	2,000	2,000	2,000
Bond Proceed	1,533,771	-	-	-
TOTAL REVENUE	2,226,814	567,158	567,158	567,158
EXPENDITURES				
Debt Service: Principal	775,000	570,000	570,000	610,000
Debt Service: Interest	103,867	101,856	101,856	78,256
Bond Administrative Fees	750	1,500	1,500	1,500
Refunding Escrow Depos	-	-	-	-
Cost of Issuance	79,275	-	-	-
TOTAL EXPENDITURES	958,892	673,356	673,356	689,756



DEBT SERVICE FUNDS



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DEBT SERVICE FUNDS

MUNICIPAL LEASE FUND

On February 1, 2008, the Town entered into an agreement with Municipal Asset Management, Inc. (Corporation), to finance the restoration, remodeling and expansion of the downtown Fire Station, Station 19.

The financing was accomplished by the Corporation entering into a lease with the Town and the corporation leasing back the property under a Lease/Purchase Agreement, under which the Town is obligated to make rental payments to the Corporation.

The term of the lease is fifteen (15) years and the amount financed is \$1,701,094. The annual debt service payment is \$158,517. This payment is funded with general operating funds.



DEBT SERVICE FUNDS

TOWN OF SAN ANSELMO MUNICIPAL LEASE FUND FISCAL YEAR 2022-2023				
Description	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	1	-	-	-
REVENUE				
Transfers In	158,517	158,518	158,518	158,517
TOTAL REVENUE & TRANSFERS IN	158,517	158,518	158,518	158,517
TOTAL RESOURCES	158,518	158,518	158,518	158,517
EXPENDITURES				
TOTAL EXPENDITURES & TRANSFERS C	158,518	158,518	158,518	158,517
Net Increase/(Decrease)	(1)	-	-	-
ENDING BALANCE	-	-	-	-
TOTAL BUDGET	158,518	158,518	158,518	158,517

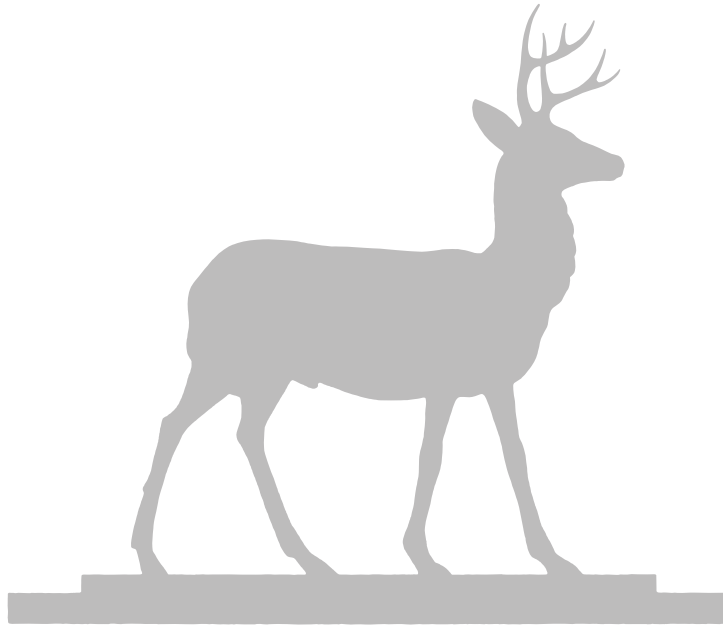


DEBT SERVICE FUNDS

TOWN OF SAN ANSELMO MUNICIPAL LEASE FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE AND TRANSFERS I				
Transfers In	158,517	158,518	158,518	158,517
TOTAL REVENUE	158,517	158,518	158,518	158,517
EXPENDITURES				
Lease Payment: Principal	139,759	146,312	146,312	153,172
Lease Payment: Interest	18,759	12,206	12,206	5,345
TOTAL EXPENDITURES	158,518	158,518	158,518	158,517



DEBT SERVICE FUNDS



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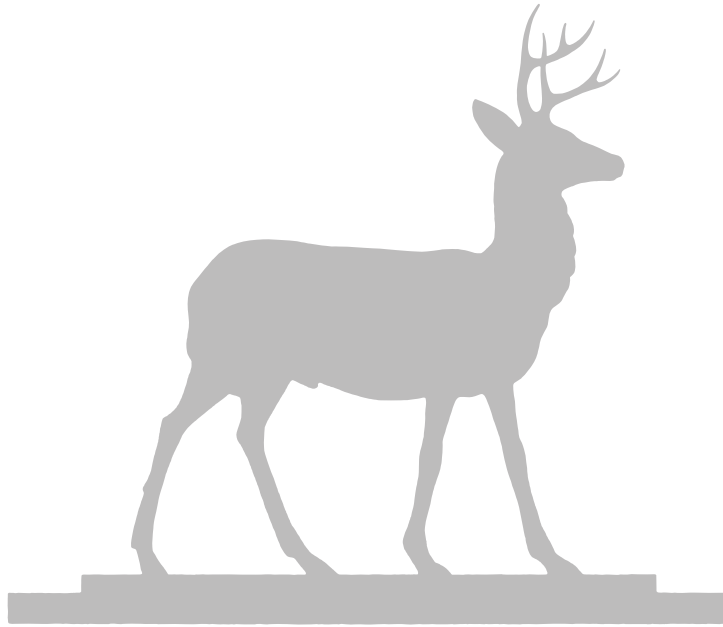
INTERNAL SERVICE FUNDS



Insurance Fund	157
Building Maintenance Fund	161
Technologies Replacement Fund	165
Vehicle Replacement Fund	169



INTERNAL SERVICE FUNDS



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INTERNAL SERVICE FUNDS

INSURANCE FUND

The Insurance Fund receives and expends funds related to the Town's liability and workers compensation self-insurance coverage.

Liability Insurance

On July 1, 1996, the Town became a member of the Bay Cities Joint Powers Insurance Authority (Bay Cities), a self-insurance pool that provides liability insurance coverage to twenty agencies in the Bay Area. Each member agency selects a self-insured retention limit. With the transition to Central Marin Police Authority for police services, the Town's self-insured retention has been reduced to \$10,000 (from the previous amount of \$100,000), below which the agency pays the claim costs. The insurance authority is responsible for costs above the limit, although it purchases excess insurance coverage for costs above \$1 million, up to \$20 million. A premium for coverage is charged based on the self-insured limit selected, the member agency's claim history and exposure, and the fiscal standing of the pool. Beginning in 1999-00, Bay Cities coverage includes personnel related liabilities.

Workers Compensation

Until June 30, 2003, the Town was a member of the Marin County Risk Management Authority (MCRMA), a self-insurance pool for workers compensation coverage. Called an "account pool," this self-insurance program maintained separate accounts for each pool member. Losses and expenses were paid from the member's pool account, up to the self-insured retention limit.

Effective July 1, 2003, the MCRMA group transferred to the Bay Cities Joint Powers Insurance Authority (Bay Cities), as the MCRMA Program Administrator retired. The Town's self-insured retention in the Bay Cities Workers Compensation pool is \$150,000. Costs in excess of this limit are paid by the Authority, although it purchases excess insurance coverage from a commercial insurance agency.

Annually, Bay Cities evaluates the financial risk position of each member, and establishes an annual assessment based on outstanding claims and claim history.

2022-23 Highlights

A transfer of \$500,000 has been made to the Insurance Fund from the General Fund to ensure an adequate claims reserve, as required by Bay Cities. The reserve for claims is now \$101,291, within the limits set by Bay Cities.



INTERNAL SERVICE FUNDS

TOWN OF SAN ANSELMO INSURANCE FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	346,523	73,848	73,848	220,683
REVENUE				
Revenue	450,000	450,000	650,000	600,000
TOTAL REVENUE AND TRANSFERS IN	450,000	450,000	650,000	600,000
TOTAL RESOURCES	796,523	523,848	723,848	820,683
EXPENDITURES				
TOTAL EXPENDITURES	722,675	693,946	503,165	720,946
Net Increase/(Decrease)	(272,675)	(243,946)	146,835	(120,946)
ENDING BALANCE	73,848	(170,098)	220,683	99,737
TOTAL BUDGET	796,523	523,848	723,848	820,683

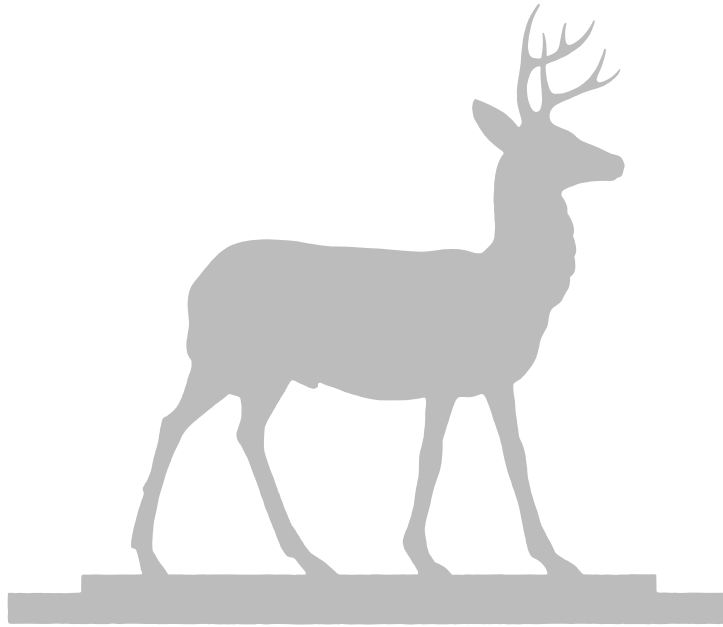


INTERNAL SERVICE FUNDS

TOWN OF SAN ANSELMO INSURANCE FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Internal Service Charges	-	-	-	600,000
Transfers In	450,000	450,000	600,000	-
TOTAL REVENUE	450,000	450,000	600,000	600,000
EXPENDITURES				
Employee Assist.Program Premiums	1,187	1,600	1,250	1,600
Flood Insur.Premiums	16,348	16,775	16,775	20,313
Liability Insur. Premiums	251,713	287,463	224,802	377,637
Liability Insur. Claims	1,329	34,272	30,000	32,000
Workers Comp.Insur.Premiums	138,630	140,836	123,588	157,146
Workers Comp. Insur. Claims	310,248	181,000	105,000	112,250
State Unemployment Insurance	3,220	32,000	1,750	20,000
TOTAL EXPENDITURES	722,675	693,946	503,165	720,946



INTERNAL SERVICE FUNDS



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INTERNAL SERVICE FUNDS



BUILDING MAINTENANCE FUND

The Building Maintenance Fund is to account for the costs of operation of the Town's maintenance and repair of the Town's building and accumulate funding for major improvements down the road.

Staff will continue to evaluate the fund and other operating activities that relate to building maintenance, such as custodial services, routine preventative maintenance, and repairs for municipal buildings and facilities, as well as restrooms and structures at Town parks. The goal is to develop a program that provide routine custodial services, preventative maintenance, and capital improvement at the Town facilities to ensure a clean, safe, well maintained, and accessible environment for use by the community and Town employees.



INTERNAL SERVICE FUNDS

TOWN OF SAN ANSELMO BUILDING MAINTENANCE FUND FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	-	-	-	100,000
REVENUE				
Revenue	-	-	-	319,420
Transfers In	-	-	200,000	-
TOTAL REVENUE AND TRANSFERS IN	-	-	200,000	319,420
TOTAL RESOURCES	-	-	200,000	419,420
EXPENDITURES				
TOTAL EXPENDITURES	-	150,000	100,000	300,000
Net Increase/(Decrease)	-	(150,000)	100,000	19,420
ENDING BALANCE	-	(150,000)	100,000	119,420
TOTAL BUDGET	-	-	200,000	419,420



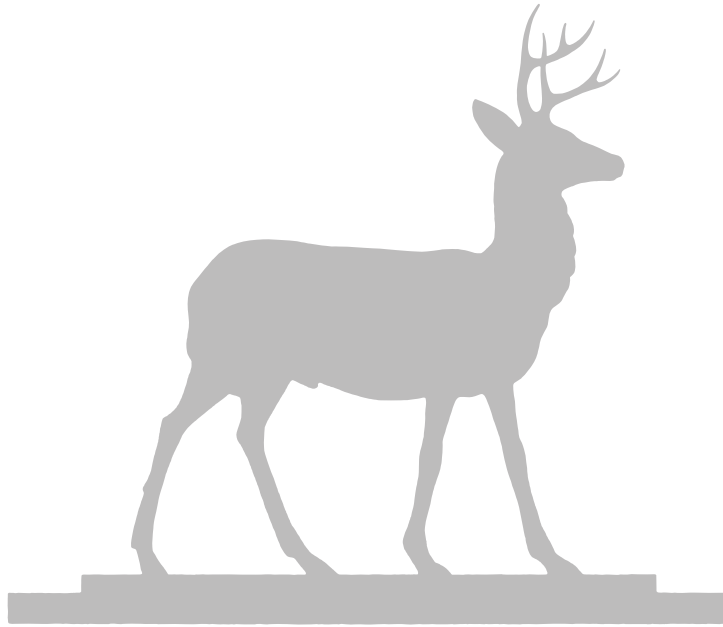
INTERNAL SERVICE FUNDS

TOWN OF SAN ANSELMO
BUILDING MAINTENANCE FUND
REVENUE AND EXPENDITURE SUMMARY
FISCAL YEAR 2022-2023

Description	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Internal Service Charge	-	-	-	319,420
Misc Revenue	-	-	-	-
Transfers In	-	-	200,000	-
TOTAL REVENUE	-	-	200,000	319,420
EXPENDITURES				
Public Works Capital Outlay	-	150,000	100,000	300,000
TOTAL EXPENDITURES	-	150,000	100,000	300,000



INTERNAL SERVICE FUNDS



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INTERNAL SERVICE FUNDS

TECHNOLOGIES REPLACEMENT FUND

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.

Costs are billed to the consuming departments at a rate that includes operation and maintenance, and an amount necessary to provide for replacement of computers or other technology needs. Activities of the fund also cover cybersecurity, technology disaster recovery, and various data retention needs. Staff will continue to evaluate the fund and other operating activities that relate to technology and move such activities and funding to the Technologies Replacement Fund in the future years.



INTERNAL SERVICE FUNDS

TOWN OF SAN ANSELMO TECHNOLOGY REPLACEMENT FUND FISCAL YEAR 2022-2023				
Description	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	-	-	-	140,000
REVENUE				
Revenue	-	190,000	190,000	271,700
TOTAL REVENUE AND TRANSFERS	-	190,000	190,000	271,700
TOTAL RESOURCES	-	190,000	190,000	411,700
EXPENDITURES				
TOTAL EXPENDITURES	-	150,000	50,000	400,000
Net Increase/(Decrease)	-	40,000	140,000	(128,300)
ENDING BALANCE	-	40,000	140,000	11,700
TOTAL BUDGET	-	190,000	190,000	411,700



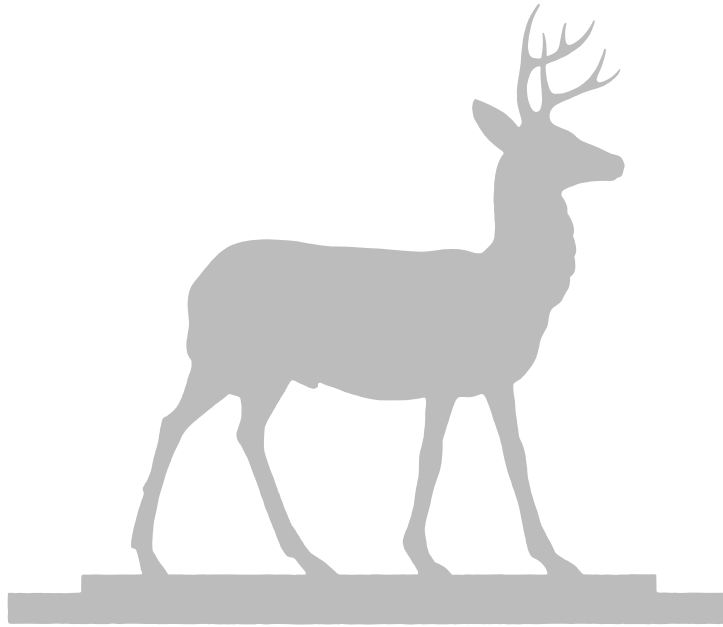
INTERNAL SERVICE FUNDS

TOWN OF SAN ANSELMO
TECHNOLOGY REPLACEMENT FUND
REVENUE AND EXPENDITURE SUMMARY
FISCAL YEAR 2022-2023

Description	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Internal Service Charge	-	-	-	231,700
Misc Revenue	-	-	-	50,000
Transfers In - Equipment Fund	-	90,000	90,000	-
Transfers In - GF	-	100,000	100,000	-
TOTAL REVENUE	-	190,000	190,000	281,700
EXPENDITURES				
Computer Hardware/Software	-	150,000	50,000	400,000
TOTAL EXPENDITURES	-	150,000	50,000	400,000



INTERNAL SERVICE FUNDS



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INTERNAL SERVICE FUNDS

VEHICLE REPLACEMENT FUND

The Vehicle Replacement Fund accounts for the costs of operating and maintaining the Town's vehicle program.

During fiscal year 2020-21, the Town updated its vehicle inventory list and developed a replacement strategy. Historically, vehicle replacement, repair, or lease expenses have been budgeted in the Equipment Fund or run through Public Works Department operating cost. The Town proposes charging user departments \$100,000 from the General Fund and \$45,000 from the Equipment Fund to use for the FY2022-23 budget year. Any unused funding will stay within the fund and build up the reserve for future needs.

Staff will continue look for opportunities to use alternative fuel vehicles or other opportunities to reduce air pollution.



INTERNAL SERVICE FUNDS

TOWN OF SAN ANSELMO VEHICLE REPLACEMENT FUND FISCAL YEAR 2022-2023				
Description	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	-	-	-	95,000
REVENUE				
Revenue	-	145,000	145,000	100,000
TOTAL REVENUE AND TRANSFERS II	-	145,000	145,000	100,000
TOTAL RESOURCES	-	145,000	145,000	195,000
EXPENDITURES				
TOTAL EXPENDITURES	-	93,000	50,000	75,000
Net Increase/(Decrease)	-	52,000	95,000	25,000
ENDING BALANCE	-	52,000	95,000	120,000
TOTAL BUDGET	-	145,000	145,000	195,000

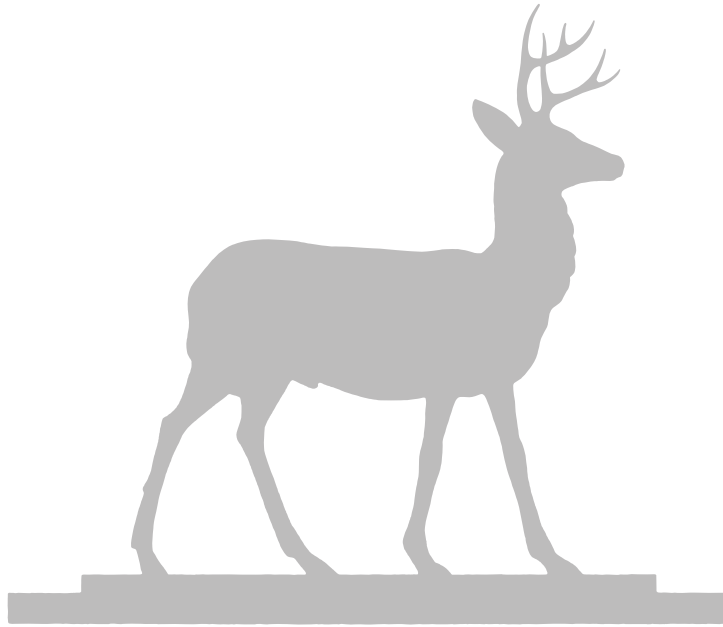


INTERNAL SERVICE FUNDS

TOWN OF SAN ANSELMO VEHICLE REPLACEMENT FUND REVENUE AND EXPENDITURE SUMMARY FISCAL YEAR 2022-2023				
	2020-2021	2021-2022		2022-2023
	Actual	Rev Budget	Est. Actual	Budget
REVENUE				
Internal Service Charge	-	-	-	-
Transfers In - Equipment Fund	-	45,000	45,000	-
Transfers In - GF	-	100,000	100,000	100,000
TOTAL REVENUE	-	145,000	145,000	100,000
EXPENDITURES				
Public Works Vehicle Replacement	-	93,000	50,000	75,000
TOTAL EXPENDITURES	-	93,000	50,000	75,000



INTERNAL SERVICE FUNDS



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APPENDIX A

TOWN OF SAN ANSELMO

DEPARTMENT OF PUBLIC WORKS

Capital Projects Budget Summary FY 2022-2023

DESCRIPTION		
Funding Source	Funding Type	22-23 Funding
Arterial Median Work (PW055)		-
Measure D Sales Tax	Measure D Sales Tax Fund	-
Bike Spine (PW053)		-
Federal OBAG2	Grant fund	-
Town Funding	Road Maintenance Fund	-
Bridge Avenue Bridge (PW052)		-
Measure D Sales Tax	Measure D Sales Tax Fund	-
Bridge Preventive Maintenance Program (PW037)		60,000
State of California	Grant fund	60,000
Measure D Sales Tax	Measure D Sales Tax Fund	-
Brookside School Sidewalk Gap Closure (PW042)		-
Transportation Authority of Marin (TAM)	Grant Fund	-
Measure D Sales Tax	Measure D Sales Tax Fund	-
Center Ave Bridge (PW025)		100,000
State of California	Grant fund	100,000
Measure D Sales Tax	Measure D Sales Tax Fund	-
HAWK Pedestrian Signal at Saunders Ave/SFD		24,000
State of California	Grant fund	24,000
Town Funding	Road Maintenance Fund	-
Hub Study (PW054)		-
State of California	Grant fund	-
Town Funding	Road Maintenance Fund	-
Madrone Ave Bridge (PW018)		50,000
State of California	Grant fund	50,000
Measure D Sales Tax	Measure D Sales Tax Fund	-
Nokomis Ave Bridge (PW017)		50,000
State of California	Grant fund	50,000



APPENDIX A

Capital Projects Budget Summary FY2021-22 (Continued)		
Miscellaneous ADA - NEW		10,000
Town Funding	Road Maintenance Fund	10,000
Project Design and Inspection - N/A		100,000
Measure D Sales Tax	Measure D Sales Tax Fund	100,000
Project Management - N/A		405,328
Measure D Sales Tax	Measure D Sales Tax Fund	189,018
Town Funding	Road Maintenance Fund	216,310
Robson ADA Bathroom (PW090)		70,000
Measure D Sales Tax	Measure D Sales Tax Fund	50,000
Town Funding	Robson House Fund	20,000
SFD Rehab - Hub to Bolinas Ave (PW051)		-
State of California	Grant fund	-
Town Funding	Road Maintenance Fund	-
Slurry & Crack Seal, Digouts - N/A		300,000
Measure D Sales Tax	Measure D Sales Tax Fund	300,000
Street Paving Phase A (PW105)		866,446
State of California	Grant fund	410,744
Measure D Sales Tax	Measure D Sales Tax Fund	455,702
Street Paving Phase B (PW106)		683,554
Town Funding	Road Maintenance Fund	683,554
Unprogrammed Resurfacing - N/A		100,000
Town Funding	Road Maintenance Fund	100,000
Unprogramed Drainage/Flood Control (N/A)		100,000
Measure D Sales Tax	Measure D Sales Tax Fund	100,000
Grand Total		2,919,328
Grant Fund		694,744
Measure D Sales Tax		1,194,720
Road Maintenance Fund		1,009,864
Robson House Fund		20,000



APPENDIX B

TOWN OF SAN ANSELMO		
SALARY SCHEDULE - July 1, 2022		
Classification Title		
	Low	High
Accounting-Benefits Technician	76,456	92,959
Administrative Services Assistant I	55,515	67,440
Administrative Services Assistant II	60,405	73,422
Administrative/Permit Services Technician	68,732	83,541
Assistant Civil Engineer	83,316	101,273
Assistant Planner	77,761	94,527
Associate Planner	85,560	103,982
Assistant Public Works Director	120,998	148,561
Building Inspector	88,996	108,183
Building Official	120,998	148,561
Child Care Instructor	42,084	51,138
Community Services Director	120,998	148,561
Finance & Administrative Services Director	144,912	177,918
Lead Library Assistant	55,928	67,992
Librarian I	66,851	81,272
Librarian II	74,864	90,978
Library Assistant	52,016	63,214
Library Technician	59,277	72,080
Maintenance Supervisor	79,604	96,759
Maintenance Worker I	55,841	67,892
Maintenance Worker II	61,484	74,726
Planning Director	138,241	169,729
Planning Technician	70,538	85,749
Project Coordinator	77,761	94,527
Public Works Director	156,211	191,787
Recreation Coordinator I	55,477	67,440
Recreation Coordinator II	60,405	73,422
Recreation Program Leader	46,285	56,254
Recreation Supervisor	72,519	88,169
Senior Accountant / Financial Supervisor	93,284	114,528
Senior Civil Engineer	104,609	128,435
Senior Maintenance Worker	66,349	80,657
Senior Planner	94,125	114,402
Town Clerk/Municipal Information Officer	93,284	114,528
Town Librarian	120,998	148,561
Town Manager		223,651



APPENDIX C

TOWN OF SAN ANSELMO						
SALARIES AND BENEFITS SUMMARY						
	Fiscal Year 2020-21		Fiscal Year 2021		Fiscal Year 2022-23	
FUNCTIONS	Salaries & Wages	Employee Benefits	Salaries & Wages	Employee Benefits	Salaries & Wages	Employee Benefits
General Government	653,987	196,497	815,070	285,255	772,915	182,346
Planning	214,539	75,267	270,555	110,665	284,131	110,378
Public Safety						
Fire Protection	n/a	n/a	n/a	n/a	n/a	n/a
Police Protection	n/a	n/a	n/a	n/a	n/a	n/a
Public Works						
Engineering	817,380	271,813	1,007,276	355,646	1,227,416	318,506
Streets	148,580	61,547	305,545	126,293	363,288	144,536
Parks	161,004	92,377	168,935	97,495	203,211	110,240
Library	421,390	178,517	575,895	239,027	606,481	241,080
Community Services						
Administration	379,271	125,931	436,734	143,698	468,274	158,169
Childcare	293,176	109,779	344,174	115,423	379,083	100,667
Sports	13,998	1,022	36,000	2,754	36,000	2,754
Total	3,103,323	1,112,751	3,960,184	1,476,256	4,340,799	1,368,674
OPEB - Retiree Medical Expense not allocated to Departments						
Retiree Medical Premium Paid		90,225		95,814		91,773
Contributions to OPEB Funding Trust		49,397		48,508		47,192
Total OPEB Expense		139,622		144,322		138,965
Pension Liabilities not allocated to Departments						
Unfunded Pension Liabilities		573,838		688,101		0
Pension Obligation Bonds Payments		225,018		233,208		528,976
Contributions to Pension Trust		19,745		22,888		22,888
Total Lump Sum Pension Costs		798,856		921,309		528,976
Workers Compensation not allocated to Departments		302,801		321,836		248,197
(1) Benefit Include:						
CalPERS Pension Contributions		277,828		344,461		325,569
Medical, Dental, Vision, Life Premiums		554,789		668,175		747,126
Medicare/Social Security Taxes		226,274		347,141		235,774
Other (2)		53,859		116,480		116,480
Total Benefit		1,112,751		1,476,256		1,424,949
(2) Car Allowance, Cashback, and Leave buy-back						

