



City of Brisbane

City Council Meeting Agenda

Thursday, July 16, 2026 at 6:30 PM • Hybrid Meeting • 50 Park Place, Brisbane, CA

The public may observe/participate in City Council meetings using remote public comment options or by attending in person. The City Council may take action on any item listed in the agenda.

To Address the Council

In Person:

Location: Community Meeting Room 50 Park Place, Brisbane, CA 94005

To address the City Council on any item – whether on the posted agenda or not – please fill out a Request to Speak Form located in the Community Meeting Room Lobby and submit it to the City Clerk, preferably before the start of the meeting. Speakers are not required to submit their name or address.

Remote Participation:

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Remote Public Comments:

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Special Assistance:

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Writings that Are Received After the Agenda Has Been Posted

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Call to Order – Pledge of Allegiance

Roll Call

- A. Remote Attendance Under the Just Cause Provisions of the Brown Act

Adoption of Agenda

Awards and Presentations

- B. Proclaiming July 2026 as Parks and Recreation Month

Oral Communications No. 1

Consent Calendar

- C. Approve Minutes of City Council Meeting of May 21, 2026
- D. Approve Minutes of City Council Meeting of June 4, 2026
- E. Approve Minutes of City Council Meeting of June 18, 2026
- F. Approve Minutes of City Council Closed Session Meeting of June 18, 2026
- G. Approve Minutes of City Council Closed Session Meeting of June 24, 2026
- H. Accept Investment Report as of May 2026
- I. Authorize City Manager to Execute Contract with Kevin Gardiner & Associates for Interim Community Development Director Services
- J. Adopt a Resolution, "Imposing National Pollutant Discharge Elimination System Compliance Fees on Commercial Property Owners Within an Identified Study Area," authorizing placement of said charges on the 2026-2027 County Tax Roll, and authorizing the County Tax Collector to collect such charges" (The NPDES Commercial Property Fees is anticipated to generate \$299,383.76 to assist in offsetting the NPDES budget shortfall.)

Public Hearing

- K. City of Brisbane Local Stormwater Program Fees
 - 1. Open the Public Hearing and take public comment. Close the Public Hearing, and if appropriate, address any objections to the imposition of fees related to the National Pollutant Discharge Elimination System (NPDES)

2. Consider Adoption of a Resolution, "A Resolution of the City Council of the City of Brisbane Imposing Charges for Funding the Local Brisbane Stormwater Program, Authorizing Placement of Said Charges on the 2026-2027 County Tax Roll and Authorizing the County Tax Collector to Collect Such Charges."

- L. Imposition of Fiscal Year 2026-2027 Tax Roll Charges for the Sierra Point Landscaping and Lighting District
 - 1. Hear Statement of Engineer of Record, Read Mayor's Statement, Hear City Clerk Statement, Open Public Hearing to hear any testimony, Close Public Hearing
 - 2. Consider Adoption of proposed Resolution Addressing Objections and Ordering the Improvements and Confirming the Diagrams and Assessment for Fiscal Year 2026-2027 for the Sierra Point Landscaping and Lighting District
- M. Adopt Resolution amending the General Plan by updating the Open Space Element, as required by Government Code Section 65565.5, to update the goals, policies and programs in the Element to address access, climate resilience and other co-benefits of open space, rewilding, and regional conservation plans coordination.

Old Business

- N. Acceptance of the Fiscal Year 2023-2024 Audit Reports
- O. Consider Approval of 2026 Halloween Road Closures

New Business

- P. Consider Adoption of Resolution submitting to the electors in the November 3, 2026 election a ballot measure to update the City's Business License Tax by amending Sections of Title 5, Division I of the Brisbane Municipal Code; directing the City Attorney to prepare an impartial analysis; and authorizing the filing of arguments in favor of measure.
- Q. Discussion of Illegal Dumping Fees

Staff Reports

- R. City Manager's Report- City Updates and Upcoming Activities

Mayor and Council Matters

- S. Selection of two alternate representatives to the North County Fire Authority JPA Board of Directors
- T. Appointment of member to the Baylands Subcommittee
- U. Discussion of Changing the Day of the Week for Council Meetings
- V. Recruitment Update
- W. Future Agenda Items
- X. Countywide Assignments and Subcommittee Reports

- i. Parkside 2 Ad Hoc Subcommittee Update
- ii. Report Out on Subcommittee Meetings
- iii. Upcoming Subcommittee Meetings

Y. Written Communications

Oral Communications No. 2

Adjournment

City of Brisbane PROCLAMATION

Designation of July 2026 as Park and Recreation Month

WHEREAS parks and recreation is an integral part of communities throughout this country, including in the City of Brisbane; and
WHEREAS parks and recreation promotes health and wellness, improving the physical and mental health of people who live near parks; and
WHEREAS parks and recreation promotes time spent in nature, which positively impacts mental health by increasing cognitive performance and well-being, and alleviating illnesses such as depression, attention deficit disorders, and Alzheimer's; and
WHEREAS parks and recreation encourages physical activities by providing space for sports, hiking trails, swimming pools and many other activities designed to promote active lifestyles; and
WHEREAS park and recreation programming and education activities, such as out of-school time programming, youth sports and environmental education, are critical to childhood development; and
WHEREAS parks and recreation increases a community's economic prosperity through increased property values, expansion of the local tax base, increased tourism, and crime reduction; and
WHEREAS parks and recreation is fundamental to the environmental well-being of our community; and
WHEREAS parks and recreation is essential and adaptable infrastructure that makes our communities resilient in the face of natural disasters and climate change; and
WHEREAS the U.S. House of Representatives has designated July as Parks and Recreation Month; and
WHEREAS the City of Brisbane recognizes the benefits derived from parks and recreation resources.
NOW THEREFORE, BE IT RESOLVED BY the Brisbane City Council that July is recognized as Park and Recreation Month in the City of Brisbane.

DATED this 16th day of July 2026




Coleen Mackin, Mayor



BRISBANE CITY COUNCIL

ACTION MINUTES

**CITY COUNCIL MEETING AGENDA
THURSDAY, MAY 21 2026**

HYBRID MEETING, 50 PARK PLACE, BRISBANE, CA 94005

6:30 P.M. CALL TO ORDER – PLEDGE OF ALLEGIANCE

Mayor Mackin called the meeting to order at 6:35 P.M. and led the Pledge of Allegiance.

ROLL CALL

A. Remote Attendance Under the Just Cause Provisions of the Brown Act

No Councilmembers attended the meeting remotely.

Councilmembers Present: Councilmembers Kern, Lentz, O’Connell and Mayor Mackin

Councilmembers Absent: Councilmember Davis

Staff Present: City Manager Dennis, City Clerk Padilla, Acting City Attorney Tran, Assistant City Manager Fernandez, Assistant to the City Manager Cheung, Finance Director Yuen, Parks and Recreation Director Leek, Public Works Director Bozorginia, Sustainability Director Etherton, GIS Manager Sage, Police Chief Macias, Police Commander Garcia, Management Analyst Brown, Office Assistant Kellstedt, Admin Management Analyst Ibarra and Public Works staff members

REPORT OUT OF CLOSED SESSION

Acting City Attorney Tran reported that Council for the Closed Session Meeting of May 11, 2026, Council took no reportable action on Item D.

Acting City Attorney Tran reported that Council for the Closed Session Meeting of May 21, 2026, Council took no reportable action on Item D.

Adoption of Agenda

Mayor Mackin reported that Council needs to move New Business Item T from this agenda for consideration at tonight’s Housing Authority Special Meeting. The Housing Authority Special Meeting will be held

immediately following this meeting. Council will also need to move Consent Calendar Item L Minutes for a Joint City Council, Housing Authority & GVMID Meeting for consideration at the next Council meeting.

Councilmember O'Connell made a motion, seconded by Councilmember Kern to approve the City Council Meeting agenda as amended. The motion passed unanimously by all present.

Ayes: Councilmembers Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: Councilmember Davis

Abstain: None

Awards and Presentations

B. Proclamation to Honor the Retirement of Bill Del Chiaro of Brisbane Hardware

Mayor Mackin and the Brisbane City Council honored Brisbane Hardware and Bill Del Chiaro for 63 years of dedication, craftsmanship, and community presence, and expresses its sincere gratitude for the legacy they leave in the City of Stars.

C. 101 Corridor Connect Presentation

San Mateo County Transportation Authority's Manager, Sue Ellen Atkinson provided an update on the 101 Corridor Connect Program. This is a collaborative program to identify and prioritize congestion management projects along US 101 in San Mateo County. It looks beyond just highway infrastructure and considers the mobility needs of the corridor as a whole. Program partners include Caltrans, cities, transit agencies, San Mateo County, and C/CAG. Ms. Atkinson provided an update also on priority multimodal safety and congestion relief projects in Brisbane and their mini-grant programs.

E. Proclaiming May 17-23, 2026 as National Public Works Week

Public Works Director Bozorginia thanked the City Council for the National Public Works Week presentation and recognized the City of Brisbane's Public Work Staff.

Oral Communications No. 1

No member of the public wished to make public comment.

Consent Calendar

D. Proclaiming May 2026 as Mental Health Month

F. Approve Minutes of City Council Meeting of April 16, 2026

G. Approve Minutes of City Council Closed Session Meeting of April 20, 2026

H. Approve Minutes of City Council Special Meeting of April 21, 2026

I. Approve Minutes of City Council Closed Session Meeting of April 27, 2026

J. Approve Minutes of City Council Closed Session Meeting of May 4, 2026

K. Approve Minutes of City Council Closed Session Meeting of May 7, 2026

~~L. Approve Minutes of Joint City Council, Housing Authority & GVMID Meeting of May 7, 2026~~

N. Approve Cosponsorship of San Bruno Mountain Watch's "Meet the Mountain" Festival

O. Approve Cosponsorship of Excelsior Running Club's Half Marathon & 5K Race

P. Receive Update on Solid Waste Collection Rate Adjustment-South San Francisco Scavenger Company

Q. Receive an Update on Solid Waste Collection Rate Adjustment-Recology

R. Award artist contracts for the Artful Bench Program

Councilmember O'Connell will need to recuse from Item M and Councilmember Lentz will need to recuse from Item O and Item S. Councilmember Lentz made a motion, seconded by Councilmember Kern to adopt Consent Calendar Items D-K, N, and P, Q, and R. The motion passed unanimously by all present.

Ayes: Councilmembers Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: Councilmember Davis

Abstain: None

M. Approve Cosponsorship of Sierra Point Yacht Club's Regatta Day

Councilmember O'Connell stepped out of the room was recused from Consent Calendar Item M. Councilmember Kern made a motion, seconded by Councilmember Lentz to adopt Consent Calendar Item M. The motion passed unanimously by all present.

Ayes: Councilmembers Kern, Lentz, and Mayor Mackin

Noes: None

Absent: Councilmember Davis

Abstain: None

Recused: Councilmember O'Connell

O. Approve Cosponsorship of Excelsior Running Club's Half Marathon & 5K Race

S. Approve Emergency Services Council Fiscal Year 2026–27 JPA Budget

Councilmember Lentz stepped out of the room and was recused from Consent Calendar Items O and S. Councilmember Lentz made a motion, seconded by Councilmember Kern to adopt Consent Calendar Items O and S. The motion passed unanimously by all present.

Ayes: Councilmembers Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: Councilmember Davis

Abstain: None

Recused: Councilmember Lentz

New Business

~~T. Proposal from HEART for the Ground Lease and Acquisition of the Visitacion Garden Senior Apartments; Termination of the Brisbane Housing Authority's Ground Lease and Related Documents with BRIDGE Housing Corporation and Brisbane Senior Housing, Inc.~~

This item will be discussed immediately following the Council meeting at the Housing Authority Special Meeting.

U. Presentation on Public Tree Inventory and Consider Adoption of Citywide Canopy Goal

Sustainability Manager Etherton reported that staff recommend that the City Council accept the Public Tree Inventory and Management Plan, receive a presentation from GIS Manager Sage of the Hubsite, and adopt a citywide tree canopy goal.

The City of Brisbane completed an inventory of City owned trees in the spring of 2024. The inventory of approximately 5000 trees and accompanying data was collected by PlanIT Geo. In addition, a separate citywide review of the tree canopy was performed by PlanIT Geo comparing satellite data from 2010 and 2022 of tree cover across the jurisdiction's boundaries. Key findings is publicly accessible via the interactive 'Brisbane Tree Inventory' Hub Site.

The Open Space and Ecology Committee recommended a goal of increasing canopy coverage by an additional 10% by 2040—resulting in 23% canopy cover—with distribution by general land use type. OSEC has begun exploring programmatic pathways to support achieving this goal, and staff anticipate bringing forward future plans and budget requests.

After Councilmember questions, Michele Salmon thanked the council for their support of this tree initiative and shared that OSEC is already discussing future proposed plans to meet the citywide canopy goal.

After council discussion, Councilmember Lentz, and Councilmember O'Connell approved the adoption of a citywide tree canopy goal of increasing canopy coverage by an additional 10% by 2040—resulting in 23% canopy cover—with distribution by general land use type.

The motion passed unanimously by all present.

Ayes: Councilmembers Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: Councilmember Davis

Abstain: None

Council thanked staff for their presentation.

V. Master Fee Study Results and Preliminary Master Fee Schedule

Finance Director Yuen and Kushboo Ingle of Matrix Consulting Group, reported on the Master Fee Study results to Council for a general review of the Study and the proposed Master Fee Schedule.

During the review of the Budget for Fiscal Year 2024-25, Council directed staff to conduct a Master Fee Study to review the existing Master Fee Schedule and determine subsidy ratios, service costs, market trends, compliance and whether the City is optimizing the methods available to assess service fees. Given at the time, budgeted operating expenses exceeded the City's budgeted revenues, the City wanted to review its revenue streams to explore additional opportunities for growth or restructuring. The last study was conducted in 2002.

The Study made many recommendations; some of those recommendations are:

- Increase certain fees to reflect the full cost of providing the service.
- Not implementing the full cost recovery for certain fees primarily due to competitive pricing of neighboring jurisdictions.
- Increase some Parks and Recreation and Marina fees to reflect market value.
- Reorganize the Master Fee Schedule for clarity and ease of reference.
- There were several fees that were higher than service cost or higher than regulation and needed to be reduced.
- Continue using the Consumer Price Index for the San Francisco Bay Area ("CPI") for annual adjustment determinations

After Council questions, no public comment and council discussion, staff was directed to prepare Master Fee Schedule for Public Hearing.

Staff Reports

W. City Manager's Report- City Updates and Upcoming Activities

City Manager Dennis reported out on upcoming events and holidays.

Mayor and Council Matters

X. Future Agenda Items

Councilmember O'Connell, made a request to have a Baylands Subcommittee meeting to discuss water, sewer and other matters.

Councilmember Kern, supported by Councilmember Lentz, made a request to create a child care ad hoc subcommittee.

Y. Countywide Assignments and Subcommittee Report

i. Parkside 2 Ad Hoc Subcommittee Update

ii. Report Out on Subcommittee Meetings

iii. Upcoming Subcommittee Meetings

Councilmembers reported on their county assignments and subcommittee meetings.

Z. Written Communications

Written Correspondence was received from the following members of the public:

- Katie Lohec Sondej, Baylands Development Inc. (5/21/26) Invitation to Schlage Lock Site Centennial Celebration
- Marc Hebert, Parent of BES student (5/20/26) Fund a Brisbane High School
- Barbara Lee, Henry Ng, and Mila Schmitt (5/14/26) Boat Abandonment Sierra Point
- Lorrie Mae Vecchione, Brisbane Preschool (5/12/26) Request to Reinstate Preschool
- Shar Zamanpour (5/11/26) No to Baylands Project

Oral Communications No. 2

Michele Salmon commented that event sponsorships should be approved in a timely manner to provide ample time for promotion. Even sponsorships should be not packaged together for approval.

Adjournment

Mayor Mackin adjourned the meeting at 8:36 P.M.

Ingrid Padilla
City Clerk



BRISBANE CITY COUNCIL

ACTION MINUTES

**CITY COUNCIL MEETING AGENDA
THURSDAY, JUNE 4, 2026**

HYBRID MEETING, 50 PARK PLACE, BRISBANE, CA 94005

6:30 P.M. CALL TO ORDER – PLEDGE OF ALLEGIANCE

Mayor Mackin called the meeting to order at 6:34 P.M. and led the Pledge of Allegiance.

ROLL CALL

A. Remote Attendance Under the Just Cause Provisions of the Brown Act

No Councilmembers attended the meeting remotely.

Councilmembers Present: Councilmembers Davis, Kern, Lentz, O'Connell and Mayor Mackin

Councilmembers Absent: None

Staff Present: City Manager Dennis, City Clerk Padilla, City Attorney Zutler, Assistant City Manager Fernandez, , Finance Director Yuen, Public Works Director Bozorginia, Human Resources Director Partin, Management Analyst Brown, and Admin Management Analyst Ibarra

REPORT OUT OF CLOSED SESSION

City Attorney Zutler reported that Council for the Closed Session Meeting of June 3, 2026, Council took no reportable action.

Secondly, City Attorney Zutler reported that Council for the Closed Session Meeting of June 4, 2026, Council took no reportable action.

Adoption of Agenda

Councilmember Kern made a motion, seconded by Councilmember Davis to approve the City Council Meeting agenda as it stands. The motion passed unanimously by all present.

Ayes: Councilmembers Davis, Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: None

Abstain: None

Oral Communications No. 1

Karen Latham made a request to address new regulations on data centers and e-commerce.

Chris Evers commented that we should be talking about the new regulations on e-commerce and data centers in a public forum.

Michael Barnes made a request to agendize and consider zoning ordinance to regulate e-commerce and data centers.

Consent Calendar

- B. Proclaiming June 2026 as Pride Month**
- C. Accept Investment Report as of April 2026**
- D. Approve Minutes of Joint City Council, Housing Authority & GVMID Meeting of May 7, 2026**
- E. Approve Minutes of Housing Authority Special Meeting of May 21, 2026**
- F. Approve Minutes of City Council Closed Session Meeting of May 21, 2026**
- G. Adoption of Project as Intended Use of FY 2026-27 Road Maintenance and Rehabilitation Account Funding**

Councilmember Lentz made a motion, seconded by Councilmember Kern to adopt Consent Calendar Items B-G. The motion passed unanimously by all present.

Ayes: Councilmembers Davis, Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: None

Abstain: None

Public Hearing

- H. Receive Information on Compliance with Assembly Bill 2561/Government Code Section 3502.3 Regarding Vacancies, Recruitment and Retention Efforts**

Finance Director Partin reported that Assembly Bill (AB) No. 2561 was signed into law, and established Government Code Section 3502.3 (GC 3502.3). This new legislation imposes a formal obligation on public agencies to publicly report on the status of their vacancies. The California Legislature enacted these requirements in response to the recognition that staffing vacancies present a widespread and significant challenge across the public sector. Agencies are also required to disclose any changes to policies, procedures, or recruitment activities that may pose obstacles to the hiring process. GC 3502.3 also grants recognized employee organizations the right to present their own comments or recommendations during the same public hearing, regardless of the vacancy rate, ensuring that their perspectives are included in the agency's annual discussion on workforce challenges.

Human Resources Director added that throughout calendar year 2025, the City maintained an average vacancy rate of 5.2% across all bargaining units. During the year, the City conducted seventeen (17) recruitments, double the number completed in the previous year. The average time to fill a regular vacant position, including continuous recruitment, was 93 days. For CY 2025, the City's turnover rate was 3%, reflecting a strong ability to retain employees.

After no council questions, Mayor Mackin opened the public hearing.

Councilmember Davis made a motion, seconded by Councilmember Kern to close the Public Hearing. The motion passed unanimously by all present.

Ayes: Councilmembers Davis, Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: None

Abstain: None

Councilmember Lentz made a motion, seconded by Councilmember Davis to receive information on the City's compliance with Assembly Bill 2561/Government Code Section 3502.3 regarding vacancies, recruitment and retention efforts. The motion passed unanimously by all present.

Ayes: Councilmembers Davis, Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: None

Abstain: None

New Business

I. Review and Approve a Proposal for a Traffic Assessment Study as Requested by the Parkside II Subcommittee

Assistant City Manager Fernandez reported that for this item, staff recommend City Council review and approve a contract with traffic and engineering consulting firm, Fehr & Peers, for a Parkside Traffic Assessment Study in an amount not to exceed \$23,140.

Mayor Mackin and Councilmembers Lentz serve on the Ad Hoc Parkside II Subcommittee to explore a second phase of the Precise Plan in visioning potential social and economic benefits of the area. The ad hoc subcommittee worked with Fehr & Peers on a proposal for a traffic assessment to study the proposed closure

of Old County Road and a potential new traffic signal on Bayshore Blvd. The proposed concept includes closing a segment of Old County Road that currently connects Bayshore and replacing it with a new roadway connecting Old County Road to Bayshore Blvd north of the Brisbane Shopping Center. The new roadway would require a new traffic signal on Bayshore Blvd between Valley Avenue and Tunnel Avenue. The existing Old County Road right-of-way could then be used as a part of a redevelopment project to support the City's goals.

After council questions, Michael Barnes commented that retail development is not the City's expertise and the City can not afford new roadways. The work should only focus on the Bank of America site.

Michele Salmon commented that this does not take into account sea level rise.

After council discussion, Michele Salmon also suggested that a traffic study should include traffic going in bound from San Bruno Avenue. Adding, that the traffic study should be comprehensive and useful.

After further council discussion, Council approved a proposal for only an initial Traffic Assessment Study as Requested by the Parkside II Subcommittee to determine if the proposed concept is feasible.

Councilmember Davis made a request to have the ad hoc subcommittee work with Good Cities and bring this item back but as a package of options.

Staff was directed to bring this item back to a future council meeting after the completion of an initial traffic assessment, and depending on the feasibility of the concept plan, with a revised Fehr & Peers proposal with less additional costs.

Staff Reports

J. City Manager's Report- City Updates and Upcoming Activities

City Manager Dennis reported out on upcoming Citywide events.

Mayor and Council Matters

K. Future Agenda Items

Councilmember Kern and Mayor Pro Tem Davis requested staff review of the potential increase of fines due to illegal dumping.

Councilmember Kern made a request to schedule a beautification subcommittee to discuss an Adopt a Spot Program.

L. Countywide Assignments and Subcommittee Reports

- i. **Parkside 2 Ad Hoc Subcommittee Update**
- ii. **Report Out on Subcommittee Meetings**
- iii. **Upcoming Subcommittee Meetings**

Mayor Mackin reported out on her County assignment meeting.

M. Written Communications

Written correspondence was received by council from the following members of the public:

- Kim Follien (6/4/26) Parkside Traffic Assessment
- Gary Lipkowitz (5/30/26) Opposition to Data Center
- Lorrie Mar Vecchione, Brisbane Preschool (5/27/26) Request to Reinstate Brisbane Preschool
- James Saavedra (5/26/26) Declaration of National Security Violations
- Lorrie Mae Vecchione, Brisbane Preschool (5/26/26) Request to Reinstate Brisbane Preschool
- Lorrie Mae Vecchione, Brisbane Preschool (5/26/26) Request to Reinstate Brisbane Preschool

Oral Communications No. 2

No members wished to make public comment.

Adjournment

Mayor Mackin adjourned the meeting at 8:39 P.M.

Ingrid Padilla
City Clerk



BRISBANE CITY COUNCIL

ACTION MINUTES

**CITY COUNCIL MEETING AGENDA
THURSDAY, JUNE 18, 2026**

HYBRID MEETING, 50 PARK PLACE, BRISBANE, CA 94005

6:30 P.M. CALL TO ORDER – PLEDGE OF ALLEGIANCE

Mayor Mackin called the meeting to order at 6:31 P.M. and led the Pledge of Allegiance.

ROLL CALL

A. Remote Attendance Under the Just Cause Provisions of the Brown Act

No Councilmembers attended the meeting remotely.

Councilmembers Present: Councilmembers Davis, Kern, Lentz, O'Connell and Mayor Mackin

Councilmembers Absent: None

Staff Present: City Manager Dennis, City Clerk Padilla, Acting City Attorney Tran, Assistant City Manager Fernandez, , Finance Director Yuen, Public Works Director Bozorginia, Senior Planner Johnson, Parks and Recreation Director Leek, Economic Vitality Director Bull, Management Analyst Brown, Assistant to the City Manager Cheung, Admin Management Analyst Ibarra and Commander Garcia

REPORT OUT OF CLOSED SESSION

Acting City Attorney Tran reported that Council for the Closed Session Meeting of June 18, 2026, Council took no reportable action.

Adoption of Agenda

Councilmember Kern made a motion, seconded by Councilmember Davis to approve the City Council Meeting agenda as it stands. The motion passed unanimously by all present.

Ayes: Councilmembers Davis, Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: None

Abstain: None

Oral Communications No. 1

Janice Au-Young, Chris Evers, and Sherry Goodwin commented that policies regarding Data Centers should be discussed by Council at a future meeting.

Byron Anderson commented that the City should regulate Data Centers not run from it.

Consent Calendar

- B. Commemorating June 19, 2026, as Juneteenth
- C. Approve Minutes of City Council Closed Session Meeting of May 11, 2026
- D. Approve Minutes of City Council Closed Session Meeting of June 3, 2026
- E. Approve Minutes of City Council Closed Session Special Meeting of June 4, 2026
- F. Addendum to Contract with Millbrae Community Television (MCTV) for Streaming, Broadcasting, and Station Management Services
- G. Adopt a Resolution Establishing the Appropriation Limit for Fiscal Year 2026-2027
- H. Sierra Point Landscape and Lighting District Annual Appointments, Preliminary Approval of Engineer's Report and Intention to Order the Levy and Collection of Assessments
 - 1. Approve Resolution "Appointing Attorney for the Sierra Point Landscaping and Lighting District for the Fiscal Year 2026-2027"
 - 2. Approve Resolution "Appointing Engineer for the Sierra Point Landscaping and Lighting District for the Fiscal Year 2026-2027"
 - 3. Approve Resolution, "A Resolution of Preliminary Approval of Engineer's Report Fiscal Year 2026-2027 - Sierra Point Landscaping and Lighting District"
 - 4. Approve Resolution "A Resolution of Intention to order the levy and collection of assessments pursuant to the Landscaping and Lighting Act of 1972 - Fiscal Year 2026-2027- Sierra Point Landscaping and Lighting District"
- I. Approve a Contract Amendment with Environmental Science Associates for Work Related to the Baylands Specific Plan Environmental Impact Report and Specific Plan Adoption in the Amount of \$943,824.60
- J. Adopt Resolution calling a General Municipal Election to be held on Tuesday, November 3,

2026 and Adopting Regulations pertaining to the Conduct and Administration of such Election including the San Mateo County Clerk-Recorder to Provide Specified Election Services

K. Authorize City Manager to Sign Renewal and Amendment to the Cooperation Agreement with the San Mateo County Urban County Program in order to access Community Development Block Grant Funds

Councilmember Lentz made a motion, seconded by Councilmember Kern to adopt Consent Calendar Items B-K. The motion passed unanimously by all present.

Ayes: Councilmembers Davis, Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: None

Abstain: None

Public Hearing

L. Consider Adoption and Acceptance of the Master Fee Study and Adoption of Resolution Amending the Master Fee Schedule to Update and Adopt New Fees and Charges for Services Rendered by Various City Departments pursuant to Section 3.32.040 of the Brisbane Municipal Code

Finance Director Yuen reported that staff brought the Master Fee Study results to Council at their meeting on May 21, 2026. No action was taken at that meeting, but staff was directed to proceed with a public hearing. A public hearing is required to adopt new or adjusted fees. A public hearing is required to adopt new or adjusted fees.

Matrix completed the Study and assisted City Staff with the preparation of the proposed Master Fee Schedule to present to City Council and stakeholders. The Study made many recommendations; some of those recommendations are:

- Increase certain fees to reflect the full cost of providing the service.
- Not implementing the full cost recovery for certain fees primarily due to competitive pricing of neighboring jurisdictions.
- Increase some Parks and Recreation and Marina fees to reflect market value.
- Reorganize the Master Fee Schedule for clarity and ease of reference.
- There were several fees that were higher than service cost or higher than regulation and needed to be reduced.
- Continue using the Consumer Price Index for the San Francisco Bay Area ("CPI") for annual adjustment determinations.

Mayor Mackin opened the public hearing.

Emmett Cunningham, an unidentified resident, Byron Anderson, Barbara Ebel, Michele Salmon, and Julie Sims made public comment on the Master Fee Schedule.

Councilmember O'Connell made a motion, seconded by Councilmember Kern to close the public hearing. The motion passed unanimously by all present.

Ayes: Councilmembers Davis, Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: None

Abstain: None

After council discussion, Councilmember Lentz made a motion, seconded by Councilmember Kern to adopt the Master Fee Study and adopt the resolution amending the Master Fee Schedule, with the exception of the Planning Fees, and to implement fees as proposed. The motion passed unanimously by all present.

Ayes: Councilmembers Davis, Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: None

Abstain: None

After a brief break, Mayor Mackin made a request to move Public Hearing Item M to a future meeting and move up the Discussion of New Business Item O ahead of the Old Business Item N.

Councilmember O'Connell made a motion, seconded by Councilmember Kern to adopt amend the agenda as requested by Mayor Mackin. The motion passed unanimously by all present.

Ayes: Councilmembers Davis, Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: None

Abstain: None

M. Adopt Resolution amending the General Plan by updating the Open Space Element, as required by Government Code Section 65565.5, to update the goals, policies and programs in the Element to address access, climate resilience and other co-benefits of open space, rewilding, and regional conservation plans coordination.

Due to the late hour, this item was not discussed and will be scheduled for the City Council Meeting of July 16, 2026.

New Business

O. Adopt Parcel R Park Development Plan

Parks and Recreation Director Leek reported that the Sierra Point Park Subcommittee has guided the development of a conceptual park plan for Parcel R with a focus on creating a resilient, accessible, and community-oriented waterfront destination. Key priorities throughout the planning process have included utilizing the dedicated development agreement funding for Parcel R, designing park amenities above

projected 100-year sea level rise elevations, and creating a space that serves residents, employees, visitors, and marina users. The proposed action would establish a planned use of available Park Development Fund monies while allowing the City to continue evaluating project phasing, funding strategies, and future implementation options.

Willett Moss from CMG presented CMG's comprehensive site analysis and draft conceptual plans for Parcel R.

After council questions, Barbara Ebel, Emmett Cunningham, Leesa Greenlee, Chris Florkowski, Byron Anderson, and Michele Salmon made public comment.

Councilmember Kern made a motion, seconded by Councilmember Davis to extend the meeting until 10:32 P.M.. The motion passed unanimously by all present.

Ayes: Councilmembers Davis, Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: None

Abstain: None

Councilmember O'Connell shared her concerns about the artificial turf and planned budget.

After council discussion, Councilmember Kern made a motion, seconded by Councilmember Lentz to approve the adoption of Park R Park Development Plan. The motion passed unanimously by all present.

Ayes: Councilmembers Davis, Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: None

Abstain: None

Old Business

N. Provide Direction to Staff Regarding Potential Ballot Measure Regarding Business License Tax

Finance Director Yuen reported that staff is recommending that the City Council provide direction to staff on a ballot measure for the November 2026 election to change the Business License Fee Structure.

During the review of the budget for Fiscal Year 2024-25, Council directed staff to review the City's Business License Tax program, to determine if the current methodology of applying the tax is consistent with best practice and consistent with Council goals.

Staff worked with business license program administrator, Hinderliter De Llamas & Associates (HdL), in August 2025 to conduct a business license tax study to review our current business license portfolio, fee structure and methodologies, best practices and potential methods given the current and future business types allowed in Brisbane.

Highlight findings of the Study included the following:

- Based on 994 businesses in the current portfolio, 49% of the businesses pay the business license tax based on General Gross Receipts.
- The top 100 businesses account for 95% of the City's reported gross receipts and 90% of the total tax assessed.
- In a 4-year tax revenue trend review, the growth in business license taxes remained flat.

The models HdL proposed included the following:

- Model 1 Simple Percentage Increase
- Model 2 Single Gross Receipts Rate
- Model 3 Variable Gross Receipts

After council questions and no public comment, staff was directed to move forward with staff's recommendation Model 2, a single gross-receipts rate. Council authorized staff to proceed with a two-phase ordinance revision: first, updating the ordinance to reflect changes that require voter approval, and second, preparing procedural updates the Council may adopt independently should the November ballot measure pass.

Staff Reports

P. City Manager's Report- City Updates and Upcoming Activities

City Manager Dennis reported briefly on upcoming public meetings.

Mayor and Council Matters

Q. Approve the formation of a Childcare Ad Hoc Subcommittee

Council approved the formation of a Childcare Ad Hoc Subcommittee with the Councilmembers Kern and Davis as the representatives.

R. Recruitment Update

Staff was directed to set up interviews for the applicants who applied to fill 1 vacancy in Complete Streets Safety Committee and 3 vacancies in the Public Art Advisory Committee. Staff was also directed to begin recruiting for the 1 vacancy in the IDEA Committee due to the resignation

Councilmember Kern made a motion, seconded by Councilmember Davis to extend the meeting until 10:42 P.M.. The motion passed unanimously by all present.

Ayes: Councilmembers Davis, Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: None

Abstain: None

S. Future Agenda Items

Council made a request for a future community workshop on Measure JJ.

T. Countywide Assignments and Subcommittee Reports

- i. Parkside 2 Ad Hoc Subcommittee Update
- ii. Report Out on Subcommittee Meetings
- iii. Upcoming Subcommittee Meetings

Councilmember Lentz made a motion, seconded by Councilmember Kern to extend the meeting until 10:52 P.M.. The motion passed with a 4-0 vote and one abstention.

Ayes: Councilmembers Davis, Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: None

Abstain: Councilmember O'Connell

Councilmembers briefly reported out on their subcommittee meetings and county assignments.

U. Written Communications

Written Correspondence was received from the following members of the public:

- Meg and Mike Chandler (6/18/26) Parcel R Support.
- StefanMel Yeung (6/18/26) No to AI Data Centers.
- Meena Motwani (6/18/26) No to AI Data Centers.
- Lise Dumont (6/18/26) Support Parcel R Funding.
- Jessa Tewalt, No to Bayland Development.
- Sheryl Goodwin, No to Bayland Development.
- Eric Gornitsky and Izadi Roshan (6/18/26) HOA- Altamar at the Ridge.
- Kim Follien (6/18/26) Support Parcel R Park Development.
- Dale Wilhelm (6/17/26) Support Sierra Point Park Project.
- Haley Leong, Brisbane School District (6/17/26) BSD Board Trustee Update.
- Christine Evers (6/17/26) Support Parcel R.
- Anna Sweeny (6/17/26) Support Parcel R.
- Lorrie Mae Vecchione, Brisbane Preschool (6/16/26) Request to Reinstate Brisbane Preschool.
- Kateri Paul (6/16/26) Support Sierra Point Park.
- Beth Grossman and Karen Lentz (6/16/26) Clarity Regarding Baylands Public Art Program Ordinance.
- Rosemary Slade (6/16/26) Support Parcel R.
- Michael Barnes (6/15/26) Support Parcel R.
- Christina Gornitsky (6/16/26) Support Parcel R.
- Reverend James Christie (6/16/26) Support Parcel R.
- Carol Zoltowski, IDEA Committee Member (6/15/26) Resignation letter.
- Michaela Petrik, SamTrans (6/12/26) SB 63 Local Investment Plan.
- Kevin Fryer, Michael Barnes, Sarah Fitzgerald, Leesa Greenlee, Prem Lall, Danny Ames, Camille Salmon, Karen Lentz, Beth Grossman, Frank Cohen, Storrs Hoen, Theresa Ames, Anthony Walker, Theresa

Balconi, Diane Van Stralen, Mehran Ardakanian, John Del Bagno, Dylan Ames (6/12/26) Uphold the Public Arts Ordinance

- Renee Schafer (6/18/26) Sierra Point Park
- Masha Kohn (6/18/26) AI Data Center

Oral Communications No. 2

Michele Salmon commented that the Draft EIR and Specific Plan should be peer reviewed by a non-biased reviewer.

Roland Lebrun commented that the Council should discuss Data Centers and lithium-ion battery plants.

Christina F asked what we can do as a community to support the Commute.org Challenge next year.

Adjournment

Mayor Mackin adjourned the meeting at 10:52 P.M.

Ingrid Padilla
City Clerk



BRISBANE CITY COUNCIL

ACTION MINUTES

**CITY COUNCIL CLOSED SESSION MEETING AGENDA
THURSDAY, JUNE 18, 2026**

*HYBRID MEETING, 50 PARK PLACE, CITY HALL CONFERENCE ROOM,
BRISBANE, CA 94005*

6:00 P.M. CALL TO ORDER

A. Approval of the Closed Session Agenda

B. Public Comment. Members of the public may address the Councilmembers on any item on the closed session agenda

C. Adjournment into Closed Session

D. Liability Claim: Cratty, pursuant to Government Code, section 54956.95

Mayor Mackin called the meeting to order at 6:01P.M.

Councilmember Lentz made a motion, seconded by Councilmember O'Connell to approve the Closed Session Meeting agenda as it stands. The motion passed unanimously by all present.

Ayes: Councilmembers Davis, Kern, Lentz, O'Connell and Mayor Mackin

Noes: None

Absent: None

Abstain: None

Mayor Mackin adjourned the meeting into Closed Session.

REPORT OUT OF CLOSED SESSION

City Attorney Tran reported that direction was provided to staff regarding Liability Claim Item D and there was no reportable action taken.

ADJOURNMENT

The meeting was adjourned at 6:20 P.M.

Ingrid Padilla, City Clerk



BRISBANE CITY COUNCIL

ACTION MINUTES

**CITY COUNCIL CLOSED SESSION MEETING AGENDA
WEDNESDAY, JUNE 24, 2026**

*HYBRID MEETING, 25A PARK PLACE, ANNEX CONFERENCE ROOM,
BRISBANE, CA 94005*

5:00 P.M. CALL TO ORDER

A. Approval of the Closed Session Agenda

B. Public Comment. Members of the public may address the Councilmembers on any item on the closed session agenda

C. Adjournment into Closed Session

D. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION

Government Code, Section 54956.9 (d). Number of Cases: One

E. CONFERENCE WITH LEGAL COUNSEL – INITIATION OF LITIGATION (Potential initiation of litigation pursuant to Government Code, section 54956.9 (d) (4). Number of Potential Cases: One

Mayor Mackin called the meeting to order at 5:04P.M.

Councilmember Davis made a motion, seconded by Councilmember O’Connell to approve the Closed Session Meeting agenda as it stands. The motion passed unanimously by all present.

Ayes: Councilmembers Davis, Kern, Lentz, O’Connell and Mayor Mackin

Noes: None

Absent: None

Abstain: None

Mayor Mackin adjourned the meeting into Closed Session.

REPORT OUT OF CLOSED SESSION

City Attorney Zutler reported that direction was provided to staff regarding Anticipated Litigation Item D and Initiation of Litigation Item E and there was no reportable action taken.

ADJOURNMENT

The meeting was adjourned at 6:30 P.M.

Ingrid Padilla, City Clerk

**CITY OF BRISBANE
CASH BALANCES & INVESTMENTS
SOURCE OF FUNDING
May 31, 2026**

NAME OF DEPOSITORY	INVESTMENT TYPE	DATE OF INVESTMENT	FACE VALUE OF INVESTMENT	CARRY VALUE OF INVESTMENT	MARKET VALUE OF INVESTMENT	COUPON INTEREST RATE %	MATURITY DATE	RATING/ COLLATERAL
WELLS FARGO	Checking A/C		\$ 6,320,809	\$ 6,320,809	\$ 6,320,809	0.000		110% collateral
STATE FUND (LAIF)	Deposit on call	continuous	\$ 11,465,507	\$ 11,465,507	\$ 11,465,507	3.810	on call	no rating
Other Investments								
	FHLB	3/25/2022	\$ 1,000,000	\$ 1,000,000	\$ 990,120	2.600	03/25/2027	
	FFCB	11/28/2025	\$ 1,000,000	\$ 1,000,000	\$ 992,700	3.970	11/28/2028	
	FNMA	2/27/2026	\$ 1,000,000	\$ 1,000,000	\$ 986,490	4.000	08/20/2029	
	FHLB	3/18/2026	\$ 1,000,000	\$ 1,000,000	\$ 993,130	4.000	03/18/2030	
	FFCB	11/28/2025	\$ 1,000,000	\$ 1,000,000	\$ 989,850	4.150	05/28/2030	
	FHLB	10/21/2025	\$ 1,000,000	\$ 1,000,000	\$ 991,980	4.125	10/21/2030	
	FHLM	12/23/2025	\$ 1,000,000	\$ 1,000,000	\$ 988,770	4.000	12/23/2030	
	FHLB	12/30/2025	\$ 1,000,000	\$ 1,000,000	\$ 987,710	4.215	12/27/2030	
	FHLMC	2/26/2026	\$ 1,000,000	\$ 1,000,000	\$ 979,750	4.050	02/26/2031	
	FNMA	3/10/2026	\$ 1,000,000	\$ 1,000,000	\$ 990,840	4.000	03/10/2031	
BNY Mellon	Treasury Obligations	continuous	\$ 4,154,902	\$ 4,154,902	\$ 4,154,902	3.540	on call	110% collateral
Sub-total			\$ 14,154,902	\$ 14,154,902	\$ 14,046,242			
U.S. Bank	2014 BGPGA Bond (330)	Improvements	Fed Treas Obl	\$ -	10031			
		Reserve Fund	Fed Treas Obl	\$ 1	10032			
		Revenue Fund	Fed Treas Obl	\$ 1	10034			
		Expense Fund	Fed Treas Obl	\$ -	10035			
		Principal	Fed Treas Obl	\$ 1	10036			
		Interest Fund	Fed Treas Obl	\$ 0	10037			
U.S. Bank	2015 Utility Capital (545)	Improvements	Fed Treas Obl	\$ -	10031			
		Reserve	Fed Treas Obl	\$ 520	10032			
		Expense Fund	Fed Treas Obl	\$ -	10035			
BNY Mellon	2023 BGVMIDFA Bond (328)	Improvements	Fed Treas Obl	\$ 0	10031			
		Reserve / Project	Fed Treas Obl	\$ 1,458,090	10032			
		Expense Fund	Fed Treas Obl	\$ -	10035			
		Principal	Fed Treas Obl	\$ 15	10036			
		Interest Fund	Fed Treas Obl	\$ 46	10037			
PARS	OPEB Trust	Trust Cash	Investments	\$ 5,484,521	13050			
PARS	Retirement Trust	Trust Cash	Investments	\$ 1,993,348	13050			
Sub-total	Cash with Fiscal Agents			\$ 8,936,544				
Total other investments			\$ 23,091,446	\$ 23,091,446	\$ 14,046,242			
TOTAL INVESTMENTS & CASH BALANCES			\$ 40,877,762	\$ 40,877,762	\$ 31,832,558			

Outstanding Loans to Department Heads / Former Employees

	Date of loan	Amount	Amount Remaining	Interest Rate
Stuart Schillinger	4/1/2002	318,750	\$ 318,750	Variable, LAIF + 1% due 12/2027

FFCB - Federal Farm Credit Bank
FHLB - Federal Home Loan Bank
FHLM - Federal Home Loan Mortgage Corporation
FNMA -Federal National Mortgage Association

Two year Treasury	3.98%	
Weighted Interest	2.63%	
Weighted maturity	1.28	Years

TREASURER'S CERTIFICATE

These are all the securities in which the city funds, including all trust funds and oversight agencies funds, are invested and that (excluding approved deferred compensation plans) all these investments are in securities as permitted by adopted city policy.

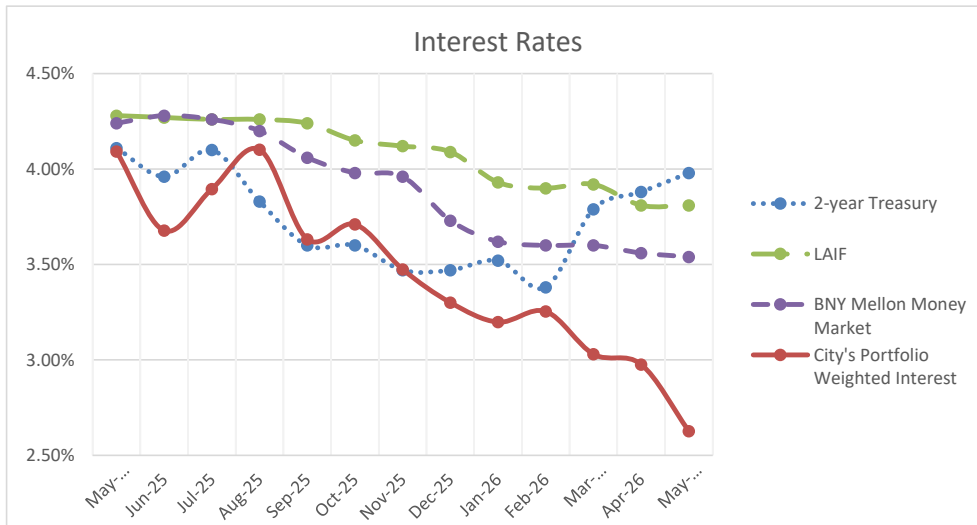
It is also certified that enough liquid resources (including maturities and anticipated revenues) are available to meet the next six months' cash flow.

Carolina Yuen

CITY TREASURER

**CITY OF BRISBANE
CASH BALANCES & INVESTMENTS
Comparative Review
May 31, 2026**

NAME OF DEPOSITORY	INVESTMENT TYPE			Previous Month			Previous Year		
		FACE VALUE OF INVESTMENT	MARKET VALUE OF INVESTMENT	FACE VALUE OF INVESTMENT	Change in Face Value		FACE VALUE OF INVESTMENT	Change in Face Value	
WELLS FARGO	Checking A/C	\$ 6,320,809	\$ 6,320,809	\$ 3,153,911	\$ 3,166,898	100.4%	\$ 5,245,051	\$ 1,075,758	20.5%
STATE FUND (LAIF)	Deposit on call	\$ 11,465,507	\$ 11,465,507	\$ 13,465,507	\$ (2,000,000)	(14.9%)	\$ 4,649,268	\$ 6,816,239	146.6%
Other Investments									
Sub-total	BNY Mellon	\$ 14,154,902	\$ 14,046,242	\$ 14,102,334	\$ 52,568	0.4%	\$ 23,366,322	\$ (9,211,420)	(39.4%)
Sub-total	Cash with Fiscal Agents	\$ 8,936,544		\$ 9,055,259	\$ (118,715)	(1.3%)	\$ 7,971,920	\$ 964,624	12.1%
	Total other investments	\$ 23,091,446		\$ 23,157,593	\$ (66,147)		\$ 31,338,243	\$ (8,246,796)	
TOTAL INVESTMENTS & CASH BALANCES		\$ 40,877,762	\$ 31,832,558	\$ 39,777,011	\$ 1,100,751	2.8%	\$ 41,232,562	\$ (354,800)	(0.9%)



May 2026 Review

The City's overall investments and cash balances increased by net \$1.1 million from the previous month, primarily due to the Property Taxes and Sales Tax received at the end of the month and deposited in the Wells Fargo account.

As reflected on Page 1, the BNY Mellon agency bonds subtotal remained at \$10M. As the federal interest rates have started to steady and slightly increase, there were no early calls on the bonds. The 2-year Treasury rate continued to exceed both the LAIF and BNY Money Market rates. Mid-month, \$2 million was moved from LAIF to the WFB account, therefore, the City's portfolio weighted interest rate fell when compared to the benchmark rates. \$2.2 million in property taxes and ROPS monies and \$1.8 million in sales taxes were received at the end of the month. The City continues to seek and purchase longer term bonds with rates higher than LAIF to ladder maturities when available, but none were purchased in May.

The City's Cash with Fiscal Agents May 2026 \$9M balance is primarily comprised of \$7.5M of the PARS trust accounts, and \$1.5M of the 2023 Bond proceeds held in trust as reflected on Page 1. The decrease of \$119K in Cash with Fiscal Agents was primarily due to the \$291K decrease in trust accounts used for debt service payments, offset by an increase of \$168K in PARS interest.

When compared to prior year, the overall portfolio has shown little change in balance. However, the \$9.2M decreases in balances in BNY bonds and money market accounts were results of rate management and



City Council Staff Report

Meeting Date: July 16, 2026

From: Julia Ayres, Community Development Director

Subject: Authorize City Manager to Execute Contract with Kevin Gardiner & Associates for Interim Community Development Director Services

Recommendation

That Council authorize the City Manager to execute a professional services agreement with Kevin Gardiner & Associates for services as an Interim Community Development Director in an amount not to exceed \$100,000.

Background

Interim Community Development Director services will be required for the Community Development Department to provide coverage during the Director's anticipated leave from roughly late September 2026 to early January 2027. Services to be provided include all the regular duties of the Community Development Director, including day to day management of Department staff, oversight of building and planning permit applications, Planning Commission staffing, and coordination with the City Manager and other departments. The City Manager has negotiated a sole-source contract for these services with Kevin Gardiner & Associates, provided by Kevin Gardiner, AICP, Principal. Kevin Gardiner has over two decades of experience in municipal planning and prior to retiring from public service served as the Community Development Director for the City of Burlingame. Through his combination of public and private sector work, he has overseen preparation of precise plans, form-based zoning codes, design guidelines, and General Plan and zoning ordinance updates.

Discussion

The draft professional services agreement (Attachment 1) outlines the general duties and responsibilities of the Interim Community Development Director, as well as proposed schedule and budget. A maximum of 30 hours/week is anticipated, including any necessary Planning Commission or City Council meeting support.

Fiscal Impact

The draft professional services agreement establishes an hourly billing rate of \$200 and a maximum of 500 billable hours over the contract term. The contract amount would not exceed \$100,000. This expense would be added as an adjustment to the Community Development Department budget for the 26-27 fiscal year.

Attachments

1. Draft Professional Services Agreement with KGA

City Manager Approval

A handwritten signature in black ink, appearing to read 'JD', is positioned above a horizontal line.

Jeremy Dennis, City
Manager

07/07/2026

AGREEMENT FOR PROFESSIONAL SERVICES

THIS AGREEMENT, dated _____, is made by and between THE CITY OF BRISBANE, a municipal corporation ("City"), and KEVIN GARDINER & ASSOCIATES, a _____ ("Consultant").

RECITALS

A. City desires to retain Consultant for the performance of certain professional services for an Interim Community Development Department Director ("the Project").

B. Consultant represents that Consultant is specially trained, experienced, and qualified to provide such professional services and is willing to do so pursuant to the terms and conditions of this Agreement.

AGREEMENT

1. **Scope of Services.** Subject to the direction and approval of City through its staff that City may provide from time to time, Consultant shall perform the services described in Exhibit A attached hereto and incorporated herein by reference.

2. **Time of Performance.** The services of Consultant shall commence upon the execution of this Agreement and shall be satisfactorily completed in accordance with the time schedule set forth in Exhibit A attached hereto and incorporated herein by reference.

3. **Responsible Personnel.** The personnel acting on behalf of Consultant primarily responsible for performance of the services hereunder shall be Kevin Gardiner, AICP, Principal.

4. **Compensation.** As compensation for all services to be performed by Consultant under this Agreement, Consultant shall be paid the amounts set forth in Exhibit A attached hereto and incorporated herein by reference. In no event shall Consultant's total compensation exceed the sum of \$100,000 without additional authorization from City. Payment by City under this Agreement shall not be deemed a waiver of defects, even if such defects were known to City at the time of payment.

5. **Method of Payment.** Consultant shall submit billings to City describing in detail the work performed for which payment is requested, the date the services were performed, the number of hours spent and by whom, and a description of any reimbursable expenditures. Billings shall be submitted monthly, or at such other time as agreed upon between City and Consultant. City shall pay Consultant no later than 30 days after approval of the invoice by City staff.

6. **Maintenance and Inspection of Records.** Consultant shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, time cards, and other records or documents relating to charges for services or expenditures charged to City, for a

minimum of three (3) years from the date of final payment to Consultant under this Agreement and shall make the same available to City or its authorized representatives for inspection and audit, at any time during regular business hours, upon written request by City. The right of inspection shall include the right to make extracts and copies.

7. **Assignment and Subcontracts.** Consultant acknowledges that Consultant's special skill and expertise is a material consideration for City entering into this Agreement. Consultant shall not assign, subcontract or delegate to any other party the performance of any services to be rendered by Consultant under this Agreement without the prior written approval of City. If City consents to any subcontracting of work, Consultant shall be fully responsible to City for all acts or omissions of the subcontractor.

8. **Ownership of Documents.** All plans, studies, documents and other writings prepared by and for Consultant in the course of performing its services under this Agreement, except working notes and internal documents, shall become the property of City upon payment to Consultant for such work, and City shall have the sole right to use such materials in its discretion without further compensation to Consultant or to any other party. Consultant shall, at Consultant's expense, provide such reports, plans, studies, documents and other writings to City upon written request.

9. **Independent Contractor.** Consultant is, and at all times shall remain, an independent contractor, and not an agent, officer or employee of City. As such independent contractor, neither Consultant nor any of its agents or employees shall be entitled to any salary, fringe benefits, worker's compensation, retirement contributions, sick leave, insurance or other benefit or right connected with employment by City, or any compensation other than as provided in this Agreement. Consultant shall have no power or authority to bind City to any contract or otherwise to incur any obligation or liability for, or on behalf, or in the name of City.

10. **Licenses.** Consultant represents and warrants to City that it has all licenses, permits, qualifications, insurance and approvals of whatsoever nature that are legally required of Consultant to practice its profession. Consultant shall, at its sole cost and expense, keep and maintain such licenses, permits, qualifications, insurance and approvals in full force and effect at all times during the term of this Agreement. Consultant shall maintain a City of Brisbane business license.

11. **Compliance with Laws.** Consultant shall use the standard of care in its profession to comply with all applicable federal, state and local laws, codes, ordinances and regulations in connection with the performance of its services under this Agreement.

12. **Indemnity.** Consultant shall indemnify, defend, and hold City, its officers, officials, agents, employees and volunteers, harmless from and against any and all claims, demands, causes of action, losses, damages, injuries, expenses and liabilities, direct or indirect, including attorney's fees, arising out of or in any manner relating to the performance by Consultant of its services under this Agreement or its failure to comply with any of the its obligations contained in this Agreement, and City shall not be liable for any acts or omissions of Consultant.

13. **Insurance.** Consultant, at its own expense, shall procure and maintain, for the duration of this Agreement, insurance policies which satisfy the following requirements:

(a) Type of policies and coverage:

- (1) *General Liability Coverage.* Consultant shall maintain commercial general liability insurance in an amount not less than \$1,000,000 per occurrence for bodily injury, personal injury and property damage, providing coverage at least as broad as Insurance Services Office Commercial General Liability form CG 0001 (Ed. 11/88). If the form of insurance with a general aggregate limit is used, either the general aggregate limit shall apply separately to the work to be performed under this Agreement or the general aggregate limit shall be at least twice the required occurrence limit.
- (2) *Automobile Liability Coverage.* Consultant shall maintain automobile liability insurance in an amount not less than \$1,000,000 combined single limit for each occurrence, for bodily injury and property damage, providing coverage at least as broad as Insurance Services Office form CA 0001 (Ed. 12/90) Code 1 (any auto).
- (3) *Workers' Compensation and Employer's Liability Coverage.* Consultant shall maintain workers' compensation insurance as required by the State of California and employer's liability insurance in an amount not less than \$1,000,000 per occurrence, for any and all persons employed by Consultant in connection with the performance of services under this Agreement. In the alternative, Consultant may rely on a self-insurance program to provide this coverage so long as the program of self-insurance complies fully with the provisions of the California Labor Code. The insurer, if insurance is provided, or Consultant, if a program of self-insurance is provided, shall waive all rights of subrogation against City for loss arising from work performed by Consultant for City.
- (4) *Professional Liability Coverage.* Consultant shall maintain professional errors and omissions liability insurance in an amount not less than \$1,000,000 per occurrence, covering negligent acts, errors or omissions which may be committed by Consultant in the performance of its services under this Agreement.

(b) Endorsements: Each general liability and automobile liability insurance policy shall contain, or be endorsed to contain, the following provisions:

- (1) The City, its officers, officials, employees, agents and volunteers are to be covered as insureds as respects: liability arising out of activities performed by or on behalf of Consultant; products and completed operations of Consultant; premises owned, occupied or used by Consultant; or automobiles owned, leased, hired or borrowed by Consultant. The coverage shall contain no special limitations on the scope of protection afforded to City, its officers, officials, employees, agents or volunteers.

- (2) For any claims related to the Project, Consultant's insurance coverage shall be primary insurance as respects the City, its officers, officials, employees, agents and volunteers. Any insurance or self-insurance maintained by City, its officers, officials, employees, agents or volunteers shall be excess of Consultant's insurance and shall not contribute with it.
- (3) Any failure to comply with reporting or other provisions of the policies including breaches of warranties shall not affect coverage provided to City, its officers, officials, employees, agents or volunteers.
- (4) Consultant's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.
- (5) Consultant's insurance coverage shall not be suspended, voided, canceled or reduced in coverage or in limits except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to City.
- (c) Deductibles and Self-Insured Retentions. Any deductibles or self-insured retentions must be declared to and approved by City. At City's option, Consultant shall demonstrate financial capability for payment of such deductibles or self-insured retentions.
- (d) Acceptability of Insurers. Insurance is to be placed with insurers having a current A.M. Best rating of no less than A:VII, unless otherwise approved by City in writing.
- (e) Verification of coverage. Consultant shall provide certificates of insurance with original endorsements to City as evidence of the insurance coverage required by this Agreement. Certificates of such insurance shall be filed with City before commencement of work by Consultant. At the request of City, Consultant shall provide complete, certified copies of all required insurance policies, including endorsements effecting the coverage required by this Agreement.
- (f) Declaration Concerning Workers' Compensation and Employer's Liability Coverage. If Consultant does not employ any persons in connection with the performance of services under this Agreement, Consultant shall sign the declaration below. Notwithstanding such signing, if during the term of this Agreement Consultant employs such persons, Consultant shall immediately notify the City and comply with Section 13 (a) (3).

I, on behalf of the Consultant, hereby declare under penalty of perjury that no persons are employed in connection with the performance of services under this Agreement and that if such person or persons become employed during the term of this Agreement that I will immediately comply with Section 13 (a) (3) of this Agreement.

Dated: _____

Consultant _____

14. **Notices.** Any notices required or permitted to be given under this Agreement shall be in writing and shall be either personally delivered or sent by email or certified mail, return receipt requested, addressed to the other party as follows:

To City

City of Brisbane
Attn.: City Manager
25 Park Place, Suite A
Brisbane, CA 94005

Via email to jayres@brisbaneca.org

To Consultant

Kevin Gardiner & Associates
Attn: Kevin Gardiner, AICP, Principal

15. **Litigation Expenses and Attorneys' Fees.** If either party to this Agreement commences any legal action against the other party to enforce or interpret this Agreement, each party shall bear its own costs and expenses, including attorneys' fees, court costs, expert witness fees, and discovery expenses, incurred in connection with the legal action, regardless of which party may be deemed a prevailing party.

16. **Termination of Agreement.** This Agreement may be terminated by either party, effective upon written notice, should the other party commit any material default in the performance of its obligations hereunder. This Agreement may also be terminated by either party, for any reason, upon fifteen (15) day's prior written notice to the other party. In the event this Agreement is terminated by City through no fault of Consultant, Consultant shall be compensated for all services performed to the date of termination.

17. **Equal Opportunity Employment.** Consultant warrants that it is an Equal Opportunity Employer and shall comply with applicable regulations governing equal opportunity employment.

18. **Miscellaneous Provisions.**

- (a) Severability. Should any portion of this Agreement be declared void or unenforceable in a final decision by a court of competent jurisdiction, such decision shall not affect the validity of the remainder of this Agreement, which shall continue in full force and effect, provided that the remainder of this Agreement can be reasonably interpreted to implement the intention of the parties.
- (b) Entire Agreement. This Agreement constitutes the entire agreement between the parties and supersedes and cancels all prior agreements or understandings, whether written or verbal.
- (c) Amendments. This Agreement may be modified or amended only by a written document duly executed by both City and Consultant.

- (d) Waiver. The waiver of any breach or default under this Agreement shall not constitute a continuing waiver of a subsequent breach of the same provision or any other provision of this Agreement.
- (e) Execution. Each party warrants that the individuals signing this Agreement on its behalf have the legal power and authority to do so and to bind the party to this Agreement.
- (f) Successors and Assigns. Subject to the restriction against assignment and subcontracting, this Agreement shall be inure to the benefit of and shall be binding upon the heirs, personal representatives, successors and assigns of the parties hereto.

IN WITNESS WHEREOF, the parties have executed this Agreement the day and year first above written.

THE CITY OF BRISBANE

By: _____
City Manager

ATTEST:

City Clerk

APPROVED AS TO FORM:

City Attorney

CONSULTANT:

Kevin Gardiner & Associates
Kevin Gardiner, AICP, Principal

EXHIBIT A
Scope of Work, Schedule, and Budget

Scope of Work - Interim Community Development Director

This Scope of Work outlines the duties, schedule, hours, and compensation for the Interim Community Development Director for the City of Brisbane.

Scope of Duties

During the Community Development Director's planned leave, the Interim Director will carry out the following typical duties:

- Plan, organize, provide administrative direction and oversight for all community development functions, including but not limited to current and advanced planning, building permit processing, building inspection, code enforcement support.
- Coordinate with other department heads on cross-departmental issues and collaborate with intergovernmental and regulatory agencies as needed throughout the contract term.
- Coordinate activities related to planning, development, zoning, building, and occupancy within the City.
- Direct implementation of departmental goals, objectives, policies, procedures, and work standards.
- Administer the department budget.
- Review and evaluate work of staff and provide training, professional development, and discipline as required.
- Oversee and participate in long- and short-range planning activities.
- Manage sensitive or controversial planning projects.
- Represent the department in meetings with the City Council, Planning Commission, boards and commissions, and public groups.
- Provide staff assistance to and coordinate activities of the Planning Commission, including agenda preparation and meeting attendance.
- Oversee building inspection and code compliance activities.

The Interim Director will report directly to the City Manager and will meet regularly with the City Manager to report on department activities and receive direction as needed.

Schedule

The contract term will be September 10, 2026 to January 15, 2027. This term accommodates overlap with the Community Development Director prior to beginning leave to allow for sufficient onboarding and handoff of Department procedures, staff, and familiarization with current projects, and will overlap the Director's return to ensure a smooth transition.

Weekly Schedule and Maximum Contract Hours

The Interim Director will typically work 30 hours per week, including night meetings as needed. Weekly hours may be adjusted below 30 hours with advance approval from the City Manager.

Total hours over the contract term shall not exceed 500 hours.

Location of Work

The Interim Director will typically work in person at Brisbane City Hall, 50 Park Place, Brisbane. Requests for accommodation for occasional remote work will be considered at the discretion of the City Manager.

City Holidays

The following City-recognized holidays will occur during the contract term:

- Veterans' Day: Wednesday, November 11 (8H)
- Thanksgiving Holiday: Thursday & Friday, November 26 and 27 (16H)
- Christmas Eve: Thursday, December 24 (8H)
- Christmas Day: Friday, December 25 (8H)
- New Year's Eve: Thursday, December 31 (8H)

Compensation

The hourly rate for the Interim Community Development Director will be \$200 per hour, with overall compensation not to exceed total compensation rate of \$100,000.



City Council Staff Report

Meeting Date: July 16, 2026

From: Maz Bozorginia, Public Works Director

Subject: Adopt a Resolution, "Imposing National Pollutant Discharge Elimination System Compliance Fees on Commercial Property Owners Within an Identified Study Area," authorizing placement of said charges on the 2026-2027 County Tax Roll, and authorizing the County Tax Collector to collect such charges" (The NPDES Commercial Property Fees is anticipated to generate \$299,383.76 to assist in offsetting the NPDES budget shortfall.)

Recommendation

Adopt a resolution imposing National Pollutant Discharge Elimination System Compliance Fees on commercial property owners within an identified study area, authorizing placement of fees on the 2026-2027 San Mateo County Tax Roll and authorizing the County Tax Collector to collect fees.

Background

In 1987, the Environmental Protection Agency, under amendments to the 1972 Clean Water Act, imposed regulations that mandate control and reduction of pollutants in stormwater runoff through the National Pollutant Discharge Elimination System (NPDES) permitting program. In the Bay Area, under the authority of the Porter-Cologne Water Quality Control Act, the San Francisco Bay Regional Water Quality Control Board (Water Board) issues and enforces municipal stormwater NPDES permits.

A revised Municipal Regional Stormwater Permit (MRP 3.0) that applies to all municipalities throughout San Mateo, Santa Clara, Alameda, and Contra Costa counties, as well as the cities of Fairfield, Suisun City, and Vallejo, were approved by the Water Board in late 2022. This permit mandates specific actions, implementation levels, and reporting requirements that each municipality must meet. Failure by municipalities to comply with these new permit requirements may result in significant enforcement action by the Water Board.

In 2024, the City Council acknowledged that the primary contribution to stormwater is the result of impervious materials, and that the two most significant contributors to the square footage of impervious materials are one, the public roads, sidewalks, and public buildings, and two, the comparable contributors within the commercial areas of Crocker Industrial Park, Sierra Point, and a few smaller commercial districts.

The Council subsequently passed Resolution No. 2024-18, which identified a commercial study area, and authorized the collection of fees from the commercial property owners therein due to the direct and significant benefits they receive from the City's compliance with the NPDES permit issued by the Water Board. Said fees are referred to as "NPDES Commercial Property Fees".

Discussion

Attachment A to Resolution No. 2024-18 specified the methodology by which the NPDES Commercial Property Fees are to be calculated annually. The calculations for FY2026-2027 are shown below:

1. In May 2026, the total of public impervious areas was 6,842,347 square feet.
2. In May 2026, the total of private commercial impervious areas within the study area was 13,979,361 square feet.
3. The shortfall for the FY26-27 NPDES budget is calculated as:

Approved Division Budget: \$622,341.00
Local Stormwater Program fees: <\$54,420.68>
Solid Waste Franchise Fee Revenue: <\$100,000.00>
Anticipated Measure M revenue: <\$22,000.00>
Shortfall: \$445,920.32

4. $\$445,920.32 / (6,842,347 + 13,979,361) = \0.02 per square foot for FY26-27.

The fee calculated for FY25-26 was also \$0.02/square foot.

To pass, the Resolution must be adopted by a 2/3 vote.

Fiscal Impact

Based on the above calculations, the NPDES Commercial Property Fees is anticipated to generate \$299,383.76 (e.g., $\$0.02 * 13,979,361$) to assist in offsetting the NPDES budget shortfall.

Attachments

1. Resolution 2024-18
2. Proposed Resolution 2026-XX
3. NPDES Commercial Property Fee FY26-27

City Manager Approval



Jeremy Dennis, City
Manager

07/10/2026

RESOLUTION NO. 2024-18

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRISBANE IMPOSING NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM COMPLIANCE FEES ON COMMERCIAL PROPERTY OWNERS WITHIN AN IDENTIFIED STUDY AREA

WHEREAS, the City of Brisbane is required to comply with all the conditions imposed under the Municipal Regional Stormwater National Pollutant Discharge Elimination System Permit issued by the San Francisco Bay Region Water Quality Control Board (“Water Control Board”); and

WHEREAS, the legal authority for the Water Control Board to issue a waste discharge permit under the NPDES is the majority of cities and counties in the Bay Area discharge stormwater into the San Francisco Bay; and

WHEREAS, The Water Control Board has determined that stormwater discharges from urban areas are significant sources of pollutants that cause or may be causing water quality impairment in the Bay; and

WHEREAS, the primary contribution to stormwater is the result of impervious materials (e.g., buildings, roads, parking lots) that prevent rain from percolating into the soil; and

WHEREAS, The City’s two most significant contributors to the square footage of impervious materials are one, the public roads, sidewalks, and public buildings, and two, the comparable contributors within the commercial areas of Crocker Industrial Park, Sierra Point, and a few smaller zoned commercial districts; and

WHEREAS, to prevent this degradation of water quality in the Bay, the Water Control Board issued an updated Municipal Regional Permit effective July 21, 2022; the permit includes 22 provisions that the City must comply with or potentially face fines of up to \$10,000 per day; and

WHEREAS, these provisions include detailed oversight of all development to ensure stormwater controls are implemented; regular inspections of industrial and commercial properties; implementation of an illicit discharge detection and elimination program; and trash load reduction; and

WHEREAS, the latter provision is one of the most expensive, as it requires placement of trash capture devices in nearly all of the City’s storm drain inlets, and also includes at least annual cleaning and inspection of these storm drain inlets; and

WHEREAS, in order to comply with the conditions of the permit, the City necessarily incurs significant costs, including the cost (a) to inspect properties to ensure that the owners are demonstrating compliance with capturing trash, (b) to inspect for illegal storm water discharges and connections, (c) to monitor and protect the receiving

RESOLUTION NO. 2024-18

storm water runoff (the Lagoon and the Bay), (d) for street sweeping, (e) to inspect and clean catch basins and (f) to pay additional fees imposed by the City/County Association of Governments of San Mateo County to comply with Water Control Board requirements; and

WHEREAS, The City's cost in FY 23-24 to meet all these provisions is \$582,377 and even with the input of \$52,000 collected from all Brisbane parcels for the local stormwater program, franchise fees from solid waste haulers, and funding sources such as San Mateo County Measure M, the City's General Fund backfilled the NPDES program budget with \$408,377; and

WHEREAS, staff identified a "commercial study area" where the parcels in said area with impervious materials (e.g., building roofs, parking lots, etc.) would be subject to the proposed fee; each parcel owner within the study area was sent correspondence dated March 25, 2024 requesting input on the proposed fee, and was later sent correspondence dated April 18, 2024 advising that the city had scheduled a public hearing on June 6, 2024 to consider protests to imposing the fees; and

WHEREAS, because commercial property owners benefit directly and significantly from the City's NPDES program, it is fair to allocate a certain percentage of the cost of the fees for this program to such owners; and

WHEREAS, in an effort to allocate the costs in a fair way, the City has mapped all of the impermeable areas under its control and those under the control of commercial property owners; and

WHEREAS, The summary of that mapping is as follows:

Private Building Footprint:	5,238,051 Sq Ft
Private Impervious (parking areas, etc.):	8,331,096 Sq Ft
Subtotal:	13,569,147 Sq Ft
Public Impervious (building and parking areas):	895,744 Sq Ft
Public Sidewalks and Roads:	5,768,354 Sq Ft
Subtotal:	6,664,098 Sq Ft
TOTAL:	20,223,245 Sq Ft

WHEREAS, private impervious commercial areas are approximately 2/3 of the impervious areas contributing to stormwater runoff when compared to public impervious areas.

WHEREAS, for the reasons expressed above, the City Council has determined that the increases in cost of complying with the NPDES Permit have made it necessary to impose new fees on commercial property owners within an identified study area; and

WHEREAS, a proposed schedule of fees and the identified study area were presented to the City Council, a copy of which is attached hereto and incorporated herein by reference; and

WHEREAS, as required by law, notice of the proposed new fees was given to the persons who are responsible for payment of such charges, as shown on the records of the City, which included notice of a public hearing to be conducted by the City Council at which time any protests to the proposed new fees would be considered, such notice having been given at least 45 days prior to the hearing; and

WHEREAS, on June 6, 2024, the City Council conducted a public hearing on the proposed new fees to be collected on the associated parcel's tax roll, at which time any person was given an opportunity to protest the same; and

WHEREAS, protests were not made by a majority of the persons who would be responsible for the new fees.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Brisbane as follows:

1. The schedule of fees for National Pollutant Discharge Elimination System compliance on commercial property owners within an identified study area attached hereto is approved (Attachment A).
2. The new fees shall be effective as of July 1, 2024 and shall be collected by the San Mateo County Tax Collector.


Terry O'Connell, Mayor

* * * *

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Brisbane held on the sixth day of June, 2024, by the following vote:

RESOLUTION NO. 2024-18

AYES: Councilmembers Cunningham, Davis, Lentz, Mackin and Mayor O'Connell
NOES: None
ABSENT: None
ABSTAIN: None

ATTEST:



Ingrid Padilla, City Clerk

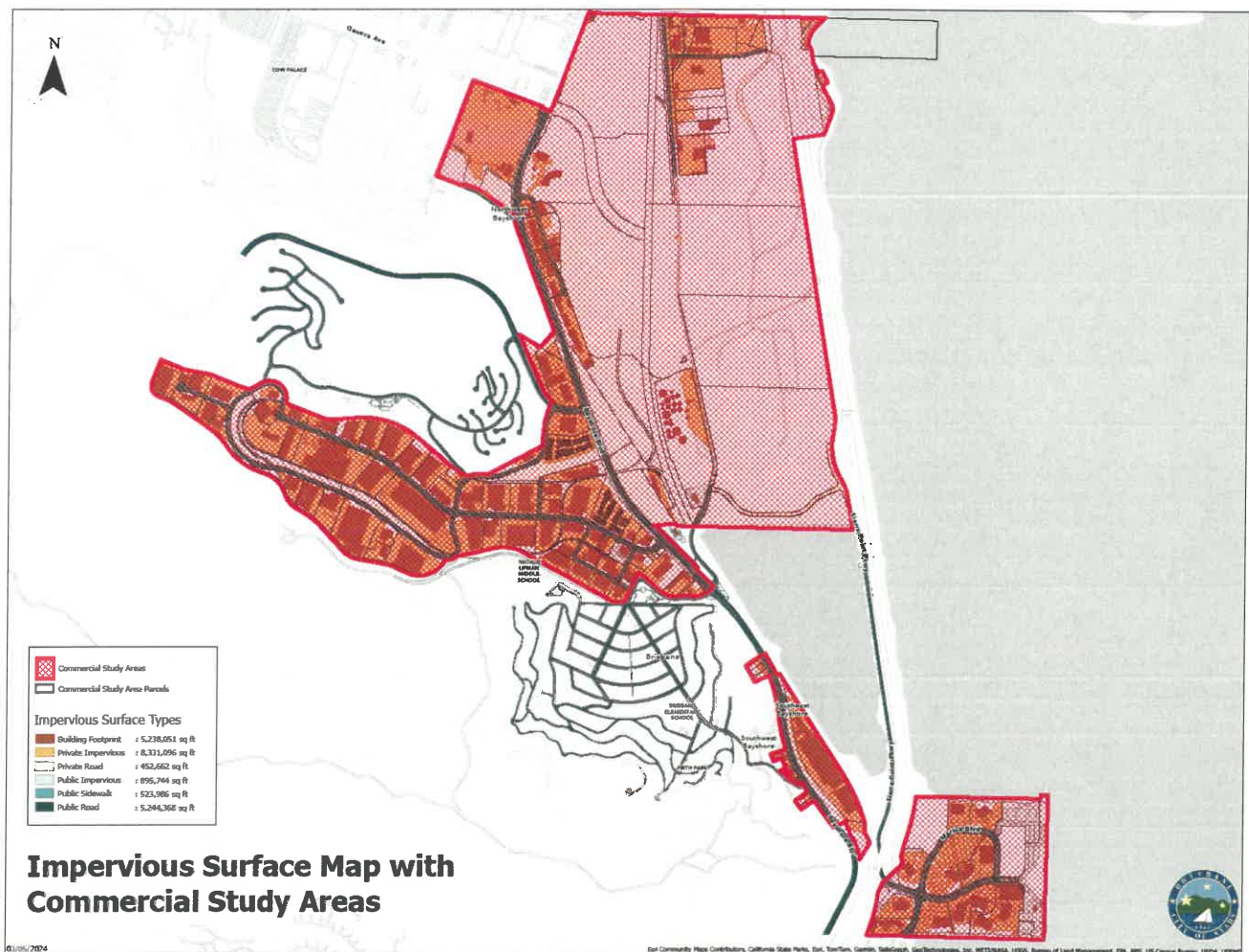
ATTACHMENT A to Resolution No. 2024-18
Schedule of Fees for National Pollutant Discharge Elimination System Compliance on
Commercial Businesses Within an Identified Study Area

Fees shall be calculated using the following methodology:

1. No later than May 31st of each calendar year, city staff shall confirm the total square footage of the public impervious areas (i.e., buildings footprints, parking areas, sidewalks and roads).
2. No later than May 31st of each calendar year, city staff shall review the private parcels identified on the attached “Impervious Surface Map with Commercial Study Areas” and calculate the total square footage of impervious areas (i.e., buildings footprints, parking areas, etc.) associated with each parcel.
3. No later than May 31st of each calendar year, city staff shall prepare a total budget for the NPDES division within the Public Works Department. From that budget, staff shall subtract all external funding sources other than fees to be calculated pursuant to this resolution.
4. City staff shall divide the dollar amount calculated in paragraph 3 above by the sum of all square footage calculated in paragraphs 1 and 2 above. The result of this final calculation shall be the per square foot fee charged to each commercial business parcel within the identified study area.

By example:

1. In 2024, the total of public impervious area is 6,664,098 square feet.
2. In 2024, the total of private commercial impervious area within the study area is 13,569,147 square feet.
3. The FY23-24 NPDES division budget, minus external funding sources, is \$408,377.
4. $\$408,377 \div (6,664,098 + 13,569,147) = \$.02/\text{square foot}$.



Attachment A 2/2

RESOLUTION NO. 2026-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRISBANE IMPOSING NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM COMPLIANCE FEES ON COMMERCIAL PROPERTY OWNERS WITHIN AN IDENTIFIED STUDY AREA, AUTHORIZING PLACEMENT OF FEES ON THE 2026-2027 SAN MATEO COUNTY TAX ROLL, AND AUTHORIZING THE COUNTY TAX COLLECTOR TO COLLECT FEES

WHEREAS, the City of Brisbane is required to comply with all the conditions imposed under the Municipal Regional Stormwater National Pollutant Discharge Elimination System Permit issued by the San Francisco Bay Region Water Quality Control Board ("Water Control Board"); and

WHEREAS, the legal authority for the Water Control Board to issue a waste discharge permit under the NPDES is the federal Clean Water Act and the California Porter-Cologne Water Quality Control Act; and

WHEREAS, the majority of cities and counties in the Bay Area discharge stormwater into the San Francisco Bay ("Bay") and are subject to the Water Control Board's NDPES permitting authority; and

WHEREAS, the Water Control Board has determined that stormwater discharges from urban areas are significant sources of pollutants that cause or may be causing water quality impairment in the Bay; and

WHEREAS, the primary contribution to storm water is the result of impervious materials (e.g., buildings, roads, parking lots) that prevent rain from percolating into the soil; and

WHEREAS, the City's two most significant contributors to the square footage of impervious materials are public roads, sidewalks, and public buildings; and comparable contributors within the commercial areas of Crocker Industrial Park, Sierra Point, and a few smaller zoned commercial districts; and

WHEREAS, to prevent this degradation of water quality in the Bay, the Water Control Board issued an updated Municipal Regional Permit ("Permit") effective July 21, 2022; the permit includes 22 provisions that the City must comply with or potentially face fines of up to \$10,000 per day; and

WHEREAS, these provisions include detailed oversight of all development to ensure stormwater controls are implemented; regular inspections of industrial and commercial properties; implementation of an illicit discharge detection and elimination program; and trash load reduction; and

WHEREAS, the latter provision is one of the most expensive, as it requires placement of trash capture devices in nearly all of the City's storm drain inlets, and at least annual cleaning and inspection of these storm drain inlets; and

WHEREAS, in order to comply with the conditions of the Permit, the City incurs significant costs, including costs: (a) to inspect properties to ensure that the owners are demonstrating compliance with capturing trash; (b) to inspect for illegal storm water discharges and connections; (c) to monitor and protect the receiving storm water runoff (the Brisbane Lagoon and the Bay); (d) for street sweeping; (e) to inspect and clean catch basins; and (f) to pay additional fees imposed by the City/County Association of Governments of San Mateo County to comply with Water Control Board requirements; and

WHEREAS, the City's budgeted cost in FY 26-27 to comply with the Permit is \$622,341. With the addition of \$54,420.68 collected from all Brisbane parcels for the local stormwater program, \$100,000 from franchise fees from solid waste haulers, and \$22,000 in funding from San Mateo County Measure M, the City's shortfall for the amount required to comply with the Permit is \$445,920.32; and

WHEREAS, in 2024 staff identified a "commercial study area" ("Study Area") where the parcels in said area with impervious materials (e.g., building roofs, parking lots, etc.) would be subject to a fee to offset the City's costs of complying with the Permit. The City complied with the process required by Proposition 218 for each parcel in the study area: the City sent each parcel owner within the Study Area correspondence dated March 25, 2024, requesting input on the proposed fee, and later sent correspondence dated April 18, 2024, advising that the city had scheduled a public hearing on June 6, 2024, to consider protests to imposing the fees; and

WHEREAS, because commercial property owners benefit directly and significantly from the City's NPDES program, it is fair to allocate a certain percentage of the cost of the fees for this program to such owners, and the fees do not exceed the City's costs of providing the services required to comply with the Permit; and

WHEREAS, on June 6, 2024, after a public hearing in which residents of the Study Area were permitted the opportunity to protest the proposed fee, and a majority protest was not received, the City Council adopted Resolution No. 2024-18, imposing National Pollutant Discharge Elimination System Compliance Fees on Commercial Property Owners within an Identified Study Area; and

WHEREAS, the limits of the Study Area are shown in Attachment A to Resolution No. 2024-18, on file in the office of the City Clerk of Brisbane, and attached to this Resolution; and

WHEREAS, Resolution No. 2024-18 required the fees to be calculated annually as follows:

1. In May of 2026 the total of public impervious area was 6,842,347 square feet.

2. In May of 2026 the total of private commercial impervious area within the study area was 13,979,361 square feet.
3. The shortfall for the FY26-27 NPDES budget is calculated as:

Approved Division Budget	\$622,341.00
Local Stormwater Program fees	<\$54,420.68>
Solid Waste Franchise Fee Revenue	<\$100,000.00>
Anticipated Measure M revenue	<\$22,000.00>
Shortfall	\$445,920.32

Commented [SZ1]: these highlighted numbers conflict with the highlighted numbers above.

4. $\$445,920.32 / (6,842,347 + 13,979,361) = \0.0214 per square foot for FY26-27.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Brisbane, as follows:

1. The fee schedule of \$0.0214 per square foot of impervious area for National Pollutant Discharge Elimination System Compliance on Commercial Property Owners Within an Identified Study Area is approved.
2. The fees shall be effective as of July 1, 2026.
3. Placement of fees on the 2026-2027 San Mateo County tax roll is authorized.
4. The San Mateo County Tax Collector is authorized to collect the fees.

Coleen Mackin, Mayor
City of Brisbane

* * * *

I, the undersigned, hereby certify that the foregoing Resolution No. 2026-xx was adopted at a regular meeting of the City Council of the City of Brisbane on the 16th day of July 2026 by the following vote:

AYES:
NOES:
ABSENT:

Ingrid Padilla, City Clerk
City of Brisbane

City of Brisbane		
NPDES Commercial Fees FY 2026-27		
APN	Sum Impervious_Area_sqft	FY 2026-27 Total Charge
005141010	4,597	98.3758
005141999	1,192,693	25523.6302
005152020	67,599	1446.6186
005152030	182,665	3909.031
005152040	255,440	5466.416
005152210	37,646	805.6244
005152220	52,797	1129.8558
005152240	21,445	458.923
005152250	35,463	758.9082
005152260	38,656	827.2384
005152270	45,495	973.593
005152280	7,618	163.0252
005152290	23,503	502.9642
005152300	11,665	249.631
005152310	76,311	1633.0554
005152330	298,856	6395.5184
005152340	32,912	704.3168
005152350	11,627	248.8178
005152360	11,617	248.6038
005152999	5,898	126.2172
005153030	21,447	458.9658
005162210	125	2.675
005162240	66	1.4124
005162260	51,055	1092.577
005162300	1,635	34.989
005162330	1,455	31.137
005162360	4,434	94.8876
005162370	349,487	7479.0218
005162400	46,795	1001.413
005162430	151	3.2314
005162999	153,396	3282.6744
005171020	148,333	3174.3262
005171040	141,427	3026.5378
005171050	119,908	2566.0312
005172030	97,201	2080.1014
005172040	163,489	3498.6646
005180060	220,802	4725.1628
005180080	60,305	1290.527
005180090	53,795	1151.213
005180110	106,277	2274.3278
005180999	38	0.8132
005190010	177,657	3801.8598
005190020	123,684	2646.8376
005190070	61,084	1307.1976
005190090	42,709	913.9726
005190100	94,760	2027.864
005201080	35,150	752.21
005201090	55,729	1192.6006
005201140	37,153	795.0742
005201190	61,307	1311.9698
005202150	84,518	1808.6852
005202160	36,397	778.8958
005202200	73,572	1574.4408
005202210	53,242	1139.3788
005211030	37,560	803.784
005211060	48,432	1036.4448
005212100	27,982	598.8148
005212110	77,640	1661.496
005212130	102,116	2185.2824

005223120	6,196	132.5944
005223130	43,677	934.6878
005231020	103,348	2211.6472
005231050	78,609	1682.2326
005231080	99,176	2122.3664
005231090	137,925	2951.595
005231120	133,647	2860.0458
005231150	8,656	185.2384
005232010	501,192	10725.5088
005232040	163,857	3506.5398
005241120	76,837	1644.3118
005241140	56,908	1217.8312
005241160	42,631	912.3034
005242100	431,944	9243.6016
005242140	81,152	1736.6528
005242180	230,015	4922.321
005242190	98,099	2099.3186
005250020	219,805	4703.827
005260060	36,592	783.0688
005260240	23,377	500.2678
005260250	30,717	657.3438
005260430	241,986	5178.5004
005260440	146,064	3125.7696
005280110	337,876	7230.5464
005280170	64,420	1378.588
005280180	58,385	1249.439
005280230	241,119	5159.9466
005290090	116,901	2501.6814
005290100	69,272	1482.4208
005290120	132,929	2844.6806
005290170	32,162	688.2668
005300080	60,470	1294.058
005300090	111,906	2394.7884
005300100	138,554	2965.0556
005300110	24,084	515.3976
005300140	73,915	1581.781
005300210	89,221	1909.3294
005300230	43,365	928.011
005300240	11,307	241.9698
005311010	42,569	910.9766
005311020	24,587	526.1618
005311070	79,634	1704.1676
005311090	20,904	447.3456
005311100	43,751	936.2714
005311110	4,514	96.5996
005311120	5,815	124.441
005312070	30,608	655.0112
005312100	18,350	392.69
005312110	31,631	676.9034
005312120	25,580	547.412
005320020	192,391	4117.1674
005340050	197,527	4227.0778
005340060	4,179	89.4306
005340080	111,390	2383.746
005340100	529	11.3206
005340110	4,821	103.1694
005340120	5,722	122.4508
005340999	878	18.7892
005350020	3,000	64.2
005350070	639	13.6746
005350080	72,285	1546.899
007150070	31,957	683.8798

007150080	585,145	12522.103
007163030	111,351	2382.9114
007163040	94,905	2030.967
007164010	309,032	6613.2848
007164020	176,295	3772.713
007165050	1,494	31.9716
007165110	103,088	2206.0832
007165120	123,021	2632.6494
007165140	194,749	4167.6286
007165150	153,466	3284.1724
007165170	6	0.1284
007165210	129,566	2772.7124
007165230	253,178	5418.0092
007165240	289,341	6191.8974
007350090	2,367	50.6538
007350100	8,599	184.0186
007350110	7,940	169.916
007553050	13,669	292.5166
007553060	2,591	55.4474
007553070	3,547	75.9058
007553100	3,879	83.0106
007553110	899	19.2386
007553150	10,459	223.8226
007553180	16,792	359.3488
007560090	6,974	149.2436
007560100	11,453	245.0942
100780010	4,280	91.58436584
100780020	4,282	91.63496892
100780030	4,300	92.02346685
100780040	4,289	91.79279672
100780050	3,210	68.68853888
100780060	3,212	68.73869812
100780070	3,752	80.2935531
100780080	3,745	80.13537924
100780090	3,745	80.13509256
100780100	3,745	80.13510029
100780110	4,824	103.2426713
100780120	4,820	103.138459
100780130	4,280	91.58302576
100780140	2,230	47.71408867
100780150	4,266	91.29613534
100780160	4,547	97.30490767
100780170	4,547	97.30793789
100780180	4,547	97.30739144
100780190	4,552	97.41235629
100780200	5,110	109.3581182
100780210	5,092	108.9664724
100780220	4,282	91.63605723
100780230	4,282	91.63316439
100780240	4,282	91.63504829
100780250	4,280	91.58367347
100780260	3,210	68.68689868
100780270	3,210	68.68770414
100780280	3,210	68.68712392
100780290	3,210	68.68709158
100780300	3,210	68.68812628
100780310	3,210	68.6872249
100780320	3,210	68.68685351
100780330	3,210	68.68732264
100780340	4,019	86.0171096
100780350	4,012	85.85943129
100780360	4,012	85.85897437

100780370	4,019	86.01710884
100780380	3,210	68.68706344
100780390	3,210	68.68717815
100780400	3,210	68.68749178
100780410	3,210	68.68814064
100780420	3,210	68.68699599
100780430	3,210	68.68730594
100780440	3,210	68.68757211
100780450	3,210	68.68783569
100780460	4,814	103.0297874
100780470	4,824	103.239203
100780480	4,824	103.240082
100780490	4,824	103.2385852
100780500	4,824	103.2420699
100780510	4,815	103.031321
100780520	5,899	126.2336465
100780530	4,434	94.88469302
100780540	1,478	31.632518
100900010	3,762	80.50832671
100900020	3,762	80.50841437
100900030	3,762	80.51033515
100900040	3,762	80.51122376
100900050	3,762	80.51227532
100900060	3,762	80.51462754
100900070	3,762	80.51501367
100900080	3,762	80.51618293
100900090	3,763	80.52045114
100900100	3,763	80.52057923
100900110	3,763	80.52123145
100900120	3,763	80.520532
100900130	3,763	80.52182652
100900140	3,763	80.52073265
100900150	3,763	80.52222156
100900160	3,763	80.52117756
100900170	11,086	237.2485936
100900180	11,086	237.2417258
100900190	3,762	80.51586525
100900200	3,762	80.51563126
100900210	3,762	80.51428524
100900220	3,762	80.5139097
100900230	3,762	80.51379924
100900240	3,762	80.51497042
100900250	3,762	80.51571782
100900260	3,762	80.51393475
100900270	1,842	39.41517847
100900280	2,704	57.86065268
100900290	2,351	50.31169486
100900300	3,762	80.51266155
100900310	3,762	80.51104997
100900320	3,762	80.51143045
100900330	3,762	80.51164255
100900340	3,762	80.5108497
100900350	3,762	80.50981379
100900360	3,762	80.51076242
100900370	3,763	80.53028634
100900380	3,762	80.51081665
100900390	3,762	80.50749659
100900400	3,762	80.51123836
100900410	3,320	71.04326658
100900420	3,505	74.99974939
100900430	3,689	78.95394182
100900440	2,152	46.05244576

100900450	2,338	50.03225941
100900460	2,524	54.0118941
100900470	2,710	57.9922815
100900480	2,896	61.96973253
100900490	3,082	65.95055948
100900500	3,268	69.93019876
100900510	3,454	73.90525825
100900520	5,361	114.723389
100900530	5,550	118.7695851
100900540	5,206	111.4023084
100900550	2,103	45.00313789
100900560	2,620	56.060177
	13,979,361	
Total FY 2026-27 NPDES Commercial Charge		\$299,383.76



City Council Staff Report

Meeting Date: July 16, 2026

From: Maz Bozorginia, Public Works Director

Subject: City of Brisbane Local Stormwater Program Fees
1. Open the Public Hearing and take public comment. Close the Public Hearing, and if appropriate, address any objections to the imposition of fees related to the National Pollutant Discharge Elimination System (NPDES)
2. Consider Adoption of a Resolution, "A Resolution of the City Council of the City of Brisbane Imposing Charges for Funding the Local Brisbane Stormwater Program, Authorizing Placement of Said Charges on the 2026-2027 County Tax Roll and Authorizing the County Tax Collector to Collect Such Charges."

Recommendation

Staff recommend the City Council:

1. Open the Public Hearing and take public comment. Close the Public Hearing, and if appropriate, address any objections to the imposition of fees related to the Local Stormwater Program.
2. Adopt a resolution, "Imposing Charges for Funding the Local Brisbane Stormwater Program, Authorizing Placement of Said Charges on the 2026-2027 County Tax Roll and Authorizing the County Tax Collector to Collect Such Charges."

Background

In 1987, the Environmental Protection Agency, under amendments to the 1972 Clean Water Act, imposed regulations that mandate control and reduction of pollutants in stormwater runoff through the National Pollutant Discharge Elimination System (NPDES) permitting program. In the Bay Area, under the authority of the Porter-Cologne Water Quality Control Act, the San Francisco Bay Regional Water Quality Control Board (Water Board) issues and enforces municipal stormwater NPDES permits.

A revised Municipal Regional Stormwater Permit (MRP 3.0) that applies to all municipalities throughout San Mateo, Santa Clara, Alameda, and Contra Costa counties, as well as the cities of Fairfield, Suisun City, and Vallejo, was approved by the Water Board in late 2022. This permit mandates specific actions, implementation levels, and reporting requirements that each municipality must meet. Failure by municipalities to comply with these new permit

requirements may result in significant enforcement action by the Water Board.

Discussion

The recommended resolution imposes charges for the City of Brisbane Local Stormwater Program and authorizes the County Tax Collector to place such charges on the property tax roll. The total fee assessment (charges) per the 2026 Engineer's Report is approximately \$54,420.68. The annual charge per parcel is not changed from previous years.

The Engineer's Report also notes the Basic and Additional Fees of the Countywide NPDES Program operated by the City and County Association of Governments of San Mateo County (C/CAG). C/CAG collects their program's basic fees directly from parcel owners on the tax roll. The Additional Fees are paid to C/CAG from the City's NPDES Division budget.

To pass, the Resolution must be adopted by a 2/3 vote.

Fiscal Impact

The City's recommended local NPDES program budget for 2025-2026 is: \$622,341

The 2025 Engineer's Report for Stormwater Management Fees estimated the previous year's actual property tax revenue for the City's Local Stormwater Program of approximately: \$54,420.68

Revenues from solid waste franchise fees (designated for trash capture activities, both increased street cleaning and sweeping and maintenance of trash capture devices): \$100,000

Anticipated revenues from Measure M (\$10 vehicle registration fee): \$22,000

Anticipated revenue from Commercial Fee: \$299,383.76

The estimated budget shortfall for this program is therefore: \$146,540

The City's costs to maintain compliance with the various NPDES clean water requirements have increased significantly since the Water Board's 2022 issuance of the Municipal Regional Permit (MRP 3.0). The following general description reveals the large number of city employees who participate both in daily/weekly activities to comply with the MRP, and who also attend regular meetings with C/CAG to address permit requirements:

- Director of Public Works — overall permit compliance, illicit discharge control, construction controls, serves as Chairperson of C/CAG Stormwater Committee
- Regulatory Compliance/Maintenance Program Manager — facilities inspections, trash capture program, corporation yard site controls, and new MRP 3.0 requirements such as PCB and mercury regulations, green infrastructure requirements, unsheltered populations and additional cost and asset management reporting.

- Senior Planner — new development controls, copper controls, PCB controls
- Deputy Director of Public Works (Utilities) — monitoring potable water discharges, storm drain maintenance

Attachments

1. Proposed Resolution 2026-XX
2. 2026 Engineers Report for Stormwater Program Management Fees

City Manager Approval



Jeremy Dennis, City
Manager

07/10/2026

RESOLUTION NO. 2026-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRISBANE IMPOSING CHARGES FOR FUNDING THE LOCAL BRISBANE STORMWATER PROGRAM, AUTHORIZING PLACEMENT OF SAID CHARGES ON THE 2026-2027 COUNTY TAX ROLL, AND AUTHORIZING THE COUNTY TAX COLLECTOR TO COLLECT SUCH CHARGES

WHEREAS, the Environmental Protection Agency, under the 1987 amendments to the Federal Clean Water Act, imposed regulations that mandate local governments to control and reduce the amount of storm water pollutant runoff into receiving waters; and

WHEREAS, under the authority of the California Porter-Cologne Water Quality Control Act, the State Water Resources Control Board has delegated authority to its Regional Water Quality Control Boards to invoke permitting requirements upon counties and cities; and

WHEREAS, in 1993 and 1999, the San Francisco Bay Regional Water Quality Control Board issued countywide National Pollutant Discharge Elimination System (NPDES) stormwater permits to all municipalities within San Mateo County; and

WHEREAS, in fall of 2022, the San Francisco Bay Regional Water Quality Control Board issued a new NPDES stormwater permit, the Municipal Regional Stormwater Permit MRP 3.0 that applies to all municipalities within San Mateo County and other portions of the Bay Area; and

WHEREAS, the efforts for the control of stormwater pollution under the Municipal Regional Stormwater Permit require a Local Brisbane Stormwater Program; and

WHEREAS, Section 5471 of the California Health and Safety Code and Section 13.06.060 of the City's Storm Water Ordinance authorize imposition of charges for a Local Brisbane Stormwater Program; and

WHEREAS, said Local Brisbane Stormwater Program has been submitted to the City Council pursuant to the 2026 Engineer's Report for Stormwater Management Fees, which includes mandated tasks and associated costs, and an estimated amount to be collected of \$54,420.68; and

WHEREAS, the City held a public hearing to consider imposition of annual tax roll charges that fund the Local Brisbane Stormwater Program; and

WHEREAS, the San Mateo County Tax Collector has agreed to place such charges on the 2026-2027 County Tax Roll.

NOW, THEREFORE, BE IT RESOLVED THAT

1. The City Council of the City of Brisbane hereby adopts the 2026 Engineer's Report for Stormwater Management Fees as filed with the City Clerk and overrules any objections or protests to the Engineer's estimate of costs and user fee structure, or to the implementation of the stormwater management program described therein.
2. The County Controller is hereby authorized to place the City of Brisbane Local Stormwater Management Fees on the fiscal year 2025-2026 County Tax Roll, and that the County Tax Collector be and hereby is authorized to collect such charges in the same manner, by the same person, and at the same time as, together with and not separately from, the general taxes applicable to real property in the City of Brisbane, as follows:

Single Family (R-1&2)	\$9.48
Multi Family (R-3)	\$21.64
Commercial/Industrial (1)	\$19.94
Commercial/Industrial (2)	\$254.20
Vacant Land (3)	\$18.34
Vacant Land (4)	\$55.16
Vacant Land (5)	\$212.18
Vacant Land (6)	\$927.80

- (1) Land use designation generally within Central Brisbane and Southwest Bayshore.
- (2) Land use designation generally within all other areas except areas included in (1).
- (3) Vacant land with an area less than 1 acre.
- (4) Vacant land with an area greater than 1 acre but less than 5 acres.
- (5) Vacant land with an area greater than 5 acres but less than 20 acres.
- (6) Vacant land with an area greater than 20 acres.

3. The cost for such service, \$1.35 per parcel, is hereby authorized to be retained by the County from such collections, the balance of which is to be remitted to the City of Brisbane.

BE IT FURTHER RESOLVED that the City Clerk is hereby directed to forward a copy of this Resolution to the San Mateo County Board of Supervisors.

Coleen Mackin, Mayor
City of Brisbane

* * * *

I, the undersigned, hereby certify that the foregoing Resolution No. 2026-xx was adopted at a regular meeting of the City Council of the City of Brisbane on the 16th day of July, 2026 by the following vote:

AYES:
NOES:
ABSENT:

Ingrid Padilla, City Clerk
City of Brisbane

2026 ENGINEER'S REPORT for STORMWATER PROGRAM MANAGEMENT FEES

Purpose

The purpose of this report is to define the City of Brisbane stormwater management program and the method utilized in determining the user fee structure to be applied by Assessor's Parcel Number (APN) and to appear on the County Tax Roll for Fiscal Year 2026-2027.

History

The Environmental Protection Agency, under the 1987 amendments to Section 402(p) of the Clean Water Act, imposed regulations mandating local governments manage stormwater discharges as a means of reducing pollution in public bodies of water. The California State Water Resources Control Board delegated enforcement authority to the Regional Water Quality Control Boards (RWQCB) to ensure compliance with the Clean Water Act. The San Francisco Bay RWQCB, under Section 13370 *et seq* of the California Water Code, requires the City of Brisbane and all other municipal stormwater dischargers in San Mateo, Santa Clara, Alameda, and Contra Costa counties, as well as the cities of Fairfield, Vallejo, and Suisun City to control significant sources of stormwater pollution as co-permittees under a Municipal Regional Stormwater Permit 3.0, referenced as Order R2-2015-0049 and National Pollutant Discharge Elimination System (NPDES) Permit No. CAS612008.

As a condition of the Municipal Regional Stormwater Permit, the City of Brisbane and other municipal stormwater dischargers are required to meet specific requirements in a variety of program areas that address the multiple potential pollutant sources that can impact a municipal storm drain system. Compliance efforts in San Mateo County are implemented in two ways: those that have countywide benefit or significance are implemented by the City/County Association of Governments of San Mateo County (C/CAG) through its San Mateo Countywide Water Pollution Prevention Program (Countywide Program), and those that are specific to a local jurisdiction are implemented through municipality-specific programs. Administration of Brisbane's local program is primarily managed by the City's Public Works Department.

STORMWATER MANAGEMENT PROGRAM

Background Information

The process of urbanization increases rainwater runoff. As trees and grass are cleared, pervious ground cover is frequently replaced by impervious concrete, asphalt, or brick. Rainwater can no longer seep into the ground. If this stormwater is not properly managed, flooding may result. Often, municipal drainage systems are designed for flows resulting from pre-development runoff, and become undersized when impervious area is increased by building structures, driveways, and parking lots. Further, increased stormwater runoff makes areas not covered by

impervious materials more susceptible to erosion, and as a result, sediment may be discharged to the storm drain system.

Stormwater runoff flowing over man-made surfaces such as roads and parking lots can also contribute to water quality degradation. The natural purification that occurs when water flows through the subsurface is lost. As rainwater flows over impervious surfaces, it can pick up pollutants such as engine oils, pesticides, fertilizers, and trace metals like lead, copper, or zinc. These contaminants are frequently toxic to humans and aquatic life.

Stormwater pollution can come from point and non-point sources. Point sources are attributable to a distinct point of discharge, such as a pipe into a water body. Point source pollution can include illegal storm drain connections at industrial facilities or cross connections between sanitary and storm sewer systems. Non-point source pollution, such as overland flow or sheet runoff, is not attributable to a distinct point of discharge, and is a major contributor to water quality degradation in California. Problems that magnify non-point source pollution include channel erosion, sedimentation due to construction and land development, hydrologic modification, physical habitat alteration, excessive or poorly timed application of pesticides and fertilizers, natural or engineered agricultural subsurface drainage, septic systems, livestock grazing, and urban runoff. Oil and grease from parking lots and driveways, nutrients, littering, animal waste, accidental spills, soil erosion and air pollution all contribute to non-point source discharges in urban areas. Urban runoff is the focus of stormwater pollution prevention regulations in Brisbane.

Program Structure

The Municipal Regional Permit requirements implemented at both the Countywide Program and municipality-specific levels fall into seven main program areas, the central focus of each being summarized as follows:

1. Municipal Government Maintenance Activities - Ensure development and implementation of appropriate Best Management Practices by all municipalities to control and reduce non-stormwater discharges and polluted storm water to storm drains and watercourses during operation, inspection, and routine repair and maintenance activities of municipal facilities and infrastructure.
2. New Development and Construction Controls – Use planning authorities to include appropriate source control, site design, and stormwater treatment measures in new development and redevelopment projects to address both soluble and insoluble stormwater runoff pollutant discharges and prevent increases in runoff flows from new development and redevelopment projects. This goal is to be accomplished primarily through the implementation of low impact development techniques. Municipalities also implement a construction site inspection and control program at all construction sites, with follow-up and enforcement consistent with an enforcement response plan, to prevent construction site discharges of pollutants and impacts on beneficial uses of receiving waters.
3. Industrial, Commercial, and Illicit Discharge Controls

- A. Industrial and Commercial Site Controls – Implement an industrial and commercial site control program at all sites which could reasonably be considered to cause or contribute to pollution of stormwater runoff, with inspections and effective follow-up and enforcement to abate actual or potential pollution sources consistent with an enforcement response plan to prevent discharge of pollutants and impacts on beneficial uses of receiving waters.
 - B. Illicit Discharge Detection and Elimination – Implement illicit discharge prohibitions and ensure illicit discharges are detected and controlled. Municipalities shall develop and implement an illicit discharge program that includes an active surveillance component and a centralized complaint collection and follow-up component to target illicit discharge and non-stormwater sources.
- 4. Public Information and Outreach – Increase the knowledge of the target audiences regarding the impacts of stormwater pollution on receiving water and potential solutions to mitigate the problems caused, change the waste disposal and runoff pollution generation behavior of the target audiences by encouraging implementation of appropriate solutions, and involve various citizens in mitigating the impacts of stormwater pollution.
- 5. Water Quality Monitoring – Perform water quality monitoring activities to address specific management questions related to the health of San Francisco Bay and local receiving waters, including status and trends monitoring and pollutants of concern/long-term trends monitoring. Additional specific monitoring projects are required, including projects addressing water quality stressor/source identification, Best Management Practices effectiveness evaluations for stormwater treatment or hydrograph modification control, and geomorphic analyses to identify how and where creeks can be restored or protected to cost-effectively reduce the impacts of pollutants, increased flow rates, and increased durations of urban runoff.
- 6. Pollutants of Concern
 - A. Pesticides Toxicity Control – Implement control programs to prevent the impairment of urban streams by pesticide-related toxicity. The control programs address municipalities' and others' use of pesticides within municipal jurisdictions that pose a threat to water quality and have the potential to enter the municipal storm drain system. Pesticides of concern include organophosphorus pesticides, pyrethroids, carbamates, and fipronil.
 - B. Trash Load Reduction – Implement control measures and other actions to reduce trash loads from municipal storm sewers by 100% trash load reduction or no adverse impacts to receiving waters from trash by 2025. This includes developing and implementing Short- and Long-Term Trash Load Reduction Plans, which includes installation and maintenance of trash capture devices within the storm drain system, enhanced street sweeping and targeted On-Land Cleanups and cleanup and abatement progress on trash hot spots.

- C. Mercury and Polychlorinated Biphenyls (PCBs) – Initiate control programs for mercury and PCBs to implement the urban runoff requirements of the San Francisco Bay mercury and PCBs Total Maximum Daily Loads (TMDLs) and reduce mercury and PCB loads to make substantial progress toward achieving the urban runoff load allocations established in the mercury and PCBs TMDLs. These programs include pilot projects to investigate and abate mercury and PCB sources in drainages, including public rights-of-way, and stormwater conveyances with accumulated sediment that contain elevated mercury and PCB concentrations, to evaluate and enhance municipal sediment removal and management practices, to evaluate on-site stormwater treatment via retrofit, and diversion of dry weather and first flush flows to publicly owned treatment works.
 - D. Copper Controls – Implement control measures identified in the Regional Water Quality Control Board's Basin Plan to support approved copper site-specific objectives for San Francisco Bay. Control measures include managing waste generated from cleaning and treating copper architectural features, managing discharges from pools, spas, and fountains that contain copper-based chemicals, engage in efforts to reduce copper discharged from automobile brake pads to surface waters via urban runoff, and ensuring proper management of copper by industrial sources.
 - E. Polybrominated Diphenyl Ethers (PBDEs), Legacy Pesticides, and Selenium – Implement programs to gather concentration and loading information for PBDEs, legacy pesticides, and selenium to identify, assess, and manage controllable sources of these pollutants in urban runoff, if any.
7. Exempted and Conditionally Exempted Discharges – Implement programs to ensure discharges to the storm drain system with minimal pollutant concern, such as uncontaminated groundwater, diverted stream flows, and pumped groundwater from foundation drains are properly managed and monitored to eliminate adverse impacts to receiving waters.

COUNTYWIDE PROGRAM

The Countywide Program centrally manages the efforts that provide overall benefits to the County and all cities and towns within the county involved with implementation of the Municipal Regional Permit requirements. The seven permit components described above delineate work tasks to be undertaken and completed during the 2026-2027 fiscal year.

The NPDES Countywide Program Budget is adopted annually by C/CAG. The City of Brisbane is required to contribute proportionate funding to the Countywide Program. This per-parcel funding is divided into two categories, the Basic and the Additional Fees. The Basic Fee was established to fund the original Countywide Program activities when the NPDES permit was first adopted. The Additional Fees were established to fund additional Countywide Program activities required by the Regional Board subsequent to establishment of the Basic Fees.

The Basic and Additional Fees are calculated as follows:

Basic Annual Charges:

- Single Family Residence: \$3.44/parcel
- Miscellaneous, Agriculture, Vacant and Condominium: \$1.72/parcel
- All Other Land Uses: \$3.44/parcel for the first 11,000 square feet plus \$0.32 per 1,000 additional square feet of parcel area

Additional Annual Charge (Adjusted Annually by Consumer Price Index):

- Single Family Resident: \$4.16/parcel
- Miscellaneous, Agriculture, Vacant and Condominium: \$2.08/parcel
- All Other Land Uses: \$4.16/parcel for the first 11,000 square feet plus \$0.38 per 1,000 additional square feet of parcel area

The Countywide Program's Basic and Additional Fees for 2026-2027 that will be charged to the City of Brisbane are estimated at approximately \$7,500 and \$12,500, respectively. The City of Brisbane has historically authorized the Countywide Program to assess and collect the Basic Fees directly through separate property tax assessments, whereas the Additional Fees are paid to C/CAG out of the City's General Fund. This approach prevents the Additional Fees from being billed to property owners.

CITY OF BRISBANE LOCAL STORMWATER PROGRAM

City Facilities

The City of Brisbane is responsible for all public drainage facilities within its jurisdiction that collect stormwater and convey it to San Francisco Bay. Brisbane's facilities include the City's streets, curbs and gutters, catch basins, pipelines, culverts, and open channels.

Stormwater is collected from private property and public streets in two open channels; the Guadalupe Valley Municipal Improvement District (GVMID) Basin Channel and the Bayshore Storm Drain Basin Channel. This stormwater is generally conveyed through these channels to underground box culverts which ultimately outfall to the Bay. The GVMID Basin Channel outfall delivers stormwater via the Lagoon box culvert. This outfall receives water from most of Central Brisbane as well as the Guadalupe Valley and discharges this water into the Lagoon. Stormwater that enters the Lagoon eventually flows to the Bay through two box culverts under US 101. The Bayshore Storm Drain Basin Channel receives stormwater mainly from the undeveloped land in northern Brisbane as well as portions of Daly City and discharges this water to the Bay through a single box culvert under US 101. Stormwater from Sierra Point generally outfalls to the Bay through multiple culverts located along the perimeter of the Sierra Point Peninsula.

During normal rainfall, flooding potential in Brisbane is low. During heavy rains, however, localized flooding can and has occurred in some areas. Some trunk lines, drainpipes, catch basins and other structures are undersized, and additional catch basins are needed. The City's

2003 Storm Drainage Master Plan proposed Capital Improvement Projects to address these issues.

Local Program Elements

The following is a description of City-specific actions that will be implemented to meet the Municipal Regional Stormwater Permit requirements that were generally described previously in this report. These descriptions detail the City-specific efforts that will be performed to address these requirements. Following this description is a summary of the City's stormwater budget for 2026-2027.

1. Municipal Government Maintenance Activities - This program is intended to prevent pollution of stormwater runoff through improvements in municipal government maintenance activities and associated programs. This program focuses on preventing non-stormwater discharges or polluted stormwater associated with street and road repair and maintenance activities, sidewalk/plaza maintenance and pavement washing, bridge and structure maintenance and graffiti removal, and implementing management measures at the City corporation yard. This program includes contractual street sweeping services, development and implementation of a Stormwater Pollution Prevention Plan for the corporation yard, management of the City's maintenance contractors, and participation in Countywide Program subcommittees and activities related to municipal maintenance.
2. New Development and Construction Controls – This program focuses on controlling stormwater pollution from construction sites, new developments, and redevelopment areas. Tasks include developing and implementing planning, inspection, and enforcement procedures, developing and implementing requirements for post-construction controls, inspecting stormwater treatment measures to ensure proper operation and maintenance, and providing education and training to construction site operators. The Municipal Regional Stormwater Permit require municipalities to ensure applicable new and redevelopment projects manage stormwater runoff using Low Impact Development techniques, primarily focused on harvesting and use, evapotranspiration, and infiltration to groundwater. This program includes implementation of planning procedures to ensure all applicable projects incorporate appropriate site design, source control, and stormwater treatment measures.
3. Industrial, Commercial, and Illicit Discharge Controls
 - a. Industrial and Commercial Site Controls – This element of the program is designed to control pollutants discharged to municipal storm drains from commercial and industrial facilities. Specific focus is placed upon facility inspection, providing information and assistance to facility managers about reducing pollutants in stormwater from these facilities, and implementing escalating enforcement responses for instances of non-compliance. This program includes staff participation in Countywide Program subcommittees and compliance with the requirements to develop and implement an

information/inspection program, in coordination with existing County Health department commercial/industrial inspection programs.

- b. Illicit Discharge Detection and Elimination – This program element focuses on identifying and eliminating illicit discharges to the storm drain system by identifying major outfalls, conducting inspections of the storm drain system, identifying and eliminating illicit connections, inspecting for evidence of illegal dumping and tracking illicit discharges to their sources, providing information to the public about proper disposal alternatives, and implementing an effective enforcement response plan. This program includes staff participation in Countywide Program activities, City staff monitoring of illicit discharges in coordination with County Hazardous Waste Inspectors, and compliance with inspection procedures and enforcement activities.
4. Public Information and Outreach – This program is intended to inform the public about sources of stormwater pollution, how it reaches local waterways, types of common activities that contribute to stormwater pollution, its effects on receiving waters, and to encourage public involvement in reducing the amount of pollutants entering the City's storm drain system. The public information component of this program overlaps with other program elements described below. This program includes participation in Countywide Program activities, dissemination of educational materials, including the preparation of periodic notices to be placed in the local media, and the planning and implementation of local community volunteer activities.
5. Water Quality Monitoring – This element of the program on the City level is to support Countywide Program staff in performing required monitoring activities as part of a Regional Monitoring Collaborative with other Bay Area stormwater permittees. This program element includes participation in Countywide Program activities and providing input to Countywide Program staff on proposed monitoring activities and programs.
6. Pollutants of Concern
 - a. Pesticides Toxicity Control – This element of the program includes implementation of the City's adopted Integrated Pest Management resolution and ensuring less toxic methods of pest control in all City operations, including activities performed through contractors. City staff also provides outreach materials on less toxic methods of pest control to the public. This program element includes participation in Countywide Program activities and supporting the Our Water Our World program implementation in local retailers selling pest control materials.
 - b. Trash Load Reduction – This element of the program includes developing and implementing Short and Long-Term Trash Load Reduction plans, identification and annual cleanup/assessment of one trash hot spot, and implementation of various control measures to reduce trash loadings in the City's storm drain system.

This program also includes participation in Countywide Program's trash control subcommittee.

- c. Mercury and Polychlorinated Biphenyls (PCBs) – This program element includes providing support to Countywide Program staff on implementation of the required programs and pilot projects for addressing mercury and PCBs. These program elements are primarily managed at the Countywide Program level; however, this program element includes funding for City staff participation in relevant Pollutant of Concern subcommittees and activities. The City will investigate opportunities for Green Infrastructure installations to meet our portion of San Mateo County's mercury reduction goals.
 - d. Copper Controls – This program element includes participation and support of Countywide Program efforts directed at regional copper management issues, such as the statewide Brake Pad Partnership, and implementation of local planning, inspection, education, and enforcement efforts to address stormwater discharges from any permitted architectural copper installations or pool, spa, and fountain discharges containing copper algaecides. This program includes City participation in Countywide Program subcommittees and activities related to copper controls.
 - e. Polybrominated Diphenyl Ethers (PBDEs), Legacy Pesticides, and Selenium – This program is primarily managed at the Countywide Program level and includes City staff participation in relevant Countywide Program subcommittees and activities.
7. Exempted and Conditionally Exempted Discharges – This program element includes management and oversight of exempted and conditionally exempted discharges to the City's storm drain system to ensure compliance with permit conditions. This includes City staff implementing management measures for potable water discharges to the storm drain system and ensuring appropriate conditions of approval on new and redevelopment projects to properly manage any exempted or conditionally exempted discharges. This program includes City participation in Countywide Program subcommittees and activities related to exempted and conditionally exempted discharges.
8. Establish Program and Collect Fees – Implementation of the program requires the City's Finance Department to manage the NPDES Fund and the County Flood Control District to collect the City's Local Program fee in the same manner as the Countywide Program fee. This program includes the Additional Annual Fee collected by C/CAG and funded from the City's General Fund.

Summary of Budget Department 6140 (NPDES)

1. Salaries and Benefits	\$ 386,545
2. Services and Supplies (excluding anticipated Additional Fees)	\$ 100,000
3. Annual C/CAG NPDES Additional Fees (from General Fund)	\$ 12,500

4. Indirect Costs	\$ 135,796
TOTAL	\$ 634,841

USER FEE FORMULA

Method

The City of Brisbane developed a formula for calculating stormwater fees that remains unchanged since it was first utilized after stormwater fees were authorized by the Council in July 1994. The user fee formula is based on two distinct concepts: (1) an administrative fee should be shared equally by all parcels to cover program administration costs; and (2) an assessment fee should be charged in proportion to the storm drainage service utilized and the amount of pollutants or sediment generated by each type of parcel. Average parcel square footage and assumptions explained below regarding the types of land uses for each zone were used to develop an equitable assessment fee structure.

Generally speaking, residential properties contribute equal amounts of water to the storm drain system. For this reason, the formula charges single-family residential properties a uniform user fee based on estimated runoff from an average single-family property. This practice is common in other cities and is equitable because these properties benefit equally from City-wide services such as public streets, sidewalks and parking.

On average, 50% impervious cover per parcel is generally accepted as the typical impervious area for a single-family residential dwelling. Using an average single-family parcel area of 4,823 square feet and 50% impervious cover, a standard impervious area of 2,411 square feet was defined as an Equivalent Single-family Unit (ESU). In determining the assessment portion of the stormwater user fee for the various parcels in the City, the following formula is used:

$$\text{User Fee} = \text{Single Family Fee} \times (\text{Number of ESUs})$$

The impervious area for non-residential properties and vacant land was devised by use of runoff area and general land characteristics and use. As shown on Exhibit A, entitled “Storm Drain Program Rate Analysis,” small commercial and industrial land uses are estimated to have approximately 100% runoff area, large commercial and industrial land uses are estimated to have approximately 80% runoff area, and vacant land is estimated to have 20-50% runoff area, as opposed to single family residential properties, which are estimated to have approximately 50% impervious area. These estimates, along with the other land use runoff area estimates on the attachment, are all consistent with the general runoff coefficients used in standard engineering practices.

For the storm drain user fee formula, current land use classifications are generally consolidated into the following four categories and further broken down to group commercial/industrial and vacant land by average lot size:

1. Single-Family Residential (R-1 and R-2) - This classification is based upon 50% impervious area which equate to a runoff coefficient of 0.5.

2. Multi-Family High Density (R-3) - All the remaining residential classifications are based upon the assumption that the higher density properties, which generally consist of the apartments along San Bruno and Visitacion Avenues and the trailer park, have approximately 100% impervious surface area, as opposed to 50% for single-family properties. This 100% impervious surface area equates to a runoff coefficient of 1.0.

3. Commercial/Industrial (1) & (2) - These classifications are based upon the assumption that most small commercial/industrial land uses in Brisbane (Commercial (1)) have a 100% impervious surface area and larger commercial/industrial land uses, (Commercial (2)) have an 80% impervious surface area, as opposed to 50% for single-family properties. These impervious surface areas equate to runoff coefficients of 1.0 for Commercial (1) and 0.8 for Commercial (2).

4. Vacant Land (3), (4), (5) & (6) - Vacant Land (3) accounts for smaller lots with an area less than 1 acre and with increased runoff coefficients. Vacant Land (4) accounts for mid-sized lots with an area greater than 1 acre but less than 5 acres. Vacant Land (5) accounts for larger lots with an area greater than 5 acres but less than 20 acres. Vacant Land (6) accounts for larger lots with an area greater than 20 acres. These classifications are based upon the assumptions that the smaller parcels have higher runoff coefficients based upon their size and proximity and the larger parcels have little or no impervious surfaces and a typical runoff coefficient of 0.2 to 0.5, as opposed to 0.5 for single-family properties.

In developing the total ESUs, the following uses were designated exempt from fee collection: City Government Activities, Federal and State Government Activities, and Unclassified.

As previously indicated, the City's user fee formula remains unchanged from inception. The charges per parcel include an administrative fee of \$4.50 and the additional fee per ESU of \$4.98. The following table details the total annual charges per parcel based on land use type, which remain unchanged from previous years:

	<u>ESU</u>	<u>Annual Charge</u> <u>Per Parcel**</u>
Single Family Residential	1.00	\$9.48
Multi-Family High Density Residential	3.44	\$21.64
Commercial/Industrial (1)	3.10	\$19.94
Commercial/Industrial (2)	50.14	\$254.20
Vacant Land (3)*	2.78	\$18.34
Vacant Land (4)*	10.17	\$55.16
Vacant Land (5)*	41.70	\$212.18
Vacant Land (6)*	185.40	\$927.80

(1) Land use designation generally within Central Brisbane and Southwest Bayshore

(2) Land use designation generally within all other areas except areas included in (1)

(3) Vacant land with an area less than 1 acre.

(4) Vacant land with an area greater than 1 acre but less than 5 acres.

(5) Vacant land with an area greater than 5 acres but less than 20 acres.

(6) Vacant land with an area greater than 20 acres.

* Additional vacant land designations were added to equally distribute charges based upon land area and runoff generated. The vacant land areas were divided into groups so that the average parcel size more closely reflected the parcel area and distribution within that designation. This was done by creating new limits as identified in notes 3 through 6 inclusive so that a parcel in the “Acres” was not charged the same as a parcel in the Baylands or in Northwest Bayshore sub-areas.

** Annual charge includes an administrative fee of \$4.50 per parcel.

Please note annual charges have been rounded by \$0.01 in some cases to allow fees to be evenly divided into semi-annual tax bills received by property owners.

Fee Summary

Exhibit A, entitled "User Classification Fee Summary," presents the anticipated fees to be collected for fiscal year 2026-2027. These fees remain unchanged from previous years. As shown, the anticipated income from per parcel assessments to pay for the costs of the NPDES Countywide Program Basic is \$54,420.68.

EXHIBIT A to 2026 ENGINEER'S REPORT FOR STORMWATER MANAGEMENT FEES
STORM DRAIN PROGRAM RATE ANALYSIS

CATEGORY	# OF PARCELS	TOT. AREA (ACRES)	AVG. AREA (SF)	RUNOFF COEFF.	RUNOFF AREA (SF)	ESU PER CATEGORY
SINGLE FAMILY RESIDENTIAL (R-1)	1,565	109.15	3,038	0.5	1,519	1.00
MULTI-FAMILY RESIDENTIAL (R-3)	45	6.48	6,273	1.0	6,273	3.44
COMMERCIAL/ INDUSTRIAL (1)	174	23.46	5,873	1.0	5,873	3.10
COMMERCIAL/ INDUSTRIAL (2)	84	238.45	123,653	0.8	98,923	50.14
VACANT LAND (3)	100	24.29	10,581	0.5	5,290	2.78
VACANT LAND (4)	36	37.76	45,690	0.4	18,276	10.17
VACANT LAND (5)	12	71.73	260,380	0.3	78,114	41.70
VACANT LAND (6)	8	277.95	1,513,438	0.2	302,688	185.40
TOTALS	2,024	789.27				

- (1) LAND USE DESIGNATION GENERALLY WITHIN CENTRAL BRISBANE, AND SOUTHWEST BAYSHORE
(2) LAND USE DESIGNATION GENERALLY WITHIN ALL OTHER AREAS EXCEPT AREAS INCLUDED IN (1)
(3) VACANT LAND WITH AN AREA LESS THAN 1 ACRE
(4) VACANT LAND WITH AN AREA GREATER THAN 1 ACRE BUT LESS THAN 5 ACRES
(5) VACANT LAND WITH AN AREA GREATER THAN 5 ACRES BUT LESS THAN 20 ACRES
(6) VACANT LAND WITH AN AREA GREATER THAN 20 ACRES

CATEGORY	# OF PARCELS	ADMIN. FEE	ESU	TOTAL ESUs	ASSMT/ PARCEL	ASSMT. FEE TOT.	TOT. FEE/ PARCEL	TOTAL FEES
SINGLE FAMILY RESIDENTIAL (R-1)	1,565	\$7,042.50	1.00	1565.00	\$4.98	\$7,793.70	\$9.48	\$14,836.20
MULTI-FAMILY RESIDENTIAL (R-3)	45	\$202.50	3.44	154.80	\$17.14	\$771.30	\$21.64	\$973.80
COMMERCIAL/ INDUSTRIAL (1)	174	\$783.00	3.10	539.40	\$15.44	\$2,686.56	\$19.94	\$3,469.56
COMMERCIAL/ INDUSTRIAL (2)	84	\$378.00	50.14	4211.76	\$249.70	\$20,974.80	\$254.20	\$21,352.80
VACANT LAND (3)	100	\$450.00	2.78	278.00	\$13.84	\$1,384.00	\$18.34	\$1,834.00
VACANT LAND (4)	36	\$162.00	10.17	366.12	\$50.66	\$1,823.76	\$55.16	\$1,985.76
VACANT LAND (5)	12	\$54.00	41.70	500.40	\$207.68	\$2,492.16	\$212.18	\$2,546.16
VACANT LAND (6)	8	\$36.00	185.40	1483.20	\$923.30	\$7,386.40	\$927.80	\$7,422.40
TOTALS	2,024	\$9,108.00				\$45,312.68		\$54,420.68

TOTAL FEES = \$54,420.68
CARRY OVER (estimated) = \$0.00

ADMIN. FEE / PARCEL = \$4.50
ASSMT. FEE / ESU = \$4.98

City of Brisbane		
Local Stormwater Program Fees		
Fiscal Year 2026-27 Charges		
Assessor's Parcel Number	Location	FY 2026-27 Total Charge
005-141-010	2800 BAYSHORE BLVD	19.94
005-141-090		927.80
005-141-100		212.18
005-152-020		254.20
005-152-030	501 TUNNEL AVE	254.20
005-152-040	BEATTY RD	254.20
005-152-060		254.20
005-152-210		0.00
005-152-220		254.20
005-152-240	535 TUNNEL AVE	254.20
005-152-250	541 TUNNEL AVE	254.20
005-152-260	555 TUNNEL AVE	254.20
005-152-270	595 TUNNEL AVE	254.20
005-152-280	501 TUNNEL AVE	19.94
005-152-290	411 TUNNEL AVE	19.94
005-152-300	511 TUNNEL AVE	19.94
005-152-310	505 TUNNEL AVE	254.20
005-152-330	515 TUNNEL AVE	254.20
005-152-340	BEATTY RD	254.20
005-152-350		19.94
005-152-360		19.94
005-153-030		18.34
005-162-190	3445 BAYSHORE BLVD	0.00
005-162-200		0.00
005-162-210	3355 BAYSHORE BLVD	212.18
005-162-220		55.16
005-162-240	3435 BAYSHORE BLVD	212.18
005-162-250		0.00
005-162-260	3401 BAYSHORE BLVD	254.20
005-162-270		0.00
005-162-280		0.00
005-162-300		927.80
005-162-320		212.18
005-162-330		212.18
005-162-350		18.34
005-162-360		55.16
005-162-370	950 TUNNEL AVE	254.20
005-162-390		0.00
005-162-400		254.20
005-162-410		254.20
005-162-420		0.00
005-162-430		212.18
005-164-010	5 OLD COUNTY RD	0.00
005-165-010		0.00
005-166-020	2 SOLANO ST	0.00
005-166-040	2A SOLANO ST	0.00
005-166-050	1 SOLANO ST	0.00
005-171-020	320 VALLEY DR	254.20
005-171-040	340 VALLEY DR	254.20
005-171-050	380 VALLEY DR	254.20
005-172-030	355 VALLEY DR	254.20
005-172-040	385 VALLEY DR	254.20
005-180-060	240 VALLEY DR	254.20
005-180-080	50 CYPRESS LN	254.20
005-180-090	280 VALLEY DR	254.20
005-180-110	100 CYPRESS LN	254.20
005-190-010	325 VALLEY DR	254.20
005-190-020	275 VALLEY DR	254.20
005-190-070	235 VALLEY DR	254.20
005-190-090	151 PARK LN	254.20
005-190-100	145 PARK LN	254.20
005-201-080	165 VALLEY DR	19.94
005-201-090	120 PARK LN	254.20
005-201-130	50 PARK LN	0.00
005-201-140	185 VALLEY DR	19.94
005-201-160		0.00
005-201-190		0.00

005-202-120		0.00
005-202-150	105 PARK LN	254.20
005-202-160	43 PARK LN	19.94
005-202-180		0.00
005-202-190		0.00
005-202-200	91 PARK LN	19.94
005-202-210	280 OLD COUNTY RD	19.94
005-211-030	100 VALLEY DR	254.20
005-211-040		0.00
005-211-060	140 VALLEY DR	254.20
005-212-040		0.00
005-212-070		0.00
005-212-100	25 PARK PL	254.20
005-212-110	118 OLD COUNTY RD	254.20
005-212-120	70 OLD COUNTY RD	0.00
005-212-130	125 VALLEY DR	254.20
005-223-010		0.00
005-223-020		0.00
005-223-030		0.00
005-223-040		0.00
005-223-050		0.00
005-223-060		0.00
005-223-070		0.00
005-223-080		0.00
005-223-090		0.00
005-223-100		0.00
005-223-110		0.00
005-223-120	125 HARNEY WAY	0.00
005-223-130		0.00
005-223-140		0.00
005-223-150		0.00
005-231-020	430 VALLEY DR	254.20
005-231-050	400 VALLEY DR	254.20
005-231-080	450 VALLEY DR	254.20
005-231-090	440 VALLEY DR	254.20
005-231-100		0.00
005-231-120	420 VALLEY DR	254.20
005-231-140		0.00
005-231-150	88 HILL DR	254.20
005-232-010	425 VALLEY DR	254.20
005-232-040	435 VALLEY DR	254.20
005-241-120	460 VALLEY DR	254.20
005-241-140	470 VALLEY DR	254.20
005-241-160	480 VALLEY DR	19.94
005-242-100	455 VALLEY DR	254.20
005-242-140	500 VALLEY DR	254.20
005-242-180	499 VALLEY DR	254.20
005-242-190	483 VALLEY DR	254.20
005-250-020	601 TUNNEL AVE	254.20
005-260-060		254.20
005-260-100		0.00
005-260-180		0.00
005-260-240		254.20
005-260-250	99 HILL DR	254.20
005-260-370		0.00
005-260-430	3240 BAYSHORE BLVD	254.20
005-260-440	150 HILL DR	254.20
005-260-470		0.00
005-280-010		0.00
005-280-110	123 HILL DR	254.20
005-280-170	111 HILL DR	254.20
005-280-180	101 HILL DR	254.20
005-280-230	99 HILL DR	254.20
005-290-020		0.00
005-290-040		0.00
005-290-070	175 HILL DR	0.00
005-290-090	155 HILL DR	254.20
005-290-100	175 HILL DR	254.20
005-290-120	145 HILL DR	254.20
005-290-170	1 WEST HILL PL	0.00
005-300-080	150 HILL PL	254.20
005-300-090	100 HILL PL	254.20

005-300-100	180 HILL PL	254.20
005-300-110	170 HILL PL	19.94
005-300-140	151 HILL PL	254.20
005-300-210	211 SOUTH HILL DR	254.20
005-300-230	201 HILL DR	254.20
005-300-240		0.00
005-311-010	256 INDUSTRIAL WAY	254.20
005-311-020	200 INDUSTRIAL WAY	19.94
005-311-070	100 INDUSTRIAL WAY	254.20
005-311-090	10 INDUSTRIAL WAY	19.94
005-311-100	160 INDUSTRIAL WAY	19.94
005-311-110	40 INDUSTRIAL WAY	19.94
005-311-120	36 INDUSTRIAL WAY	0.00
005-312-070	55 INDUSTRIAL WAY	254.20
005-312-100	131 INDUSTRIAL WAY	19.94
005-312-110	151 INDUSTRIAL WAY	19.94
005-312-120	21 INDUSTRIAL WAY	19.94
005-320-020	294 INDUSTRIAL WAY	254.20
005-340-030		55.16
005-340-040		212.18
005-340-050		927.80
005-340-060		927.80
005-340-080		927.80
005-340-090		212.18
005-340-100		212.18
005-340-110	2629 BAYSHORE BLVD	19.94
005-340-120	2635 BAYSHORE HWY	19.94
005-350-020		927.80
005-350-060		0.00
005-350-070		927.80
005-350-080		927.80
005-401-010	77 GOLDEN ASTER CT	9.48
005-401-040	71 GOLDEN ASTER CT	9.48
005-401-050	69 GOLDEN ASTER CT	9.48
005-401-060	65 GOLDEN ASTER CT	9.48
005-401-180	18 HUCKLEBERRY CT	9.48
005-401-190	20 HUCKLEBERRY CT	9.48
005-401-200	22 HUCKLEBERRY CT	9.48
005-401-210	24 HUCKLEBERRY CT	9.48
005-401-220	26 HUCKLEBERRY CT	9.48
005-401-230	28 HUCKLEBERRY CT	9.48
005-401-310	75 GOLDEN ASTER CT	9.48
005-401-320	73 GOLDEN ASTER CT	9.48
005-401-330	16 HUCKLEBERRY CT	9.48
005-401-340	14 HUCKLEBERRY CT	9.48
005-401-430	15 HUCKLEBERRY CT	9.48
005-401-440	21 HUCKLEBERRY CT	9.48
005-401-450	23 HUCKLEBERRY CT	9.48
005-401-460	25 HUCKLEBERRY CT	9.48
005-401-470	27 HUCKLEBERRY CT	9.48
005-401-480	29 HUCKLEBERRY CT	9.48
005-401-490	63 GOLDEN ASTER CT	9.48
005-401-500	61 GOLDEN ASTER CT	9.48
005-401-510	59 GOLDEN ASTER CT	9.48
005-401-520	57 GOLDEN ASTER CT	9.48
005-401-530	55 GOLDEN ASTER CT	9.48
005-401-540	53 GOLDEN ASTER CT	9.48
005-401-550	51 GOLDEN ASTER CT	9.48
005-401-570	10 HUCKLEBERRY CT	9.48
005-401-580	12 HUCKLEBERRY CT	9.48
005-402-350	37 LUPINE VALLEY CT	9.48
005-402-360	35 LUPINE VALLEY CT	9.48
005-402-370	33 LUPINE VALLEY CT	9.48
005-402-380	31 LUPINE VALLEY CT	9.48
005-402-420	39 LUPINE VALLEY CT	9.48
005-402-430	45 LUPINE VALLEY CT	9.48
005-402-440	43 LUPINE VALLEY CT	9.48
005-402-450	41 LUPINE VALLEY CT	9.48
005-432-140		0.00
005-440-010	475 MISSION BLUE DR	0.00
005-440-020	MISSION BLUE DR	0.00
005-450-010		0.00

005-450-020		0.00
005-460-010		0.00
005-460-020		0.00
005-460-030		0.00
005-460-040		0.00
005-470-010		0.00
005-480-010		0.00
005-490-010		0.00
005-490-020		0.00
005-500-010		0.00
005-510-070	74 GOLDEN ASTER CT	9.48
005-510-080	72 GOLDEN ASTER CT	9.48
005-510-090	70 GOLDEN ASTER CT	9.48
005-510-100	68 GOLDEN ASTER CT	9.48
005-510-110	66 GOLDEN ASTER CT	9.48
005-510-120	64 GOLDEN ASTER CT	9.48
005-510-130	60 GOLDEN ASTER CT	9.48
005-510-140	58 GOLDEN ASTER CT	9.48
005-510-150	56 GOLDEN ASTER CT	9.48
005-510-160	54 GOLDEN ASTER CT	9.48
005-510-170	52 GOLDEN ASTER CT	9.48
005-510-180	79 LILY CT	9.48
005-510-190	81 LILY CT	9.48
005-510-200	83 LILY CT	9.48
005-510-220	85 LILY CT	9.48
005-510-230	87 LILY CT	9.48
005-510-240	89 LILY CT	9.48
005-510-260	91 BUTTERWEED LN	9.48
005-510-270	93 BUTTERWEED LN	9.48
005-510-280	95 BUTTERWEED LN	9.48
005-510-290	97 BUTTERWEED LN	9.48
005-510-300	99 BUTTERWEED LN	9.48
005-510-310	101 BUTTERWEED LN	9.48
005-510-330		0.00
005-550-010	88 LILY CT	9.48
005-550-020	84 LILY CT	9.48
005-550-030	82 LILY CT	9.48
005-550-040	80 LILY CT	9.48
005-550-050	123 BUTTERWEED LN	9.48
005-550-060	125 BUTTERWEED LN	9.48
005-550-070	127 BUTTERWEED LN	9.48
005-550-080	129 BUTTERWEED LN	9.48
005-550-090	131 BUTTERWEED LN	9.48
005-550-100	132 BUTTERWEED LN	9.48
005-550-110	130 BUTTERWEED LN	9.48
005-550-120	128 BUTTERWEED LN	9.48
005-550-130	126 BUTTERWEED LN	9.48
005-550-140	124 BUTTERWEED LN	9.48
005-550-150	122 BUTTERWEED LN	9.48
005-550-160	155 ELDERBERRY LN	9.48
005-550-170	157 ELDERBERRY LN	9.48
005-550-180	159 ELDERBERRY LN	9.48
005-550-190	161 ELDERBERRY LN	9.48
005-550-200	163 ELDERBERRY LN	9.48
005-550-210	165 ELDERBERRY LN	9.48
005-550-220	156 ELDERBERRY LN	9.48
005-550-230	154 ELDERBERRY LN	9.48
005-550-240	152 ELDERBERRY LN	9.48
005-550-250	150 ELDERBERRY LN	9.48
005-550-260	148 ELDERBERRY LN	9.48
005-550-270	146 ELDERBERRY LN	9.48
005-550-280	144 ELDERBERRY LN	9.48
005-550-290	142 ELDERBERRY LN	9.48
005-550-300	140 ELDERBERRY LN	9.48
005-550-310	138 ELDERBERRY LN	9.48
005-550-320	136 ELDERBERRY LN	9.48
005-550-330	134 ELDERBERRY LN	9.48
005-550-340	133 ELDERBERRY LN	9.48
005-550-350	135 ELDERBERRY LN	9.48
005-550-360	137 ELDERBERRY LN	9.48
005-550-370	139 ELDERBERRY LN	9.48
005-550-380	141 ELDERBERRY LN	9.48

005-550-390	143 ELDERBERRY LN	9.48
005-550-400	145 ELDERBERRY LN	9.48
005-550-410	147 ELDERBERRY LN	9.48
005-550-420	149 ELDERBERRY LN	9.48
005-550-430	151 ELDERBERRY LN	9.48
005-550-440	153 ELDERBERRY LN	9.48
005-550-450	120 BUTTERWEED LN	9.48
005-550-460	118 BUTTERWEED LN	9.48
005-550-470	116 BUTTERWEED LN	9.48
005-550-480	114 BUTTERWEED LN	9.48
005-550-490	112 BUTTERWEED LN	9.48
005-550-500	110 BUTTERWEED LN	9.48
005-550-510	108 BUTTERWEED LN	9.48
005-550-520	106 BUTTERWEED LN	9.48
005-550-530	104 BUTTERWEED LN	9.48
005-550-540	102 BUTTERWEED LN	9.48
005-550-550	100 BUTTERWEED LN	9.48
005-550-560	103 BUTTERWEED LN	9.48
005-550-570	105 BUTTERWEED LN	9.48
005-550-580	107 BUTTERWEED LN	9.48
005-550-590	109 BUTTERWEED LN	9.48
005-550-600	111 BUTTERWEED LN	9.48
005-550-610	113 BUTTERWEED LN	9.48
005-550-620	115 BUTTERWEED LN	9.48
005-550-630	117 BUTTERWEED LN	9.48
005-550-640	119 BUTTERWEED LN	9.48
005-550-650	121 BUTTERWEED LN	9.48
007-136-010		0.00
007-136-020		0.00
007-136-030		0.00
007-136-040		0.00
007-136-050		0.00
007-136-060		0.00
007-136-070		0.00
007-136-080		0.00
007-137-010		0.00
007-137-020		0.00
007-138-010		0.00
007-138-020		0.00
007-138-030		0.00
007-138-040		0.00
007-139-010		0.00
007-139-020		0.00
007-143-010		0.00
007-143-020		0.00
007-143-030		0.00
007-143-050		0.00
007-143-060		0.00
007-143-070		0.00
007-143-080		0.00
007-143-090		0.00
007-143-100		0.00
007-143-110		0.00
007-147-010		0.00
007-147-020		0.00
007-147-030		0.00
007-147-040		0.00
007-148-010	D ST	0.00
007-148-020	D ST	0.00
007-148-030	D ST	0.00
007-148-040	D ST	0.00
007-148-050		0.00
007-148-060		0.00
007-150-020		0.00
007-150-060		0.00
007-150-070		55.16
007-150-080	3745 BAYSHORE HWY	254.20
007-163-010		0.00
007-163-030	5000 SIERRA POINT PKWY	254.20
007-163-040	2000 SHORELINE CT	254.20
007-164-010	2000 SIERRA POINT PKWY	254.20
007-164-020	8000 MARINA BLVD	254.20

007-165-040		0.00
007-165-050	9000 MARINA BLVD	212.18
007-165-070		0.00
007-165-110	5000 MARINA BLVD	254.20
007-165-120	7000 MARINA BLVD	254.20
007-165-140	1400 SIERRA POINT PA	212.18
007-165-150	1800 SIERRA POINT PKWY	212.18
007-165-170	500 Sierra Point PKWY	0.00
007-165-210	1000 MARINA BLVD	254.20
007-165-230	3000 MARINA BLVD	254.20
007-165-240	1000 SIERRA POINT PA PKW	254.20
007-172-050		0.00
007-172-060		0.00
007-172-360		0.00
007-172-380		0.00
007-191-010	217 TRINITY RD	9.48
007-191-020	209 TRINITY RD	9.48
007-191-030	207 TRINITY RD	9.48
007-191-040	201 TRINITY RD	9.48
007-191-060		0.00
007-192-030	284 HUMBOLDT RD	9.48
007-192-040	288 HUMBOLDT RD	9.48
007-192-050	290 HUMBOLDT RD	9.48
007-192-060	296 HUMBOLDT RD	9.48
007-192-070	300 HUMBOLDT RD	9.48
007-192-080	304 HUMBOLDT RD	9.48
007-192-090	140 TRINITY RD	9.48
007-192-100	148 TRINITY RD	9.48
007-192-110	152 TRINITY RD	9.48
007-192-120	180 TRINITY RD	9.48
007-192-150	206 TRINITY RD	9.48
007-192-180	230 TRINITY RD	9.48
007-192-190	270 HUMBOLDT RD	9.48
007-192-200	276 HUMBOLDT RD	9.48
007-192-210	220 TRINITY RD	9.48
007-192-220	200 TRINITY RD	9.48
007-193-010	108 SIERRA POINT RD	9.48
007-193-020	110 SIERRA POINT RD	18.34
007-193-030	124 SIERRA POINT RD	9.48
007-193-040	126 SIERRA POINT RD	9.48
007-193-050	130 SIERRA POINT RD	9.48
007-193-060	140 SIERRA POINT RD	9.48
007-193-070	150 SIERRA POINT RD	9.48
007-193-080	172 SIERRA POINT RD	9.48
007-193-120	291 HUMBOLDT RD	9.48
007-193-130	287 HUMBOLDT RD	9.48
007-193-140	285 HUMBOLDT RD	9.48
007-193-150	281 HUMBOLDT RD	9.48
007-193-160	277 HUMBOLDT RD	9.48
007-193-170	275 HUMBOLDT RD	9.48
007-193-180	271 HUMBOLDT RD	9.48
007-193-210	297 HUMBOLDT RD	9.48
007-193-220	178 SIERRA POINT RD	9.48
007-201-010	124 HUMBOLDT RD	9.48
007-201-020	132 HUMBOLDT RD	9.48
007-201-030	140 HUMBOLDT RD	9.48
007-201-040	150 HUMBOLDT RD	9.48
007-201-050	160 HUMBOLDT RD	9.48
007-201-060	180 HUMBOLDT RD	9.48
007-201-070		0.00
007-202-010	266 HUMBOLDT RD	9.48
007-202-020		18.34
007-202-030	250 HUMBOLDT RD	9.48
007-202-040	236 HUMBOLDT RD	9.48
007-202-050	230 HUMBOLDT RD	9.48
007-202-060	240 TRINITY RD	9.48
007-202-070	260 TRINITY RD	9.48
007-202-080	264 TRINITY RD	9.48
007-202-090	276 TRINITY RD	9.48
007-202-110	288 TRINITY RD	9.48
007-202-120	204 HUMBOLDT RD	9.48
007-202-130	280 TRINITY RD	9.48

007-202-140	220 HUMBOLDT RD	9.48
007-203-010	2 SIERRA POINT RD	9.48
007-203-020	10 SIERRA POINT RD	9.48
007-203-030	12 SIERRA POINT RD	9.48
007-203-040	30 SIERRA POINT RD	9.48
007-203-050	44 SIERRA POINT RD	9.48
007-203-060	56 SIERRA POINT RD	9.48
007-203-070	58 SIERRA POINT RD	9.48
007-203-080	64 SIERRA POINT RD	9.48
007-203-090	70 SIERRA POINT RD	9.48
007-203-100	94 SIERRA POINT RD	9.48
007-203-110	98 SIERRA POINT RD	9.48
007-203-120	269 HUMBOLDT RD	9.48
007-203-130	263 HUMBOLDT RD	9.48
007-203-140	261 HUMBOLDT RD	9.48
007-203-150	253 HUMBOLDT RD	9.48
007-203-160	161 HUMBOLDT RD	9.48
007-203-170	167 HUMBOLDT RD	9.48
007-203-180	145 HUMBOLDT RD	9.48
007-203-210	135 HUMBOLDT RD	9.48
007-203-220	139 HUMBOLDT RD	9.48
007-203-240	137 HUMBOLDT RD	9.48
007-204-010	241 TRINITY RD	9.48
007-211-010	428 MARIPOSA ST	9.48
007-211-020	48 INYO ST	9.48
007-211-030	44 INYO ST	9.48
007-211-040	28 INYO ST	9.48
007-211-050	20 INYO ST	9.48
007-211-060	10 INYO ST	9.48
007-211-070	411 SAN FRANCISCO AVE	9.48
007-211-080	419 SAN FRANCISCO AVE	9.48
007-211-090	425 SAN FRANCISCO AVE	9.48
007-211-100	447 SAN FRANCISCO AVE	9.48
007-211-110	453 SAN FRANCISCO AVE	9.48
007-211-120	7 SOLANO ST	9.48
007-211-130	462 MARIPOSA ST	9.48
007-211-140	460 MARIPOSA ST	9.48
007-211-150	438 MARIPOSA ST	9.48
007-211-160	436 MARIPOSA ST	9.48
007-211-170	434 MARIPOSA ST	9.48
007-211-180	432 MARIPOSA ST	9.48
007-212-010	62 SOLANO ST	9.48
007-212-020	50 SOLANO ST	9.48
007-212-030	44 SOLANO ST	9.48
007-212-040	40 SOLANO ST	9.48
007-212-050	30 SOLANO ST	9.48
007-212-060	18 SOLANO ST	9.48
007-212-070	8 SOLANO ST	9.48
007-212-080	68 HUMBOLDT RD	9.48
007-213-010	45 SOLANO ST	9.48
007-213-020	465 MARIPOSA ST	9.48
007-213-030	451 MARIPOSA ST	9.48
007-213-040	449 MARIPOSA ST	9.48
007-213-050	433 MARIPOSA ST	9.48
007-213-060	425 MARIPOSA ST	9.48
007-213-070	417 MARIPOSA ST	9.48
007-213-080	466 MONTEREY ST	9.48
007-213-090	480 MONTEREY ST	9.48
007-213-100	484 MONTEREY ST	9.48
007-213-110	492 MONTEREY ST	9.48
007-214-010	1 SIERRA POINT RD	9.48
007-214-020	45 HUMBOLDT RD	9.48
007-214-030	41 HUMBOLDT RD	9.48
007-214-040	51 SIERRA POINT RD	9.48
007-214-050	63 SIERRA POINT RD	9.48
007-214-060	75 SIERRA POINT RD	9.48
007-214-070	89 SIERRA POINT RD	9.48
007-214-080	106 SOLANO ST	9.48
007-214-090	102 SOLANO ST	9.48
007-214-100	17 HUMBOLDT RD	9.48
007-221-010	50 VISITACION AVE	19.94
007-221-020	44 VISITACION AVE	19.94

007-221-030	34 VISITACION AVE	21.64
007-221-060	10 VISITACION AVE	9.48
007-221-100	15 INYO ST	9.48
007-221-110	25 INYO ST	9.48
007-221-120	35 INYO ST	9.48
007-221-130	45 INYO ST	9.48
007-221-140	55 INYO ST	9.48
007-221-150	340 MARIPOSA ST	9.48
007-221-160	330 MARIPOSA ST	9.48
007-221-180	2 VISITACION AVE	0.00
007-221-190	18 VISITACION AVE	9.48
007-221-200	14 VISITACION AVE	9.48
007-222-010	200 MARIPOSA ST	9.48
007-222-020		18.34
007-222-030		18.34
007-222-040	22 SAN BRUNO AVE	0.00
007-222-070	19 VISITACION AVE	9.48
007-222-080	23 VISITACION AVE	19.94
007-222-090	25 VISITACION AVE	19.94
007-222-100	27 VISITACION AVE	19.94
007-222-110	35 VISITACION AVE	19.94
007-222-120	39 VISITACION AVE	9.48
007-222-130	45 VISITACION AVE	19.94
007-222-140	270 MARIPOSA ST	9.48
007-222-150	256 MARIPOSA ST	9.48
007-222-160	248 MARIPOSA ST	9.48
007-222-170	240 MARIPOSA ST	9.48
007-222-180	232 MARIPOSA ST	9.48
007-222-190	224 MARIPOSA ST	9.48
007-222-200	4 SAN BRUNO AVE	19.94
007-223-040	10 PLUMAS ST	21.64
007-223-050	209 SAN FRANCISCO AVE	9.48
007-223-080	23 SAN BRUNO AVE	19.94
007-223-090	35 SAN BRUNO AVE	21.64
007-223-100	99 SAN BRUNO AVE	9.48
007-231-010	30 MARIPOSA ST	21.64
007-231-020	125 SAN FRANCISCO AVE	9.48
007-231-050	151 SAN FRANCISCO AVE	9.48
007-231-060	141 SAN FRANCISCO AVE	21.64
007-232-010	1 MARIPOSA ST	9.48
007-232-020	15 MARIPOSA ST	9.48
007-232-030	25 MARIPOSA ST	9.48
007-232-040	49 MARIPOSA ST	9.48
007-232-050	51 MARIPOSA ST	9.48
007-232-060	55 MARIPOSA ST	9.48
007-232-070	101 MARIPOSA ST	9.48
007-232-080	105 MARIPOSA ST	9.48
007-232-090	107 MARIPOSA ST	9.48
007-232-100	113 MARIPOSA ST	9.48
007-232-110	125 MARIPOSA ST	9.48
007-232-120	113 SAN BRUNO AVE	9.48
007-232-130	125 SAN BRUNO AVE	9.48
007-232-140	147 SAN BRUNO AVE	9.48
007-232-150	161 SAN BRUNO AVE	9.48
007-232-160	173 SAN BRUNO AVE	9.48
007-232-170	182 MONTEREY ST	9.48
007-232-180	164 MONTEREY ST	9.48
007-232-190	158 MONTEREY ST	9.48
007-232-200	150 MONTEREY ST	9.48
007-232-210	148 MONTEREY ST	9.48
007-232-220	144 MONTEREY ST	9.48
007-232-230	140 MONTEREY ST	9.48
007-232-240	112 MONTEREY ST	9.48
007-232-260	102 MONTEREY ST	9.48
007-232-280	68 ALVARADO ST	9.48
007-232-290	110 MONTEREY ST	9.48
007-233-010	55 SAN FRANCISCO AVE	9.48
007-233-020	49 SAN FRANCISCO AVE	9.48
007-233-030		18.34
007-233-060	43 ALVARADO ST	9.48
007-233-070	59 ALVARADO ST	9.48
007-233-080	63 ALVARADO ST	9.48

007-233-090		18.34
007-233-100	113 ALVARADO ST	9.48
007-233-110	115 ALVARADO ST	9.48
007-233-120	119 ALVARADO ST	9.48
007-233-130	125 ALVARADO ST	9.48
007-233-140	131 ALVARADO ST	9.48
007-233-150	132 SANTA CLARA ST	9.48
007-233-160	124 SANTA CLARA ST	9.48
007-233-180	118 SANTA CLARA ST	9.48
007-233-190	116 SANTA CLARA ST	9.48
007-233-200		18.34
007-233-210	100 SANTA CLARA ST	9.48
007-233-220	90 SANTA CLARA ST	9.48
007-233-230		18.34
007-233-240	21 ALVARADO ST	21.64
007-233-250	122 SANTA CLARA ST	9.48
007-241-010	29 SAN FRANCISCO AVE	21.64
007-241-020	31 SAN FRANCISCO AVE	9.48
007-241-030	37 SAN FRANCISCO AVE	9.48
007-242-010	78 TULARE ST	9.48
007-242-020	70 TULARE ST	9.48
007-242-030	62 TULARE ST	9.48
007-242-040	58 TULARE ST	9.48
007-242-050	50 TULARE ST	9.48
007-242-060	46 TULARE ST	9.48
007-242-070	38 TULARE ST	9.48
007-242-080	32 TULARE ST	9.48
007-242-090		18.34
007-242-100	75 SANTA CLARA ST	9.48
007-242-110	115 SANTA CLARA ST	9.48
007-242-120	119 SANTA CLARA ST	9.48
007-242-130	123 SANTA CLARA ST	9.48
007-242-140	127 SANTA CLARA ST	9.48
007-242-150	131 SANTA CLARA ST	9.48
007-242-160	141 SANTA CLARA ST	9.48
007-242-170	143 SANTA CLARA ST	9.48
007-242-180	147 SANTA CLARA ST	9.48
007-242-190	151 SANTA CLARA ST	9.48
007-242-200	155 SANTA CLARA ST	9.48
007-242-210	161 SANTA CLARA ST	9.48
007-242-220	163 SANTA CLARA ST	9.48
007-242-230	165 SANTA CLARA ST	9.48
007-243-010	190 SANTA CLARA ST	9.48
007-243-020	180 SANTA CLARA ST	9.48
007-243-030	158 SANTA CLARA ST	9.48
007-243-040	156 SANTA CLARA ST	9.48
007-243-050	144 SANTA CLARA ST	9.48
007-243-060	140 SANTA CLARA ST	9.48
007-243-070	129 ALVARADO ST	9.48
007-243-080	155 ALVARADO ST	9.48
007-243-090	205 ALVARADO ST	9.48
007-243-100	209 ALVARADO ST	9.48
007-243-110	213 ALVARADO ST	9.48
007-243-120	215 ALVARADO ST	9.48
007-243-130	217 ALVARADO ST	9.48
007-250-010		55.16
007-250-050	71 TULARE ST	9.48
007-250-060	77 TULARE ST	9.48
007-250-070	87 TULARE ST	9.48
007-250-080	119 TULARE ST	9.48
007-250-090	47 TULARE ST	9.48
007-250-100	51 TULARE ST	9.48
007-250-120		18.34
007-250-130	29 TULARE ST	0.00
007-250-140	29 TULARE ST	0.00
007-261-010	200 SOLANO ST	9.48
007-261-020	134 SOLANO ST	9.48
007-261-030	124 SOLANO ST	9.48
007-261-040	120 SOLANO ST	9.48
007-261-050	112 SOLANO ST	9.48
007-261-060	110 SOLANO ST	9.48
007-261-070	101 SIERRA POINT RD	9.48

007-261-080	107 SIERRA POINT RD	21.64
007-261-090	123 SIERRA POINT RD	9.48
007-261-100	125 SIERRA POINT RD	9.48
007-261-110	131 SIERRA POINT RD	9.48
007-261-120	143 SIERRA POINT RD	9.48
007-261-130	149 SIERRA POINT RD	9.48
007-261-140	155 SIERRA POINT RD	9.48
007-261-150	179 LASSEN ST	21.64
007-262-010	348 VISITACION AVE	19.94
007-262-030	300 VISITACION AVE	9.48
007-262-040	401 MENDOCINO ST	9.48
007-262-050	427 MENDOCINO ST	9.48
007-262-060	443 MENDOCINO ST	9.48
007-262-070	455 MENDOCINO ST	9.48
007-262-080	465 MENDOCINO ST	9.48
007-262-090	477 MENDOCINO ST	9.48
007-262-100	479 MENDOCINO ST	9.48
007-262-110	481 MENDOCINO ST	9.48
007-262-120	483 MENDOCINO ST	9.48
007-262-130	564 KLAMATH ST	9.48
007-262-140	550 KLAMATH ST	9.48
007-262-150	526 KLAMATH ST	9.48
007-262-160	524 KLAMATH ST	9.48
007-262-170	500 KLAMATH ST	9.48
007-262-180	480 KLAMATH ST	9.48
007-262-190	460 KLAMATH ST	9.48
007-262-200	432 KLAMATH ST	9.48
007-271-010	176 VISITACION AVE	9.48
007-271-030	148 VISITACION AVE	19.94
007-271-040	130 VISITACION AVE	19.94
007-271-050		18.34
007-271-080	343 MARIPOSA ST	9.48
007-271-090	351 MARIPOSA ST	9.48
007-271-100	401 MARIPOSA ST	9.48
007-271-110	405 MARIPOSA ST	9.48
007-271-120	415 MARIPOSA ST	9.48
007-271-130	456 MONTEREY ST	9.48
007-271-140	450 MONTEREY ST	9.48
007-271-150	440 MONTEREY ST	9.48
007-271-160	432 MONTEREY ST	9.48
007-271-180	416 MONTEREY ST	9.48
007-271-190	160 VISITACION AVE	21.64
007-271-200		0.00
007-272-010	272 VISITACION AVE	21.64
007-272-020	250 VISITACION AVE	0.00
007-272-030	248 VISITACION AVE	9.48
007-272-040	240 VISITACION AVE	9.48
007-272-050	200 VISITACION AVE	21.64
007-272-060	433 MONTEREY ST	9.48
007-272-070	437 MONTEREY ST	9.48
007-272-080	445 MONTEREY ST	9.48
007-272-090		18.34
007-272-100	463 MONTEREY ST	9.48
007-272-110	465 MONTEREY ST	9.48
007-272-120	477 MONTEREY ST	9.48
007-272-130	485 MONTEREY ST	9.48
007-272-140	121 SOLANO ST	9.48
007-272-150	129 SOLANO ST	9.48
007-272-160	482 MENDOCINO ST	9.48
007-272-170	478 MENDOCINO ST	9.48
007-272-180	466 MENDOCINO ST	9.48
007-272-190	460 MENDOCINO ST	9.48
007-272-200	454 MENDOCINO ST	9.48
007-272-210	450 MENDOCINO ST	9.48
007-272-220	436 MENDOCINO ST	9.48
007-272-230		0.00
007-281-010	235 MARIPOSA ST	9.48
007-281-020	237 MARIPOSA ST	9.48
007-281-030	257 MARIPOSA ST	9.48
007-281-060	107 VISITACION AVE	19.94
007-281-070		0.00
007-281-080	163 VISITACION AVE	0.00

007-281-090	185 VISITACION AVE	19.94
007-281-100	MONTEREY ST	0.00
007-281-110	332 MONTEREY ST	9.48
007-281-120	316 MONTEREY ST	9.48
007-281-130	300 MONTEREY ST	9.48
007-281-180	101 VISITACION AVE	19.94
007-281-190	103 VISITACION AVE	19.94
007-282-010	200 MONTEREY ST	21.64
007-282-030	100 SAN BRUNO AVE	21.64
007-282-040	217 MARIPOSA ST	9.48
007-282-050	223 MARIPOSA ST	9.48
007-282-060	227 MARIPOSA ST	9.48
007-282-070	233 MARIPOSA ST	9.48
007-282-080	280 MONTEREY ST	9.48
007-282-120	224 MONTEREY ST	9.48
007-282-130	242 MONTEREY ST	9.48
007-282-140	260 MONTEREY ST	9.48
007-283-010	301 MONTEREY ST	9.48
007-283-020	319 MONTEREY ST	9.48
007-283-030	323 MONTEREY ST	9.48
007-283-040	331 MONTEREY ST	9.48
007-283-050	335 MONTEREY ST	9.48
007-283-060	349 MONTEREY ST	9.48
007-283-070	201 VISITACION AVE	19.94
007-283-080	213 VISITACION AVE	9.48
007-283-090		19.94
007-283-100	249 VISITACION AVE	19.94
007-283-140	360 MENDOCINO ST	9.48
007-283-150	358 MENDOCINO ST	9.48
007-283-160	354 MENDOCINO ST	9.48
007-283-170	348 MENDOCINO ST	9.48
007-283-180	340 MENDOCINO ST	9.48
007-283-190	330 MENDOCINO ST	9.48
007-283-200	320 MENDOCINO ST	9.48
007-283-210	312 MENDOCINO ST	9.48
007-283-220	300 MENDOCINO ST	9.48
007-283-230		19.94
007-284-020	200 SAN BRUNO AVE	9.48
007-284-030	223 MONTEREY ST	9.48
007-284-040		18.34
007-284-050	237 MONTEREY ST	9.48
007-284-060	249 MONTEREY ST	9.48
007-284-070	265 MONTEREY ST	9.48
007-284-080	275 MONTEREY ST	9.48
007-284-090	280 MENDOCINO ST	21.64
007-284-100	276 MENDOCINO ST	9.48
007-284-110	264 MENDOCINO ST	9.48
007-284-120	244 MENDOCINO ST	9.48
007-284-150	238 MENDOCINO ST	9.48
007-284-160	230 MENDOCINO ST	9.48
007-284-190	240 MENDOCINO ST	9.48
007-284-220	212 SAN BRUNO AVE	9.48
007-284-230	236 SAN BRUNO AVE	9.48
007-284-240	298 SAN BRUNO AVE	19.94
007-291-010	102 MENDOCINO ST	9.48
007-291-020	128 ALVARADO ST	9.48
007-291-030	126 ALVARADO ST	9.48
007-291-040	110 ALVARADO ST	9.48
007-291-050	133 MONTEREY ST	9.48
007-291-060	141 MONTEREY ST	9.48
007-291-070	149 MONTEREY ST	9.48
007-291-080	161 MONTEREY ST	9.48
007-291-090	163 MONTEREY ST	9.48
007-291-100	201 SAN BRUNO AVE	9.48
007-291-110	225 SAN BRUNO AVE	9.48
007-291-120	237 SAN BRUNO AVE	9.48
007-291-130	249 SAN BRUNO AVE	9.48
007-291-160	285 SAN BRUNO AVE	9.48
007-291-170	134 MENDOCINO ST	9.48
007-291-180	126 MENDOCINO ST	9.48
007-291-190	118 MENDOCINO ST	9.48
007-291-200	261 SAN BRUNO AVE	9.48

007-292-010	119 MENDOCINO ST	9.48
007-292-020	127 MENDOCINO ST	9.48
007-292-030	143 MENDOCINO ST	9.48
007-292-040	301 SAN BRUNO AVE	9.48
007-292-050	325 SAN BRUNO AVE	9.48
007-292-090	373 SAN BRUNO AVE	9.48
007-292-100	385 SAN BRUNO AVE	9.48
007-292-110	391 SAN BRUNO AVE	9.48
007-292-120	401 SAN BRUNO AVE	9.48
007-292-130	445 SAN BRUNO AVE	9.48
007-292-140	449 SAN BRUNO AVE	9.48
007-292-150	485 SAN BRUNO AVE	9.48
007-292-160	242 ALVARADO ST	9.48
007-292-170	240 ALVARADO ST	9.48
007-292-180	230 ALVARADO ST	9.48
007-292-190	224 ALVARADO ST	9.48
007-292-200	349 SAN BRUNO AVE	9.48
007-301-030	336 HUMBOLDT RD	9.48
007-301-070	306 HUMBOLDT RD	9.48
007-301-080	136 TRINITY RD	9.48
007-301-090		18.34
007-301-100	108 TRINITY RD	9.48
007-301-110	100 TRINITY RD	9.48
007-301-120	44 TRINITY RD	9.48
007-301-130	24 TRINITY RD	9.48
007-301-140	14 TRINITY RD	9.48
007-301-150	326 HUMBOLDT RD	9.48
007-301-160	316 HUMBOLDT RD	9.48
007-302-010	95 KINGS RD	9.48
007-302-040	420 HUMBOLDT RD	9.48
007-302-050	406 HUMBOLDT RD	9.48
007-302-060	31 TRINITY RD	9.48
007-302-070	71 KINGS RD	9.48
007-302-080	75 KINGS RD	9.48
007-302-090	85 KINGS RD	9.48
007-302-100	77 KINGS RD	9.48
007-303-060	50 KINGS RD	9.48
007-303-070	24 KINGS RD	9.48
007-303-080	10 KINGS RD	9.48
007-303-090	111 TRINITY RD	9.48
007-303-110	80 KINGS RD	9.48
007-303-120	90 KINGS RD	18.34
007-303-130	70 KINGS RD	9.48
007-311-010	62 MONO ST	9.48
007-311-020	56 MONO ST	9.48
007-311-030	50 MONO ST	9.48
007-311-040	40 MONO ST	9.48
007-311-050	30 MONO ST	9.48
007-311-060	18 MONO ST	9.48
007-311-070	501 KLAMATH ST	9.48
007-311-080	533 KLAMATH ST	9.48
007-311-090	549 KLAMATH ST	9.48
007-311-100	555 KLAMATH ST	9.48
007-311-110	201 SIERRA POINT RD	9.48
007-311-120	229 SIERRA POINT RD	9.48
007-311-130	233 SIERRA POINT RD	9.48
007-311-140	239 SIERRA POINT RD	9.48
007-311-150	245 SIERRA POINT RD	9.48
007-311-160	253 SIERRA POINT RD	9.48
007-311-170	259 SIERRA POINT RD	9.48
007-311-180	265 SIERRA POINT RD	9.48
007-312-010		0.00
007-313-010	280 SIERRA POINT RD	9.48
007-313-020	276 SIERRA POINT RD	9.48
007-313-030	260 SIERRA POINT RD	9.48
007-313-050	240 SIERRA POINT RD	9.48
007-313-060	236 SIERRA POINT RD	9.48
007-313-070	228 SIERRA POINT RD	9.48
007-313-080	224 SIERRA POINT RD	9.48
007-313-090	220 SIERRA POINT RD	9.48
007-313-100	200 SIERRA POINT RD	9.48
007-313-110		0.00

007-313-120		0.00
007-313-130	301 HUMBOLDT RD	9.48
007-313-140	303 HUMBOLDT RD	18.34
007-313-150	305 HUMBOLDT RD	9.48
007-313-170	345 HUMBOLDT RD	9.48
007-313-190	353 HUMBOLDT RD	9.48
007-313-200	357 HUMBOLDT RD	9.48
007-313-220	325 HUMBOLDT RD	9.48
007-313-230		9.48
007-321-010	325 MENDOCINO ST	21.64
007-321-020	345 MENDOCINO ST	9.48
007-321-030	347 MENDOCINO ST	9.48
007-321-040	357 MENDOCINO ST	9.48
007-321-050	361 MENDOCINO ST	9.48
007-321-060	315 VISITACION AVE	9.48
007-321-070	385 MENDOCINO ST	19.94
007-321-080	301 VISITACION AVE	19.94
007-321-090	325 VISITACION AVE	19.94
007-321-100	398 KLAMATH ST	21.64
007-321-110	392 KLAMATH ST	9.48
007-321-120	388 KLAMATH ST	9.48
007-321-130	382 KLAMATH ST	9.48
007-321-140	378 KLAMATH ST	9.48
007-321-150	360 KLAMATH ST	9.48
007-321-160	346 KLAMATH ST	9.48
007-321-170	340 KLAMATH ST	9.48
007-321-190	320 KLAMATH ST	9.48
007-321-200	310 KLAMATH ST	9.48
007-322-010	500 ALVARADO ST	9.48
007-322-020	516 ALVARADO ST	9.48
007-322-030	532 ALVARADO ST	9.48
007-322-040	548 ALVARADO ST	9.48
007-322-050	556 ALVARADO ST	9.48
007-322-060	560 ALVARADO ST	9.48
007-322-070	570 ALVARADO ST	9.48
007-322-080	574 ALVARADO ST	9.48
007-322-090	578 ALVARADO ST	9.48
007-322-100	61 MONO ST	9.48
007-322-110	51 MONO ST	9.48
007-322-120	37 MONO ST	9.48
007-322-130	35 MONO ST	9.48
007-322-140	431 KLAMATH ST	9.48
007-322-150	423 KLAMATH ST	9.48
007-322-160	413 KLAMATH ST	9.48
007-322-170	409 KLAMATH ST	9.48
007-322-180	405 KLAMATH ST	9.48
007-322-190	400 VISITACION AVE	19.94
007-322-200	416 VISITACION AVE	9.48
007-322-210	420 VISITACION AVE	9.48
007-323-010	323 KLAMATH ST	9.48
007-323-020	333 KLAMATH ST	9.48
007-323-030	347 KLAMATH ST	9.48
007-323-040	359 KLAMATH ST	9.48
007-323-050	371 KLAMATH ST	9.48
007-323-060	373 KLAMATH ST	19.94
007-323-070	465 VISITACION AVE	9.48
007-323-080	462 ALVARADO ST	9.48
007-323-090	450 ALVARADO ST	9.48
007-323-120	432 ALVARADO ST	9.48
007-323-140	444 ALVARADO ST	9.48
007-323-150	438 ALVARADO ST	9.48
007-331-010	301 MENDOCINO ST	9.48
007-331-020	311 MENDOCINO ST	9.48
007-331-030	317 MENDOCINO ST	9.48
007-331-050	304 KLAMATH ST	9.48
007-331-060	300 KLAMATH ST	9.48
007-332-010	394 SAN BRUNO AVE	9.48
007-332-020	372 SAN BRUNO AVE	9.48
007-332-030	360 SAN BRUNO AVE	9.48
007-332-040	338 SAN BRUNO AVE	9.48
007-332-050	336 SAN BRUNO AVE	9.48
007-332-060	312 SAN BRUNO AVE	9.48

007-332-070	300 SAN BRUNO AVE	9.48
007-332-080		18.34
007-332-090	223 MENDOCINO ST	9.48
007-332-100	227 MENDOCINO ST	9.48
007-332-110	239 MENDOCINO ST	9.48
007-332-120	251 MENDOCINO ST	9.48
007-332-140	269 MENDOCINO ST	9.48
007-332-150	275 MENDOCINO ST	9.48
007-332-160	287 MENDOCINO ST	9.48
007-332-170	280 KLAMATH ST	9.48
007-332-180	272 KLAMATH ST	9.48
007-332-190	268 KLAMATH ST	9.48
007-332-200	260 KLAMATH ST	9.48
007-332-210	256 KLAMATH ST	9.48
007-332-220	242 KLAMATH ST	9.48
007-332-230	240 KLAMATH ST	9.48
007-332-240	236 KLAMATH ST	9.48
007-332-250	232 KLAMATH ST	9.48
007-332-260	224 KLAMATH ST	9.48
007-332-270	212 KLAMATH ST	9.48
007-332-280	265 MENDOCINO ST	9.48
007-332-290	255 MENDOCINO ST	9.48
007-333-010	301 KLAMATH ST	9.48
007-333-020	305 KLAMATH ST	9.48
007-333-040	416 ALVARADO ST	9.48
007-333-050	404 ALVARADO ST	9.48
007-333-060	309 KLAMATH ST	9.48
007-333-070	317 KLAMATH ST	9.48
007-334-010	300 ALVARADO ST	21.64
007-334-020	460 SAN BRUNO AVE	9.48
007-334-030	448 SAN BRUNO AVE	9.48
007-334-040	428 SAN BRUNO AVE	9.48
007-334-050	400 SAN BRUNO AVE	9.48
007-334-060	203 KLAMATH ST	9.48
007-334-070	211 KLAMATH ST	9.48
007-334-080	215 KLAMATH ST	9.48
007-334-090	223 KLAMATH ST	9.48
007-334-100	229 KLAMATH ST	9.48
007-334-110	233 KLAMATH ST	9.48
007-334-120	237 KLAMATH ST	9.48
007-334-130	245 KLAMATH ST	9.48
007-334-140	249 KLAMATH ST	9.48
007-334-170	261 KLAMATH ST	9.48
007-334-180	265 KLAMATH ST	9.48
007-334-190	271 KLAMATH ST	9.48
007-334-200	275 KLAMATH ST	9.48
007-334-210	398 ALVARADO ST	9.48
007-334-220	394 ALVARADO ST	9.48
007-334-230	386 ALVARADO ST	9.48
007-334-240	378 ALVARADO ST	9.48
007-334-250		18.34
007-334-260	370 ALVARADO ST	21.64
007-334-270		21.64
007-334-280	352 ALVARADO ST	9.48
007-334-290	350 ALVARADO ST	9.48
007-334-300	342 ALVARADO ST	9.48
007-334-310	338 ALVARADO ST	9.48
007-334-320	328 ALVARADO ST	9.48
007-334-330	322 ALVARADO ST	9.48
007-334-340	318 ALVARADO ST	9.48
007-334-350	253 KLAMATH ST	9.48
007-341-010	266 SANTA CLARA ST	9.48
007-341-020	260 SANTA CLARA ST	9.48
007-341-030	258 SANTA CLARA ST	9.48
007-341-040	250 SANTA CLARA ST	9.48
007-341-050	240 SANTA CLARA ST	9.48
007-341-060	234 SANTA CLARA ST	9.48
007-341-070	228 SANTA CLARA ST	9.48
007-341-080	212 SANTA CLARA ST	9.48
007-341-090	200 SANTA CLARA ST	9.48
007-341-100	225 ALVARADO ST	9.48
007-341-110	231 ALVARADO ST	9.48

007-341-120	239 ALVARADO ST	9.48
007-341-130	241 ALVARADO ST	9.48
007-341-140	251 ALVARADO ST	9.48
007-341-160	259 ALVARADO ST	9.48
007-341-170	279 ALVARADO ST	9.48
007-341-180	281 ALVARADO ST	9.48
007-341-190	283 ALVARADO ST	9.48
007-341-200	253 ALVARADO ST	9.48
007-341-210	255 ALVARADO ST	9.48
007-342-010	164 TULARE ST	9.48
007-342-020	162 TULARE ST	9.48
007-342-030	160 TULARE ST	9.48
007-342-050	136 TULARE ST	9.48
007-342-080	116 TULARE ST	9.48
007-342-090	102 TULARE ST	9.48
007-342-100	205 SANTA CLARA ST	9.48
007-342-110	209 SANTA CLARA ST	9.48
007-342-120	213 SANTA CLARA ST	9.48
007-342-130	215 SANTA CLARA ST	9.48
007-342-140	219 SANTA CLARA ST	9.48
007-342-150	223 SANTA CLARA ST	9.48
007-342-160	225 ST CLARA ST	9.48
007-342-170		18.34
007-342-180	239 SANTA CLARA ST	9.48
007-342-190	245 SANTA CLARA ST	9.48
007-342-200	249 SANTA CLARA ST	9.48
007-342-210	120 TULARE ST	9.48
007-342-220	138 TULARE ST	9.48
007-342-230	150 TULARE ST	9.48
007-343-010	125 TULARE ST	9.48
007-343-030	169 TULARE ST	9.48
007-343-070	177 TULARE ST	9.48
007-343-080	175 TULARE ST	9.48
007-343-090	173 TULARE ST	9.48
007-343-100	171 TULARE ST	9.48
007-343-120	161 TULARE ST	9.48
007-343-130	131 TULARE ST	9.48
007-350-010	3800 BAYSHORE BLVD	21.64
007-350-020		21.64
007-350-030	3800 BAYSHORE HWY	21.64
007-350-040		18.34
007-350-050		18.34
007-350-060		19.94
007-350-070		19.94
007-350-080		19.94
007-350-090		18.34
007-350-160		55.16
007-350-170	99 THOMAS AVE	9.48
007-350-190		55.16
007-350-220		55.16
007-350-230		55.16
007-350-240	8 JOY AVE	18.34
007-350-260	71 THOMAS AVE	21.64
007-350-270	21 THOMAS AVE	21.64
007-350-280	31 THOMAS AVE	21.64
007-350-290	41 THOMAS AVE	21.64
007-350-300		18.34
007-350-340	8 THOMAS AVE	9.48
007-350-350		18.34
007-350-370	88 THOMAS AVE	9.48
007-350-380		0.00
007-350-390		0.00
007-350-400	3708 BAYSHORE BLVD	19.94
007-361-020	733 SAN BRUNO AVE	21.64
007-361-060	257 TULARE ST	9.48
007-361-100	225 TULARE ST	9.48
007-361-110	223 TULARE ST	9.48
007-361-180	253 TULARE ST	9.48
007-361-190	201 TULARE ST	9.48
007-361-200	215 TULARE ST	9.48
007-361-210	219 TULARE ST	9.48
007-361-220	221 TULARE ST	9.48

007-362-020	240 TULARE ST	9.48
007-362-030	252 TULARE ST	9.48
007-362-040	260 TULARE ST	9.48
007-362-070	675 SAN BRUNO AVE	21.64
007-362-080	665 SAN BRUNO AVE	21.64
007-362-090	661 SAN BRUNO AVE	9.48
007-362-100	637 SAN BRUNO AVE	9.48
007-362-120	285 SANTA CLARA ST	9.48
007-362-130	281 SANTA CLARA ST	9.48
007-362-140	273 SANTA CLARA ST	9.48
007-362-150	685 SAN BRUNO AVE	21.64
007-362-160	693 SAN BRUNO AVE	21.64
007-362-170	218 TULARE ST	21.64
007-362-180	226 TULARE ST	9.48
007-362-190	230 TULARE ST	9.48
007-362-200	236 TULARE ST	21.64
007-363-010	274 SANTA CLARA ST	9.48
007-363-020	278 SANTA CLARA ST	9.48
007-363-050	285 ALVARADO ST	19.94
007-363-060	573 SAN BRUNO AVE	9.48
007-370-020	500 SAN BRUNO AVE	0.00
007-370-040	261 SAN BENITO RD	9.48
007-370-050	263 SAN BENITO RD	9.48
007-370-060	267 SAN BENITO RD	9.48
007-370-070	271 SAN BENITO RD	9.48
007-370-080	275 SAN BENITO RD	9.48
007-370-090	279 SAN BENITO RD	9.48
007-370-100	281 SAN BENITO RD	9.48
007-370-110	500 SAN BRUNO AVE	0.00
007-381-010	401 ALVARADO ST	9.48
007-381-020	403 ALVARADO ST	9.48
007-381-030	417 ALVARADO ST	9.48
007-381-040	421 ALVARADO ST	9.48
007-381-050	427 ALVARADO ST	9.48
007-381-060	431 ALVARADO ST	9.48
007-381-070	443 ALVARADO ST	9.48
007-381-080	455 ALVARADO ST	9.48
007-381-090	171 SAN BENITO RD	9.48
007-381-100	175 SAN BENITO RD	9.48
007-381-110	179 SAN BENITO RD	9.48
007-381-120		18.34
007-381-130	195 SAN BENITO RD	9.48
007-381-140	203 SAN BENITO RD	9.48
007-381-150	207 SAN BENITO RD	9.48
007-382-010	347 ALVARADO ST	9.48
007-382-020	353 ALVARADO ST	9.48
007-382-030	361 ALVARADO ST	9.48
007-382-040	365 ALVARADO ST	9.48
007-382-050	369 ALVARADO ST	9.48
007-382-060	375 ALVARADO ST	9.48
007-382-070	377 ALVARADO ST	9.48
007-382-080	381 ALVARADO ST	9.48
007-382-090	385 ALVARADO ST	9.48
007-382-100	395 ALVARADO ST	9.48
007-382-110	215 SAN BENITO RD	9.48
007-382-120	219 SAN BENITO RD	9.48
007-382-130	225 SAN BENITO RD	9.48
007-382-140	231 SAN BENITO RD	9.48
007-382-150	235 SAN BENITO RD	9.48
007-382-160	243 SAN BENITO RD	9.48
007-382-180	255 SAN BENITO RD	9.48
007-382-190	245 SAN BENITO RD	0.00
007-382-200	249 SAN BENITO RD	0.00
007-383-010	246 SAN BENITO RD	9.48
007-383-020	222 SAN BENITO RD	9.48
007-383-030	639 SIERRA POINT RD	9.48
007-383-040	641 SIERRA POINT RD	9.48
007-383-050	649 SIERRA POINT RD	9.48
007-391-010	501 ALVARADO ST	9.48
007-391-020	503 ALVARADO ST	9.48
007-391-030	505 ALVARADO ST	9.48
007-391-040	509 ALVARADO ST	21.64

007-391-050	525 ALVARADO ST	9.48
007-391-060	535 ALVARADO ST	9.48
007-391-070	545 ALVARADO ST	9.48
007-391-080	555 ALVARADO ST	9.48
007-391-090	559 ALVARADO ST	9.48
007-391-100	573 ALVARADO ST	9.48
007-391-110	575 ALVARADO ST	9.48
007-391-120	579 ALVARADO ST	9.48
007-391-130	581 ALVARADO ST	9.48
007-391-140	583 ALVARADO ST	9.48
007-391-150	21 SAN BENITO RD	9.48
007-391-160	25 SAN BENITO RD	9.48
007-391-170	29 SAN BENITO RD	9.48
007-391-180	35 SAN BENITO RD	9.48
007-391-190	51 SAN BENITO RD	9.48
007-391-200	55 SAN BENITO RD	9.48
007-391-210	65 SAN BENITO RD	9.48
007-391-230	81 SAN BENITO RD	9.48
007-391-240	580 VISITACION AVE	9.48
007-391-250	574 VISITACION AVE	9.48
007-391-280	73 SAN BENITO RD	9.48
007-392-010	113 SAN BENITO RD	9.48
007-392-020	119 SAN BENITO RD	9.48
007-392-030	125 SAN BENITO RD	9.48
007-392-040	131 SAN BENITO RD	9.48
007-392-050	135 SAN BENITO RD	9.48
007-392-060	531 VISITACION AVE	9.48
007-392-070	529 VISITACION AVE	9.48
007-392-080	155 SAN BENITO RD	9.48
007-392-090	157 SAN BENITO RD	9.48
007-392-100	167 SAN BENITO RD	9.48
007-393-010	166 SAN BENITO RD	9.48
007-393-020	164 SAN BENITO RD	9.48
007-393-030	160 SAN BENITO RD	9.48
007-393-040	156 SAN BENITO RD	9.48
007-393-050	154 SAN BENITO RD	9.48
007-393-060	144 SAN BENITO RD	9.48
007-393-070	132 SAN BENITO RD	9.48
007-393-080	128 SAN BENITO RD	9.48
007-393-090	120 SAN BENITO RD	9.48
007-393-100	110 SAN BENITO RD	9.48
007-393-110	104 SAN BENITO RD	9.48
007-393-120	100 SAN BENITO RD	9.48
007-393-130	90 SAN BENITO RD	9.48
007-393-140	72 SAN BENITO RD	9.48
007-393-150	56 SAN BENITO RD	9.48
007-393-160	54 SAN BENITO RD	9.48
007-393-170	50 SAN BENITO RD	9.48
007-393-180	28 SAN BENITO RD	9.48
007-393-190	30 SAN BENITO RD	9.48
007-393-200	325 SIERRA POINT RD	9.48
007-393-210	333 SIERRA POINT RD	9.48
007-393-220	343 SIERRA POINT RD	9.48
007-393-250	421 SIERRA POINT RD	9.48
007-393-260	425 SIERRA POINT RD	9.48
007-393-270	433 SIERRA POINT RD	9.48
007-393-280	445 SIERRA POINT RD	9.48
007-393-290	457 SIERRA POINT RD	9.48
007-393-300	467 SIERRA POINT RD	9.48
007-393-310	475 SIERRA POINT RD	9.48
007-393-330	411 SIERRA POINT RD	9.48
007-393-350	401 SIERRA POINT RD	9.48
007-393-360	SIERRA POINT RD	9.48
007-401-030	308 SIERRA POINT RD	9.48
007-401-040	304 SIERRA POINT RD	9.48
007-401-050	300 SIERRA POINT RD	9.48
007-401-060	611 HUMBOLDT RD	9.48
007-401-070		18.34
007-402-010	237 KINGS RD	9.48
007-402-020	221 KINGS RD	9.48
007-402-030	205 KINGS RD	9.48
007-402-040		18.34

007-402-050		18.34
007-402-060	640 HUMBOLDT RD	9.48
007-403-010		0.00
007-404-030	286 SIERRA POINT RD	9.48
007-404-060	501 HUMBOLDT RD	9.48
007-404-070	525 HUMBOLDT RD	9.48
007-405-010		0.00
007-406-010	125 KINGS RD	9.48
007-406-020	121 KINGS RD	9.48
007-406-030	437 SAN MATEO LN	9.48
007-406-040	520 HUMBOLDT RD	9.48
007-406-050	500 HUMBOLDT RD	9.48
007-407-030	10 LEHNING WAY	9.48
007-407-040	8 LEHNING WAY	9.48
007-407-050	6 LEHNING WAY	9.48
007-407-060	4 LEHNING WAY	9.48
007-407-090	1 LEHNING WAY	9.48
007-407-100	7 LEHNING WAY	9.48
007-408-010		0.00
007-409-010		0.00
007-410-010		18.34
007-410-040		18.34
007-410-050	4 MARGARET AVE	21.64
007-410-060	2 MARGARET AVE	9.48
007-410-080	200 KINGS RD	9.48
007-410-090		18.34
007-410-100		18.34
007-410-110	150 KINGS RD	9.48
007-410-140		0.00
007-410-150		0.00
007-410-160		0.00
007-410-170		0.00
007-410-200	94 PAUL AVE	18.34
007-410-210	92 PAUL AVE	18.34
007-410-220		18.34
007-410-260	8 MARGARET AVE	9.48
007-410-270		18.34
007-410-280		18.34
007-410-290	10 MARGARET AVE	9.48
007-410-300		18.34
007-410-330	202 KINGS RD	9.48
007-410-340	98 PAUL AVE	0.00
007-410-350	100 KINGS RD	9.48
007-421-010	404 SIERRA POINT RD	9.48
007-421-030	711 HUMBOLDT RD	9.48
007-421-040	416 SIERRA POINT RD	9.48
007-421-050	420 SIERRA POINT RD	9.48
007-422-010		0.00
007-423-010		18.34
007-423-020	292 KINGS RD	9.48
007-423-030	280 KINGS RD	9.48
007-423-040	262 KINGS RD	9.48
007-423-050		18.34
007-423-060	250 KINGS RD	9.48
007-423-070	264 KINGS RD	9.48
007-423-120		18.34
007-423-130		18.34
007-424-010	678 HUMBOLDT RD	9.48
007-424-020	670 HUMBOLDT RD	9.48
007-424-030	666 HUMBOLDT RD	9.48
007-424-040	660 HUMBOLDT RD	9.48
007-424-050	648 HUMBOLDT RD	9.48
007-424-060	245 KINGS RD	9.48
007-424-070	253 KINGS RD	9.48
007-424-080	261 KINGS RD	9.48
007-424-090	269 KINGS RD	9.48
007-425-020	332 SIERRA POINT RD	9.48
007-425-070	316 SIERRA POINT RD	9.48
007-425-080	645 HUMBOLDT RD	9.48
007-425-110	326 SIERRA POINT RD	9.48
007-425-120	334 SIERRA POINT RD	9.48
007-425-130	334 SIERRA POINT RD	9.48

007-431-010	432 SIERRA POINT RD	9.48
007-431-020	444 SIERRA POINT RD	9.48
007-431-040	456 SIERRA POINT RD	9.48
007-431-050	747 HUMBOLDT RD	9.48
007-431-060	460 SIERRA POINT RD	9.48
007-431-070		18.34
007-431-080	466 SIERRA POINT RD	9.48
007-431-090	472 SIERRA POINT RD	9.48
007-431-100	476 SIERRA POINT RD	9.48
007-431-110	478 SIERRA POINT RD	9.48
007-431-120	480 SIERRA POINT RD	9.48
007-431-130	484 SIERRA POINT RD	9.48
007-431-140	500 SIERRA POINT RD	9.48
007-431-150	516 SIERRA POINT RD	9.48
007-431-160	799 HUMBOLDT RD	9.48
007-431-190	775 HUMBOLDT RD	9.48
007-431-200	765 HUMBOLDT RD	9.48
007-431-210	787 HUMBOLDT RD	18.34
007-431-260		18.34
007-431-270		18.34
007-431-280	448 SIERRA POINT RD	9.48
007-431-290	448 SIERRA POINT RD	9.48
007-432-010	796 HUMBOLDT RD	9.48
007-432-020	790 HUMBOLDT RD	9.48
007-432-040	770 HUMBOLDT RD	9.48
007-432-050	764 HUMBOLDT RD	9.48
007-432-060	760 HUMBOLDT RD	9.48
007-432-070	740 HUMBOLDT RD	9.48
007-432-090		18.34
007-432-100		18.34
007-432-110	728 HUMBOLDT RD	9.48
007-432-120	718 HUMBOLDT RD	9.48
007-432-130	708 HUMBOLDT RD	9.48
007-432-140	303 KINGS RD	9.48
007-432-150	315 KINGS RD	9.48
007-432-180	333 KINGS RD	9.48
007-432-190	339 KINGS RD	9.48
007-432-200	345 KINGS RD	18.34
007-432-210	353 KINGS RD	9.48
007-432-240	381 KINGS RD	9.48
007-432-250	373 KINGS RD	9.48
007-432-280	359 KINGS RD	9.48
007-432-290	365 KINGS RD	9.48
007-432-330	317 KINGS RD	9.48
007-432-340	323 KINGS RD	9.48
007-432-350	738 HUMBOLDT RD	9.48
007-432-370	786 HUMBOLDT RD	18.34
007-432-380	788 HUMBOLDT RD	18.34
007-441-010	676 SIERRA POINT RD	9.48
007-441-020	670 SIERRA POINT RD	9.48
007-441-030	668 SIERRA POINT RD	9.48
007-441-040	666 SIERRA POINT RD	9.48
007-441-050	660 SIERRA POINT RD	9.48
007-441-060	664 SIERRA POINT RD	9.48
007-441-070		18.34
007-441-080	644 SIERRA POINT RD	9.48
007-441-090	636 SIERRA POINT RD	9.48
007-441-100	626 SIERRA POINT RD	9.48
007-441-110	624 SIERRA POINT RD	9.48
007-441-140	524 SIERRA POINT RD	9.48
007-441-150	805 HUMBOLDT RD	21.64
007-441-160	811 HUMBOLDT RD	9.48
007-441-170	815 HUMBOLDT RD	9.48
007-441-180	825 HUMBOLDT RD	9.48
007-441-190	833 HUMBOLDT RD	9.48
007-441-200	837 HUMBOLDT RD	9.48
007-441-210	853 HUMBOLDT RD	9.48
007-441-220		18.34
007-441-250	875 HUMBOLDT RD	18.34
007-441-280	538 SIERRA POINT RD	9.48
007-442-020	461 KINGS RD	9.48
007-442-060	433 KINGS RD	9.48

007-442-070	834 HUMBOLDT RD	9.48
007-442-100	820 HUMBOLDT RD	9.48
007-442-130	405 KINGS RD	9.48
007-442-170	852 HUMBOLDT RD	9.48
007-442-180	459 KINGS RD	9.48
007-442-190	441 KINGS RD	18.34
007-442-200	477 KINGS RD	9.48
007-442-210	800 HUMBOLDT RD	9.48
007-442-220	421 KINGS RD	9.48
007-442-230	822 HUMBOLDT RD	9.48
007-443-010	478 KINGS RD	9.48
007-443-070	434 KINGS RD	9.48
007-443-080	468 KINGS RD	9.48
007-443-100	450 KINGS RD	9.48
007-443-110	462 KINGS RD	9.48
007-443-120	466 KINGS RD	9.48
007-451-010	140 GLEN PARK WAY	9.48
007-451-020	128 GLEN PARK WAY	9.48
007-451-030	118 GLEN PARK WAY	9.48
007-451-040	106 GLEN PARK WAY	9.48
007-451-050	296 SAN BENITO RD	9.48
007-451-060	294 SAN BENITO RD	9.48
007-451-070	290 SAN BENITO RD	9.48
007-451-080	286 SAN BENITO RD	9.48
007-451-090	282 SAN BENITO RD	9.48
007-451-100	280 SAN BENITO RD	9.48
007-451-110	276 SAN BENITO RD	18.34
007-451-120	274 SAN BENITO RD	9.48
007-451-130	272 SAN BENITO RD	9.48
007-451-140	270 SAN BENITO RD	9.48
007-451-150	268 SAN BENITO RD	9.48
007-451-160	260 SAN BENITO RD	9.48
007-451-170	258 SAN BENITO RD	9.48
007-451-180	252 SAN BENITO RD	9.48
007-451-190	653 SIERRA POINT RD	9.48
007-451-200	661 SIERRA POINT RD	9.48
007-451-210	665 SIERRA POINT RD	9.48
007-451-220	669 SIERRA POINT RD	9.48
007-451-230	671 SIERRA POINT RD	9.48
007-451-240	675 SIERRA POINT RD	9.48
007-451-250	681 SIERRA POINT RD	9.48
007-451-280	693 SIERRA POINT RD	9.48
007-451-290	103 ROSS WAY	9.48
007-451-300	77 ROSS WAY	9.48
007-451-310	15 ROSS WAY	9.48
007-451-320		18.34
007-451-370	685 SIERRA POINT RD	9.48
007-451-380	691 SIERRA POINT RD	9.48
007-452-010	238 GLEN PARK WAY	9.48
007-452-020	226 GLEN PARK WAY	9.48
007-452-030	220 GLEN PARK WAY	9.48
007-452-040	202 GLEN PARK WAY	9.48
007-452-050	100 ROSS WAY	9.48
007-452-060	715 SIERRA POINT RD	9.48
007-452-070		18.34
007-453-010		0.00
007-461-010		18.34
007-461-030	748 SAN BRUNO AVE	9.48
007-461-040	744 SAN BRUNO AVE	9.48
007-461-050	740 SAN BRUNO AVE	9.48
007-461-070	25 GLEN PARK WAY	9.48
007-461-080	27 GLEN PARK WAY	9.48
007-461-090	31 GLEN PARK WAY	21.64
007-461-100	55 GLEN PARK WAY	9.48
007-461-110	63 GLEN PARK WAY	9.48
007-461-120	65 GLEN PARK WAY	9.48
007-461-130	69 GLEN PARK WAY	9.48
007-461-140		0.00
007-461-150	15 GLEN PARK WAY	9.48
007-461-160	720 SAN BRUNO AVE	9.48
007-461-170	100 LAKE ST	9.48
007-461-180	752 SAN BRUNO AVE	0.00

007-462-010	105 LAKE ST	9.48
007-462-020	117 LAKE ST	9.48
007-462-030	119 LAKE ST	9.48
007-462-040	123 LAKE ST	9.48
007-462-050	125 LAKE ST	9.48
007-462-060	131 LAKE ST	9.48
007-462-070	141 LAKE ST	9.48
007-462-080	147 LAKE ST	9.48
007-462-090	153 LAKE ST	9.48
007-462-100	159 LAKE ST	9.48
007-462-110	165 LAKE ST	9.48
007-462-160	1105 HUMBOLDT RD	9.48
007-462-170	1111 HUMBOLDT RD	9.48
007-462-180	1117 HUMBOLDT RD	9.48
007-462-190	1125 HUMBOLDT RD	9.48
007-462-200	1135 HUMBOLDT RD	9.48
007-463-010	1154 HUMBOLDT RD	9.48
007-463-020	1142 HUMBOLDT RD	9.48
007-463-030	1134 HUMBOLDT RD	9.48
007-463-040	1122 HUMBOLDT RD	9.48
007-471-010	382 KINGS RD	9.48
007-471-020	372 KINGS RD	9.48
007-471-030	360 KINGS RD	9.48
007-471-040	350 KINGS RD	18.34
007-471-100	326 KINGS RD	9.48
007-471-110	320 KINGS RD	9.48
007-471-120	314 KINGS RD	9.48
007-471-140	306 KINGS RD	9.48
007-471-150	310 KINGS RD	9.48
007-471-160	334 KINGS RD	9.48
007-471-220	338 KINGS RD	9.48
007-471-230	340 KINGS RD	9.48
007-481-010		0.00
007-481-040		0.00
007-481-050		0.00
007-481-090	81 PAUL AVE	9.48
007-481-100	91 PAUL AVE	9.48
007-481-110		0.00
007-481-120		0.00
007-482-010	41 MARGARET AVE	9.48
007-482-020	45 MARGARET AVE	9.48
007-482-030	49 MARGARET AVE	9.48
007-482-040		0.00
007-482-070		18.34
007-482-080		55.16
007-482-090		18.34
007-482-100		18.34
007-483-010		0.00
007-483-020		0.00
007-483-030		0.00
007-483-040		0.00
007-483-050		0.00
007-483-060		0.00
007-483-080		18.34
007-483-090		18.34
007-483-100		55.16
007-490-010		0.00
007-490-020		0.00
007-490-030		55.16
007-490-040		0.00
007-490-050		0.00
007-490-060		0.00
007-490-070		0.00
007-490-080		0.00
007-490-090		0.00
007-490-100		0.00
007-501-010	88 BEATRICE RD	9.48
007-502-010		55.16
007-502-020		55.16
007-502-030	484 KINGS RD	9.48
007-502-040	490 KINGS RD	9.48
007-502-050		55.16

007-502-070		0.00
007-502-080		0.00
007-502-090	MARGARET RD	55.16
007-502-100		0.00
007-502-110		0.00
007-502-120	1020 HUMBOLDT RD	9.48
007-502-130	950 HUMBOLDT RD	9.48
007-502-140		0.00
007-502-150	930 HUMBOLDT RD	9.48
007-502-170		55.16
007-502-180		55.16
007-511-010	680 SIERRA POINT RD	9.48
007-511-040	688 SIERRA POINT RD	9.48
007-511-050	690 SIERRA POINT RD	9.48
007-511-060	710 SIERRA POINT RD	9.48
007-511-070	720 SIERRA POINT RD	9.48
007-511-080	756 SIERRA POINT RD	9.48
007-511-090	772 SIERRA POINT RD	9.48
007-511-110	796 SIERRA POINT RD	9.48
007-511-140	933 HUMBOLDT RD	9.48
007-511-150	925 HUMBOLDT RD	9.48
007-511-160	909 HUMBOLDT RD	9.48
007-511-170	905 HUMBOLDT RD	9.48
007-511-200	887 HUMBOLDT RD	9.48
007-511-210	879 HUMBOLDT RD	9.48
007-511-220	917 HUMBOLDT RD	9.48
007-511-230	784 SIERRA POINT RD	9.48
007-511-240	901 HUMBOLDT RD	9.48
007-511-260	350 GLEN PARK WAY	9.48
007-511-270	684 SIERRA POINT RD	9.48
007-511-280	682 SIERRA POINT RD	9.48
007-512-010		0.00
007-521-030	818 SIERRA POINT RD	9.48
007-521-040	1035 HUMBOLDT RD	9.48
007-521-050	844 SIERRA POINT RD	9.48
007-521-060	850 SIERRA POINT RD	9.48
007-521-070	1075 HUMBOLDT RD	9.48
007-521-080	800 SIERRA POINT RD	9.48
007-521-090	808 SIERRA POINT RD	9.48
007-522-030	203 LAKE ST	9.48
007-522-040	177 LAKE ST	9.48
007-522-050	169 LAKE ST	9.48
007-522-120	207 LAKE ST	9.48
007-522-140		18.34
007-522-150		18.34
007-522-160	843 SIERRA POINT RD	9.48
007-522-170	847 SIERRA POINT RD	9.48
007-522-190	807 SIERRA POINT RD	9.48
007-522-200	805 SIERRA POINT RD	9.48
007-523-030	1060 HUMBOLDT RD	9.48
007-523-040	1068 HUMBOLDT RD	9.48
007-523-050	1076 HUMBOLDT RD	9.48
007-523-110	1030 HUMBOLDT RD	9.48
007-523-150	1098 HUMBOLDT RD	9.48
007-523-160	1088 HUMBOLDT RD	9.48
007-523-170	1056 HUMBOLDT RD	21.64
007-523-180	1050 HUMBOLDT RD	9.48
007-523-200	7 SAN DIEGO CT	9.48
007-523-210	1100 HUMBOLDT RD	9.48
007-530-010		0.00
007-530-020		0.00
007-530-030		0.00
007-530-040		55.16
007-530-050		55.16
007-530-060		0.00
007-530-070		0.00
007-530-080		0.00
007-530-090		0.00
007-541-010		55.16
007-541-020		55.16
007-541-030		0.00
007-541-040		0.00

007-542-010	100 HAROLD RD	9.48
007-542-020	301 HAROLD RD	9.48
007-542-030	401 HAROLD RD	9.48
007-542-040		0.00
007-542-050		0.00
007-542-070		18.34
007-542-080		18.34
007-543-010		0.00
007-543-020		0.00
007-543-030		0.00
007-543-040		0.00
007-551-020		9.48
007-551-030		18.34
007-552-030		18.34
007-553-010	3812 BAYSHORE BLVD	19.94
007-553-020	3824 BAYSHORE BLVD	19.94
007-553-050	3840 BAYSHORE BLVD	19.94
007-553-060	3852 BAYSHORE BLVD	19.94
007-553-070	3866 BAYSHORE BLVD	19.94
007-553-100	3890 BAYSHORE BLVD	19.94
007-553-110	1105 SAN BRUNO AVE	9.48
007-553-120	1075 SAN BRUNO AVE	9.48
007-553-150	3870 BAYSHORE BLVD	19.94
007-553-160	1093 SAN BRUNO AVE	9.48
007-553-170		55.16
007-553-180	3832 BAYSHORE BLVD	19.94
007-554-010		18.34
007-554-020	243 ANNIS RD	9.48
007-554-040	2 HUMBOLDT RD	9.48
007-554-050	6 SAN DIEGO CT	9.48
007-554-060	8 SAN DIEGO CT	9.48
007-555-010	900 SAN BRUNO AVE	9.48
007-555-030	1000 SAN BRUNO AVE	9.48
007-555-040	250 ANNIS RD	9.48
007-555-060		18.34
007-555-070	200 HAROLD RD	9.48
007-555-100	27 GLADYS AVE	9.48
007-555-110	25 GLADYS AVE	9.48
007-555-120	12 GLADYS AVE	9.48
007-555-130	1002 SAN BRUNO AVE	9.48
007-555-140	100 ANNIS RD	9.48
007-555-150	200 ANNIS RD	18.34
007-555-160		18.34
007-555-170	260 ANNIS RD	9.48
007-555-180	45 GLADYS AVE	9.48
007-556-010	1100 SAN BRUNO AVE	55.16
007-560-010		18.34
007-560-020		18.34
007-560-030		18.34
007-560-040	4050 BAYSHORE BLVD	18.34
007-560-060		18.34
007-560-070	4000 BAYSHORE BLVD	9.48
007-560-080	3998 BAYSHORE BLVD	9.48
007-560-090	3898 BAYSHORE BLVD	19.94
007-560-100	3994 BAYSHORE BLVD	19.94
007-560-120		18.34
007-560-130		55.16
007-560-140		55.16
007-560-150		55.16
007-560-160		18.34
007-560-170		55.16
007-560-180	500 HAROLD RD	9.48
007-560-190		55.16
007-560-200		55.16
007-560-210	3900 BAYSHORE BLVD	18.34
007-560-220	107 MCLAIN RD	9.48
007-560-230	105 MCLAIN RD	9.48
007-560-240		18.34
007-560-250		18.34
007-560-260		18.34
007-570-010		55.16
007-570-020		18.34

007-570-030		18.34
007-570-040		18.34
007-570-050		55.16
007-570-060		55.16
007-570-070		55.16
007-570-100		0.00
007-570-110		0.00
007-570-120		18.34
007-570-130		18.34
007-570-140		0.00
007-570-150		0.00
007-570-160		0.00
007-570-170		0.00
007-570-180		0.00
007-570-190		0.00
007-570-200		55.16
007-570-210		55.16
007-570-220		0.00
007-570-230		18.34
007-570-240		18.34
007-570-250	800 HAROLD RD	9.48
007-570-270		18.34
007-570-280		18.34
007-570-290		18.34
007-580-020		0.00
007-580-030		18.34
015-011-010	395 OYSTER POINT BLVD	0.00
015-011-090		0.00
015-011-100	6000 SHORELINE CT	0.00
015-011-120	5000 SHORELINE CT	0.00
015-011-130	SHORELINE CT	0.00
015-011-140	4000 SHORELINE CT	0.00
093-253-010		0.00
093-254-010		0.00
096-010-030		0.00
096-010-090		0.00
096-010-110		0.00
096-010-130		0.00
096-010-150		0.00
096-010-160		0.00
096-020-110		0.00
096-020-120		0.00
096-030-100		0.00
096-030-110		0.00
096-040-090		0.00
096-040-100		0.00
096-050-120		0.00
096-060-120		0.00
100-780-010	100 HILL DR	19.94
100-780-020	100 HILL DR	19.94
100-780-030	100 HILL DR	19.94
100-780-040	100 HILL DR	19.94
100-780-050	100 HILL DR	19.94
100-780-060	100 HILL DR	19.94
100-780-070	100 HILL DR	19.94
100-780-080	100 HILL DR	19.94
100-780-090	100 HILL DR	19.94
100-780-100	100 HILL DR	19.94
100-780-110	100 HILL DR	19.94
100-780-120	100 HILL DR	19.94
100-780-130	100 HILL DR	19.94
100-780-140	100 HILL DR	19.94
100-780-150	100 HILL DR	19.94
100-780-160	100 HILL DR	19.94
100-780-170	100 HILL DR	19.94
100-780-180	100 HILL DR	19.94
100-780-190	100 HILL DR	19.94
100-780-200	100 HILL DR	19.94
100-780-210	100 HILL DR	19.94
100-780-220	100 HILL DR	19.94
100-780-230	100 HILL DR	19.94
100-780-240	100 HILL DR	19.94

100-780-250	100 HILL DR	19.94
100-780-260	100 HILL DR	19.94
100-780-270	100 HILL DR	19.94
100-780-280	100 HILL DR	19.94
100-780-290	100 HILL DR	19.94
100-780-300	100 HILL DR	19.94
100-780-310	100 HILL DR	19.94
100-780-320	100 HILL DR	19.94
100-780-330	100 HILL DR	19.94
100-780-340	100 HILL DR	19.94
100-780-350	100 HILL DR	19.94
100-780-360	100 HILL DR	19.94
100-780-370	100 HILL DR	19.94
100-780-380	100 HILL DR	19.94
100-780-390	100 HILL DR	19.94
100-780-400	100 HILL DR	19.94
100-780-410	100 HILL DR	19.94
100-780-420	100 HILL DR	19.94
100-780-430	100 HILL DR	19.94
100-780-440	100 HILL DR	19.94
100-780-450	100 HILL DR	19.94
100-780-460	100 HILL DR	19.94
100-780-470	100 HILL DR	19.94
100-780-480	100 HILL DR	19.94
100-780-490	100 HILL DR	19.94
100-780-500	100 HILL DR	19.94
100-780-510	100 HILL DR	19.94
100-780-520	100 HILL DR	19.94
100-780-530	100 HILL DR	19.94
100-780-540	100 HILL DR	19.94
100-900-010	200 VALLEY DR	19.94
100-900-020	200 VALLEY DR	19.94
100-900-030	200 VALLEY DR	19.94
100-900-040	200 VALLEY DR	19.94
100-900-050	200 VALLEY DR	19.94
100-900-060	200 VALLEY DR	19.94
100-900-070	200 VALLEY DR	19.94
100-900-080	200 VALLEY DR	19.94
100-900-090	200 VALLEY DR	19.94
100-900-100	200 VALLEY DR	19.94
100-900-110	200 VALLEY DR	19.94
100-900-120	200 VALLEY DR	19.94
100-900-130	200 VALLEY DR	19.94
100-900-140	200 VALLEY DR	19.94
100-900-150	200 VALLEY DR	19.94
100-900-160	200 VALLEY DR	19.94
100-900-170	200 VALLEY DR	19.94
100-900-180	200 VALLEY DR	19.94
100-900-190	200 VALLEY DR	19.94
100-900-200	200 VALLEY DR	19.94
100-900-210	200 VALLEY DR	19.94
100-900-220	200 VALLEY DR	19.94
100-900-230	200 VALLEY DR	19.94
100-900-240	200 VALLEY DR	19.94
100-900-250	200 VALLEY DR	19.94
100-900-260	200 VALLEY DR	19.94
100-900-270	200 VALLEY DR	19.94
100-900-280	200 VALLEY DR	19.94
100-900-290	200 VALLEY DR	19.94
100-900-300	200 VALLEY DR	19.94
100-900-310	200 VALLEY DR	19.94
100-900-320	200 VALLEY DR	19.94
100-900-330	200 VALLEY DR	19.94
100-900-340	200 VALLEY DR	19.94
100-900-350	200 VALLEY DR	19.94
100-900-360	200 VALLEY DR	19.94
100-900-370	200 VALLEY DR	19.94
100-900-380	200 VALLEY DR	19.94
100-900-390	200 VALLEY DR	19.94
100-900-400	200 VALLEY DR	19.94
100-900-410	200 VALLEY DR	19.94
100-900-420	200 VALLEY DR	19.94

100-900-430	200 VALLEY DR	19.94
100-900-440	200 VALLEY DR	19.94
100-900-450	200 VALLEY DR	19.94
100-900-460	200 VALLEY DR	19.94
100-900-470	200 VALLEY DR	19.94
100-900-480	200 VALLEY DR	19.94
100-900-490	200 VALLEY DR	19.94
100-900-500	200 VALLEY DR	19.94
100-900-510	200 VALLEY DR	19.94
100-900-520	200 VALLEY DR	19.94
100-900-530	200 VALLEY DR	19.94
100-900-540	200 VALLEY DR	19.94
100-900-550	200 VALLEY DR	19.94
100-900-560	200 VALLEY DR	19.94
101-290-010	41 JOY AVE	9.48
101-290-020	41 JOY AVE	9.48
101-290-030	43 JOY AVE	9.48
101-290-040	43 JOY AVE	9.48
101-290-050	45 JOY AVE	9.48
101-290-060	45 JOY AVE	9.48
101-290-070	41 JOY AVE	9.48
101-290-080	41 JOY AVE	9.48
101-290-090	41 JOY AVE	9.48
101-290-100	43 JOY AVE	9.48
101-290-110	45 JOY AVE	9.48
101-290-120	41 JOY AVE	9.48
101-290-130	47 JOY AVE	9.48
101-290-140	47 JOY AVE	9.48
101-290-150	41 JOY AVE	9.48
101-290-160	41 JOY AVE	9.48
101-290-170	47 JOY AVE	9.48
101-290-180	47D JOY AVE	9.48
101-290-190	41 JOY AVE	9.48
101-290-200	41 JOY AVE	9.48
101-970-010	737 SAN BRUNO AVE	9.48
101-970-020	737 SAN BRUNO AVE	9.48
101-980-010	737 SAN BRUNO AVE	9.48
101-980-020	737 SAN BRUNO AVE	9.48
101-980-030	737 SAN BRUNO AVE	9.48
101-980-040	737 SAN BRUNO AVE	9.48
101-980-050	737 SAN BRUNO AVE	9.48
101-980-060	737 SAN BRUNO AVE	9.48
103-840-010	111 CRESCENT CT	9.48
103-840-020	112 CRESCENT CT	9.48
103-840-030	113 CRESCENT CT	9.48
103-840-040	114 CRESCENT CT	9.48
103-840-050	115 CRESCENT CT	9.48
103-840-060	121 CRESCENT CT	9.48
103-840-070	122 CRESCENT CT	9.48
103-840-080	123 CRESCENT CT	9.48
103-840-090	124 CRESCENT CT	9.48
103-840-100	125 CRESCENT CT	9.48
103-840-110	131 CRESCENT CT	9.48
103-840-120	132 CRESCENT CT	9.48
103-840-130	133 CRESCENT CT	9.48
103-930-010	131 KESTREL CT	9.48
103-930-020	132 KESTREL CT	9.48
103-930-030	133 KESTREL CT	9.48
103-930-040	134 KESTREL CT	9.48
103-930-050	135 KESTREL CT	9.48
103-930-060	121 KESTREL CT	9.48
103-930-070	122 KESTREL CT	9.48
103-930-080	123 KESTREL CT	9.48
103-930-090	111 KESTREL CT	9.48
103-930-100	112 KESTREL CT	9.48
103-930-110	113 KESTREL CT	9.48
103-950-010	151 KESTREL CT	9.48
103-950-020	152 KESTREL CT	9.48
103-950-030	153 KESTREL CT	9.48
103-950-040	154 KESTREL CT	9.48
103-950-050	155 KESTREL CT	9.48
103-950-060	141 KESTREL CT	9.48

103-950-070	142 KESTREL CT	9.48
103-950-080	143 KESTREL CT	9.48
103-950-090	211 FOX SPARROW LN	9.48
103-950-100	212 FOX SPARROW LN	9.48
103-950-110	213 FOX SPARROW LN	9.48
103-950-120	214 FOX SPARROW LN	9.48
103-950-130	215 FOX SPARROW LN	9.48
103-960-010	221 FOX SPARROW LN	9.48
103-960-020	222 FOX SPARROW LN	9.48
103-960-030	223 FOX SPARROW LN	9.48
103-960-040	224 FOX SPARROW LN	9.48
103-960-050	225 FOX SPARROW LN	9.48
103-960-060	111 TANAGER CT	9.48
103-960-070	112 TANAGER CT	9.48
103-960-080	113 TANAGER CT	9.48
103-960-090	114 TANAGER CT	9.48
103-960-100	115 TANAGER CT	9.48
103-980-010	311 CRESCENT CT	9.48
103-980-020	312 CRESCENT CT	9.48
103-980-030	313 CRESCENT CT	9.48
103-980-040	314 CRESCENT CT	9.48
103-980-050	321 CRESCENT CT	9.48
103-980-060	322 CRESCENT CT	9.48
103-980-070	323 CRESCENT CT	9.48
103-980-080	324 CRESCENT CT	9.48
103-980-090	331 CRESCENT CT	9.48
103-980-100	332 CRESCENT CT	9.48
103-980-110	333 CRESCENT CT	9.48
103-980-120	334 CRESCENT CT	9.48
103-990-010	211 CRESCENT CT	9.48
103-990-020	212 CRESCENT CT	9.48
103-990-030	213 CRESCENT CT	9.48
103-990-040	214 CRESCENT CT	9.48
103-990-050	221 CRESCENT CT	9.48
103-990-060	222 CRESCENT CT	9.48
103-990-070	223 CRESCENT CT	9.48
103-990-080	224 CRESCENT CT	9.48
103-990-090	231 CRESCENT CT	9.48
103-990-100	232 CRESCENT CT	9.48
103-990-110	233 CRESCENT CT	9.48
103-990-120	234 CRESCENT CT	9.48
104-020-010	151 FOX SPARROW LN	9.48
104-020-020	152 FOX SPARROW LN	9.48
104-020-030	153 FOX SPARROW LN	9.48
104-020-040	143 FOX SPARROW LN	9.48
104-020-050	142 FOX SPARROW LN	9.48
104-020-060	141 FOX SPARROW LN	9.48
104-030-010	131 FOX SPARROW LN	9.48
104-030-020	132 FOX SPARROW LN	9.48
104-030-030	133 FOX SPARROW LN	9.48
104-030-040	134 FOX SPARROW LN	9.48
104-030-050	135 FOX SPARROW LN	9.48
104-030-060	121 FOX SPARROW LN	9.48
104-030-070	122 FOX SPARROW LN	9.48
104-030-080	123 FOX SPARROW LN	9.48
104-030-090	111 FOX SPARROW LN	9.48
104-030-100	112 FOX SPARROW LN	9.48
104-030-110	113 FOX SPARROW LN	9.48
104-050-010	115 ELFIN CT	9.48
104-050-020	114 ELFIN CT	9.48
104-050-030	113 ELFIN CT	9.48
104-050-040	112 ELFIN CT	9.48
104-050-050	111 ELFIN CT	9.48
104-050-060	125 ELFIN CT	9.48
104-050-070	124 ELFIN CT	9.48
104-050-080	123 ELFIN CT	9.48
104-050-090	122 ELFIN CT	9.48
104-050-100	121 ELFIN CT	9.48
104-050-110	133 ELFIN CT	9.48
104-050-120	132 ELFIN CT	9.48
104-050-130	131 ELFIN CT	9.48
104-050-140	811 SWALLOWTAIL CT	9.48

104-050-150	812 SWALLOWTAIL CT	9.48
104-050-160	813 SWALLOWTAIL CT	9.48
104-050-170	814 SWALLOWTAIL CT	9.48
104-050-180	815 SWALLOWTAIL CT	9.48
104-050-190	821 SWALLOWTAIL CT	9.48
104-050-200	822 SWALLOWTAIL CT	9.48
104-050-210	823 SWALLOWTAIL CT	9.48
104-050-220	824 SWALLOWTAIL CT	9.48
104-050-230	825 SWALLOWTAIL CT	9.48
104-050-240	831 SWALLOWTAIL CT	9.48
104-050-250	832 SWALLOWTAIL CT	9.48
104-050-260	833 SWALLOWTAIL CT	9.48
104-060-010	611 CALLIPPE CT	9.48
104-060-020	612 CALLIPPE CT	9.48
104-060-030	613 CALLIPPE CT	9.48
104-060-040	614 CALLIPPE CT	9.48
104-060-050	615 CALLIPPE CT	9.48
104-060-060	621 CALLIPPE CT	9.48
104-060-070	622 CALLIPPE CT	9.48
104-060-080	623 CALLIPPE CT	9.48
104-060-090	624 CALLIPPE CT	9.48
104-060-100	625 CALLIPPE CT	9.48
104-060-110	631 CALLIPPE CT	9.48
104-060-120	632 CALLIPPE CT	9.48
104-060-130	633 CALLIPPE CT	9.48
104-070-010	132 RED HAWK CT	9.48
104-070-020	133 RED HAWK CT	9.48
104-070-030	131 RED HAWK CT	9.48
104-080-010	121 RED HAWK CT	9.48
104-080-020	122 RED HAWK CT	9.48
104-080-030	123 RED HAWK CT	9.48
104-080-040	113 RED HAWK CT	9.48
104-080-050	112 RED HAWK CT	9.48
104-080-060	111 RED HAWK CT	9.48
104-090-010	171 RED HAWK CT	9.48
104-090-020	172 RED HAWK CT	9.48
104-090-030	173 RED HAWK CT	9.48
104-090-040	142 RED HAWK CT	9.48
104-090-050	143 RED HAWK CT	9.48
104-090-060	141 RED HAWK CT	9.48
104-100-010	153 RED HAWK CT	9.48
104-100-020	152 RED HAWK CT	9.48
104-100-030	151 RED HAWK CT	9.48
104-100-040	161 RED HAWK CT	9.48
104-100-050	162 RED HAWK CT	9.48
104-100-060	163 RED HAWK CT	9.48
104-110-010	112 CLIFF SWALLOW CT	9.48
104-110-020	113 CLIFF SWALLOW CT	9.48
104-110-030	111 CLIFF SWALLOW CT	9.48
104-110-040	121 CLIFF SWALLOW CT	9.48
104-110-050	122 CLIFF SWALLOW CT	9.48
104-110-060	123 CLIFF SWALLOW CT	9.48
104-120-010	134 CLIFF SWALLOW CT	9.48
104-120-020	135 CLIFF SWALLOW CT	9.48
104-120-030	133 CLIFF SWALLOW CT	9.48
104-120-040	131 CLIFF SWALLOW CT	9.48
104-120-050	132 CLIFF SWALLOW CT	9.48
104-120-060	143 CLIFF SWALLOW CT	9.48
104-120-070	142 CLIFF SWALLOW CT	9.48
104-120-080	141 CLIFF SWALLOW CT	9.48
104-130-010	154 CLIFF SWALLOW CT	9.48
104-130-020	155 CLIFF SWALLOW CT	9.48
104-130-030	153 CLIFF SWALLOW CT	9.48
104-130-040	152 CLIFF SWALLOW CT	9.48
104-130-050	151 CLIFF SWALLOW CT	9.48
104-130-060	161 CLIFF SWALLOW CT	9.48
104-130-070	162 CLIFF SWALLOW CT	9.48
104-130-080	163 CLIFF SWALLOW CT	9.48
104-140-010	213 GOLDEN EAGLE LN	9.48
104-140-020	212 GOLDEN EAGLE LN	9.48
104-140-030	211 GOLDEN EAGLE LN	9.48
104-140-040	222 GOLDEN EAGLE LN	9.48

104-140-050	223 GOLDEN EAGLE LN	9.48
104-140-060	221 GOLDEN EAGLE LN	9.48
104-140-070	231 GOLDEN EAGLE LN	9.48
104-140-080	232 GOLDEN EAGLE LN	9.48
104-140-090	233 GOLDEN EAGLE LN	9.48
104-150-010	211 WARBLER LN	9.48
104-150-020	212 WARBLER LN	9.48
104-150-030	213 WARBLER LN	9.48
104-150-040	221 WARBLER LN	9.48
104-150-050	222 WARBLER LN	9.48
104-150-060	223 WARBLER LN	9.48
104-150-070	224 WARBLER LN	9.48
104-150-080	225 WARBLER LN	9.48
104-160-010	511 CALLIPPE CT	9.48
104-160-020	512 CALLIPPE CT	9.48
104-160-030	513 CALLIPPE CT	9.48
104-160-040	514 CALLIPPE CT	9.48
104-160-050	521 CALLIPPE CT	9.48
104-160-060	522 CALLIPPE CT	9.48
104-160-070	523 CALLIPPE CT	9.48
104-160-080	524 CALLIPPE CT	9.48
104-160-090	531 CALLIPPE CT	9.48
104-160-100	532 CALLIPPE CT	9.48
104-160-110	533 CALLIPPE CT	9.48
104-160-120	534 CALLIPPE CT	9.48
104-160-130	415 CALLIPPE CT	9.48
104-160-140	414 CALLIPPE CT	9.48
104-160-150	413 CALLIPPE CT	9.48
104-160-160	412 CALLIPPE CT	9.48
104-160-170	411 CALLIPPE CT	9.48
104-160-180	425 CALLIPPE CT	9.48
104-160-190	424 CALLIPPE CT	9.48
104-160-200	423 CALLIPPE CT	9.48
104-160-210	422 CALLIPPE CT	9.48
104-160-220	421 CALLIPPE CT	9.48
104-160-230	433 CALLIPPE CT	9.48
104-160-240	432 CALLIPPE CT	9.48
104-160-250	431 CALLIPPE CT	9.48
104-170-010	311 CALLIPPE CT	9.48
104-170-020	312 CALLIPPE CT	9.48
104-170-030	313 CALLIPPE CT	9.48
104-170-040	314 CALLIPPE CT	9.48
104-170-050	321 CALLIPPE CT	9.48
104-170-060	322 CALLIPPE CT	9.48
104-170-070	323 CALLIPPE CT	9.48
104-170-080	324 CALLIPPE CT	9.48
104-170-090	331 CALLIPPE CT	9.48
104-170-100	332 CALLIPPE CT	9.48
104-170-110	333 CALLIPPE CT	9.48
104-170-120	334 CALLIPPE CT	9.48
104-180-010	132 ROCK WREN LN	9.48
104-180-020	133 ROCK WREN LN	9.48
104-180-030	131 ROCK WREN LN	9.48
104-180-040	121 ROCK WREN LN	9.48
104-180-050	122 ROCK WREN LN	9.48
104-180-060	123 ROCK WREN LN	9.48
104-180-070	113 ROCK WREN LN	9.48
104-180-080	112 ROCK WREN LN	9.48
104-180-090	111 ROCK WREN LN	9.48
104-190-010	515 SWALLOWTAIL CT	9.48
104-190-020	514 SWALLOWTAIL CT	9.48
104-190-030	513 SWALLOWTAIL CT	9.48
104-190-040	512 SWALLOWTAIL CT	9.48
104-190-050	511 SWALLOWTAIL CT	9.48
104-190-060	525 SWALLOWTAIL CT	9.48
104-190-070	524 SWALLOWTAIL CT	9.48
104-190-080	523 SWALLOWTAIL CT	9.48
104-190-090	522 SWALLOWTAIL CT	9.48
104-190-100	521 SWALLOWTAIL CT	9.48
104-190-110	533 SWALLOWTAIL CT	9.48
104-190-120	532 SWALLOWTAIL CT	9.48
104-190-130	531 SWALLOWTAIL CT	9.48

104-200-010	614 SWALLOWTAIL CT	9.48
104-200-020	613 SWALLOWTAIL CT	9.48
104-200-030	612 SWALLOWTAIL CT	9.48
104-200-040	611 SWALLOWTAIL CT	9.48
104-200-050	624 SWALLOWTAIL CT	9.48
104-200-060	623 SWALLOWTAIL CT	9.48
104-200-070	622 SWALLOWTAIL CT	9.48
104-200-080	621 SWALLOWTAIL CT	9.48
104-200-090	634 SWALLOWTAIL CT	9.48
104-200-100	633 SWALLOWTAIL CT	9.48
104-200-110	632 SWALLOWTAIL CT	9.48
104-200-120	631 SWALLOWTAIL CT	9.48
104-210-010	714 SWALLOWTAIL CT	9.48
104-210-020	713 SWALLOWTAIL CT	9.48
104-210-030	712 SWALLOWTAIL CT	9.48
104-210-040	711 SWALLOWTAIL CT	9.48
104-210-050	724 SWALLOWTAIL CT	9.48
104-210-060	723 SWALLOWTAIL CT	9.48
104-210-070	722 SWALLOWTAIL CT	9.48
104-210-080	721 SWALLOWTAIL CT	9.48
104-210-090	734 SWALLOWTAIL CT	9.48
104-210-100	733 SWALLOWTAIL CT	9.48
104-210-110	732 SWALLOWTAIL CT	9.48
104-210-120	731 SWALLOWTAIL CT	9.48
104-220-010	131 GOLDEN EAGLE LN	9.48
104-220-020	132 GOLDEN EAGLE LN	9.48
104-220-030	133 GOLDEN EAGLE LN	9.48
104-220-040	134 GOLDEN EAGLE LN	9.48
104-220-050	135 GOLDEN EAGLE LN	9.48
104-220-060	121 GOLDEN EAGLE LN	9.48
104-220-070	122 GOLDEN EAGLE LN	9.48
104-220-080	123 GOLDEN EAGLE LN	9.48
104-220-090	111 GOLDEN EAGLE LN	9.48
104-220-100	112 GOLDEN EAGLE LN	9.48
104-220-110	113 GOLDEN EAGLE LN	9.48
104-230-010	411 SWALLOWTAIL CT	9.48
104-230-020	412 SWALLOWTAIL CT	9.48
104-230-030	413 SWALLOWTAIL CT	9.48
104-230-040	414 SWALLOWTAIL CT	9.48
104-230-050	415 SWALLOWTAIL CT	9.48
104-230-060	421 SWALLOWTAIL CT	9.48
104-230-070	422 SWALLOWTAIL CT	9.48
104-230-080	423 SWALLOWTAIL CT	9.48
104-230-090	424 SWALLOWTAIL CT	9.48
104-230-100	425 SWALLOWTAIL CT	9.48
104-230-110	431 SWALLOWTAIL CT	9.48
104-230-120	432 SWALLOWTAIL CT	9.48
104-230-130	433 SWALLOWTAIL CT	9.48
104-240-010	161 GOLDEN EAGLE LN	9.48
104-240-020	162 GOLDEN EAGLE LN	9.48
104-240-030	163 GOLDEN EAGLE LN	9.48
104-240-040	164 GOLDEN EAGLE LN	9.48
104-240-050	165 GOLDEN EAGLE LN	9.48
104-240-060	151 GOLDEN EAGLE LN	9.48
104-240-070	152 GOLDEN EAGLE LN	9.48
104-240-080	153 GOLDEN EAGLE LN	9.48
104-240-090	141 GOLDEN EAGLE LN	9.48
104-240-100	142 GOLDEN EAGLE LN	9.48
104-240-110	143 GOLDEN EAGLE LN	9.48
104-250-010	315 SWALLOWTAIL CT	9.48
104-250-020	314 SWALLOWTAIL CT	9.48
104-250-030	313 SWALLOWTAIL CT	9.48
104-250-040	312 SWALLOWTAIL CT	9.48
104-250-050	311 SWALLOWTAIL CT	9.48
104-250-060	325 SWALLOWTAIL CT	9.48
104-250-070	324 SWALLOWTAIL CT	9.48
104-250-080	323 SWALLOWTAIL CT	9.48
104-250-090	322 SWALLOWTAIL CT	9.48
104-250-100	321 SWALLOWTAIL CT	9.48
104-250-110	333 SWALLOWTAIL CT	9.48
104-250-120	332 SWALLOWTAIL CT	9.48
104-250-130	331 SWALLOWTAIL CT	9.48

104-260-010	215 SWALLOWTAIL CT	9.48
104-260-020	214 SWALLOWTAIL CT	9.48
104-260-030	213 SWALLOWTAIL CT	9.48
104-260-040	212 SWALLOWTAIL CT	9.48
104-260-050	211 SWALLOWTAIL CT	9.48
104-260-060	225 SWALLOWTAIL CT	9.48
104-260-070	224 SWALLOWTAIL CT	9.48
104-260-080	223 SWALLOWTAIL CT	9.48
104-260-090	222 SWALLOWTAIL CT	9.48
104-260-100	221 SWALLOWTAIL CT	9.48
104-260-110	233 SWALLOWTAIL CT	9.48
104-260-120	232 SWALLOWTAIL CT	9.48
104-260-130	231 SWALLOWTAIL CT	9.48
104-270-010	111 SWALLOWTAIL CT	9.48
104-270-020	112 SWALLOWTAIL CT	9.48
104-270-030	113 SWALLOWTAIL CT	9.48
104-270-040	114 SWALLOWTAIL CT	9.48
104-270-050	121 SWALLOWTAIL CT	9.48
104-270-060	122 SWALLOWTAIL CT	9.48
104-270-070	123 SWALLOWTAIL CT	9.48
104-270-080	124 SWALLOWTAIL CT	9.48
104-270-090	131 SWALLOWTAIL CT	9.48
104-270-100	132 SWALLOWTAIL CT	9.48
104-270-110	133 SWALLOWTAIL CT	9.48
104-270-120	134 SWALLOWTAIL CT	9.48
104-280-010	131 WARBLER LN	9.48
104-280-020	132 WARBLER LN	9.48
104-280-030	133 WARBLER LN	9.48
104-290-010	143 WARBLER LN	9.48
104-290-020	142 WARBLER LN	9.48
104-290-030	141 WARBLER LN	9.48
104-290-040	153 WARBLER LN	9.48
104-290-050	152 WARBLER LN	9.48
104-290-060	151 WARBLER LN	9.48
104-290-070	163 WARBLER LN	9.48
104-290-080	162 WARBLER LN	9.48
104-290-090	161 WARBLER LN	9.48
104-300-010	123 WARBLER LN	9.48
104-300-020	122 WARBLER LN	9.48
104-300-030	121 WARBLER LN	9.48
104-300-040	112 WARBLER LN	9.48
104-300-050	113 WARBLER LN	9.48
104-300-060	111 WARBLER LN	9.48
104-310-010	215 CALLIPPE CT	9.48
104-310-020	214 CALLIPPE CT	9.48
104-310-030	213 CALLIPPE CT	9.48
104-310-040	212 CALLIPPE CT	9.48
104-310-050	211 CALLIPPE CT	9.48
104-310-060	225 CALLIPPE CT	9.48
104-310-070	224 CALLIPPE CT	9.48
104-310-080	223 CALLIPPE CT	9.48
104-310-090	222 CALLIPPE CT	9.48
104-310-100	221 CALLIPPE CT	9.48
104-310-110	233 CALLIPPE CT	9.48
104-310-120	232 CALLIPPE CT	9.48
104-310-130	231 CALLIPPE CT	9.48
104-320-010	237 TULARE ST	9.48
104-320-020	239 TULARE ST	9.48
104-430-010	322 VISITACION AVE	9.48
104-430-020	320 VISITACION AVE	9.48
104-580-010	277 SAN FRANCISCO AVE	19.94
104-580-020	1 SAN BRUNO AVE	9.48
104-580-030	1 SAN BRUNO AVE	9.48
104-580-040	1 SAN BRUNO AVE	9.48
104-580-050	1 SAN BRUNO AVE	9.48
104-580-060	1 SAN BRUNO AVE	9.48
104-580-070	1 SAN BRUNO AVE	9.48
104-580-080	1 SAN BRUNO AVE	9.48
104-580-090	1 SAN BRUNO AVE	9.48
104-580-100	1 SAN BRUNO AVE	9.48
104-580-110	1 SAN BRUNO AVE	9.48
104-580-120	1 SAN BRUNO AVE	9.48

104-580-130	1 SAN BRUNO AVE	9.48
104-580-140	1 SAN BRUNO AVE	9.48
104-580-150	1 SAN BRUNO AVE	9.48
104-580-160	1 SAN BRUNO AVE	9.48
104-590-010	291 SANTA CLARA ST	9.48
104-590-020	293 SANTA CLARA ST	9.48
104-590-030	295 SANTA CLARA ST	9.48
104-700-010	34 PLUMAS ST	9.48
104-700-020	36 PLUMAS ST	9.48
104-700-030	38 PLUMAS ST	9.48
104-700-040	20 PLUMAS ST	9.48
104-700-050	22 PLUMAS ST	9.48
117-560-010	124 SAN BRUNO AVE	21.64
117-560-020	124 SAN BRUNO AVE	21.64
117-560-030	124 SAN BRUNO AVE	21.64
117-840-010	80 PLUMAS ST	21.64
117-840-020	108 MARIPOSA ST	21.64
117-840-030	118 MARIPOSA ST	21.64

Total Fiscal Year 2026-27 Local Stormwater Program Fees	\$54,420.68
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City Council Staff Report

Meeting Date: July 16, 2026

From: Maz Bozorginia, Public Works Director

Subject: Imposition of Fiscal Year 2026-2027 Tax Roll Charges for the Sierra Point Landscaping and Lighting District
1. Hear Statement of Engineer of Record, Read Mayor's Statement, Hear City Clerk Statement, Open Public Hearing to hear any testimony, Close Public Hearing
2. Consider Adoption of proposed Resolution Addressing Objections and Ordering the Improvements and Confirming the Diagrams and Assessment for Fiscal Year 2026-2027 for the Sierra Point Landscaping and Lighting District

Recommendation

Recommendation - The following procedures and actions are recommended:

1. Statement of the Engineer of Record as to the nature of the project.
2. Mayor's statement and declaration that the Public Hearing is open (see Attachment 1).
3. Statement by the City Clerk verifying that the Certificate of Posting and the Resolution of Intention is on file (see Attachment 2), followed by the reading of any written protests by the City Clerk.
4. Hear oral testimony and comments.
5. Close Public Hearing.
6. By motion, adopt the proposed Resolution Addressing Objections and Ordering the Improvements and Confirming the Diagrams and Assessment for Fiscal Year 2026-2027 for the Sierra Point Landscaping and Lighting District.

Background

At the June 18, 2026, meeting, the City Council adopted a Resolution of Preliminary Approval of Engineer's Report, and a Resolution of Intention to Order the Levy and Collection of Assessments Pursuant to the Landscaping and Lighting Act of 1972, pertaining to the Sierra Point Landscaping and Lighting District (SPLLD) for Fiscal Year 2026-2027. This year's Engineer's Report maintains the previous year's total assessment amount. In accordance with state law, joint notice of both the public meeting and the public hearing was mailed to all affected property owners and was posted at City Hall, Brisbane Community Center, Brisbane Public Library and Mission Blue Center. The preliminarily approved Engineer's Report is attached. As of July 2, 2026, no written protests had been received.

Discussion

In addition to the routine maintenance provided within the district, the revenue funds non-annual projects such as deep root watering trees in drought years. In the coming fiscal year, aging and rusting streetlight poles will continue to be replaced and/or repaired and repairs will be made to the shoreline pathway. Minor corrections to the Engineer's Report may be made by staff after the adoption of the resolution if final county assessor data received after this action differs from draft data.

Fiscal Impact

This is an annually occurring process that provides the funding mechanism for the work completed within the landscaping and lighting district. If the Council declines to order and levy the collection of assessments, there will be no identified revenue source for the work scheduled in this District. The FY 26-27 budget adopted by Council for Department 6035 (Sierra Point Landscaping and Lighting District) is in the amount of \$613,036, and the assessments to be collected via the recommended action are also \$591,719. Carryover from prior years will make up the \$21,317 difference.

Attachments

1. Opening Statement by Mayor
2. Clerk's Statement
3. Proposed Resolution
4. Engineer's Report including Zone 1 and 2 Assessment Diagrams

City Manager Approval



Jeremy Dennis, City
Manager

07/09/2026

**OPENING STATEMENT BY THE MAYOR
OF THE CITY OF BRISBANE**

JULY 16, 2026

SIERRA POINT LANDSCAPING AND LIGHTING DISTRICT

This is the time and place set for hearing on the Engineer's Report and the levy and collection of the proposed assessment for Fiscal Year 2026-2027 for the Sierra Point Landscaping and Lighting District. These proceedings were undertaken pursuant to the Landscaping and Lighting Act of 1972.

The Engineer's Report prepared by the Engineer of Work consists of the proposed improvements, the boundaries of the Assessment District and any zones therein, the proposed diagram, the estimate of cost thereof and the proposed assessments upon assessable lots and parcels of land within the District. Anyone of these items may be the subject of protests or endorsements.

You are asked to clearly identify yourself and the property owned by you so that your statements may be correctly recorded.

The hearing is declared open and I will ask the City Clerk to report on the various notices given in connection with the hearing.

CLERK'S STATEMENT

JULY 16, 2026

SIERRA POINT LANDSCAPING AND LIGHTING DISTRICT

Notices have been mailed and posted as required by the Landscaping and Lighting Act of 1972. Proofs of mailing and posting are on file in my office. A copy of the Engineer's Report prepared by the Engineer of Work was filed in my office on June 5, 2026, and has been open to public inspection since that time.

RESOLUTION NO. 2026-XX

**A RESOLUTION OVERRULING PROTESTS AND ORDERING THE IMPROVEMENTS AND
CONFIRMING THE DIAGRAM AND ASSESSMENTS**

FISCAL YEAR 2026-2027

**SIERRA POINT
LANDSCAPING AND LIGHTING DISTRICT**

RESOLVED, by the City Council of the City of Brisbane, California, as follows:

WHEREAS, the Engineer's Report for Fiscal Year 2026-2027 for the Sierra Point Landscaping and Lighting District Pursuant to the Landscaping and Lighting Act of 1972 was duly made and filed with the Clerk of said City, whereupon said Clerk presented it to the City Council for its consideration;

WHEREAS, said Council thereupon duly considered said report and each and every part thereof and found that it contained all the matters and things called for by the provisions of said Act, including (1) plans and specifications of the existing improvements and the proposed new improvements; (2) estimate of costs; (3) diagram of the District; and (4) an assessment according to benefits; all of which were done in the form and manner required by said Act;

WHEREAS, said Council found that said report and each and every part thereof was sufficient in every particular detail and determined that it should stand as the report for all subsequent proceedings under said Act, and thereby Preliminarily Approved said report via Resolution 2026-27; whereupon said Council, pursuant to the requirements of said Act, appointed Thursday, the 16th day of July, 2026, at the hour of 6:30 p.m. of said day in the Brisbane Community Meeting Room, 50 Park Place, Brisbane, California, 94005 as the time and place for hearing protests in relation to the levy and collection of the proposed assessments for said improvements, including the maintenance or servicing, or both, thereof, for Fiscal Year 2026-2027 and directing said Clerk to give notice of said hearing as required by said Act;

WHEREAS, it appears that notices of said hearing were duly and regularly mailed, published and posted in the time, form and manner required by said Act, as evidenced by the Affidavits and Certificates on file with said Clerk, whereupon said hearing was duly and regularly held at the time and place stated in said notice;

WHEREAS, persons interested, objecting to said improvements, including the maintenance or servicing, or both, thereof, or to the extent of the assessment district, or any zones therein, or to the proposed assessment or diagram or to the Engineer's estimate of costs thereof, filed written protests with the Clerk of said City at or before the conclusion of said hearing, and all persons interested desiring to be heard were given an opportunity to be heard, and all matters and things were pertaining to the levy and collection of the assessments for said

improvements, including the maintenance or servicing, or both, thereof, were fully heard and considered by said Council; and

NOW, THEREFORE, IT IS HEREBY FOUND, DETERMINED and ORDERED, as follows:

1. That protests against said improvements, including the maintenance or servicing, or both, thereof, or to the extent of the assessment district or any zones therein, or to the proposed assessment or diagram, or to the Engineer's estimate of costs thereof, for Fiscal Year 2026-2027 be, and each of them are, hereby overruled.

2. That the public interest, convenience and necessity require and said Council does hereby order the levy and collection of assessments pursuant to said Act, for the construction or installation of the improvements, including the maintenance or servicing, or both, thereof, more particularly described in said Engineer's Report and made a part hereof by reference thereto.

3. That the Sierra Point Landscaping and Lighting District and the boundaries thereof benefited and to be assessed for said costs for the construction or installation of the improvements, including the maintenance or servicing, or both, thereof, are more particularly described by reference to a map thereof on file in the Office of the Clerk of said City. Said map indicates by a boundary line the extent of the territory included in said district and of any zone thereof and the general location of said District.

4. That the plans and specifications for the existing improvements and for the proposed improvements to be made within the assessment district or within any zone thereof contained in said report, be, and they are, hereby finally adopted and approved.

5. That the Engineer's estimate of the itemized and total costs and expenses of said improvements, maintenance and servicing thereof, and of the incidental expenses in connection therewith, contained in said report, be, and it is hereby, finally adopted and approved.

6. That the public interest and convenience require, and said Council does hereby order, the improvements to be made as described in and in accordance with said Engineer's Report, reference to which is hereby made for a more particular description of said improvements.

7. That the diagram showing the exterior boundaries of the assessment district referred to and described in said Resolution No. 2026-27, and also the boundaries of any zones therein and the lines and dimensions of each lot or parcel of land within said District as such lot or parcel of land is shown on the County Assessor's maps for the fiscal year to which it applies, each of which lot or parcel of land has been given a separate number upon said diagram, as contained in said report, be, and it is hereby, finally approved and confirmed.

8. That the assessment of the total amount of the costs and expenses of the said improvements upon the several lots or parcels of land in said District in proportion to the estimated benefits to be received by such lots or parcels, respectively, from said improvements, and the maintenance or servicing, or both, thereof and of the expenses incidental thereto contained in said report be, and the same is hereby, finally approved and confirmed.

9. That said Engineer's Report for Fiscal Year 2026-2027 be, and the same is, hereby finally adopted and approved as a whole.

10. That the City Clerk shall forthwith file with the Auditor of San Mateo County the said assessment, together with said diagram thereto attached and made a part thereof, as confirmed by the City Council, with the certificate of such confirmation thereto attached and of the date thereof.

11. That the order for the levy and collection of assessment for the improvements and the final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in said Report, as modified, as hereinabove determined and ordered, is intended to and shall refer and apply to said Report, or any portion thereof, as amended, modified, revised or corrected by, or pursuant to and in accordance with any resolution or order, if any, heretofore duly adopted or made by this Council.

12. That the San Mateo County Controller and the San Mateo County Tax Collector apply the Sierra Point Landscaping and Lighting District assessments to the tax roll and have the San Mateo County Tax Collector collect said assessments in the manner and form as with all other such assessments collected by the San Mateo County Tax Collector.

Coleen Mackin, Mayor
City of Brisbane

* * * *

I, the undersigned, hereby certify that the foregoing Resolution No. 2026-xx was adopted at a regular meeting of the City Council of the City of Brisbane on the 16th day of July, 2026 by the following vote:

AYES:

NOES:

ABSENT:

Ingrid Padilla, City Clerk
City of Brisbane

CITY OF BRISBANE

SIERRA POINT

LANDSCAPING AND LIGHTING DISTRICT

ENGINEER'S REPORT

on the
Levy of an Assessment
for the
2026 - 2027 Fiscal Year

Prepared by

Maz Bozorginia P.E.
Director of Public Works

June 5, 2026

I. BACKGROUND

In 1983, the Brisbane City Council determined to undertake proceedings under the provisions of Division 15, Part 2, of the California Streets and Highways Code, entitled “Landscaping and Lighting Act of 1972”, for the formation of an assessment district for the purpose of constructing, installing, maintaining and servicing the following facilities within said district:

- a) Public landscaping, including trees, shrubs, grass, other vegetation, and irrigation facilities.
- b) Public lighting facilities, including standards, poles, and electric current or energy.

The proposed district was designated the “Sierra Point Landscaping and Lighting District”.

This report was prepared as part of an annually occurring process to detail the assessment charges and district expenses covering the 2026 - 2027 fiscal year.

II. PLANS AND SPECIFICATIONS

The original plans and specifications for this assessment district have been separately bound but are incorporated herein by this reference thereto.

III. ESTIMATE OF COSTS

The costs of this assessment district for the 2026 - 2027 fiscal year are estimated to be as follows:

ZONE I & 2 CONSTRUCTION & MAINTENANCE COSTS

	FY 26/27
Employee costs	128,183
Supplies and services	310,306
Administrative costs	174,547
TOTAL ZONE 1 & 2	\$613,036

Supplies and services include safety clothing, maintenance of vehicles and equipment, small tools and supplies, landscape and irrigation maintenance including materials, electricity, and water.

Administrative charges are indirect, overhead costs to manage the district.

A detailed breakdown of these costs is available to assessees upon request.

Costs associated with this assessment district for the 2026 - 2027 fiscal year are to be paid as follows:

ZONE I & 2 FUNDING SOURCES

		FY 26/27
	Assessment charges	591,719
	Carryover from prior years	21,317
	TOTAL ZONE 1 & 2	\$613,036

IV. **DIAGRAM**

The assessment diagrams for Zones 1 and 2 are attached hereto and are a part of this report.

V. **ASSESSMENT**

The assessments to be made against the assessable lots and parcels of land within this assessment district are attached hereto and are a part of this report.

Respectfully submitted,

Dated _____

Maz Bozorginia, P.E.
Director of Public Works

Filed in the office of the City Clerk of the City of Brisbane, San Mateo County, California, this
_____ day of _____, 2026.

Ingrid Padilla
City Clerk

Filed in the office of the County Controller-Auditor of the County of San Mateo, California, this
_____ day of _____, 2026.

Juan Raigoza
County Controller

ASSESSMENT ROLL

<u>ASSESSMENT NUMBER</u>	<u>ASSESSOR'S PARCEL NUMBER</u>	<u>PARCEL AREA, AC.</u>	<u>ASSESSMENT</u>
<u>ZONEI</u>			
A 1	007—165—210	4.41	\$24,464
A 2	007—165—230	8.97	49,760
A 3	007—165—110	3.44	19,083
A 4	007—165—050	6.13	34,005
A 5	007—164—020	5.66	31,398
A 6	007—164—010	10.20	56,583
A 7	007—165—240	10.21	56,639
A 8	007—165—140	7.13	39,553
A 9	007—165—150	5.93	32,896
A 10	007—163—030	3.52	19,527
A 11	007—163—040	3.08	17,086
A 12	007—165—120	4.56	25,296
C I	015—011—090	Note ¹	0
C 2	015—011—100	6.92	38,388
C 3	015—011—130	8.57	47,541
C 4	015—011—120	8.56	47,486
C 5	015—011—140	2.41	13,369
Subtotal Zone 1		99.70	\$553,074

¹ Although previously assessed, this parcel is owned by California State Lands Commission, which is exempt from local assessments.

ZONE2

B	1	None (placeholder only)		-0-
B	2	005—162—430 (Ptn)	15.2	7,190
B	3	005—162—300	66.5	31,455
B	4	005—162—400 (Ptn)	Note ²	-0-
B	5	005—162—410 (Ptn)	0.2 ³	-0-
B	6	005—162—390	Note ⁴	-0-
B	7	005—162—420 (Ptn)	Note ⁴	-0-
		Subtotal Zone 2	81.7	\$ 38,645
		Total	180.99	\$591,719

METHOD OF ASSESSMENT SPREAD

The amounts to be assessed against the parcels of property to pay the costs and expenses of the work and improvements shall be based on the estimated benefits to be derived by the various properties within the assessment district.

Construction and maintenance costs shall be segregated by zone, and costs are then spread to the parcels within each zone in proportion to the area of the benefited parcels within the zone.

Incidental expenses shall be spread proportionally to the area of benefited parcels within the assessment district.

Due to the County Auditor's requirement that individual parcel assessments be rounded to the nearest even cent, the total of said individual assessments may not exactly equal the total estimate of costs.

NAMES AND ADDRESSES OF OWNERS

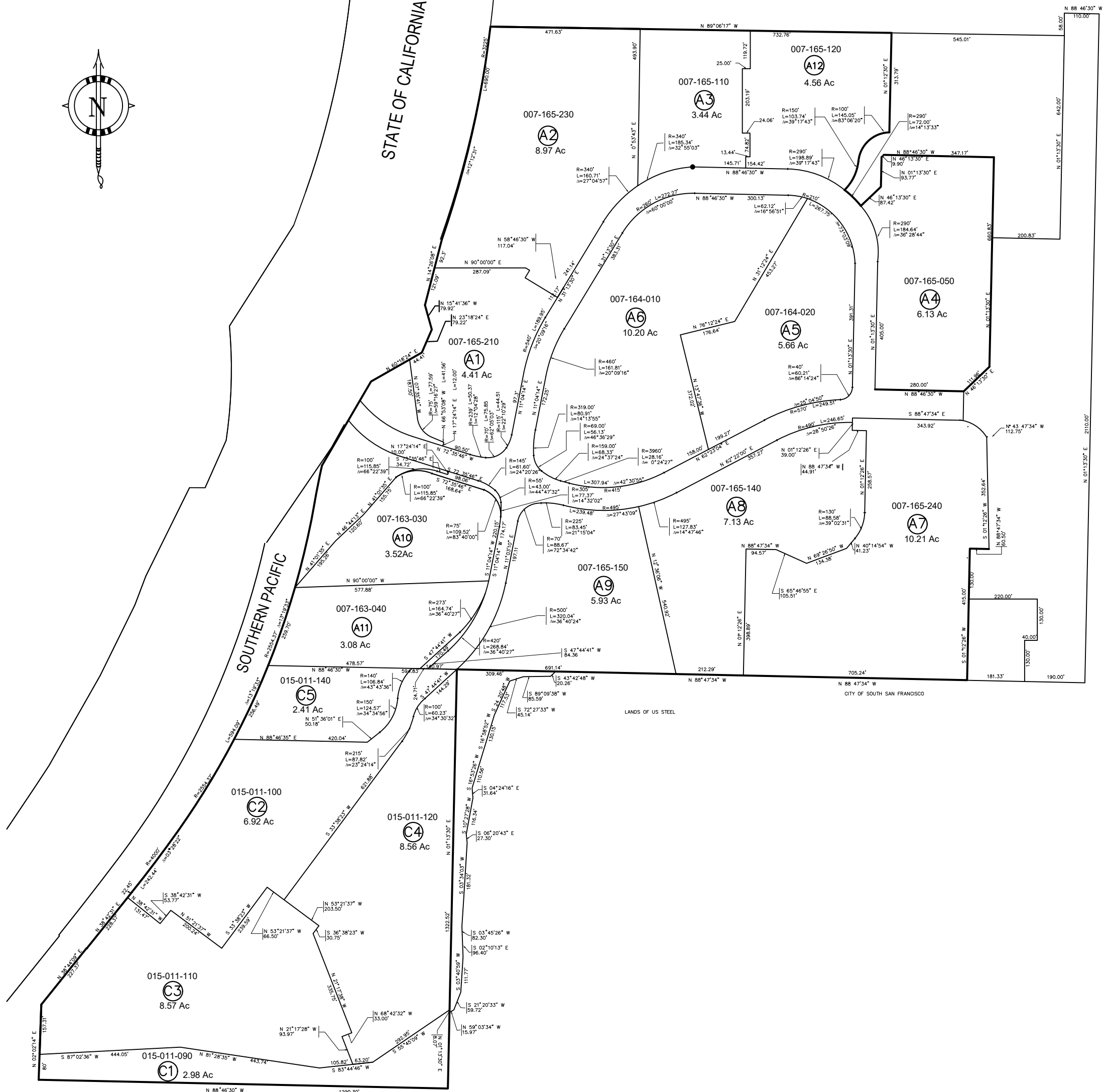
² This portion of this parcel is private land over which the public has been granted access for use as the street, Tunnel Avenue.

³ No assessment has been imposed for a value less than \$100.

⁴ B6 and B7 are publicly owned portions of Tunnel Avenue.

ASSESSMENT NUMBER	APN NUMBER	ASSESSEE
A-1	007-165-210	BP3 SF4 1000 Marina LLC PO Box 927729 San Diego, CA 92192
A-2	007-165-230	BP3 SF5 3000 3500 Marina LLC PO Box 927729 San Diego, CA 92192
A-3	007-165-110	SNH Brisbane Ca LLC 255 Washington St Newton, MA 02458
A-12	007-165-120	PPF OFF 7000 Marina Blvd LP C/O Morgan Stanley Real Estate Advisor 555 California St. 21 st Floor San Francisco, CA 94101
A-4	007-165-050	Grand Sierra Properties, Inc. 150 Executive Park Blvd. #4000 San Francisco, CA 94134
A-5	007-164-020	HCP Life Science REIT, Inc. 1920 Main St, Suite 1200 Irvine, CA 92614
A-6	007-164-010	HCP Life Science REIT, Inc. 1920 Main St, Suite 1200 Irvine, CA 92614
A-7 A-8 A-9	007-165-240 007-165-140 007-165-150	HCP LS Brisbane LLC FKA Slough Brisbane LLC 1920 Main St. Suite 1200 Irvine, CA 92614
A-10	007-163-030	Summit Hospitality 114 LLC 12600 Hill Country Blvd., #R-100 Austin, TX 78738
A-11	007-163-040	Bre Sh Brisbane Owner LLC PO Box A-3956 Chicago, IL 60690-3956

ASSESSMENT NUMBER	APN NUMBER	ASSESSEE
B-2 B-3 B-4 B-5	005-162-430 005-162-300 005-162-400 005-162-410	Oyster Point Properties, Inc. 150 Executive Park Blvd. #4200 San Francisco, CA 94134-3332
B-6 B-7	005-162-390 005-162-420	City of Brisbane 50 Park Place Brisbane, CA 94005
C-1	015-011-090	State of California C/O State Lands Commission Attn: Title Unit 100 Howe Ave., Ste. 100 Sacramento, CA 95825
C-2	015-011-100	HCP Life Sciences REIT, Inc. 3000 Meridian Boulevard #200 Franklin, TN 37067
C-3	015-011-130	DW LSP 5000 Shoreline LLC C/O Divco West Real Estate Group Attn: Sam Hamilton PO Box 130667 Carlsbad, CA 92013
C-4	015-011-120	DW LSP 5000 Shoreline LLC C/O Divco West Real Estate Group Attn: Sam Hamilton PO Box 130667 Carlsbad, CA 92013
C-5	015-011-140	GNS Shoreline LP PO Box 71970 Phoenix, AZ 85050



ZONE 1

ASSESSMENT DIAGRAM

MARINA PARCEL

CITY OF BRISBANE SAN MATEO COUNTY CALIFORNIA

FOR FISCAL YEAR 26-27

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF
BRISBANE, CALIFORNIA, THIS ____ DAY OF
____ OF 2026.

CITY CLERK, CITY OF BRISBANE

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE
CITY OF BRISBANE, CALIFORNIA, ON LOTS, PIECES AND
PARCELS OF LAND SHOWN ON THIS DIAGRAM ON THE
____ DAY OF ____ OF 2026, BY ITS
RESOLUTION NO. 2026 - ____.

CITY CLERK, CITY OF BRISBANE

COUNTY RECORDER'S STATEMENT

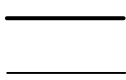
Filed this ____ day of ____, 2026 at ____ a.m./p.m. in Book ____
of Assessment Maps, at page (s) ____, at the request of Ingrid Padilla, City Clerk of
the City of Brisbane.

File No.: ____
Fee: ____

Mark Church, San Mateo County Recorder
By: ____
Deputy Recorder

Sheet 1 of 2

LEGEND



DISTRICT BOUNDARY



PARCEL BOUNDARY

007-165-010



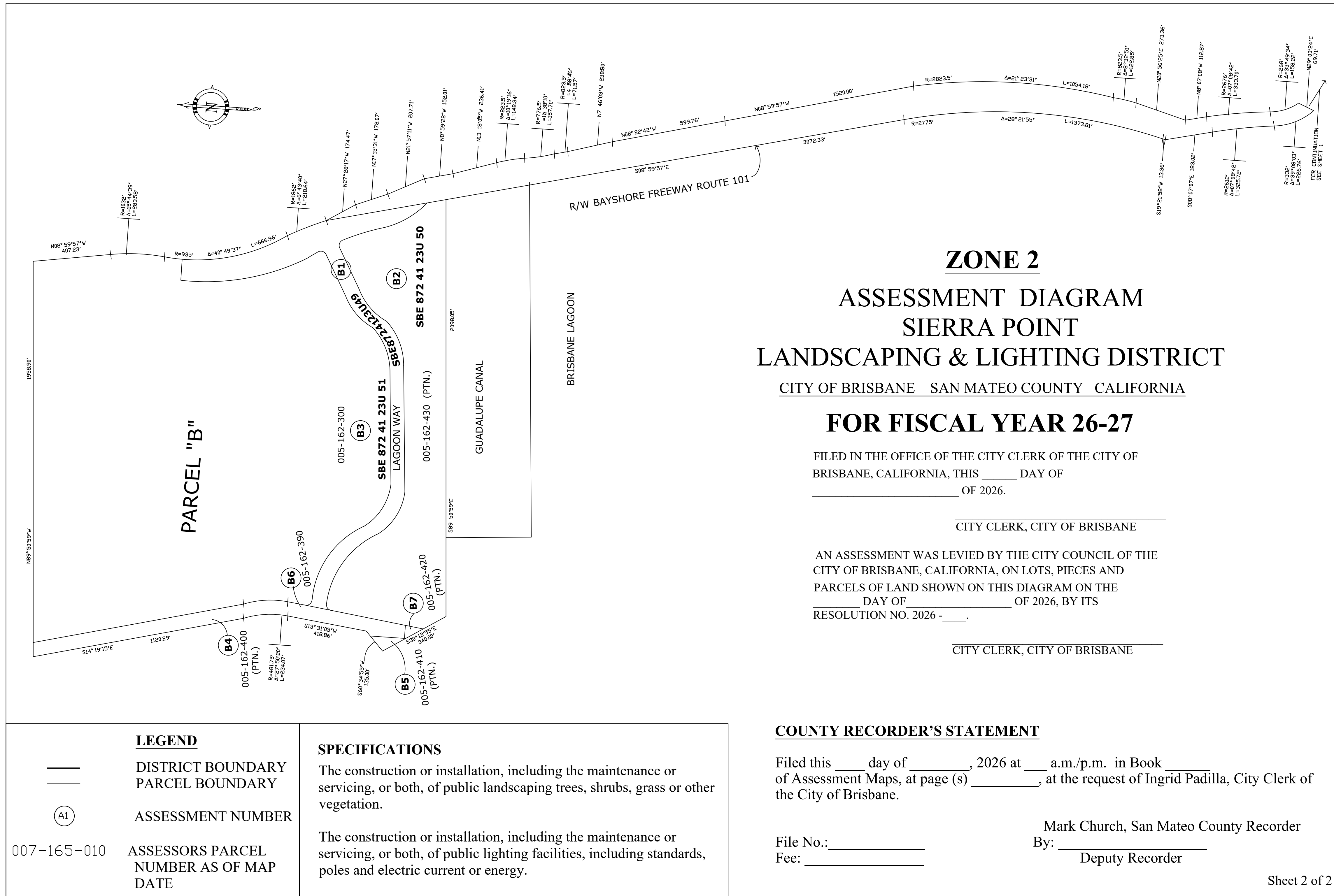
ASSESSMENT NUMBER

ASSESSORS PARCEL
NUMBER AS OF MAP
DATE

SPECIFICATIONS

The construction or installation, including the maintenance or
servicing, or both, of public landscaping trees, shrubs, grass or other
vegetation.

The construction or installation, including the maintenance or
servicing, or both, of public lighting facilities, including standards,
poles and electric current or energy.





City Council Staff Report

Meeting Date: July 16, 2026

From: Julia Ayres, Community Development Director, Ken Johnson, Senior Planner

Subject: Adopt Resolution amending the General Plan by updating the Open Space Element, as required by Government Code Section 65565.5, to update the goals, policies and programs in the Element to address access, climate resilience and other co-benefits of open space, rewilding, and regional conservation plans coordination.

Recommendation

Staff recommend the City Council adopt Resolution 2026-xx (Attachment 1), amending the Open Space Element of the General Plan.

Background

The last update to the City's Open Space Element was through the adoption of the General Plan in 1994. Since that time, State law pertaining to open space elements has advanced, necessitating this update to the Element.

In 2022, the State passed Senate Bill (SB) 1425, which is codified as Government Code § 65565.5 and requires that every city and county review and update its Open Space Element by January 1, 2026. Due to necessary review timelines, the City's update process has extended beyond that date. SB 1425 requires the Open Space Element to address the following:

- Access to open space for all residents.
- Climate resilience and other co-benefits of open space.
- Rewilding opportunities.

Government Code Sections 65560 to 65570 further detail the required contents of an Open Space Element. The City's Open Space Element already complies with these requirements and no substantive updates are proposed relative to those Government Code Sections. The Element has been restructured and edited to more clearly align with all current State law requirements.

Discussion

Brisbane's Open Space Element update began in the spring of 2025 with a series of workshops, in which the following advisory bodies provided input on the updated contents and structure

of the Element:

- Planning Commission
- Parks and Recreation Commission
- Open Space and Ecology Committee
- Inclusion, Diversity, Equity & Accountability (IDEA) Committee

Following these workshops, the Planning Commission conducted a public hearing on May 14, 2026 and recommended that the Council adopt the draft revised Element, as provided in Planning Commission Resolution 2026-GPA-01 (Attachment 2). The Planning Commission's May 14, 2026 minutes and agenda report are provided in Attachments 3 and 4.

Updates to Open Space Element Structure and Content:

The proposed updates to the Open Space Element carries forward most of the goals, policies, and programs from the 1994 Element which remain relevant today. A number of goals, policies and programs have also been added in order to address state law pertaining to open space elements. The table provided in Attachment 5 compares the 1994 goals, policies, and programs and the proposed modified or new goals, policies, and programs in the updated Element.

The Element's goals have been expanded to include the following:

1. *Open space planning is long range and comprehensive;*
2. *Significant funding resources and other tools are made available to acquire and preserve open space;*
3. *Open space lands have been set aside for future generations, to protect the natural environment and provide for rewilding;*
4. *The public is educated and engaged in the value and importance of open space and in respecting and maintaining the land and the waters for future generations;*
5. *Open space provides for a variety of parks and open areas to meet the respite and recreational needs of the community and provides for educational opportunities;*
6. *Open space is considered in concert with hazard mitigation;*
7. *Open space planning is considered in concert with protection of cultural and historical artifacts, where applicable;*
8. *Open space planning is considered in concert with protection of other resources (agriculture and managed production), where applicable.*

Included under goal number 1 are a couple of notable new programs:

Program OS.1.A.2: *“Provide an annual report to the City Council on the following:*

- a. The state of the open space resources in the community, the amount and type of open space land, the needs for operating and maintaining existing lands, and new acquisitions and funding sources.*
- b. Activities pertaining to acquisition, preservation and appreciation of open space and San Bruno Mountain.*
- c. Federal, State and private opportunities for open space acquisition on San Bruno Mountain and elsewhere in the City.”*

Program OS.1.A.5 *“Update the open space implementation plan as needed to reflect changes in environmental conditions or City priorities and activities.”*

The "open space implementation plan" referenced in this program refers to the 2001 Open Space Plan, which was adopted to implement the 1994 Open Space Element. That future update would include details of schedules and assigned departments for the various Open Space Element programs. A significant aspect of the 2001 Open Space Plan has been brought forward to the draft Element with the addition of Program OS.2.B.11, which provides criteria that should be considered in the evaluation of potential open space lands.

Another notable new program is provided under goal number 2. Program OS.2.A.1 provides that, *“Consistent with State law and the City’s open space goals, the City will maintain an inventory, comprised of maps and tables, of all vacant or unimproved lands, park lands and open space lands within the City and its sphere of influence and shall update the inventory as needed to reflect changes in land characteristics and acquisitions.”*

This addresses State law requirements under Government Code § 65560(b). The inventory would be a key informational element for Council’s consideration with the annual reports and planning for open space acquisitions.

The City has a history of prioritizing both protection of natural resources, or rewilding, and providing for access to open space, as appropriate to the resource. This is evidenced by the 1994 Element's goals, policies, and programs which has informed the City's requirements for open space dedications associated with private development (such as the Northeast Ridge), numerous open space acquisitions in the Brisbane Acres subarea and improvement of the various parks and trails throughout Brisbane. The City's historic approach is consistent with Open Space Element law and is addressed through various programs under goals 3, 4 and 5.

Also consistent with State law, cross-references have been added under goals 6 and 7, to provide for open space planning in concert with the Safety Element and to address protection

of cultural and historical sites and artifacts, where applicable.

Outreach:

Staff conducted public outreach on the Open Space Element update through various means. In addition to the commissions and committees noted above, the draft Element was also provided to the following departments, agencies and organizations.

- CA Department of Conservation
- Native American Tribes (various)
- San Bruno Mountain Watch
- San Mateo County Parks
- US Fish & Wildlife Service
- CA Department of Fish & Wildlife
- North County Fire Authority
- City Engineer/Director of Public Works
- City Manager's Office
- City Clerk
- Parks & Recreation Director
- City Attorney

In addition to satisfying legal noticing requirements, over the course of the update process staff provided outreach to the Brisbane community through STAR articles, the latest being the June 2026 edition, and the City's social media platforms. Information on the update was also provided at the Community Development Department's information booth at the Day-in-the Park event in 2025.

As of the time of this writing, no comments have been received on the contents of the draft Element that have not already been incorporated into the Element or individually addressed.

Fiscal Impact

There is no direct fiscal impact.

Environmental Impact

This General Plan amendment is categorically exempt from the provisions of the California Environmental Quality Act (CEQA) per Sections 15307 and 15308, as actions for protection of natural resources and for protection of the environment. The exceptions to these categorical exemptions referenced in Section 15300.2 of the CEQA Guidelines do not apply.

Attachments

1. Draft Resolution 2026-xx
2. Planning Commission Resolution 2026-GPA-01
3. Planning Commission Minutes of May 14, 2026
4. Planning Commission Agenda Report of May 14, 2026
5. Table of Goals, Policies and Programs, Comparison to Adopted in 1994

City Manager Approval



Jeremy Dennis, City
Manager

06/10/2026

RESOLUTION 2026-xx

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF BRISBANE,
WITHIN SAN MATEO COUNTY, CALIFORNIA,
TO AMEND THE OPEN SPACE ELEMENT
OF THE GENERAL PLAN**

WHEREAS, Government Code Section 65565.5 requires jurisdictions statewide to update the Open Space Element (Element) of the general plan to address open space access for all, climate resilience and other co-benefits of open space, rewilding, and where applicable coordination with regional conservation plans; and

WHEREAS, from April 10, 2025 to October 23, 2025 the City Council-appointed Planning Commission, Parks and Recreation Commission, Open Space and Ecology Committee, and Inclusion, Diversity, Equity & Accountability Committee held workshops and reviewed preliminary drafts of revisions to the Element goals, policies and programs and provided recommendations; and

WHEREAS, following the above-mentioned workshops, on October 30, 2025, pursuant to Government Code § 65352.3, notice and a copy of the draft Element was provided to California Native American tribes and no request for consultation was received; and

WHEREAS, the agricultural resources section of the draft Element was provided to the CA Department of Conservation, pursuant to Government Code § 65565(c)(1) and no comments were received; and

WHEREAS, the draft Element was provided to outside agencies with responsibility over the San Bruno Mountain Habitat Conservation Plan, including San Mateo County Parks Department, US Fish and Wildlife Service, CA Department of Fish and Wildlife and no comments were received; and

WHEREAS, on May 14, 2026, the Planning Commission held a duly noticed public hearing on the amendment to the Element and following the public hearing provided a unanimous recommendation via Planning Commission Resolution 2026-GPA-01, by a vote of 4 to 0 with one commissioner being absent, for City adoption of the Element; and

WHEREAS, City Council held a duly noticed public hearing on June 18, 2026, with the notice posted at the City's designated public notice locations, provided in Brisbane Municipal Code Section 1.12.010, and on the City's website; and

WHEREAS, the City Council reviewed and considered the staff memorandum relating to said General Plan Amendment application, and the written and oral evidence presented to the City Council; and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Brisbane finds as follows:

The adoption of the update to the Open Space Element (Exhibit A) is categorically exempt from the provisions of the California Environmental Quality Act (CEQA) per Sections 15307 and 15308, as actions for protection of natural resources and for protection of the environment, and the exceptions to these categorical exemptions referenced in Section 15300.2 of the CEQA Guidelines do not apply; and

The update to the Element has been prepared consistent with applicable State law; and

The update to the Element is consistent with the other elements of the City's General Plan; and

The update to the Element supersedes that previously adopted Open Space Element, in its entirety; and

BE IT FURTHER RESOLVED by the City Council of the City of Brisbane that the update to the Open Space Element, included as an Exhibit to this resolution, is hereby adopted.

Madison Davis, Mayor

I hereby certify that the foregoing Resolution No. 2026-xx was duly and regularly adopted at a regular meeting of the Brisbane City Council on July 16th, 2026, by the following vote:

AYES:

NOES:

ABSENT:

Ingrid Padilla, City Clerk

EXHIBIT A

Draft Open Space Element

CITY COUNCIL RESOLUTION 2026-XX EXHIBIT A

DRAFT (6/18/2026)
OPEN SPACE ELEMENT

Table of Contents:

1. Introduction
 2. Comprehensive Open Space Planning
 3. Inventories, Acquisitions & Preservation
 4. Open Space for Natural Resources & Rewilding
 5. Open Space for Outdoor Recreation & Access for All
 6. Health, Safety and Climate Resilience
 7. Historic and Tribal Resources
 8. Agriculture & Managed Resources for Production
 9. Military
- Appendix A: Glossary

1. INTRODUCTION

This Open Space Element provides the policy framework for the management of open space throughout the City of Brisbane. It is one of the State's required general plan elements and legislative policy strongly favors the preservation of open spaces.¹ The Open Space Element identifies areas that provide value in an essentially undeveloped condition and provides a plan to preserve those areas.

While Brisbane is within an urbanized region and is bordered by San Francisco, Daly City and South San Francisco, Brisbane has a variety of open space resources, including wildland habitat open space lands, parks, trails, open areas and recreational facilities. Brisbane has and will continue to dedicate significant funding to the acquisition, improvement and maintenance of open space, as further addressed in this element.

¹ *Gisler v. County of Madera* (1974) 38 Cal. App. 3d 303, 307; see also Cal. Const. art. XIII, § 8.

The Open Space Element addresses the State-mandated requirements and is structured around those requirements. Closely related elements include the Conservation, Recreation, Land Use and Safety Elements.

The last Open Space Element was adopted with the 1994 update to the General Plan. In 2001, City Council adopted an “Open Space Plan.” While not part of the General Plan, the Open Space Plan references the General Plan policies and programs and serves as an implementation guide. It especially focuses on identification of existing and potential open space resources, procedures and criteria for open space acquisition and long-term preservation of open space. While much of the Open Space Plan’s implementation framework remains relevant, the Open Space Plan will be updated following adoption of this amended Open Space Element, as provided in Section 2 of this element.

This Open Space Element contains the following sections:

- Introduction
- Comprehensive Open Space Planning
- Inventories, Acquisitions & Preservation
- Open Space for Natural Resources & Rewilding
- Open Space for Outdoor Recreation & Access for All
- Health, Safety and Climate Resilience
- Historic and Tribal Resources
- Agriculture & Managed Resources for Production
- Military

A glossary of terms is also provided at the end of this element as Appendix A.

This introduction section outlines Brisbane’s setting, existing open space resources and the goals of the Open Space Element. The goals are then repeated in the sections that follow, by topic area, along with the policies and programs to achieve those goals.

1.1 SETTING AND EXISTING OPEN SPACE LAND

The City’s open space land generally falls under three main categories:

- Open space as wildlands or habitat
- Improved parks and trails
- Open areas on private property that serve the public.

See the glossary in Appendix A for further descriptions of these categories.

As required by State law, open space may serve other functions as well, such as, but not limited to, providing safety buffers from environmental hazards and preserving cultural resources.

Brisbane borders the cities of San Francisco, Daly City and South San Francisco, as well as portions of unincorporated San Mateo County. It has bayfront on its eastern edge and borders San Bruno Mountain State and County Park along much of its southern and western edges. There are a number of open space resources and parks located throughout the City.

A defining characteristic of Brisbane is its location between San Bruno Mountain and the San Francisco Bay. Brisbane was established as a city in 1961 in large part to protect upper portions of San Bruno Mountain from development that was being proposed by the County and City of Daly City at the time. The undeveloped lands that border Brisbane to the south and west are now owned by the State and County and are preserved as San Bruno Mountain State and County Park. These lands host important plants and animal life, including endangered butterfly species.

In 1983, the San Bruno Mountain Habitat Conservation Plan (HCP) was established through the U.S. Fish & Wildlife Service for protection of endangered butterflies, consistent with the Endangered Species Act of 1972. The HCP extends across the lands of the State and County Park and down the mountain into portions of Brisbane that are privately owned. This includes the subareas of the Brisbane Acres, Southwest Bayshore, Northeast Ridge, Guadalupe Hills, the Marsh and portions of Northwest Bayshore. It also includes Owl and Buckeye Canyon and Quarry subareas, which are located in unincorporated San Mateo County but are within Brisbane's sphere of influence (See Land Use Element).

Brisbane also contains priority conservation areas (PCAs). PCAs are those areas adopted by the Association of Bay Area Governments, following nomination by the local jurisdiction, as regionally significant areas to be protected and improved. PCAs include natural habitats, farms and ranchlands, recreation areas, urban green spaces and locations that can help fight the effects of climate change. These areas are mapped on the Metropolitan Transportation Commission's (MTC) website and include San Bruno Mountain State and County Park, portions of the Brisbane Acres, Crocker Park, Quarry, Northeast Ridge, Sierra Point, Guadalupe Hills, Marsh-Lagoon-Bayfront, and Baylands subareas. Brisbane's 2001 Open Space Plan also designated Priority Preservation Areas (PPA) as the mapped area within the upper Brisbane Acres with likely significant biological resources. These locally-designated PPA's are overlapped with portions of the PCA areas. Both PCAs and PPAs are referenced in the Glossary of this Element.

U.S. Highway 101 lies along much of Brisbane's eastern edge, separating a significant portion of the City from the San Francisco Bay. However, the Sierra Point subarea, a closed landfill site (circa 1960s) that is now largely developed with research and development (R&D), hotels and the Brisbane Marina, connects the City's eastern edge to the San Francisco Bay. The subarea is encircled by the Bay Trail, located along the shoreline. The portion of the Bay Trail in Brisbane connects to the Bay Trail in South San Francisco, immediately to the south of Sierra Point, providing for bike and pedestrian access and recreational opportunities across city boundaries and to the larger region. To the north, the Bay Trail connects to a bikeway along Sierra Point Parkway. At the time of this writing, Brisbane is considering a proposed Specific Plan for the Baylands, to the north-northwest, which would provide for extension of the Bay Trail to the north, with further access to points north and west, to San Francisco and Daly City. The proposed Baylands Specific Plan would also establish significant acreages of new open space and recreational areas. The future uses of vacant parcels

within the Baylands subarea are subject to City Council’s approval of a Specific Plan, expected in 2026.

To the west, especially in the subareas of Central Brisbane, Brisbane Acres, Crocker Park and the Northeast Ridge, it’s evident that Brisbane has committed significant resources to acquiring and preserving open space, including both improved parks and recreational trails and largely unimproved open space lands.

The Guadalupe Quarry is located southwest of Crocker Park in unincorporated San Mateo County but within the City’s Sphere of Influence. At the time of this writing, a proposal has been submitted to the City for annexation and redevelopment to advance manufacturing uses, with 36 acres of the annexed area proposed to be protected from development in perpetuity by a conservation easement, and an additional 46 acres proposed to be offered for dedication to the County as public open space. The Quarry subarea is further described in Section 8, Agriculture and Managed Resources for Production.

Open space lands of note in Central Brisbane and Crocker Park include the Community Park, Skate Park and Basketball Courts, Dog Park, Crocker Park Recreational Trail, and Old Quarry Road Trail which were improved for recreational uses in the 1990’s and 2000’s. Other parks and open spaces are interspersed throughout the City, such as Firth Park and Costañes Canyon.

As a condition of approval for development of the Northeast Ridge residential neighborhoods, beginning in the 1990’s significant acreage previously held by private parties was dedicated to the County as open space. The City also required the developer to provide for development of the Mission Blue Center, a recreational facility that includes a tennis court, baseball field and a sand volleyball court.

In keeping with the intent of the HCP, the City has been acquiring lands for dedication to open space in the Brisbane Acres since the 1990’s with a combination of grant and general funds.

1.2 OPEN SPACE GOALS

The California Government Code includes a number of provisions that pertain to the contents of open space elements. The City’s goals outlined in this section, and the policies and programs that follow address the State law topic areas pertaining to open space elements. The goals, policies and programs are numbered. Where a policy or program was carried forward from the previously adopted Open Space Element, those prior numbers are shown in brackets. The goals are outlined below and repeated along with the policies and programs in the sections that follow.

The Open Space goals are that the City of Brisbane will be a place where...

1. Open space planning is long range and comprehensive;
2. Significant funding resources and other tools are made available to acquire and preserve open space;
3. Open space lands have been set aside for future generations, to protect the natural environment and provide for rewilding;

4. The public is educated and engaged in the value and importance of open space and in respecting and maintaining the land and the waters for future generations;
5. Open space provides for a variety of parks and open areas to meet the respite and recreational needs of the community and provides for educational opportunities;
6. Open space is considered in concert with hazard mitigation;
7. Open space planning is considered in concert with protection of cultural and historical artifacts, where applicable;
8. Open space planning is considered in concert with protection of other resources (agriculture and managed production), where applicable.

2. COMPREHENSIVE OPEN SPACE PLANNING

With the ongoing pressures of urbanization, the City will continue to seek every opportunity to preserve open space, especially in environmentally sensitive areas, and to provide open space, parks and open areas within the developed areas of the City to provide respite and recreational opportunities to people who live, work and visit Brisbane. With that in mind, the first goal of this Element is that the City of Brisbane will be a place where open space planning is long range and comprehensive.

The City is committed to ensuring that all people are served in its open space planning and implementation efforts. This is further addressed in Section 5 - Open Space for Outdoor Recreation & Access for All.

Goal OS.1: Open space planning is long range and comprehensive.

Policy OS.1.A: Continue long range and comprehensive planning for open space consistent with City goals and with State and Federal laws.

Program OS.1.A.1: Maintain communications on the status of open space programs and operations with appropriate outside agencies.

Program OS.1.A.2: Provide an annual report to the City Council on the following:

- a. (93d) The state of the open space resources in the community, the amount and type of open space land, the needs for operating and maintaining existing lands, and new acquisitions and funding sources.
 - b. (84f) Activities pertaining to acquisition, preservation and appreciation of open space and San Bruno Mountain.
 - c. (83d) Federal, State and private opportunities for open space acquisition on San Bruno Mountain and elsewhere in the City.
-

Program OS.1.A.3 (93, 93e) Review and establish parks and open space priorities, including potential acquisitions and improvements, as part of the budget and Capital Improvement program development process. (See also, goals, policies and programs in Section 3.)

Program OS.1.A.4 (93k) Continue the function of the Open Space & Ecology Committee to advise the City Council on open space and related environmental matters.

Program OS.1.A.5 Update the open space implementation plan as needed to reflect changes in environmental conditions or City priorities and activities. (Reference: 2001 Open Space Plan).

3. INVENTORIES, ACQUISITIONS & PRESERVATION

The State requires cities to maintain inventories of land that could be potentially acquired for open space. In 2023, the State placed a requirement on cities to maintain an inventory of all unimproved (that is, vacant or undeveloped) lands within their jurisdictions. A particular parcel need not be completely vacant to be included in the inventory and, per the State, the inventory should err on the side of inclusion. The inventory is intended to be a living document to provide a listing of potential sites that may be considered for acquisition for open space and is subject to updates over time. This section provides the policies and programs for keeping that inventory up to date and for acquisitions of new lands for preservation as open space.

Brisbane is also committed to meeting best practice standards related to providing parks. The not-for-profit organization National Recreation and Park Association (NRPA) and the California Department of Parks & Recreation provide recommended standards for acres of parkland by population. As of 2024, the NRPA standards included one park for every 2,411 residents served, with 10.2 acres of parkland per 1,000 residents. The California Department of Parks & Recreation has suggested a baseline ratio of 3 acres of parkland per 1,000 residents. According to the 2020 US Census, Brisbane had a population of 4,851 people. This would suggest a range of approximately 15.5 to 49.5 acres dedicated to parks based on the City's present population. Future development of the Baylands subarea that would increase the City's population would similarly increase the baseline ratio of parkland needed to serve the new population. Brisbane's status relative to these standards will be monitored along with the inventory on an ongoing basis.

Goal OS.2: Significant funding resources and other tools are made available to acquire and preserve open space.

Policy OS.2.A: Maintain an inventory of existing and potential open space and parks.

Program OS.2.A.1: (93h) Consistent with State law and the City's open space goals, the City will maintain an inventory, comprised of maps and tables, of all vacant or unimproved lands, park lands and open space lands within the City and its sphere of influence and shall update the inventory as needed to reflect changes in land characteristics and acquisitions.

Policy OS.2.B: (90 & 91) Maintain an open space acquisition program to aggressively seek the widest range of opportunities to acquire lands that are suitable for open space and to dedicate and preserve the acquired open space lands.

Program OS.2.B.1: (93f & 93g) Create and maintain an open space acquisition plan, considering the City's open space goals and current information on County, State and Federal open space plans and programs.

Program OS.2.B.2: Prioritize lands within the Priority Conservation Areas (PCAs) and Priority Preservation Area (PPA) for establishment as open space.

Program OS.2.B.3: (81) Conduct an on-going effort to identify and preserve sites or portions of sites having particular value as open space for rewilding, especially for wildlife habitat, wetlands, or other environmental qualities. In such cases, the City shall explore the feasibility of acquisition of these sites by the City, or by other public or private agencies that are engaged in the ownership and preservation of open space, and, when legally possible, imposing a requirement that such areas be dedicated by the owner to the public for open space purposes.

Program OS.2.B.4: (91a, 93a) On an ongoing basis, explore and pursue funding sources, including, but not limited to, taxing and assessment districts and grants, for acquisition, maintenance and preservation of open space lands with habitat, recreational or other natural resource value, especially lands within the Priority Conservation Area (PCA) and/or Priority Preservation Area (PPA).

Program OS.2.B.5: (91b) In conjunction with new development, where appropriate, require dedication of lands with habitat or other natural resource value to remain as open space in perpetuity and/or in-lieu fees for open space acquisition and dedication.

Program OS.2.B.6: (88c) In conjunction with new development, where appropriate, require in-lieu fees or exactions as contributions to the acquisition, development and maintenance of open space, including park and recreation facilities.

Program OS.2.B.7: (93c) Encourage volunteer efforts in supporting open space acquisition, through such activities as initiating legislation, fund-raising and generating philanthropic dedications.

Program OS.2.B.8: (93b) Continue to utilize the open space fund to consolidate in-lieu fees, donations, and grants to be ready to acquire open space as funds are sufficient and opportunities arise.

Program OS.2.B.9: (93l) On an annual basis, send out a letter, in multiple languages, to all owners of potential open space lands identified on the City's inventory, to outline options for the land to become public open space.

Program OS.2.B.10: Consistent with the Housing Element, consider expanding the density transfer zoning provisions to allow for dedication of lands that contain habitat value or other open space value in exchange for increased density within other residential or mixed-use districts.

Program OS.2.B.11: At a minimum, the following criteria should be considered in the evaluation of potential open space lands. Depending on the intended use of the lands, certain criteria may be considered as positive or negative factors:

- Landform, including geologic setting, topography, hazards, etc.;
 - Location relative to San Bruno Mountain State and County Park or other open space resources;
 - Presence of intact native vegetation;
 - Presence of endangered butterfly habitat;
 - Presence of wetlands;
 - Inclusion of a portion of a significant watercourse;
 - Condition or status of adjacent and nearby parcels;
 - Connections to transportation network and trails;
 - Value for parks and recreational resources;
 - Access and the need for equitable distribution of resources throughout the community;
 - Value for safety buffers consistent with the Safety Element;
 - Other open space resource value, such as tribal resources and other historical resources.
-

Policy OS.2.C: Acquire, establish and maintain parks throughout Brisbane, to meet and exceed the standards provided by the National Recreation and Parks Association (NRPA) and the California Department of Parks and Recreation.

Program OS.2.C.1: Identify potential sites of various sizes throughout Brisbane for establishment of parks.

Program OS.2.C.2: Establish new parks with the development of the Baylands subarea pursuant to a Specific Plan adopted by the City Council.

4. OPEN SPACE FOR NATURAL RESOURCES & REWILDING

The State requires that open space element policies provide for preservation of plant and animal life rewilding. Such policies must address opportunities to preserve, enhance, and expand an integrated network of open space to support beneficial uses, such as habitat, natural resources, and water management.

Brisbane's water resources include a number of seeps, springs and seasonal streams, wetlands, marshlands, Visitacion Creek, the Brisbane Lagoon and San Francisco Bay waters and related tidal areas. While Brisbane does not rely on surface or groundwater resources for municipal water

supply, continuation of these resources is vital to local plant and animal life, stormwater management and the character of Brisbane.

The State also calls for establishing coordinated mitigation of the impacts of new development, which may be through a “natural communities conservation plan.” In the case of portions of Brisbane and the larger San Bruno Mountain area, the HCP functions as the equivalent to the natural communities conservation plan, for protection of natural resources on San Bruno Mountain including endangered butterfly species. Additionally, the specific policies and programs provided below, in concert with California Environmental Quality Act (CEQA) requirements, provide for mitigation of impacts of new development.

The goals, policies and programs provided below provide for rewilding and preservation of natural resources.

Goal OS.3: Open space lands have been set aside for future generations, to protect the natural environment and provide for rewilding.

Policy OS.3.A: (82) Encourage the preservation, conservation and restoration of open space to retain existing biotic communities, including rare and endangered species habitat, wetlands, watercourses and woodlands.

Program OS.3.A.1: The City will facilitate establishment, restoration and maintenance of open space for its natural resource value and rewilding. (See related policies and programs under Goal OS.2)

Program OS.3.A.2: (87.1) The City shall discourage and oppose any attempted conversion of city-owned property acquired for the purpose of establishing open space or lands already dedicated to open space to urban uses, and shall not authorize or approve the relinquishment, abandonment or release of any open space dedication unless there is a finding of a compelling and overriding public interest and public benefit to be served thereby.

Program OS.3.A.3: (83b) Ensure that development applications for privately owned land within the San Bruno Mountain Habitat Conservation Area comply with the provisions of the San Bruno Mountain Habitat Conservation Plan to protect endangered species habitat.

Program OS.3.A.4: (83c) Cooperate with public and private groups involved in rare plant protection, habitat restoration and maintenance of mountain ecosystems to preserve open space on San Bruno Mountain.

Program OS.3.A.5: (84c) Work with environmental and conservation groups, and State, County and Federal agencies to ensure the preservation and maintenance of San Bruno Mountain State and County Park.

Policy OS.3.B: (85) Encourage the preservation and conservation of aquatic resources for habitat value, including the Lagoon, the Bayfront and the Marsh, in balance with their recreational value.

Program OS.3.B.1: (85b) Maintain provisions and, where appropriate, adopt new provisions in the Zoning Ordinance to protect the natural ecology of aquatic resources, such as use restrictions and setback requirements.

Program OS.3.B.2: (85d) Work with responsible agencies, property owners and environmental and conservation groups to preserve aquatic ecosystems.

Goal OS.4: The public is educated and engaged in the value and importance of open space and in respecting and maintaining the land and the waters for future generations.

Policy OS.4.A: (84) Promote programs and activities that educate the public regarding the habitat and wildlife of San Bruno Mountain.

Program OS.4.A.1: (82a, 84e) Educate the public and encourage citizens to respect the fragility of ecosystems of the continued threat of invasive species through the Brisbane STAR, brochures, the City's website, electronic newsletters and notifications, and other means.

Program OS.4.A.2: (85c) Provide information to citizens on the ecosystems of the Bay, the Lagoon and the Wetland Marsh and how citizens can participate in respecting and conserving these resources.

Program OS.4.A.3: (84b) Coordinate with the public schools to encourage and promote San Bruno Mountain as an educational resource.

Program OS.4.A.4: (84a) Cooperate with the County and State to enhance San Bruno Mountain Park and adjacent lands in Brisbane by joint public information programs about the mountain and by encouraging supervised volunteers in protection and preservation efforts.

Program OS.4.A.5: Discourage the use of City-owned open space or parklands under certain circumstances, such as when the use of a trail threatens endangered species habitat, contributes to erosion on fragile slopes, or presents a public safety hazard.

5. OPEN SPACE FOR OUTDOOR RECREATION & ACCESS FOR ALL

State law requires that the City's Open Space Element provide for open space for outdoor recreation. This may include areas of outstanding scenic, historic and cultural value, and areas particularly suited for park and recreation purposes.

Open space elements must also contain policies to ensure access to open space for all residents in a manner that considers social, economic, and racial equity, correlated with an environmental justice element or environmental justice policies in the general plan, if applicable. While the Brisbane does

not have communities that are considered disadvantaged under State law and therefore is not obligated to prepare an environmental justice element, as detailed in the 2023-2031 Housing Element, the City still has an obligation and desire to ensure that open space goals, policies and programs allow for access to open space for all people. As new resources are added or recreational improvements are made, the City is also committed to considering how special needs populations may be served.

Goal OS.5: Open space provides for a variety of parks and open areas to meet the respite and recreational needs of the community and provides for educational opportunities.

Policy OS.5.A: (81.1, 86) Preserve open space lands to protect the natural environment and to provide access to natural areas and outdoor educational and recreational opportunities consistent with the sensitivity of the resource.

Program OS.5.A.1 : (86a) Consistent with the nature of the resource areas, maintain and, where appropriate, add to the network of bikeways, walkways and trails throughout the City to provide access to parks and open space and to link City trails with County and regional trail systems.

Program OS.5.A.2: (86b) Provide new connections and maintain existing connections between the bike and pedestrian network, the public transportation systems, to provide open space access for all to parks, open spaces and aquatic areas.

Program OS.5.A.3: (86c) Through development of the Baylands, provide connections to and through recreational resources within and outside the City limits.

Program OS.5.A.4: Work with landowners and the San Francisco Bay Conservation and Development Commission (BCDC) to maintain the existing portions of the Bay Trail in Brisbane and continue to add to it and its connections to other recreational resources.

Program OS.5.A.5: Provide maps and other informational resources on the City's website that show the City's outdoor recreation resources and connection points to the transportation network.

Policy OS.5.B: (85) Encourage the preservation and conservation of aquatic resources and recreational uses as appropriate to the resource, including, but not limited to, the Lagoon, the Bayfront and the Marsh.

Program OS.5.B.1: (85a) Seek opportunities to utilize aquatic areas for recreational and educational activities consistent with the sensitivity of the resource.

Policy OS.5.C: Encourage the use of parks and open space resources for active and passive recreation, as appropriate to the resource, in balance with its habitat value.

Program OS.5.C.1: Provide information to the public through various means, including the Brisbane STAR, website and social media, regarding approved trail access throughout Brisbane's open space and park resources.

Program OS.5.C.2: (86a) Develop and maintain a network of trails and pathways throughout the City to provide appropriate access and wayfinding to open space and to link City trails with County and regional trail systems.

Program OS.5.C.3: (84d) Through the Recreation Program, provide educational and volunteer programs to adults and youth regarding San Bruno Mountain.

Policy OS.5.D: (87) In order to maximize active and passive recreational opportunities, maintain parks and open space to serve the community at or above national standards.

Program OS.5.D.1: (87.a) Maintain parks at, or above, the acreage/population standards set by the National Recreation and Parks Association and California Department of Parks & Recreation.

Policy OS.5.E: (88) Develop parks to maximize passive recreational opportunities.

Program OS.5.E.1: In open space planning and development, provide for a variety of user activities, especially allowing for passive uses that allow for relaxation, such as walking, sitting, picnicking and viewing nature or other sights. Passive uses may be planned as dedicated amenities or included adjacent to active recreation uses, such as sports fields or courts.

Program OS.5.E.2: (88a) Encourage local businesses, citizens, and public and/or private landowners to participate in the planning, acquisition, development, maintenance and use of park facilities. (See also the policies and programs under Acquisitions Goal OS.2)

Policy OS.5.F: (89) Encourage the establishment and maintenance of outdoor open areas, undeveloped portions of privately owned property, that may be used for recreation by employees and residents.

Program OS.5.F.1: (89a) Examine the potential for obtaining funding, including open space, park, and recreational impact fees, to provide benefits for the non-resident population. Consider joint development of facilities.

Program OS.5.F.2: Consider zoning provisions to establish requirements for publicly accessible open areas within new nonresidential and residential developments.

Program OS.5.F.3: Consider requiring easements for public access through certain residential and nonresidential new development projects, where access to or through the property is in the public interest, such as to allow for mid-block trail or sidewalk connections.

6. HEALTH, SAFETY & CLIMATE RESILIENCE

The Government Code requires that the City's Open Space Element address climate resilience and other co-benefits of open space, correlated with the Safety Element. The Safety Element includes mapping of hazards and a climate change vulnerability assessment and related technical studies.

Additionally, the draft Specific Plan for the Baylands, under consideration and prior to adoption by City Council, will need to be found as providing the required details on hazards specific to the subarea and open space planning consistent with those hazards. Similarly, the relationship between hazard mitigation and open space for other specific development sites, such as the Quarry, are to be considered on a case-by-case basis through the CEQA environmental review process for the project. The goal, policy and programs below provide an overall framework for coordination and consistency between the two General Plan elements and the pending Specific Plan.

Goal OS.6: Open space is considered in concert with hazard mitigation.

Policy OS.6.A: Where reasonable and feasible, utilize open space to provide for safety buffers from existing and prospective hazards as identified in the Safety Element.

Program OS.6.A.1: Maintain open space and/or open areas to account for projected sea level rise.

Program OS.6.A.2: Long term planning for open space, to continue to meet the standards provided in Section 3 of this Element, will account for projected losses of land due to sea level rise.

Program OS.6.A.3: In conjunction with the Local Hazard Mitigation Plan (LHMP) and corresponding Safety Element updates, review the hazards relative to existing and planned open space, parks and open areas, to determine if additional areas need to be designated as open space, parks or open area to provide for safety buffers.

Program OS.6.A.4: Consider the co-benefits of improved air quality through the establishment of open space, parks and open areas, consistent with the Safety Element.

Gov't Code Section 65565.5 requires that the City's Open Space Element address climate resilience and other co-benefits of open space, correlated with the Safety Element

7. HISTORIC AND TRIBAL RESOURCES

The Government Code requires that the City's Open Space Element address "rewilding opportunities" (see Glossary in Appendix A) that may include, among other things, opportunities to preserve and enhance historic and tribal resources. This section provides policies and programs to address these potential resources.

Goal OS.7: Open space planning and acquisition is considered in concert with protection of cultural and historical sites and artifacts, where applicable.

Policy OS.7.A: Maintain communication with responsible Native American tribal groups and representative agencies regarding Open Space plans, private development applications and related policy initiatives.

Program OS.7.A.1: If tribal cultural resources are found on open space or park lands, notify responsible agencies and address the discovery consistent with state and federal laws.

Policy OS.7.B: Consistent with State law, preserve and enhance historical resources in open space lands.

Program OS.7.B.1: Where reasonable and feasible, enhance historic structures that have been significant in the City's for public use and/or education.

Government Code § 65565.5(b)(1) requires that the City's Open Space Element address "rewilding opportunities", that may include, among other things, opportunities to preserve and enhance historic and tribal resources.

8. AGRICULTURE & MANAGED PRODUCTION

Agriculture: The Government Code requires cities to provide open space planning for agricultural land in the Open Space Element, or through a separate element. This includes identification and mapping of agricultural land, utilizing the designations in the Farmland Monitoring and Mapping Program or soil surveys conducted by the US Natural Resources Conservation Service. The California Department of Conservation provides mapping of California Important Farmland.

The latest mapping from 2020 shows that Brisbane does not have land with farming or agricultural designations as provided in the Government Code. The mapping available through the Department of Conservation indicated that Brisbane contains only land designated as "other land" and "urban and built-up land." The "other land" is generally that undeveloped land within the Northeast Ridge, Brisbane Acres, and Baylands subareas within the City's limits, and the unincorporated Quarry and Owl & Buckeye Canyon subareas within the City's Sphere of Influence. The "urban or built-up land" included Brisbane's developed areas, including Sierra Point, Central Brisbane, portions of the Brisbane Acres, Crocker Park, the Bayshore and Beatty subareas.

As provided in the program below, Brisbane will continue to monitor the State's mapping and comply with applicable requirements as changes may occur, such as conversion of land to agricultural uses.

Managed Production: Government Code § 65560(h)(2) provides that open space lands include open space for managed production of resources. This may include forest lands, range lands, agricultural lands, areas required for recharge of groundwater basins, streams, etc., and areas of mineral deposits. In Brisbane, the only area designated for management production is the Guadalupe Quarry, which is located to the southwest of Crocker Park in unincorporated San Mateo County but within the City's Sphere of Influence. Surface mining of construction aggregate materials has been ongoing at the Guadalupe Quarry since 1895. As of 2026, it is operated by Evans Brothers, Inc under surface mining permit SMP 87-1 and reclamation plan (American Rock and Asphalt, Inc. 1994), prepared in conformance with the California Surface Mining and Reclamation Act (SMARA) and approved by the County. In 2020, an Interim Management Plan (IMP) was approved by the County. The IMP provides erosion control, revegetation, public safety, maintenance, and monitoring requirements.

As of 2026, the Guadalupe Quarry was the subject of development proposal by Orchard Partners, LLC to construct and operate an approximately 895,000 square foot advanced manufacturing facility. Subject to approval by City Council, following the ongoing California Environmental Quality Act (CEQA) Environmental Impact Report (EIR) process and associated discretionary permit applications, that proposal would result in 1) closure and reclamation of the quarry, 2) construction and operation of an advanced manufacturing facility, access routes and ancillary site modifications, and 3) dedication and/or protection of the upper benches of the quarry and undeveloped areas as open space. The area is within the San Bruno Mountain HCP area and is therefore subject to compliance with the HCP.

Goal OS.8: Open space planning is considered in concert with protection of other resources (agriculture and managed production), where applicable.

Policy OS.8.A: Maintain compliance with State law regarding agricultural resources and open space.

Program OS.8.A.1: Monitor Department of Conservation mapping for changes to Farmland resources and update Open Space programs, if required for compliance with State law.

Government Code § 65565(a) includes requirements for cities to provide open space planning for agricultural land in their open space element, or through a separate element.

Farming or agricultural designations are provided in Government Code § 65565(1) (A) - (K).

Government Code § 65560(h)(2) provides that open space lands include open space for managed production of resources.

9. MILITARY

Government Code § 65560(h)(5) provides that open space may include lands in support of military installations, training routes and restricted airspace. Brisbane does not contain lands in use or restricted airspace for military purposes.

APPENDIX A - GLOSSARY

The following terms are included in this Element and described below.

ABAG and MTC: The Association of Bay Area Governments (ABAG) is the comprehensive regional planning agency and council of governments for the nine counties and 101 cities and towns of the San Francisco Bay region.

ABAG was formed by local government leaders in 1961 who recognized the need to address common issues from a regional perspective, and formed the first council of governments in California. From this perspective, ABAG continues to work in regional land use, environmental stewardship, energy efficiency and water resource protection.

ABAG’s stated mission is to advance shared local and regional priorities for transportation, housing and the environment. In some cases, ABAG has the authority to enact certain legislation on behalf of the Bay Area, for example the state-mandated Regional Housing Need Allocation, or RHNA. ABAG also operates as the state-designated clearinghouse for federal grant applications.

Today, ABAG and the Metropolitan Transportation Commission (MTC) continue to share joint responsibility for Plan Bay Area, now with a single staff, serving both the ABAG Executive Board and the MTC Commission.

Metropolitan Transportation Commission (MTC) was created by the California Legislature in 1970 to plan, finance and coordinate the Bay Area’s transportation system. The Commission’s scope over the years has expanded to address other regional issues, including housing and development.

MTC’s website has stated that its mission is to provide planning, funding, coordination and technical assistance to cities, counties, transit agencies and other partners to bring the region together — to make life better for residents and make the Bay Area’s transportation system more resilient to future challenges.

Habitat Conservation Plan (HCP): A Habitat Conservation Plan (HCP) is a plan approved by the United States Fish and Wildlife Service pursuant to the federal Endangered Species Act. An HCP *“is a planning document designed to accommodate economic development to the extent possible by authorizing the limited and unintentional take of [federally] listed species when it occurs incidental to otherwise lawful activities. The plan is designed not only to help landowners and communities but also to provide long-term benefits to species and their habitats. HCPs describe the anticipated effects of the proposed taking, how those impacts will be minimized and mitigated, and how the conservation measures included in the plan will be funded. If the Service finds an HCP meets the specified criteria, it issues an incidental take permit. This allows the permit holder to proceed with an activity that could otherwise result in the unlawful take of a listed species.”*

A significant amount of land within the Brisbane City limits and its sphere of influence is within the San Bruno Mountain Habitat Conservation Plan area. That was established as the nation's first HCP in 1982.

Natural Communities Conservation Plan (NCCP): Fish and Game Code Section 2805 defines a “natural community conservation plan” as *“a planning agreement entered into in accordance with Section 2810. The plan shall identify and provide for those measures necessary to conserve and manage natural biological diversity within the plan area while allowing compatible and appropriate economic development, growth, and other human uses.”*

The aim is to promote coordination and cooperation among public agencies, landowners, and other private interests, to provide a mechanism by which landowners and development proponents can effectively address cumulative impact concerns, promote conservation of unfragmented habitat areas, promote multispecies and multihabitat management and conservation.

An NCCP is the state counterpart to the federal habitat conservation plan (HCP). It provides a means of complying with the Natural Community Conservation Planning Act (NCCP Act) and securing take authorization at the State level. To be approved by the California Department of Fish and Wildlife (CDFW), an NCCP must provide for the conservation of species and protection and management of natural communities in perpetuity within the area covered by permits.

At the time of this writing, an NCCP has not been established in Brisbane.

Open Area(s): Open areas are defined in the Land Use Element as *“parcels of land or portions thereof, primarily in private ownership, that serve to soften the impacts of urban development and otherwise provide primarily green areas and a feeling of ‘openness’ to the development pattern. Open areas include, but are not limited to, setbacks and easements that are landscaped or characterized by native vegetation, gardens and landscaped vegetation. Open areas might also include golf courses, private parks and recreation areas within private developments. An open area may consist of a combination of hardscape and V-22 landscape, typical of plazas, sculpture gardens and gathering places. Streets, sidewalks, parking lots and similar improvements, although not covered by structures, do not qualify as open areas.”*

Open-space land: California Government Code Section 65560(h) defines open-space land as *“any parcel or area of land or water that is devoted to an open-space use as defined in this section, and that is designated on a local, regional, or state open-space plan as any of the following:*

- *Open space for the preservation of natural resources, including, but not limited to, areas required for the preservation of plant and animal life, including habitat for fish and wildlife species; areas required for ecologic and other scientific study purposes; rivers, streams, bays, and estuaries; and coastal beaches, lakeshores, banks of rivers and streams, and watershed lands.*
- *Open space used for the managed production of resources, including, but not limited to, forest lands, rangeland, agricultural lands, and areas of economic importance for the production of food or fiber; areas required for recharge of groundwater basins;*

bays, estuaries, marshes, rivers, and streams that are important for the management of commercial fisheries; and areas containing major mineral deposits, including those in short supply.

- *Open space for outdoor recreation, including, but not limited to, areas of outstanding scenic, historic, and cultural value; areas particularly suited for park and recreation purposes, including access to lakeshores, beaches, and rivers and streams; and areas that serve as links between major recreation and open-space reservations, including utility easements, banks of rivers and streams, trails, and scenic highway corridors.*
- *Open space for public health and safety, including, but not limited to, areas that require special management or regulation because of hazardous or special conditions such as earthquake fault zones, unstable soil areas, flood plains, watersheds, areas presenting high fire risks, areas required for the protection of water quality and water reservoirs, and areas required for the protection and enhancement of air quality.*
- *Open space in support of the mission of military installations that comprises areas adjacent to military installations, military training routes, and underlying restricted airspace that can provide additional buffer zones to military activities and complement the resource values of the military lands.*
- *Open space for the protection of places, features, and objects described in Sections 5097.9 and 5097.997 of the Public Resources Code.”*

Open Space Plan or Local Open-space Plan: California Government Code Section 65560(g) defines “Local open-space plan” as *“the open-space element of a county or city general plan adopted by the board or council, either as the local open-space plan or as the interim local open-space plan adopted pursuant to Section 65563.”*

Park(s): Government Code Section 65560(H) in its definition of “open-space land” includes outdoor space for outdoor recreation, which includes *“...areas suited for parks and recreation purposes, including access to lakeshores, beaches, and rivers and streams...”* For the purposes of this element, parks are considered as a subcategory of open space that primarily serves recreational purposes. Parks often have improvements for public use.

Priority Conservation Area (PCA): PCAs are regionally significant areas to be protected and improved. PCAs include natural habitats, recreation areas, urban green spaces and locations that can help fight the effects of climate change. PCAs are nominated by local jurisdictions with land use authority (such as open space districts, city and county parks and recreation departments, and other local entities) and adopted by ABAG. (Note: See the ABAG website for further details.)

Per the Metropolitan Transportation Commission (MTC), PCAs are those areas adopted by the Association of Bay Area Governments (ABAG), following nomination by the local jurisdiction, as “regionally significant areas to be protected and improved. PCAs include natural habitats, farms and ranchlands, recreation areas, urban green spaces and locations that can help fight the effects of climate change.”

There are five types of PCAs, that intended to recognize the vitality of the Bay Area's natural systems, rural economy and the health of all residents:

- Natural Lands
- Agricultural & Working lands
- Urban Greening
- Recreation
- Climate Adaptation

Priority Preservation Area (PPA): The PPA is the mapped area within the upper Brisbane Acres with likely significant biological resources, originally established in the 2001 Brisbane Open Space Plan, and as amended and expanded. These areas are generally within the PCA.

Recreation, Active Recreation and Passive Recreation:

Active Recreation: Active recreation involves activities that require physical exertion and often focus on improving fitness, building strength, and enhancing the overall health of the participants. These activities frequently involve movement, energy, and outdoor adventures.

Examples of Active Recreation:

- Playing sports, such as basketball, tennis, or soccer
- Running or jogging
- Swimming
- Cycling or skating
- Participating in fitness classes
- Engaging in obstacle courses or adventure-based activities.

Passive Recreation: Passive recreation, on the other hand, involves low-energy activities that are more sedentary and focus on relaxation, peace, and mental rejuvenation. These are pursuits that allow you to unwind and recharge while enjoying your environment and engaging with leisurely activities.

Examples of Passive Recreation:

- Walking through a park or nature trail
- Bird watching or photography
- Reading books or enjoying a podcast outdoors
- Picnicking with family or friends
- Relaxing by a lake or engaging in fishing.

Rewilding: Per Government Code 65565.5(b)(1) “rewilding opportunities may include, but are not limited to, the following:

- Opportunities to preserve, enhance, and expand an integrated network of open space to support beneficial uses, such as habitat, recreation, natural resources, historic and tribal resources, water management, and aesthetics.
- Establishing a natural communities conservation plan to provide for coordinated mitigation of the impacts of new development.”

RESOLUTION 2026-GPA-01
A RESOLUTION OF THE PLANNING COMMISSION
OF THE CITY OF BRISBANE
RECOMMENDING THAT THE CITY COUNCIL
AMEND THE OPEN SPACE ELEMENT
OF THE 1994 GENERAL PLAN

WHEREAS, Government Code Section 65565.5 requires jurisdictions statewide to update the Open Space Element of the general plan to address open space access for all, climate resilience and other co-benefits of open space, rewilding, and where applicable coordination with regional conservation plans coordination; and

WHEREAS, pursuant to this State law requirement from April 10, 2025 to October 23, 2025 the City Council-appointed Planning Commission, Parks and Recreation Commission, Open Space and Ecology Committee, and Inclusion, Diversity, Equity & Accountability (IDEA) Committee held workshops and reviewed preliminary drafts of revisions to the Open Space Element's goals, policies and programs and provided recommendations; and

WHEREAS, following the above-mentioned workshops, on October 30, 2025, pursuant to Government Code § 65352.3, notice and a copy of the draft Open Space Element was provided to California Native American tribes and no request for consultation was received; and

WHEREAS, the draft Open Space Element component pertaining to agricultural resources was provided to the CA Department of Conservation, pursuant to Government Code § 65565(c)(1); and

WHEREAS, the draft Open Space Element was provided to responsible City departments and outside agencies with responsibility over the San Bruno Mountain Habitat Conservation Plan, including, but not limited to, San Mateo County Parks Department, US Fish and Wildlife Service, CA Department of Fish and Wildlife; and

WHEREAS, a public hearing on amendments to the Open Space Element of the General Plan was held on May 14, 2026, duly noticed on May 1, 2026 at the City's designated public notice locations, provided in Brisbane Municipal Code Section 1.12.010, and on the City's website; and

WHEREAS, the Planning Commission reviewed and considered the staff memorandum relating to said General Plan Amendment application, and the written and oral evidence presented to the Planning Commission; and

WHEREAS, the Planning Commission's recommended update to the 1994 Open Space Element and the minutes of the Planning Commission meeting of May 14, 2026 are attached and incorporated by reference as part of this resolution; and

WHEREAS, the Planning Commission finds that the amendment is categorically exempt from the provisions of the California Environmental Quality Act (CEQA) per Sections 15307 and 15308, as actions for protection of natural resources and for protection of the environment, and the exceptions to these categorical exemptions referenced in Section 15300.2 of the CEQA Guidelines do not apply; and

NOW, THEREFORE, based upon the evidence presented, both written and oral, the Planning Commission of the City of Brisbane hereby RECOMMENDS that the City Council adopt the attached update to the Open Space Element of the General Plan.

ADOPTED this fourteenth day of May, 2026, by the following vote:

AYES: Funke, Gooding, Sayasane and Wodziak

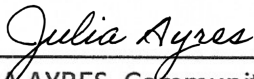
NOES: N/A

ABSENT: Lau



DOUGLAS GOODING
Chairperson

ATTEST:



JULIA AYRES, Community Development Director

Applicant Anthony Guerra provided additional explanation regarding operating hours and noise and emphasized the quiet nature of his work.

With no one else wishing to address the Commission, a motion by Commissioner Funke, seconded by Commissioner Wodziak, to close the public hearing was approved 4-0.

After deliberation, a motion made by Commissioner Wodziak, and seconded by Commissioner Sayasane, to approve the application with findings and the added condition for mandatory parking of vehicles and the building, via adoption of Resolution 2026-UP-01, was approved 4-0.

Chair Gooding read the appeal procedure.

- D. PUBLIC HEARING: General Plan Amendment 2026-GPA-01; Citywide;** General Plan amendment to the Open Space Element, as required by Government Code Section 65565.5 to address access, climate resilience and other co-benefits of open space, and rewilding, through an update of the goals, policies and programs; and finding that this project is categorically exempt from environmental review under CEQA Guidelines Sections 15307 and 15308; City of Brisbane, applicant.

Senior Planner Johnson presented the agenda report to the Commission and answered questions about annual reporting and the priority conservation areas.

Chair Gooding opened the public hearing.

Michele Salmon, Brisbane Resident, emphasized the importance of the Element and requested that the Commission take its time to review it , especially giving consideration for wildlife and future development.

With no one else wishing to address the Commission, a motion by Commissioner Sayasane, seconded by Commissioner Funke, to close the public hearing was approved 4-0.

After discussion, a motion made by Commissioner Sayasane, and seconded by Commissioner Wodziak, to approve the amendment via adoption of Resolution 2025-GPA-01, was approved 4-0.

ITEMS INITIATED BY STAFF

Director Ayres introduced Associate Planner Whitney, and announced that she had been appointed Director of Community Development. She stated the Final Environmental Impact Review (EIR) for the Baylands Specific Plan as well as a staff-recommended draft version of the Specific Plan were released on May 14, 2026 and are available for viewing at the Brisbane Library and City Hall, and announced related workshops May 28, 2026, at 6:30 p.m., and June 11, 2026, at 6:30 p.m. Notices have been distributed for the first Planning Commission public hearing for the Baylands Specific Plan for June 25, 2026, at 7:30 p.m. She stated that the Open Space Element would be scheduled for public hearing at City Council on June 18, 2026.



PLANNING COMMISSION AGENDA REPORT

Meeting Date: May 14, 2026

From: Ken Johnson, Senior Planner

Subject: Open Space Element; General Plan Amendment 2026-GPA-01; Proposal of the City of Brisbane to amend the Open Space Element of the General Plan to address access, climate resilience and other co-benefits of open space, and rewilding; City of Brisbane, applicant; citywide.

REQUEST: The proposed General Plan Amendment would update the Open Space Element (Element), one of the seven State mandated elements of the city's general plan in order to comply with Government Code Section 65565.5, which requires jurisdictions statewide to update their general plans, to address open space access, climate resilience and other co-benefits of open space, and rewilding.

RECOMMENDATION: Approve Permit application 2026-GPA-01 via adoption of Resolution 2026-GPA-01, containing the findings and conditions of approval (See Attachment A).

ENVIRONMENTAL DETERMINATION: The amendment is categorically exempt from the provisions of the California Environmental Quality Act (CEQA) per Sections 15307 and 15308, as actions for protection of natural resources and for protection of the environment. The exceptions to these categorical exemptions referenced in Section 15300.2 of the CEQA Guidelines do not apply.

APPLICABLE CODE SECTIONS: Section 65565.5 of the Government Code requires Open Space Elements to address open space access, climate resilience and other co-benefits of open space, and rewilding. Additionally, the broader Government Code Sections pertaining to open space elements are provided in Sections 65560 - 65570.

BACKGROUND: The last update to the City's Open Space Element was done with the adoption of the General Plan as a whole in 1994. Since that time, State law pertaining to open space elements has been advanced, which has necessitated this update to the Element.

Government Code:

In 2022, the State passed Senate Bill (SB) 1425, which is codified as Government Code § 65565.5 and requires that every city and county review and update its Open Space Element. The update was due by January 1, 2026, but due to necessary review timelines, the City's update process has extended beyond that due date. SB 1425 requires the Open Space Element to address the following:

- Access to open space for all residents in a manner that considers social, economic, and racial equity.
- Climate resilience and other co-benefits of open space, correlated with the safety element.
- Rewilding opportunities, correlated with the land use element. Rewilding opportunities may include, but are not limited to, opportunities to preserve, enhance, and expand an integrated network of open space to support beneficial uses, such as habitat, recreation, natural resources, historic and tribal resources, water management, and aesthetics.

The Government Code further detailing the required contents of an Open Space Element is provided in Government Code Sections 65560 to 65570. The City's Open Space Element already complies with these requirements and no updates are proposed relative to those Government Code Sections.

Element Update Workshops:

The process of updating Brisbane's Open Space Element began in the spring of 2025 with a series of workshops with the following City Council appointed bodies:

- Planning Commission (4/10/25 & 10/23/25)
- Parks and Recreation Commission (5/8/25)
- Open Space and Ecology Committee (5/16/25 & 9/18/25)
- Inclusion, Diversity, Equity & Accountability (IDEA) Committee (6/11/25)

These workshops provided an opportunity for the commissions and committees to review preliminarily proposed updates to the Element. As part of those reviews, a comparison table between the existing and proposed draft revisions to the Element's goals, policies and programs was provided. The draft Open Space Element is provided as an attachment to the proposed Resolution 2026-GPA-01 (Attachment A) and the latest comparison table (Attachment B) reflects the input of the commissions' and committees' review.

Other General Plan Elements:

Staff also reviewed the other elements of the General Plan, to ensure consistency between the elements, as described further below. No amendments are proposed to other Elements of the General Plan at this time.

DISCUSSION: As indicated above, the last update to the City's Open Space Element was done with the adoption of the 1994 General Plan. While most of the 1994 Element's goals, policies and programs remain relevant today, the update to the Element provided an opportunity to restructure the policies and programs to more clearly address State law requirements. This report provides a brief discussion of the Element's new structure and highlights a few areas of interest. For further details of the proposed update, please refer to the draft Element

(Attachment A), the goals, policies and programs comparison table (Attachment B), and the 1994 Open Space Element (Attachment D).

Contents and Structure:

The draft Element provides the goals, policies and programs that the City will undertake for compliance with State law requirements as provided in Government Code Sections 65560 to 65570. The proposed structure of the Element has been aligned with State law requirements and this is reflected in the proposed table of contents, as follows:

1. Introduction
2. Comprehensive Open Space Planning
3. Inventories, Acquisitions & Preservation
4. Open Space for Natural Resources & Rewilding
5. Open Space for Outdoor Recreation & Access for All
6. Health, Safety and Climate Resilience
7. Historic and Tribal Resources
8. Agriculture & Managed Resources for Production
9. Military
- A. Appendix A: Glossary

With the exceptions of the Introduction and Military chapters, each chapter has at least one overarching City goal, and one or more policy under the goal and likewise one or more implementing program for each policy. An example that shows this hierarchy is as follows:

“Goal OS.2: Significant funding resources and other tools are made available to acquire and preserve open space.

Policy OS.2.A: Maintain an inventory of existing and potential open space and parks.

Program OS.2.A.1: (93h) Consistent with State law and the City’s open space goals, the City will maintain an inventory, comprised of maps and tables, of all vacant or unimproved lands, park lands and open space lands within the City and its sphere of influence and shall update the inventory as needed to reflect changes in land characteristics and acquisitions.”

Note that the number “93h” listed in the program above is a reference to the 1994 Open Space Element numbering and is provided for tracking purposes only.

While the structure of the element has been updated in its entirety, the policies and programs that implement the City’s goals have been largely carried forward to this draft and reorganized and updated from those adopted in 1994, along with some edits for clarity and additions to address state law.

Implementation Plan and Annual Reporting:

Program OS.1.A.5 in the draft Element commits the City to *“Update the open space implementation plan as needed to reflect changes in environmental conditions or City priorities and activities. (Reference: 2001 Open Space Plan).”* The 2001 Open Space Plan was adopted by City Council as an implementation plan and in large part referenced the adopted 1994 Open Space Element. While some of the contents of that 2001 plan, such as the criteria for considering potential open space lands, has been brought forward to this draft Element (see new proposed program, OS.2.B.10), the intent was not to update the implementation plan at this time. The future implementation plan update would include assignment of timelines and responsible departments, commissions or committees.

Also, as indicated in the Program OS.2.A.1 above, the City will be maintaining an inventory of maps and tables, consistent with State law, to track all vacant or unimproved lands, as required by State law. To more readily update the maps and tables, these will be maintained as separate documents from the Element and would be key parts of staff’s annual reporting to City Council described below.

The 1994 Open Space Element included a few programs on reporting the status of open space acquisitions to City Council. These have been consolidated under a new goal that, *“Open space planning is long range and comprehensive”*, as Program OS.1.A.2:

“Provide an annual report to the City Council on the following:

- a. (93d) The state of the open space resources in the community, the amount and type of open space land, the needs for operating and maintaining existing lands, and new acquisitions and funding sources.*
- b. (84f) Activities pertaining to acquisition, preservation and appreciation of open space and San Bruno Mountain.*
- c. (83d) Federal, State and private opportunities for open space acquisition on San Bruno Mountain and elsewhere in the City.”*

Consistency with Other Elements:

State law requires that general plans must be internally consistent and the proposed draft Open Space Element is consistent with the other elements. The City’s General Plan contains the following elements:

- Community Character
- Local Economic Development
- Land Use
- Circulation
- Open Space
- Recreation and Community Services

- Conservation
- Community Health and Safety
- Housing
- Policies and Programs by Subarea

A link to all chapters of the General Plan is provided (Attachment C) and a brief discussion of the most closely related elements is provided below.

Conservation Element: The Conservation Element is a closely related element and provides mapping, policies and programs for conservation of various environmental resources. Perhaps the most notable is biological resources related to endangered butterfly species located on San Bruno Mountain, which is the subject of the San Bruno Mountain Habitat Conservation Plan (HCP). The draft Open Space Element includes a number of references to the HCP. One of these is provided in Program OS.3.A.3, *“Ensure that development applications for privately owned land within the San Bruno Mountain Habitat Conservation Area comply with the provisions of the San Bruno Mountain Habitat Conservation Plan to protect endangered species habitat.”* Other resource areas included in the Conservation Element which have connection to the draft Open Space Element are soils, surface and groundwater, minerals and cultural resources. While no conflict exists between the elements, the Conservation Element will also soon be due for an update. As with the General Plan as a whole, it’s envisioned that that would be initiated following adoption of the Baylands Specific Plan. Note also that California Assembly Bill 1889 (2024) requires cities to update their conservation elements upon the next general plan revision on or after January 1, 2028.

Recreation and Community Services Element: The Recreation and Community Services Element is an optional element under State law. Although optional, it is of no less importance than other elements. It covers recreational and educational facilities and recreational programs for various age groups, especially children and seniors and those with special needs. The draft Open Space Element addresses recreation in the programs under Policy OS.2.C, *“Acquire, establish and maintain parks throughout Brisbane, to meet and exceed the standards provided by the National Recreation and Parks Association (NRPA) and the California Department of Parks and Recreation” (Chapter 3)* and the various goals policies and programs in Chapter 5 - Open Space for Outdoor Recreation & Access for All. There are no conflicts between the draft proposed Element and the Recreation and Community Services Element.

Safety Element: The Safety Element addresses a number of community health and safety topics, including such things as flood, fire hazards, slope stability, etc. This includes, by reference, the County-wide Hazard Mitigation Plan, as required by the Disaster Mitigation Act of 2000. The Hazard Mitigation Plan has been prepared through a coalition of San Mateo County cities and special districts, to pool resources and create a uniform and coordinated hazard mitigation strategy across the county. The Hazard Mitigation Plan is updated on a 5-year basis, with the next update scheduled for later this year. The Programs provided in the

Open Space Plan cross reference the Safety Element to ensure that open space planning accounts for safety hazards and provides for safety buffers. See the programs provided under Goal OS.6 *“Open space is considered in concert with hazard mitigation”*.

Land Use Element: The Land Use Element designates land uses throughout the City and contains the Land Use Diagram that shows the areas designated as OS- Open Space. At the workshops, referenced above, there was discussion of possibly processing an amendment to the General Plan Land Use Map and Zoning Districts Map, to designate certain lands that the City has obtained over the last 30 years +/- in the upper Brisbane Acres as open space. However, upon further consideration and in consultation with the City Attorney, it was determined that such an amendment should be postponed to evaluate potential conflicts under State housing law related to downzoning of residentially zoned property.

Leaving these parcels designated as they are does not reduce the protection of the City-owned properties as open space, nor is it in conflict with the draft Open Space Element. Note that in early 2025, the City recorded a Declaration of Restrictions at the County Recorder’s Office on all Brisbane Acres properties owned by the City. The declaration was recorded for the purposes of *“restricting the use of the properties in perpetuity solely for habitat preservation or open space purposes”* (excerpt from recorded declaration).

Outreach & Review:

In addition to the commissions and committees indicated above, whose feedback has been used to prepare the draft Element that’s before the Commission tonight, the draft Element was also provided to the following departments, agencies or organizations.

- CA Department of Conservation
- Native American Tribes (various)
- San Bruno Mountain Watch
- San Mateo County Parks
- US Fish & Wildlife Service
- CA Department of Fish & Wildlife
- North County Fire Authority
- City Engineer/Director of Public Works
- City Manager’s Office
- City Clerk
- Parks & Recreation Director
- City Attorney

In addition to the required notice of public hearing, over the course of the update process, staff provided outreach to the Brisbane community through STAR articles, the latest being the May 2026 edition, and the City’s other social media platforms. Information on the update was also

provided at the Community Development Department's information booth at the Day-in-the Park event in 2025.

As of the time of this writing, no comments have been received on the contents of the draft Element that have not already been incorporated into the Element or individually addressed. Comments received after the agenda report is published will be provided to the Planning Commission as written correspondence.

ATTACHMENTS:

- A. Draft Resolution 2026-GPA-01 (including the Draft Open Space Element, dated 4/6/2026)
- B. Goals, Policies and Programs Comparison Table, 1994 to Current Draft
- C. The Brisbane General Plan – all elements weblink (as adopted in 1994 and amended)
<https://www.brisbaneca.gov/339/The-Brisbane-General-Plan>
- D. Open Space Element – specific element weblink (as adopted in 1994)
<https://www.brisbaneca.gov/DocumentCenter/View/612/Chapter-VII-Open-Space-PDF>

See separate
attachments
to City
Council
Report.

Ken Johnson

Ken Johnson, Senior Planner

Julia Ayres

Julia Ayres, Community Development Director

Table of Goals, Policies & Programs
Comparison to Adopted in 1994

6/18/2026

Draft Open Space Element Chapter	2026 Draft – Goals, Policies & Programs (Redlined text are new, not included in 1994 adopted Element. Revisions to 1994 are not redlined, but see the adjacent column for comparison.)	Corresponding 1994 Adopted Open Space Element - Goals, Policies & Programs
1. Introduction	ELEMENT GOALS (All Chapters): The City of Brisbane will be a place where... 1. Open space planning is long range and comprehensive; 2. Significant funding resources and other tools are made available to acquire and preserve open space; 3. Open space lands have been set aside for future generations, to protect the natural environment and provide for rewilding; 4. The public is educated and engaged in the value and importance of open space and in respecting and maintaining the land and the waters for future generations; 5. Open space provides for a variety of parks and open areas to meet the respite and recreational needs of the community and provides for educational opportunities; 6. Open space is considered in concert with hazard mitigation; 7. Open space planning is considered in concert with protection of cultural and historical artifacts, where applicable; 8. Open space planning is considered in concert with protection of other resources (agriculture and managed production), where applicable.	GOALS: The City of Brisbane will be a place... Where open space lands have been set aside to protect the natural environment; Where outdoor areas provide recreational open space and educational opportunities; Where open space and natural areas provide respite to both residents and businesses; and Where residents reciprocate by respecting and maintaining the land and the waters for future generations.
2. Comprehensive Open Space Planning	Goal 1: Open space planning is long range and comprehensive.	
	Policy OS.1.A Continue long range and comprehensive planning for open space consistent with City goals and with State and Federal laws.	
	Program OS.1.A.1 Maintain communications on the status of open space programs and operations with appropriate outside agencies.	

	Program OS.1.A.2: Provide an annual report to the City Council on the following: a. (93d) The state of the open space resources in the community, the amount and type of open space land, the needs for operating and maintaining existing lands, and new acquisitions and funding sources. b. (84f) Activities pertaining to acquisition, preservation and appreciation of open space and San Bruno Mountain. c. (83d) Federal, State and private opportunities for open space acquisition on San Bruno Mountain and elsewhere in the City.	Program 83d: Provide an annual report to the City Council on Federal, State and private opportunities for open space acquisition on San Bruno Mountain and elsewhere in the City. Program 84f: Provide an annual report to the City Council and the community of all activities pertaining to the acquisition, preservation and appreciation of San Bruno Mountain, including information from the HCP manager. Program 93d: Provide an annual report to the City Council on the state of the open space resources in the community, the amount and type of open space land, the needs for operating and maintaining existing lands, and new acquisitions and funding sources.
	Program OS.1.A.3 (93, 93e) Review and establish parks and open space priorities, including potential acquisitions and improvements, as part of the budget and Capital Improvement program development process.	Policy 93: Establish an implementation program for open space acquisition. Program 93e: Review and establish open space priorities annually as part of the budget and Capital Improvement program development process. (See programs in Chapter 2 also)
	Program OS.1.A.4 (93k) Continue the function of the Open Space & Ecology Committee to advise the City Council on open space and related environmental matters.	Program 93k: Consider establishing an environmental commission of local citizens to help advise the City Council on open space acquisitions and environmental matters in general.
	Program OS.1.A.5 Update the open space implementation plan as needed to reflect changes in environmental conditions or City priorities and activities. (Reference: 2001 Open Space Plan)	
3. Inventories, Acquisitions & Preservation	Goal OS.2: Significant funding resources and other tools are made available to acquire and preserve open space.	
	Policy OS.2.A Maintain an inventory of existing and potential open space and parks.	
	Program OS.2.A.1 (93h) Consistent with State law and the City's open space goals, the City will maintain an inventory, comprised of maps and tables, of all vacant or unimproved lands, park lands and open space lands within the City and its sphere of influence and shall update the inventory as needed to reflect changes in land characteristics and acquisitions.	Program 93h: For reference and assistance in establishing open space priorities, prepare a comprehensive map of vacant lands in the planning area and update the map annually.
	Policy OS.2.B (90 & 91) Maintain an open space acquisition program to aggressively seek the widest range of opportunities to acquire lands that are suitable for open space and to dedicate and preserve the acquired open space lands.	Policy 90 On an ongoing basis, aggressively seek opportunities to preserve open space. Policy 91 Explore the widest range of options for preserving open space lands, including acquisition, dedication, and exactions on development projects.
	Program OS.2.B.1 (93f & 93g) Create and maintain an open space acquisition plan, considering the City's open space goals and current information on County, State and Federal open space plans and programs	Program 93f: As a part of the open space acquisition plan, provide updated information on County, State and Federal open space plans and programs. Program 93g: In setting priorities and programs for open space acquisition, review proposals for conformance with the County, State and Federal plans.

	Program OS.2.B.2 Prioritize lands within the Priority Conservation Areas (PCAs) for establishment as open space. Program OS.2.B.3 (81) Conduct an on-going effort to identify and preserve sites or portions of sites having particular value as open space for rewilding, especially for wildlife habitat, wetlands, or other environmental qualities. In such cases, the City shall explore the feasibility of acquisition of these sites by the City, or by other public or private agencies that are engaged in the ownership and preservation of open space, and, when legally possible, imposing a requirement that such areas be dedicated by the owner to the public for open space purposes. Program OS.2.B.4 (91a, 93a) On an ongoing basis, explore and pursue funding sources, including, but not limited to, taxing and assessment districts and grants, for acquisition, maintenance and preservation of open space lands with habitat, recreational or other natural resource value, especially lands within the Priority Conservation Area (PCA) and/or Priority Preservation Area (PPA). Program OS.2.B.5 (91b) In conjunction with new development, where appropriate, require dedication of lands with habitat or other natural resource value to remain as open space in perpetuity and/or in-lieu fees for open space acquisition and dedication. Program OS.2.B.6 (88c) In conjunction with new development, where appropriate, require in-lieu fees or exactions [AJ4.1] as contributions to the acquisition, development and maintenance of open space, including park and recreation facilities. Program OS.2.B.7 (93c) Encourage volunteer efforts in supporting open space acquisition, through such activities as initiating legislation, fund-raising and generating philanthropic dedications. Program OS.2.B.8 (93b) Continue to utilize the open space fund to consolidate in-lieu fees, donations, and grants to be ready to acquire open space as funds are sufficient and opportunities arise. Program OS.2.B.9 (93l) On an annual basis, send out a letter, in multiple languages, to all owners of potential open space lands identified on the City's inventory, to outline options for the land to become public open space. Program OS.2.B.10 Consistent with the Housing Element, consider expanding the density transfer zoning provisions to allow for dedication of lands that contain habitat value or other open space value in exchange for increased density within other residential or mixed-use districts.	Policy 81 The City Shall conduct an on-going effort to identify sites or portions of sites having particular value as open space, wildlife habitat, wetlands, or other environmental qualities that should be preserved and protected. In such cases, the City shall explore the feasibility of acquisition of these areas by the City or by other public or private agencies that are engaged in the ownership and preservation of open space, and, when legally possible, imposing a requirement that such areas be dedicated by the owner to the public for open space purposes. Program 91a: On an ongoing basis, explore and pursue funding sources for acquisition of open space lands with habitat, recreational or other natural resource value. Program 93a: Consider legally available means of funding open space acquisition, such as taxing, assessment districts and other funding mechanisms Program 91b: In conjunction with all new development and the redevelopment of existing uses, where appropriate, require dedication of lands with habitat or other natural resource value to remain as open space and/or in-lieu fees for open space acquisition. Program 88c: Require impact fees or exactions as contributions to the acquisition, development and maintenance of passive open space, park and recreation facilities in conjunction with the mitigation requirements for development projects. Program 93c: Encourage volunteer efforts in supporting open space acquisition, through such activities as initiating legislation, fund-raising and generating philanthropic dedications. Program 93b: Establish an open space fund to consolidate in-lieu fees, donations, and grants so as to be ready to acquire open space as funds are sufficient and opportunities arise. Program 93l: On an annual basis, send out a letter to all property owners of potential open space, to see if they would like to donate it to the public.
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	Program OS.2.B.11 At a minimum, the following criteria should be considered in the evaluation of potential open space lands. Depending on the intended use of the lands, certain criteria may be considered as positive or negative factors: • Landform, including geologic setting, topography, hazards, etc.; • Location relative to San Bruno Mountain State and County Park or other open space resources; • Presence of intact native vegetation; • Presence of endangered butterfly habitat; • Presence of wetlands; • Inclusion of a portion of a significant watercourse; • Condition or status of adjacent and nearby parcels; • Connections to transportation network and trails; • Value for parks and recreational resources; • Access and the need for equitable distribution of resources throughout the community; • Value for safety buffers consistent with the Safety Element; • Other open space resource value, such as tribal resources and other historical resources.	(Note: Taken from 2001 Open Space Plan.)
	Policy OS.2.D Acquire, establish and maintain parks throughout Brisbane, to meet and exceed the standards provided by the National Recreation and Parks Association (NRPA) and the California Department of Parks and Recreation.	
	Program OS.2.D.1 Identify potential sites of various sizes throughout Brisbane for establishment of parks.	
	Program OS.2.D.2 Establish new parks with the development of the Baylands subarea pursuant to a Specific Plan adopted by the City Council.	
4. Open Space for Natural Resources & Rewilding	Goal OS.3: Open space lands have been set aside for future generations, to protect the natural environment and provide for rewilding.	Goal: Where open space lands have been set aside to protect the natural environment.
	Policy OS.3.A (82) Encourage the preservation, conservation and restoration of open space to retain existing biotic communities, including rare and endangered species habitat, wetlands, watercourses and woodlands.	Policy 82 Encourage the preservation, conservation and restoration of open space to retain existing biotic communities, including rare and endangered species habitat, wetlands, watercourses and woodlands.
	Program OS.3.A.1 The City will facilitate establishment, restoration and maintenance of open space for its natural resource value and rewilding.	
	Program OS.3.A.2 (87.1) The City shall discourage and oppose any attempted conversion of city-owned property acquired for the purpose of establishing open space or lands already dedicated to open space to urban uses, and shall not authorize or approve the relinquishment, abandonment or release of any open space dedication unless there is a finding of a compelling and overriding public interest and public benefit to be served thereby.	Policy 87.1 Publicly dedicated open space both in and around the City shall be preserved. The City shall therefore discourage and oppose any attempted conversion of such dedicated open space to urban uses, and shall not authorize or approve the relinquishment, abandonment or release of any open space dedication unless there is a finding of a compelling and overriding public interest and public benefit to be served thereby.

	Program OS.3.A.3 (83b) Ensure that development applications for privately owned land within the San Bruno Mountain Habitat Conservation Area comply with the provisions of the San Bruno Mountain Habitat Conservation Plan to protect endangered species habitat.	Program 83b: Comply with the provisions of the Habitat Conservation Plan to protect endangered species habitat.
	Program OS.3.A.4 (83c) Cooperate with public and private groups involved in rare plant protection, habitat restoration and maintenance of mountain ecosystems to preserve open space on San Bruno Mountain.	Program 83c: Cooperate with public and private groups involved in rare plant protection, habitat restoration and maintenance of mountain eco-systems to preserve open space on San Bruno Mountain.
	Program OS.3.A.5 (84c) Work with environmental and conservation groups, and State, County and Federal agencies to ensure the preservation and maintenance of San Bruno Mountain State and County Park.	Program 84c: Lobby and work with environmental and conservation groups, and State, County and Federal agencies to ensure the preservation and maintenance of San Bruno Mountain State and County Park.
	Policy OS.3.B (85) Encourage the preservation and conservation of aquatic resources for habitat value, including the Lagoon, the Bayfront and the Marsh, in balance with its recreational value.	Policy 85 Encourage the preservation and conservation of aquatic resources in Brisbane, including the Lagoon, the Bayfront and the Marsh.
	Program OS.3.B.1 (85b) Maintain provisions and, where appropriate, adopt new provisions in the Zoning Ordinance to protect the natural ecology of aquatic resources, such as use restrictions and setback requirements.	Program 85b: Develop provisions in the Zoning Ordinance, including setback requirements, to protect the natural ecology of aquatic resources.
	Program OS.3.B.2 (85d) Work with responsible agencies, property owners and environmental and conservation groups to preserve aquatic ecosystems.	Program 85d Work with responsible agencies, property owners and environmental and conservation groups to ensure preservation of aquatic eco-systems
	Goal OS.4: The public is educated and engaged in the value and importance of open space and respect and maintain the land and the waters for future generations.	Goal: Where residents reciprocate by respecting and maintaining the land and the waters for future generations.
	Policy OS.4.A (84) Promote programs and activities that educate the public regarding the habitat and wildlife of San Bruno Mountain.	Policy 84 Strengthen and broaden the public's commitment and knowledge regarding San Bruno Mountain and its wildlife and habitat.
	Program OS.4.A.1 (82a, 84e) Educate the public and encourage citizens to respect the fragility of ecosystems of the continued threat of invasive species through the Brisbane STAR, brochures, the City's website, electronic newsletters and notifications, and other means.	Program 82a Educate the public of the continued threat of invasive species through the Brisbane Star. Program 84e: Provide information on the natural ecology of the Canyons through publications and presentations, and encourage citizens to respect the fragility of these eco-systems.
	Program OS.4.A.2 (85c) Provide information to citizens on the ecosystems of the Bay, the Lagoon and the Wetland Marsh and how citizens can participate in respecting and conserving these resources.	Program 85c: Provide information to citizens on the eco-systems of the Bay, the Lagoon and the Wetland Marsh and how citizens can participate in respecting and conserving these resources.
	Program OS.4.A.3 (84b) Coordinate with the public schools to encourage and promote San Bruno Mountain as an educational resource.	Program 84b: Through public school programs, encourage and promote San Bruno Mountain as an educational resource.
	Program OS.4.A.4 (84a) Cooperate with the County and State to enhance San Bruno Mountain Park and adjacent lands in Brisbane by joint public information programs about the mountain and by encouraging supervised volunteers in protection and preservation efforts.	Program 84a: Cooperate with the County and State to enhance San Bruno Mountain Park and adjacent lands in Brisbane by joint public information programs about the Mountain and by encouraging supervised volunteers in protection and preservation efforts.
	Program OS.4.A.5 Discourage the use of City-owned open space or parklands under certain circumstances, such as when the use of a trail threatens endangered species habitat, contributes to erosion on fragile slopes, or presents a public safety hazard.	

5. Open Space and Parks for Outdoor Recreation & Access for All	Goal OS.5: Open space provides for a variety of parks and open areas to meet the respite and recreational needs of the community and provides for educational opportunities.	Goal: Where outdoor areas provide recreational open space and educational opportunities.
	Policy OS.5.A (81.1, 86) Preserve open space lands to protect the natural environment and to provide access to natural areas and outdoor educational and recreational opportunities consistent with the sensitivity of the resource.	Policy 81.1 Work to preserve open space lands to protect the natural environment and to provide outdoor educational and recreational opportunities consistent with the sensitivity of the resource. Policy 86: Provide access to natural areas consistent with the nature of the resource.
	Program OS.5.A.1 (86a) Consistent with the nature of the resource areas, maintain and, where appropriate, add to the network of bikeways, walkways and trails throughout the City to provide access to parks and open space and to link City trails with County and regional trail systems.	Program 86a: Develop and maintain a network of trails and pathways throughout the City to provide appropriate access to open space and to link City trails with County and regional trail systems.
	Program OS.5.A.2 (86b) Provide new connections and maintain existing connections between the bike and pedestrian network, the public transportation systems, to provide open space access for all to parks, open spaces and aquatic areas.	Program 86b: Extend the trail system to include aquatic areas and provide access to public transportation systems.
	Program OS.5.A.3 (86c) Through development of the Baylands, provide connections to and through recreational resources within and outside the City limits.	Program 86c: Examine the potential to extend a pedestrian and bicycle trail between Sierra Point and the Candlestick Recreation Area along the Bay to the east of Highway 101 in cooperation with regional efforts to obtain the same objective.
	Program OS.5.A.4 Work with landowners and the San Francisco Bay Conservation and Development Commission (BCDC) to maintain the existing portions of the Bay Trail in Brisbane and continue to add to it and its connections to other recreational resources.	
	Program OS.5.A.5 Provide maps and other informational resources on the City's website that show the City's outdoor recreation resources and connection points to the transportation network.	
	Policy OS.5.B (85) Encourage the preservation and conservation of aquatic resources and recreational uses as appropriate to the resource, including, but not limited to, the Lagoon, the Bayfront and the Marsh.	Policy 85 Encourage the preservation and conservation of aquatic resources in Brisbane: the Lagoon, the Bayfront and the Marsh.
	Program OS.5.B.1 (85a) Seek opportunities to utilize aquatic areas for recreational and educational activities consistent with the sensitivity of the resource.	Program 85a: Seek opportunities to utilize aquatic areas for recreational and educational activities consistent with the sensitivity of the resource.
	Policy OS.5.C Encourage the use of parks and open space resources for active and passive recreation, as appropriate to the resource, in balance with its habitat value.	
	Program OS.5.C.1 Provide information to the public through various means, including the STAR, website and social media, regarding approved trail access throughout Brisbane's open space and park resources.	
	Program OS.5.C.2 (86a) Develop and maintain a network of trails and pathways throughout the City to provide appropriate access and wayfinding to open space and to link City trails with County and regional trail systems.	Program 86a: Develop and maintain a network of trails and pathways throughout the City to provide appropriate access to open space and to link City trails with County and regional trail systems.
	Program OS.5.C.3 (84d) Through the Recreation Program, provide educational and volunteer programs to adults and youth regarding San Bruno Mountain.	Program 84d. Through the Recreation Program, provide educational and volunteer programs to adults and youth regarding San Bruno Mountain.

	Policy OS.5.D (87) In order to maximize active and passive recreational opportunities, maintain parks and open space to serve the community at or above national standards.	Policy 87 Maintain parks and open space to serve the community equivalent to or greater than the acreage/population standards set by the National Recreation and Parks Association.
	Program OS.5.D.1 (87.a) Maintain parks at, or above, the acreage/population standards set by the National Recreation and Parks Association and California Department of Parks & Recreation.	Program 87a Use the standards in Table 6 as guidelines for the provision of parks and open space for the community
	Policy OS.5.E (88) Develop parks to maximize passive recreational opportunities.	Policy 88 Develop parks to maximize passive recreational opportunities.
	Program OS.5.E.1 : In open space planning and development, provide for a variety of user activities, especially allowing for passive uses that allow for relaxation, such as walking, sitting, picnicking and viewing nature or other sights. Passive uses may be planned as dedicated amenities or included adjacent to active recreation uses, such as sports fields or courts.	
	Program OS.6.E.1 (88a) Encourage local businesses, citizens, and public and/or private landowners to participate in the planning, acquisition, development, maintenance and use of park facilities. (See also the policies and programs under Acquisitions)	Program 88a Encourage local businesses, citizens, and public and/or private landowners to participate in the planning, acquisition, development, maintenance and use of park facilities.
	Policy OS.5.F (89) Encourage the establishment and maintenance of outdoor open areas, undeveloped portions of privately owned property, that may be used for recreation by employees and residents.	Policy 89 Work with local employers to preserve open space and to develop outdoor open areas that would benefit employees as well as residents during and after the work day.
	Program OS.5.F.1 (89a) Examine the potential for obtaining funding, including open space, park, and recreational impact fees, to provide benefits for the non-resident population. Consider joint development of facilities.	Program 89a: Examine the potential for obtaining funding, including open space, park, and recreational impact fees, to provide benefits for the non-resident population. Consider joint development of facilities.
	Program OS.5.F.2 Consider zoning provisions to establish requirements for publicly accessible open areas within new nonresidential and residential developments	
	Program OS.5.F.3 Consider requiring easements for public access through certain residential and nonresidential new development projects, where access to or through the property is in the public interest, such as to allow for mid-block trail or sidewalk connections.	
6. Health, Safety and Climate Resilience	Goal OS.6: Open space is considered in concert with hazard mitigation.	
	Policy OS.6.A Where reasonable and feasible, utilize open space to provide for safety buffers from existing and prospective hazards as identified in the Safety Element.	
	Program OS.6.A.1 Maintain open space and/or open areas to account for projected sea level rise.	
	Program OS.6.A.2 Long term planning for open space, to continue to meet the standards provided in Section 3 of this Element, will account for projected losses of land due to sea level rise.	
	Program OS.6.A.3 In conjunction with the Local Hazard Mitigation Plan (LHMP) and corresponding Safety Element updates review the hazards relative to existing and planned open space, parks and open areas, to determine if additional areas need to be designated as open space, parks or open area to provide for safety buffers.	
	Program OS.6.A.4 Consider the co-benefits of improved air quality through the establishment of open space, parks and open areas, consistent with the Safety Element.	

7. HISTORIC AND TRIBAL RESOURCES	Goal OS.7: Open space planning and acquisition is considered in concert with protection of cultural and historical sites and artifacts, where applicable	
	Policy OS.7.A Maintain communication with responsible Native American tribal groups and representative agencies regarding Open Space plans, private development applications and related policy initiatives.	
	Program OS.7.A.1 If tribal cultural resources are found on open space or park lands, notify responsible agencies and address the discovery consistent with state and federal laws.	
	Policy OS.7.B Consistent with State law, preserve and enhance historical resources in open space lands.	
	Program OS.7.B.1 Where reasonable and feasible enhance historic structures that have been significant in the City's for public use and/or education.	
8. AGRICULTURE & MANAGED PRODUCTION	Goal OS.8: Open space planning is considered in concert with protection of other resources (agriculture and managed production), where applicable.	
	Policy OS.8.A Maintain compliance with State law regarding agricultural resources and open space.	
	Program OS.8.A.1 Monitor Department of Conservation mapping for changes to Farmland resources and update Open Space programs, if required for compliance with State law.	
	Remaining from 1994 adopted Element. Otherwise covered, completed or out of date.	Policy 83: Maintain the visual beauty of the Mountain, the ridgelines, hilltops, wildlife and plant habitat including the Brisbane Acres. (adopted ridgeline ordinance)
		Program 83a: In the official actions of the City, including resolutions and ordinances, recognize the importance of maintaining and preserving the natural eco-system and beauty of San Bruno Mountain. (See also Program 3.B.4)
		Program 88b: Continue to work with citizens to plan and develop a community park on the Old County Road site. - completed
		Policy 92 Follow the priorities indicated by citizens in the General Plan survey for the acquisition of open space for preservation of natural areas and recreational potential.
		Program 93j: Investigate the possible benefits and disadvantages of an expansion of the Golden Gate National Recreation Area into the eastern and northern peninsula of San Mateo County.
		Program 93i: Investigate establishing or joining special open space acquisition districts.



City Council Staff Report

Meeting Date: July 16, 2026

From: Carolina Yuen, Finance Director

Subject: Acceptance of the Fiscal Year 2023-2024 Audit Reports

Recommendation

Staff recommend City Council accept the FY 2023-2024 Audit report, also known as the Annual Comprehensive Financial Report, the correlating Memorandum on Internal Control and FY2023-2024 Single Audit.

Background

The financial statements of the City of Brisbane for the fiscal year ending June 30, 2024, were prepared by the Finance staff and examined by an independent auditing firm, Maze and Associates, in accordance with Governmental Accounting Standards Board (GASB) Statement 34. The opinion expressed by the auditors is that the financial statements present fairly, in all material respects, the respective financial position of the City as of June 30, 2024, and that the financial statements were prepared in conformity with general accepted accounting principles (GAAP).

The Finance staff incorporates the financial statements into the Annual Comprehensive Financial Report (ACFR), the purpose of which is to present an easily readable and organized report on the financial transactions of the City. The ACFR provides members of the public with a wide variety of information needed to evaluate the financial condition of the City. The final step in the formal process of preparing these financial statements is to transmit them to the City Council for acceptance.

Discussion

Discussion of General Fund Results

The City's General Fund revenues increased by \$7.0 million to \$35.4 million, or 24.5% compared to the prior fiscal year amount of \$28.5 million. General Fund revenues increased primarily due to sales taxes, property taxes, charges for services, and grant monies received compared to prior year.

The City's General Fund expenditures totaled \$32.1 million, an increase of \$341.0 thousand from prior year expenditures of \$31.2 million, or 1.1%. One-time expenditures included repairs to the storm drains and roads after the 2022-2023 storms, and other pass-through costs that were reimbursed through grant funds. Other departmental costs included planning activity and support to address the commercial developments at Sierra Point, and the continued increase in costs of goods, services, utilities and salary and benefit costs.

Additional details and information regarding the other operating and internal service funds can be found in the attached financial statements and notes to the financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the City of Brisbane increased by \$9.6 million, or 5.7%, to \$177.2 million, of which \$135.4 million represents governmental assets and deferred outflows and \$41.9 million represents business-type assets and deferred outflows.
- As of June 30, 2024, the City's total liabilities and deferred inflows increased by \$10.9 million, or 13.7%, to \$90.3 million, of which \$77.6 million represents governmental liabilities and deferred inflows and \$12.8 million represents business-type liabilities and deferred inflows.
- The assets and deferred outflows of the City exceed its liabilities and deferred inflows by \$86.9 million (net position). Of this amount, (\$12.5) million represents unrestricted net position which may be used to meet the government's ongoing obligations to constituents through programs, creditors or to make payments towards unfunded retirement liabilities.
- The total net position decreased by \$1.3 million primarily because the City experienced an increase in operating expenses greater than the increase in property and sales taxes.
- At the close of the current fiscal year, the City of Brisbane's governmental funds reported combined fund balances of \$27.3 million. Approximately 12.7% of this amount, \$3.5 million, is available for spending at the government's discretion (unassigned fund balance).
- City-wide revenue increased by \$8.2 million, or 21.0%, to \$47.2 million, of which \$38.0 million was generated by governmental activities and \$9.2 million was generated by business-type activities.
- City-wide expenses increased by \$10.7 million, or 28.3%, to \$48.5 million, of which \$37.4 million were generated by governmental activities and \$11.1 million were generated by business-type activities.

Overview of the Financial Statements

The City of Brisbane's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The ACFR also includes supplementary information intended to furnish additional detail to support the basic financial statements.

Government-Wide financial statements. The government-wide financial statements provide a corporate-like long-term view of the City's activities as a whole and include the Statement of Net Position and the Statement of Activities. They are presented using the accrual basis of accounting.

The statement of net position is designed to show bottom line results for the City and its governmental activities. This statement uses a full-accrual basis and combines and consolidates governmental funds' current financial resources (short-term spendable assets) with capital assets and long-term obligations.

The statement of activities is focused on both the gross and net cost of various activities that are supported by the government's general tax and other revenues. This is intended to summarize and simplify the user's analysis of the cost of various governmental services.

Both government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government (City Council, City Manager, City Attorney, City Clerk, Human Resources, Finance, and Community Development), public safety (Police and Fire), and Public Works. These services are supported by general City revenues such as sales taxes, property taxes, hotel taxes, and by specific program revenues such as fees.

Business-type activities include the Utility Fund (Water, Sewer, and GVMID) and the Marina Fund. Unlike governmental services, these services are supported by charges paid by users for the amount of service they use.

Fund Financial Statements. A Fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Brisbane, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the City's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on the *near-term inflows and outflow of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and

governmental activities.

The City maintains individual governmental funds. Information is presented separately in the Fund Financials by major funds. The General Fund is always considered a major fund while other major funds are determined by formula and may change from year to year. Data from the non-major governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the required supplementary information section of this report.

Proprietary funds. The City of Brisbane maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide statements. The City uses enterprise funds to account for its Water and Sewer Utility Services and for its Marina. *Internal Service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the management of its employee's health and retirement benefits (health, dental, fringe & OPEB), cost allocation of citywide assets (vehicles and facility maintenance) and risk management (workers' compensation and liability insurance).

Proprietary funds statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Utility and the Marina Funds which are both considered major funds.

Since the City's Internal Service Funds provide goods and services only to the City's Governmental and Business-type Activities, their activities are reported only in total at the Fund level. Internal Service Funds may not be Major Funds because their revenues are derived from other City funds. These revenues are eliminated in the Government-Wide Financial Statements, and any related profits or losses are returned to the activities that created them, along with any residual net assets of the Internal Service Funds. Individual fund data for the internal service funds are provided in the form of combined statements in the required supplementary information section of this report.

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

Fund Balance and summary

Ending Fund Balance in the General Fund for FY2023-24 is reported at \$24.0 million, an increase of \$8.5 million from prior year, or 54.6%. The unassigned balance of \$18.0 million would be further reduced based on fund commitments and the Reserve Policy adopted by Council to set money aside for recessions, unanticipated events and annual fluctuations in the budget, leaving \$2.8 million in available reserves.

Other notable events:

Atmospheric River Storms – Over the 2022-2023 New Year's Day holiday weekend, record-setting heavy rains and snow caused flooding across the State of California. The City experienced heavy rains and high tides which caused flooding in low lying areas of the City and significant debris flow sent mud, water and other materials down several roads and recreational trails and into the storm drains and downed trees. The City applied for federal aid to reimburse the costs of clean-up, repairs, and mitigation to upgrade the storm drain system. Projected costs totaled \$2,500,000, and the City were obligated to receive reimbursement from FEMA and CalOES in the amount of \$2,200,000 through FY24. The majority of the repair costs occurred in FY24. Because the payments were received from a federal agency (FEMA), a single audit was conducted to review the accounting of the related transactions. (addressed later in this report)

Funding of 2023 Lease Revenue Bonds – In July 2023, the Brisbane/Guadalupe Valley Municipal Improvement District Financing Authority issued \$5,385,000 in principal amount of Lease Revenue Bonds, Series 2023. The Bonds were issued primarily to finance the costs of tenant improvements to, and related equipment and furnishings for 25 Park Place leased by the City and used for municipal purposes.

The funding of the bonds is reflected on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance as Issuance of debt and SBIT and further described in Note 7 – Long-term Debt in the Notes to Basic Financial Statements.

Implementation of GASB 96 – The objective of this pronouncement is to improve accounting and financial reporting for Subscription-based Information Technology Arrangements (SBITA) by governments. A SBITA is a contract that conveys control of the right to use another party's IT software, alone or in combination with tangible capital assets, as specified in the contract to a period of time in an exchange or exchange-like transaction. During the fiscal year, the City entered into one SBITA with Clariti Cloud Inc. for its permitting software that qualifies to be recorded under GASB 96. At the commencement of the SBITA, the City initially recognizes a liability, measured at the present value of payments expected to be made during the contract term. The future principal and interest subscription liability payments as of June 30, 2024, total \$1.4 million. Over the term, the subscription liability is reduced by the principal portion of the payments made. The subscription asset is initially measured as an equal amount of the subscription liability, adjusted for payments made at or before the SBITA commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over shorter of the subscription term or useful life of the underlying IT assets. GASB 96 improves transparency by requiring government agencies to recognize the liability of a long-term contract that previously was reported only as annual operating costs. The SBITA assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position and further described in Note 12 – Subscription-based Information Technology Arrangements in the Notes to Basic Financial Statements.

Memorandum on Internal Control

In accordance with Government Auditing Standards, the auditors issue the Memorandum on Internal Control (MOIC) as an integral part of the audit to accompany the ACFR. The purpose of the MOIC is solely to describe the scope of their testing of internal control over financial reporting and compliance as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, and the results of that testing. The MOIC does not provide an opinion on the effectiveness of the City's internal control over financial reporting or compliance.

The MOIC is addressed to City Council for the following key reasons:

Audit Requirements: Auditing standards (U.S. GAAS) require independent auditors to report significant deficiencies or material weaknesses in internal control to the governing body.

Oversight Responsibility: The council must monitor the performance of internal controls to prevent or detect errors and fraud. The memo provides them with necessary information to oversee management's corrective actions.

Transparency and Accountability: The memorandum ensures that elected officials are aware of risks, allowing them to verify that public dollars are managed responsibly.

Actionable Advice: The report outlines opportunities for strengthening internal controls, which the council uses to ensure city staff make improvements.

The MOIC is intended for the information and use of management, City Council, others within the organization, and other related agencies or pass-through entities. The MOIC provides a Summary of Findings/Schedule of Other Matters that is divided into the following three sections:

Schedule of Material Weakness – a material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis.

The delay in the preparation of the audit and production of the financial statements led to a comment in the Schedule of Material Weakness which was repeated from Fiscal Year 2023. The delay was due to staff constraints, two executive retirements, several family emergency and leave situations within the Finance Department, and significant hurdles encountered during the implementation of a budgeting software application. Additional delays in finalizing the audit were encountered as the Finance Department was responsible for rolling out a new business license administration partnership and involved in the implementation and integration of software record systems of two other departments (Planning and Marina). The auditor's recommendation includes analyzing staff resources to determine better alternatives and procedures to ensure

financial data is processed timely. Staff agree with the recommendation and have implemented a plan to complete the outstanding audit for FY25 that has been behind schedule as a result of the delay in the FY23 and FY24 audits. Departmental functions have been reassigned to enhance efficiencies without losing financial integrity of the transactional records. Staff have replaced financial software applications with more robust and vendor-supported tools. The department's monthly and year-end task timelines have been updated and will be reinforced by staff.

Schedule of Significant Deficiencies – a significant deficiency is a deficiency, or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Delays in preparation and reviewing the monthly bank reconciliations and journal entries led to comments in the Schedule of Significant Deficiencies which were repeated from Fiscal Year 2023. Similarly, the MOIC included a comment in the Schedule of Significant Deficiencies related to the delay in the preparation of the Single Audit. As mentioned earlier, the delays were due to staff constraints, two executive retirements, several family emergencies and leave situations within the Finance Department, and significant hurdles encountered during the implementation of a budgeting software application. Supervisory staff responsible for month-end processes and reviews were also participating in the transition to a new business license administration partnership, and the implementation and integration of software record systems of land permitting system and Marina billing and berth management system. The auditor recommendation includes targeting the month-end preparation and review to a shorter window between 30 and 45 days. Timeliness of the journal entries would also facilitate more accurate and earlier year-end close procedures. Staff agree with the recommendation. Finance is staffed adequately when all employees are present, which was a challenge when staffing was limited for extended periods of time during FY24 and months during the annual financial statement preparation. The department's monthly and year-end task timelines have been updated and will be reinforced with staff. Management has identified contingency back-up plans at supervisory levels to bring in additional resources if similar staffing situations arise in the future.

Schedule of Other Matters – this schedule includes recommendations not meeting the above definitions that the auditors believe are opportunities for strengthening controls and operating efficiency. Also included in this section are an alert to new accounting pronouncements taking effect in subsequent fiscal years or near future.

For fiscal year 2024, there were no additional recommendations in this section. Included were several discussions of upcoming accounting pronouncements.

Management is required to respond to any comments, but the responses have not been subjected to audit procedures applied in the audit of the financial statements and, accordingly,

the auditors do not express an opinion on the responses.

Staff find the MOIC to be an important tool to provide feedback on the operations and discuss best practices and risk mitigation. The MOIC is addressed to the City Council because they are recognized as “those charged with governance.” While day-to-day management is handled by city staff, the City Council acts as the final check on financial integrity.

Single Audit Report

A Single Audit, also known as a Uniform Guidance Audit, is a financial reporting and compliance audit focused on non-Federal entities that expend a specific threshold in aggregate federal financial assistance within any given fiscal year. For Fiscal Year 2024, the threshold was at least \$750,000. The results provide information necessary to improve the stewardship over Federal assistance provided to those entities. The City of Brisbane received and expended Federal financial assistance of \$1.9 million in Fiscal Year 2024 from FEMA in response to the storms of 2022-2023 and is therefore required to undergo a Single Audit. Maze & Associates were engaged to conduct the Single Audit.

Single Audits are comprised of two main sections:

Financial Statements: The audit of a recipient’s financial statements, policies, documentation and system of internal controls. The auditor’s report includes an opinion on the Schedule of Expenditures of Federal Awards (SEFA) and related Notes, a report on internal controls, and a Schedule of Findings and Questioned Costs.

The results of tests conducted by the auditors disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Programmatic Compliance Evaluation: To test a recipient’s compliance with the requirements of their federal awards which often assess the effectiveness of award spending and evaluate performance progress.

In Maze’s opinion, the City complied in all material respects, with the compliance requirements that could have a direct and material effect on the federal program for the year ended June 30, 2024.

Fiscal Impact

There is no fiscal impact by accepting this report.

Attachments

1. Brisbane ACFR 2024
2. Brisbane MOIC 2024
3. Brisbane 2024 Single Audit

City Manager Approval



Jeremy Dennis, City
Manager

07/10/2026

Annual Comprehensive Financial Report



City of
Brisbane
California



For the Fiscal Year Ended June 30, 2024

CITY OF BRISBANE
CALIFORNIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024

Prepared by:
City of Brisbane, Finance Department
Carolina Yuen, Finance Director

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**City of Brisbane
Annual Comprehensive Financial Report
For the Year Ended June 30, 2024**

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**City of Brisbane
Annual Comprehensive Financial Report
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City of Brisbane
50 Park Place
Brisbane, CA 94005-1310
(415) 508-2100
(415) 467-4989 Fax

July 9, 2026

To the Honorable Mayor and City Council, and Citizens of the City of Brisbane:

We are pleased to submit the Annual Comprehensive Financial Report (Annual Report) for the City of Brisbane (the City) for the fiscal year ended June 30, 2024. This report is published to fulfill the California state law requirement for an annual report prepared strictly in accordance with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

This report was prepared under the direction of the City's Administrative Services Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with management. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the City as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been included.

Maze & Associates, a firm of licensed certified public accountants, has audited the City's financial statements. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City are free of material misstatements. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified ("clean") opinion that the City's financial statements for the fiscal year that ended June 30, 2024, were fairly presented in accordance with generally accepted accounting principles (GAAP).

The Annual Report is organized and presented in three major sections:

- The **Introductory Section** includes this transmittal letter, the City's organizational chart and a list of the City's principal officials. This section is intended to familiarize the reader with the organizational structure of the City, the nature and scope of services it provides, and the specifics of its legal operating environment.
- The **Financial Section** includes the independent auditor's report, management's discussion and analysis, basic financial statements, notes to the basic financial statements, required supplementary information and supplementary information on non-major funds. The basic financial statements include the government-wide financials that present an overview of the

Providing for Today, Preparing for Tomorrow

City's entire financial operations and the fund financial statements that present the financial information for each of the City's major funds, non-major governmental and other funds.

- The **Statistics Section**, which is unaudited, includes selected financial and demographic information.

The notes to the financial statements are provided in the financial section and are considered essential to fair presentation and adequate disclosure. The notes include a summary of significant accounting policies for the City and other necessary disclosures of important matters relating to the financial position of the City. The notes are treated as an integral part of the financial statements and should be read in conjunction with them.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the Management's Discussion and Analysis (MD&A) section found immediately following the report of the independent auditors. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with the MD&A.

PROFILE OF THE CITY

The City of Brisbane is a community of 4,678 residents (CA Dept. of Finance population estimates) situated in Northern San Mateo County on the west side of San Francisco Bay. Brisbane borders the cities of San Francisco, Daly City and South San Francisco. The San Bruno Mountain range surrounds Brisbane to the west and the San Francisco Bay is the easterly border of the city. Due to the natural topography, there is no standard lot size or share for much of the city and thus the housing in Brisbane is much more individualistic, free from the multiple housing tracts seen in many cities. There is intense town spirit and pride and friendliness that would be expected of a small community within sight of the San Francisco skyline. The Council and community pride themselves on being environmentally progressive, for which the City has received many awards, and respecting and caring for all individuals in the community.

The City has operated under the Council-Manager form of municipal government since it incorporated in 1961. Policy-making and legislative authority is vested in the City Council which is comprised of five members elected at-large to four-year terms. Terms are staggered with two council members elected in one election period and three in another. Since November 2017, the City's general municipal elections have been consolidated with the statewide election to hold elections on even-numbered years. The Council selects the Mayor and Vice-Mayor from its members to serve one-year terms. The City Manager is appointed by and serves at the pleasure of the City Council. The City Manager is responsible for implementing the policy decisions of the City Council and supervising all operations of city government.

The City of Brisbane provides a wide range of municipal services, including police and fire protection, water and sewer utilities, street maintenance, parks and recreation, planning, building and safety, marina, and other general government services.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is best understood within the specific environment in which the City operates.

Local Economy

The City is part of the general San Francisco/Silicon Valley area with a large commuter workforce. The City's primary business is wholesale building materials. Brisbane receives most of its sales tax revenue from construction operations. A handful of businesses make up a sizable portion of City revenues; the five largest Sales Tax producers are slightly over 64% of all Sales Tax collected.

Due to the make-up of the revenue streams as referenced in the accompanying Management Discussion and Analysis and following in the Local Economy section, the City expects it's in a good position to continue to maintain strong revenues.

Property taxes remain strong as the City is in an area that enjoys median home prices exceeding the national average. According to the Zillow Home Value Index, the median sales price for a home in Brisbane in June 2024 was \$1.2 million, an increase of 2% from the previous year. Also, with increased commercial developments within city limits, the City saw an increase in assessed overall secured property tax value of 18% from June 2023.

The City has several specialty business license tax programs including tax on recycling establishments, liquid storage, cannabis establishments and hotels and other places designated for occupancy by transients. The business license tax on recycling establishments was enacted by voters in 2017 with a maximum tax of \$4 million per year, with increases to the maximum thereafter based on an inflationary formula. The business license tax for liquid storage tanks was enacted in November 2019 and is based on the number of gallons of delivered fuel with an annual cap of \$400,000. In November 2022, voters established a business license hotel tax where every operator is asked to pay a daily business license tax for every room for which a transient has paid rent, to increase by CPI annually.

The City's room tax revenues are generated by the two hotels located at Sierra Point. The current Transient Occupancy Tax (TOT) rate is 14%.

In November 2022, voters also established a transaction and use (sales) tax of one-half of one percent (0.50%) of gross receipts of any retailer from the sale of all tangible personal property sold at retail in Brisbane.

Located within the limits of the City of Brisbane is the "Baylands" -- one of the largest (over 500 acres) undeveloped commercial parcels of land within San Mateo County. This parcel is contiguous with the boundaries of the City/County of San Francisco and is located within seven minutes of the San Francisco International Airport. The development of this parcel is expected to take place over the next 30 years. In November 2018, Brisbane voters amended the City's General Plan related to the Baylands to allow for a range of 1,800 to 2,200 residential units and up to 7 million square feet of new

commercial development. The Amendment also requires the preparation of a Specific Plan for the entire site to address several policies, including requiring the future development be revenue positive for the City; comply with the highest remediation standard for ground level residential uses; secure an adequate water supply; and incorporate sustainability principles. The developer has prepared and submitted a draft Specific Plan to the City. In 2025, the City released a draft environmental impact report (EIR) for the developer's Specific Plan and expects to review the final EIR in 2026. A Development Agreement between the Developer and the City will also be prepared and considered along with the Specific Plan later in 2026. While the related economic benefits to the City from the development of this parcel cannot be estimated at this time, it is anticipated to be significant and capable of providing the City with future revenues.

Healthpeak Properties is currently in construction of "The Shore," a five-building life science development on Sierra Point. All five of the R&D buildings have been occupied by tenants, under temporary occupancy approvals. Healthpeak is projecting to close-out the development in early 2026. The development will also include a parking garage and restaurant spaces.

Construction of the three-building life sciences campus at 3000-3500 Marina Boulevard ("Genesis Marina") is nearly complete, with construction of the core and shell completed in 2023 and temporary occupancy authorized for all three buildings in early 2024. One building is fully leased along with half of a second building by the same tenant, with occupancy of those buildings expected by the end of 2024 and full occupancy of the leased buildings in the fourth quarter of 2024.

Orchard Partners has applied for a General Plan Amendment, Pre-zoning, and a revised Design Permit to develop a 900,000 square-foot light fabrication facility with accessory office and warehouse space within a portion of the Guadalupe Quarry site. The proposed project includes closure of the Guadalupe Quarry and reclamation and annexation of approximately 59 acres of the 146-acre site into the City's limits to facilitate future development.

Another potential new development at Sierra Point is in the planning stages. Healthpeak has bought a developed site and is proposing to construct additional buildings for life science. The City is preparing an EIR. Universal Paragon Corporation (UPC) owns the last undeveloped site at Sierra Point and has filed an application to construct a hotel/life sciences complex, and an EIR is under preparation.

The City recovered from the recession of the late 2000s as seen by the increase in revenues over the past two decades. This has allowed the City to create a vehicle replacement fund, a facility maintenance fund, set money aside in a Trust for its Other Post-Employment Benefits, and set aside additional monies in a rate stabilization Trust for its Pension Benefits unfunded liabilities.

Long-term Financial Planning

The City has taken great strides in long-term financial planning. Staff has continuously worked on a five-year forecast but transitioning to a ten-year forecast. This provides City Council and the community information on projects and issues that will be affecting the community in the short and long term.

Budgets are adopted on a basis consistent with GAAP. A budget-to-actual comparison for the General Fund is presented in the Fund Financial section of the accompanying financial statements. The City has been preparing single-year budgets since fiscal year 2023 to better address the economic impact of the COVID recoveries. The City is expected to return to biennial budget preparation for fiscal year 2026.

In 2017, the City Council updated its Fund Balance policy for the General Fund. The adopted policy requires funds to be available for economic uncertainty, natural disasters, and to cover for one time revenue or expenditure issues. In June 2019, the City Council agreed to also set aside 50% of any available General Fund fund balance in excess of needed reserves per the existing policy into the Pension Trust with a goal of \$5 million, which at the time represented approximately two years of the City's current unfunded liability.

The City initiated a water and sewer rate study in 2021 to identify potential rate table restructuring and increases. In April 2023, City Council approved the new rate structure and rates to be implemented over a five-year span.

Also, with strong revenues, the City was able to revisit a variety of capital improvement projects. One major initiative was the construction of a new library in the downtown area which broke ground in July 2018 and was open to the public in April 2021.

The State and Local Coronavirus Fiscal Recovery Funds legislation, part of the American Rescue Plan Act (ARPA), was signed into law by President Biden in March 2021. The bill established funds allocated to recovering from the pandemic and restoring the economy. The US Department of the Treasury is responsible for oversight and administering these payments to the State of California for non-entitlement cities (population less than 50,000), which includes the City of Brisbane. The City was allocated a total of \$1,117,402. All funds must be obligated by December 2024, and agencies have until December 2026 to fully expend their funds for qualifying programs. The City allocated \$200,000 in October 2021 towards a one-time grant program for local small businesses to help them recover from lost revenues caused by the pandemic.

In late 2021, the City entered into a lease agreement to occupy a building across the street from City Hall. Improvements have begun on the property to serve as a City Hall Annex for the increase in staff needed to address current growth and to plan for future city expansions. Completion of the improvements is expected in late-summer 2024.

The City continues to work on the winding down of the former Redevelopment Agency. The City is the Housing Authority and although it no longer receives 20% of all tax increment, all other rules must still be adhered to. Without a revenue stream, no new housing is being planned. In May 2018, the Successor Agency to the City of Brisbane was granted its Last and Final Recognized Obligation Payment Schedule (ROPS) going forward into the year 2029.

Cash Management Policies and Practices

The City's investment management plan addresses a wide variety of investment practices, including primary investment objectives, investment authority, allowable investment vehicles, investment maturity terms, eligible financial institutions, capital preservation, and cash flow management. Under the City's policies, investments in the City's portfolio are intended to be held until maturity, and accordingly, investment terms are selected for consistency with the City's cash flow needs. Reports are issued monthly to the City Council by the Finance Department providing detailed information regarding the City's investments and compliance with City policy. Under the City's investment policies, the City's primary investment objective is to ensure the principal of its capital while striving to achieve a reasonable rate of return. For fiscal year 2024, short-term rates have been comparable to the 2-year US Treasury benchmark and up to five-year federal agency fixed income instruments, resulting in an average maturity of one to three years.

Risk Management

Risk management activities are the coordinated effort of all city management staff. The City is self-insured for Workers' Compensation and participates in Bay Cities for excess insurance above \$150,000. Additionally, the City is a member of Bay Cities Joint Powers Insurance Group which provides coverage for liability, auto and property damage. This entity operates in accordance with joint powers authority agreements between member cities to provide various programs. The staff of the two pools provide services to the City of risk identification, evaluation, and treatment; workers compensation and liability claims administration; safety training and special events coverage.

Debt Administration

The City updated its debt policy in July 2017 to further comply with California SB 1209 enacted in September 2016 which mandates tracking of borrowings and bond proceed spending in an effort to increase transparency and improve public knowledge. As a debt issuer, the City must annually report to the state on its proposed and outstanding debt, and its policy must include specific guidelines including purpose of debt, types of debt allowed, relationship of the debt to Capital Improvement programs or its budget, policy goals, and internal controls surrounding debt administration. The City's practice is that debt should be used as part of a long-term strategy to match the expected life of capital projects with its financing or to reduce the current costs of the City allowing more flexibility in City decision making.

Internal Accounting Controls

Internal accounting controls are designed by the City to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss and the reliability of financial records for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived. It is the City's responsibility to evaluate the costs and benefits of the controls it implements to adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions. Maintaining separation of duties in a small city is a constant challenge. The City has implemented risk mitigating controls where needed.

AWARDS & ACKNOWLEDGEMENTS

For many years, the City received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). Although the City discontinued applying for the award in the late 2000s due to budgetary constraints, we continue to maintain the same quality in this year's report. The report is prepared following criteria and guidelines used for the GFOA award program.

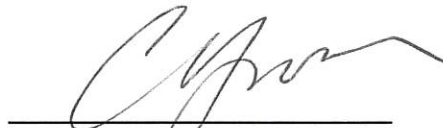
The preparation and development of this report would not have been possible without the staff in the Finance Division. We would like to take this opportunity to compliment and give a special thanks to former Financial Services Manager Tran Nguyen, Management Analyst Marilyn Jay, Accounting Systems Analyst Lori Pierce, Senior Accounting Assistant Ligia Ferreira, and Office Specialist Carol Schivo and their special efforts working in conjunction with various City departments and the audit staff at Maze & Associates in the preparation of this report.

We would also like to thank the City Council for their continued support and interest in maintaining the highest professional standards in the planning and management of the City's finances.

Respectfully submitted,



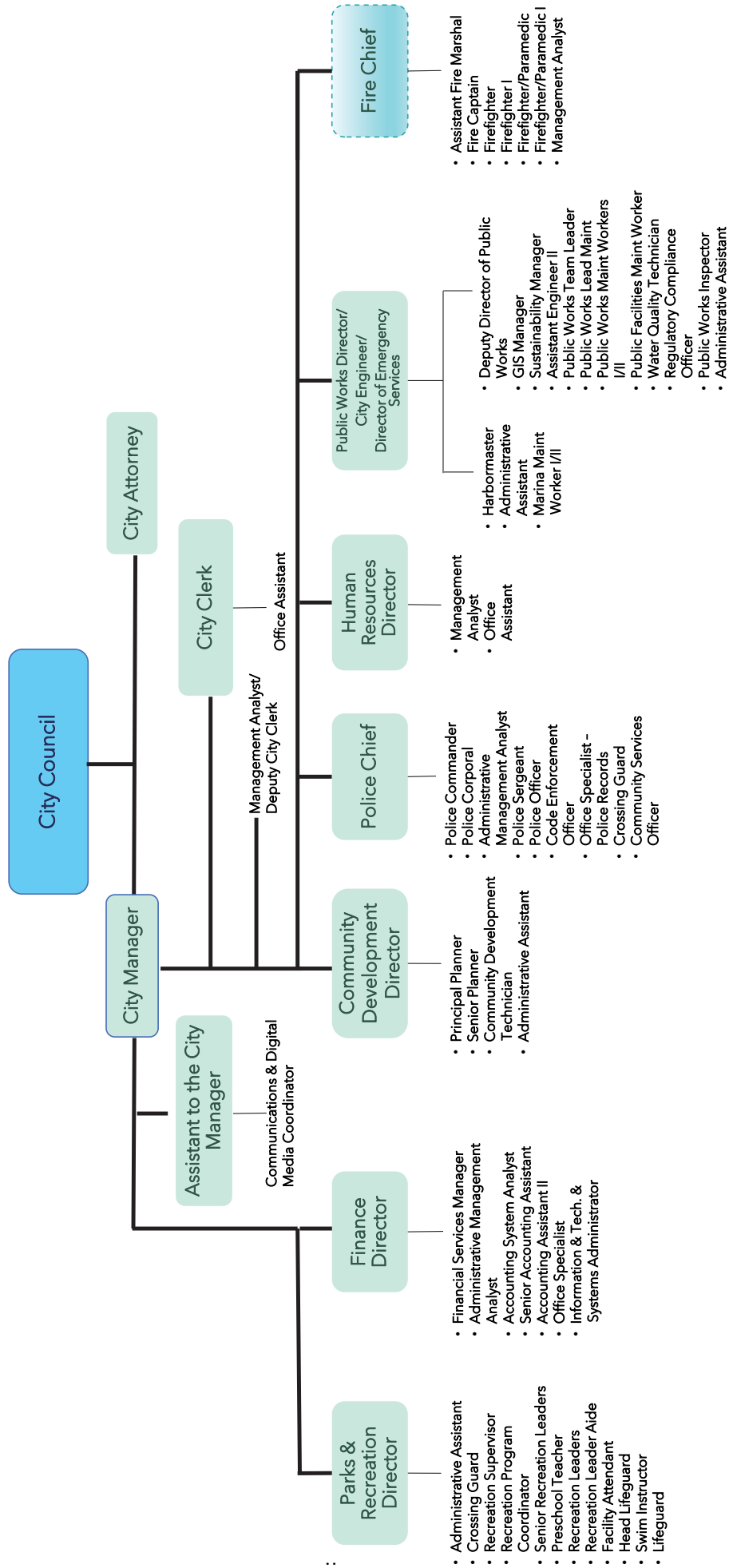
Jeremy Dennis
City Manager



Carolina Yueh
Finance Director

City of Brisbane Organizational Chart

FY2023/2024



CITY OF BRISBANE

**Principal Officials of the City of Brisbane, California
Successor Agency to the Brisbane Redevelopment Agency
Guadalupe Valley Municipal Improvement District
and
Brisbane Public Financing Authority
For the Year Ended June 30, 2024**

CITY COUNCIL/BOARD MEMBERS

Terry O’Connell, Mayor / Board Chairperson
Karen Cunningham, Mayor Pro Tempore / Board Vice-Chairperson
Madison Davis, Council Member / Board Member
Cliff Lentz, Council Member / Board Member
Coleen Mackin, Council Member / Board Member

STAFF MEMBERS

Jeremy Dennis
City Manager, Agency Executive Director, District Manager

Thomas McMorrow
City Attorney, Agency / District Legal Counsel

Carolina Yuen
Finance Director / Treasurer

Ingrid Padilla
City Clerk

John Swiecki
Community Development Director

Lisa Macias
Police Chief

Randy Breault
Public Works Director / City Engineer

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Members of the City Council
City of Brisbane, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Brisbane (City), California, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparisons listed in the Table of Contents as part of the basic financial statements for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Introductory Section and Statistical Section listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 6, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Pleasant Hill, California
July 6, 2026

Management's Discussion and Analysis

As management of the City of Brisbane, we offer readers this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2024. Readers are encouraged to consider the information presented here in conjunction with additional information furnished in the letter of transmittal, which can be found on pages v-xi of this report.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the City of Brisbane increased by \$9.6 million, or 5.7%, to \$177.2 million, of which \$135.4 million represents governmental assets and deferred outflows and \$41.9 million represents business-type assets and deferred outflows.
- The City's total liabilities and deferred inflows increased by \$10.9 million, or 13.7%, to \$90.3 million, of which \$77.6 million represents governmental liabilities and deferred inflows and \$12.8 million represents business-type liabilities and deferred inflows.
- The assets and deferred outflows of the City exceed its liabilities and deferred inflows by \$86.9 million (net position). Of this amount, (\$12.5) million represents unrestricted net position which may be used to meet the government's ongoing obligations to constituents through programs, creditors or to make payments towards unfunded retirement liabilities.
- The total net position decreased by \$1.3 million primarily because the City experienced an increase in operating expenses greater than the increase in sales taxes and property taxes.
- At the close of the current fiscal year, the City of Brisbane's governmental funds reported combined fund balances of \$27.3 million. Approximately 12.7% of this amount, \$3.5 million is available for spending at the government's discretion (unassigned fund balance).
- City-wide revenue increased by \$8.2 million, or 21.0%, to \$47.2 million, of which \$38.0 million was generated by governmental activities and \$9.2 million was generated by business-type activities.
- City-wide expenses increased by \$10.7 million, or 28.3%, to \$48.5 million, of which \$37.4 million were generated by governmental activities and \$11.1 million were generated by business-type activities.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City of Brisbane's basic financial statements which consists of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements.

Government-Wide financial statements. The *government-wide financial statements* provide a corporate-like long-term view of the City's activities as a whole, and include the Statement of Net Position and the Statement of Activities. They are presented using the accrual basis of accounting.

The *statement of net position* is designed to show bottom line results for the City and its governmental activities. This statement uses full-accrual basis and combines and consolidates governmental funds' current financial resources (short-term spendable assets) with capital assets and long-term obligations.

The *statement of activities* is focused on both the gross and net cost of various activities that are supported by the government's general tax and other revenues. This is intended to summarize and simplify the user's analysis of the cost of various governmental services.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government (City Council, City Manager, City Attorney, City Clerk, Human Resources, Finance, and Community Development), public safety (Police and Fire), and Public Works. These services are supported by general City revenues such as sales taxes, property taxes, hotel taxes, and by specific program revenues such as fees.

Business-type activities include the Utility Fund (Water, Sewer, and Guadalupe Valley Municipal Improvement District) and the Marina Fund. Unlike governmental services, these services are supported by charges paid by users for the amount of service they use.

The government-wide financial statements can be found on pages 18 to 19 of this document.

Fund Financial Statements. A Fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Brisbane, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the City's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the *near-term inflows and outflow of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains individual governmental funds. Information is presented separately in the Fund Financials by major funds. The General Fund is always considered a major fund while other major funds are determined by formula and may change from year to year. Data from the non-major governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the required supplementary information section of this report.

The basic governmental fund financial statements can be found on pages 22-25 of this report.

Proprietary funds. The City of Brisbane maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide statements. The City uses enterprise funds to account for its Water and Sewer Utility Services and for its Marina. *Internal Service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the management of its employee's health and retirement benefits (health, dental, fringe & OPEB), cost allocation of city-wide assets (vehicles and facility maintenance) and risk management (workers compensation and liability insurance).

Proprietary funds statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Utility and the Marina Funds which are both considered major funds.

Since the City's Internal Service Funds provide goods and services only to the City's Governmental and Business-type Activities, their activities are reported only in total at the Fund level. Internal Service Funds may not be Major Funds because their revenues are derived from other City funds. These revenues are eliminated in the Government-Wide Financial Statements and any related profits or losses are returned to the activities that created them, along with any residual net assets of the Internal Service Funds. Individual fund data for the internal service funds are provided in the form of combining statements in the required supplementary information section of this report.

The basic proprietary fund financial statements can be found on pages 28-30 of this report.

Comparison of Budget and Actual financial information is presented for the General Fund and Major Special Revenue Funds in the Required Supplementary Information. Budget and Actual financial information for non-major funds is presented in the Supplementary Information.

Fiduciary Statements. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. While these Funds represent trust responsibilities of the government, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the government-wide financial statements. The accounting for these funds is similar to that used for proprietary funds.

The City maintains two types of Fiduciary Funds. The Private Purpose Trust Fund is used to report resources held in trust for the Successor Agency of the Redevelopment Agency. The Agency funds report resources held by the City in a custodial capacity for individuals, private organizations and other governments.

The fiduciary fund financials can be found on pages 32-33 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35-93 of this report.

Other supplemental information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 118-145 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects a condensed Statement of Net position compared to the prior year.

Government-Wide Statement of Net Position As of June 30, (in thousands)						
	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current Assets	\$ 38,884	\$ 30,789	\$ 5,777	\$ 7,378	\$ 44,661	\$ 38,167
Capital assets	76,014	71,224	31,656	32,417	107,670	103,641
Other non-current assets	3,202	3,327	2,296	2,296	5,498	5,623
Total assets	<u>\$ 118,100</u>	<u>\$ 105,340</u>	<u>\$ 39,729</u>	<u>\$ 42,091</u>	<u>\$ 157,829</u>	<u>\$ 147,431</u>
Deferred Outflows	\$ 17,253	\$ 18,886	\$ 2,159	\$ 1,324	\$ 19,411	\$ 20,210
Current liabilities	\$ 12,477	\$ 6,462	\$ 2,732	\$ 2,772	\$ 15,209	\$ 9,234
Non-current liabilities	60,217	51,504	8,953	9,092	69,170	60,595
Total liabilities	<u>\$ 72,693</u>	<u>\$ 57,966</u>	<u>\$ 11,686</u>	<u>\$ 11,864</u>	<u>\$ 84,379</u>	<u>\$ 69,830</u>
Deferred Inflows	\$ 4,887	\$ 9,165	\$ 1,066	\$ 459	\$ 5,953	\$ 9,624
Net position:						
Net investment in capital assets	\$ 56,220	\$ 53,119	\$ 26,351	\$ 26,698	\$ 82,571	\$ 79,817
Restricted	16,046	15,275	759	759	16,805	16,034
Unrestricted	(14,493)	(11,300)	2,026	3,636	(12,467)	(7,664)
Total net position	<u>\$ 57,773</u>	<u>\$ 57,095</u>	<u>\$ 29,136</u>	<u>\$ 31,092</u>	<u>\$ 86,909</u>	<u>\$ 88,187</u>

For more detailed information see the Statement of Net Position (page 18).

Over time, net position may serve as a useful indicator of a government's financial position. In the case of the City of Brisbane, assets and deferred outflows exceeded liabilities and deferred inflows by \$86.9 million at the close of the most recent fiscal year.

By far the largest portion of the City's net position, \$82.6 million, reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, \$16.8 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

As of June 30, 2024, the City is reporting a negative balance in Unrestricted net position of governmental activities as a result of the Capital Projects Fund and several Non-Major funds having a negative balance. City-wide however, there is a positive net position.

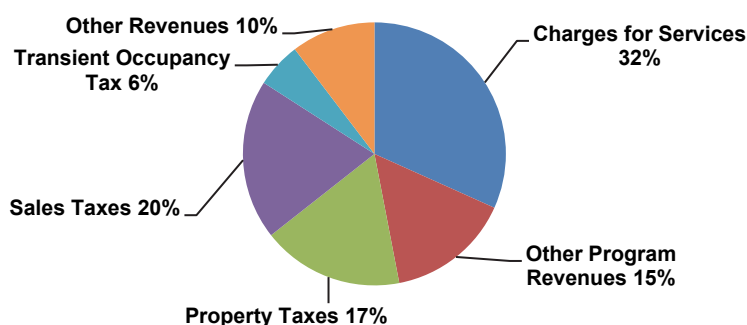
**Government Wide
Statement of Activities
As of June 30,
(in thousands)**

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	\$ 12,058	\$ 11,543	\$ 9,050	\$ 8,241	\$ 21,107	\$ 19,784
Operating contributions and grants	5,796	1,372	-	-	5,796	1,372
Capital contributions and grants	-	27	-	-	-	27
Total program revenues	17,854	12,942	9,050	8,241	26,904	21,183
General revenues:						
Property taxes	6,624	6,201	34	35	6,657	6,236
Sales taxes	7,488	6,406	-	-	7,488	6,406
Transient occupancy tax	2,114	2,151	-	-	2,114	2,151
Other taxes	2,047	2,383	-	-	2,047	2,383
Total taxes	18,272	17,141	34	35	18,306	17,176
Investment earnings (loss)	1,758	494	61	(97)	1,819	396
Other revenue	130	172	20	60	150	232
Total revenues	\$ 38,014	\$ 30,749	\$ 9,165	\$ 8,239	\$ 47,179	\$ 38,988
Expenses:						
General government	\$ 12,589	\$ 11,022	\$ -	\$ -	\$ 12,589	\$ 11,022
Public safety - police	7,442	5,689	-	-	7,442	5,689
Public safety - fire	5,228	3,865	-	-	5,228	3,865
Public works	7,887	4,804	-	-	7,887	4,804
Parks and recreation	3,330	3,069	-	-	3,330	3,069
Interest on long-term debt	894	261	-	-	894	261
Water	-	-	3,392	2,417	3,392	2,417
Sewer	-	-	2,464	2,428	2,464	2,428
Guadalupe Valley Muni Imp District	-	-	3,077	2,581	3,077	2,581
Marina	-	-	2,155	1,646	2,155	1,646
Total expenses	\$ 37,370	\$ 28,710	\$ 11,087	\$ 9,072	\$ 48,457	\$ 37,781
Increase/decrease in net assets before transfers	\$ 644	\$ 2,039	\$ (1,922)	\$ (833)	\$ (1,278)	\$ 1,206
Transfers	34	29	(34)	(29)	-	-
Special items	-	-	-	-	-	-
Increase/decrease in net assets	678	2,068	(1,956)	(862)	(1,278)	1,206
Net position - beginning of year	57,094	55,026	31,092	31,954	88,186	86,980
Net position - end of year	\$ 57,773	\$ 57,094	\$ 29,135	\$ 31,092	\$ 86,908	\$ 88,186

Governmental activities. Program revenues generated 47% of the City's governmental revenues. The major sources of these revenues are providing services to outside agencies, redistributing the cost of governmental services to the operating departments through a cost allocation plan, and capital contribution and grants. The City's property tax revenues increased by 6.8%. The City will continue to receive property tax from the former redevelopment agency when the property tax is greater than the amount needed to pay recognized obligations and pass-through payments. The Sales Tax revenue increased by 16.9% over the prior year. Hotel taxes (transient occupancy) decreased by \$37 thousand, or 1.7%, reflecting steady activity in the local hospitality industry.

As would be anticipated in a government, those areas which provide the least private-good oriented services have the highest net cost. Police and Fire services are provided to the whole community and City Council has made the decision that these services should be paid for by the community as a whole through its general taxes (Property, Sales, and others).

Resources by Source - Governmental Activities



Business-type Activities. Business-type net position accounts for 33.5% of the City's total net position and showed a decrease over prior year.

- Program revenues increased by 9.8% primarily due to the increase in water and sewer rates.
- Expenses increased by 22.2% primarily due to the increase in sewer treatment, pension cost, indirect costs and increase in cost of emergency repairs to both Utility and Marina operations.

FINANCIAL ANALYSIS OF GOVERNMENTAL AND PROPRIETARY FUNDS

As noted earlier, the City of Brisbane uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City of Brisbane's governmental funds is to provide information on near-term inflow, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary uses as they represent the portion of the fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City Council.

At June 30, 2024, the City's Governmental Funds reported combined Fund Balances of \$27.3 million, an increase of \$1.9 million compared to prior year.

Revenues from Governmental Funds increased by \$6.7 million, or 21.3%, from the prior year for a total of \$38.0 million, primarily due to an increase in Sales and Property Taxes, and intergovernmental grant funding received in the amount of \$5.5 million. Whereas Governmental Fund expenditures increased by \$7.5 million for a total of \$42.6 million, primarily due to repairs as a result of the atmospheric river storms and preventative improvements, capital outlay and one-time retirement payouts.

General Fund – The General Fund ended the year with a fund balance of \$24 million. Of this amount, \$3.5 million is nonspendable including: Encumbrances, Advances to Other Funds, and Loans Receivables. The Unassigned portion of the Fund Balance is \$18 million. The General Fund's reserves still met the Council's policy of 50% of its expenditures in reserves.

The City's General Fund revenue increased by \$7.0 million. Tax revenues increased by \$711.9 thousand, or 4.3%, over prior year, including an increase of \$422 thousand in property taxes and an increase of \$580 thousand in sales taxes. Secured property taxes decreased by \$272.2 thousand, or 8%, the excess funds returned to the City from the state's Educational Revenue Augmentation Fund (ERAF) increased by \$57.6 thousand. The property tax decrease included adjustments but steady activity within the revenue source. Sales taxes increased primarily due to several one-time large purchases but remain strong. The transient occupancy tax saw a decrease from prior year in the amount of \$91 thousand. The increase of licenses, permits and fees of \$50 thousand, was due to the slowdown in franchise taxes and gas tax, offset by continued growth in permits for development projects. The City was awarded grants in the amount of \$5.5 million, including \$2.2 million from FEMA in response to the 2022-2023 Atmospheric River Storms, \$2.3 million from the California Department of Toxic Substance Control for a pass-through grant for development environmental investigation activities, and \$912.5 thousand in other reimbursement grants.

General Fund expenditures increased by \$341 thousand. One-time expenses included repairs to the storm drains and roads after major storms, other capital outlay and grant-related pass-through charges. Other departmental costs included planning activity and support to address the commercial developments at Sierra Point, and continued increase in costs of goods, services, utilities and salary and benefit costs. The implementation of GASB 96 for Subscription-Based Information Technology Arrangements (SBITA) increased a one-time charge to capital outlay of \$1.3 million.

Low/Mod Income Housing Asset Special Revenue Fund –The City elected to become the Successor Housing Agency effective February 1, 2012. This fund represents the loans receivable for the First Time Home Buyers program, as well as a loan for the Senior Housing. At this time, income is limited for this fund. The loans from the Successor Agency may now be paid, but the amount is determined by a formula applied after all other required obligations have been paid.

Proprietary funds. The City of Brisbane's statements on proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Utility Fund – The Unrestricted net position of the Utility Fund at year end was \$31.1 thousand. This was a decrease of \$1.9 million as a combination of the increase in charges for services offset by increase in cost of water purchases and sewer treatment.

Marina Fund – Fiscal year 2023/24 saw operating revenues slightly decrease by \$12.6 thousand as berth rentals usage of live-aboard fees essentially remained steady. Operating expenses increased by \$508.9 thousand, primarily due to increase in indirect costs and one-time repairs.

GENERAL FUND BUDGETARY HIGHLIGHTS

At mid-year, revenue estimates were adjusted by \$2.2 million for anticipated increases in sales taxes as the first two quarters of taxes came in higher than projected; increase in business activity and the hotel business license tax; licenses, permits and fees and charges for services were also increased. At mid-year, budgeted expenses were not adjusted. Originally, the City projected the use of \$2.6 million from reserves (fund balance) to balance the budget. The mid-year adjustment projected a surplus of \$1.8 million. The actual revenue exceeded the final budget by \$6.5 million and expenses exceeded the final budget by \$5.0 million adding to the fund balance of \$3.3 million.

CAPITAL ASSETS

The City of Brisbane's investment in capital assets for its governmental and business-type activities as of June 30, 2024, amounts to \$107.7 million (net of accumulated depreciation). This investment in capital assets includes land, improvements, buildings and structures, machinery and equipment, infrastructure (streets, lighting, traffic signals), park facilities, sewer and water infrastructure (water tanks, sewer lift stations, pipes, force mains), and the marina. The total increase in the investment in capital assets for the current fiscal year was \$4.0 million. This reflects the additions of land improvements, equipment, Right of Use for SBITAs (GASB 96) and the change in construction in progress for the improvements to the City Hall Annex and various utility projects.

Major capital asset events during the current fiscal year included the following:

- Resurfacing Projects
- Emergency Storm Drain Cleaning Project
- Additional Light Poles
- Purchase of Safety Vehicles
- Implementation of GASB 96 SBITA – Land Permitting Software

Capital Assets
As of June 30,
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Non-depreciable assets:						
Land and artwork	\$ 16,722	\$ 16,722	\$ 648	\$ 648	\$ 17,370	\$ 17,370
Construction in progress	3,456	975	228	228	3,684	1,204
Total non-depreciable assets	20,177	17,697	876	876	21,054	18,573
Depreciable assets:						
Land improvements	10,920	8,224	13,692	13,692	24,612	21,916
Buildings and structures	26,189	26,189	9,527	12,022	35,716	38,211
Machinery and equipment	5,398	5,104	883	883	6,281	5,987
Right-to-use leased property	8,702	8,721	-	-	8,702	8,721
Right-to-use SBITAs	1,414	-	-	-	1,414	-
Infrastructure	31,758	31,758	34,741	32,245	66,499	64,003
Total depreciable assets	84,380	79,996	58,842	58,842	143,222	138,838
Less accumulated depreciation	(28,544)	(26,469)	(28,062)	(27,301)	(56,606)	(53,770)
Total depreciable assets, net	55,837	53,527	30,780	31,541	86,616	85,068
Total capital assets	\$ 76,014	\$ 71,224	\$ 31,656	\$ 32,417	\$ 107,670	\$ 103,641

Additional information on the City of Brisbane's capital assets can be found in Note 6 on pages 52-55 of this report.

DEBT ADMINISTRATION

Long-term debt. At the end of the current fiscal year, the City had total debt outstanding of \$24.3 million. Of this amount, \$1.0 million comprises debt backed by the full faith and credit of the government. The remaining debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds).

Long-Term Debt
at June 30,
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Direct Borrowing	\$ 6,022	\$ 6,348	\$ 1,373	\$ 1,803	\$ 7,395	\$ 8,151
Revenue bonds	8,745	3,665	5,305	5,720	14,050	9,385
Energy conservation loan	21	35	-	-	21	35
Capital lease	8,239	8,410	-	-	8,239	8,410
Subscriptions (SBITA)	1,314	-	-	-	1,314	-
Total	\$ 24,340	\$ 18,458	\$ 6,678	\$ 7,523	\$ 31,018	\$ 25,981

The total debt increased by \$5 million during the current fiscal year to recognize the bond initiated to fund improvements for the City Hall Annex.

The City of Brisbane maintained an "A+" rating from Standard & Poor's at June 30, 2024. However, the bond rating was removed in late 2025 due to late submission of financial statements.

Additional information on the City's long-term debt can be found in Note 7 pages 55-62.

ECONOMIC OUTLOOK

The City is part of the general San Francisco/Silicon Valley area which continues to see rising property values. There are a handful of businesses that make up a sizable portion of City revenues.

In addition, the City's room tax revenues are generated by the two hotels located at Sierra Point. The City works together with the Chamber of Commerce on economic development.

Brisbane has one of the largest (over 500 acres) undeveloped commercial parcels of land remaining in San Mateo County. This parcel is contiguous with the boundaries of the City/County of San Francisco and is located within seven minutes of the San Francisco International Airport. The development of this parcel is expected to take place over the next 30 years. In November 2018, Brisbane voters passed a measure that amended the City's General Plan to allow for a range of 1,800 to 2,200 residential units and up to 7 million square feet of new commercial development. Next steps requires the preparation of a Specific Plan for the site to address several policies, including requiring the future development be revenue positive for the City; comply with the highest remediation standard for ground level residential uses; secure and adequate water supply; and incorporate sustainable principles. The developer has prepared and submitted a draft Specific Plan to the City. The City released a draft environmental impact (EIR) for the Specific Plan in 2025 and expected for review the final EIR in 2026. A Development Agreement between the Developer and the City will also be prepared and considered with the Specific Plan. While the related economic benefits to the City from the development of this parcel cannot be estimated at this time, it is anticipated to be significant, possibly capable of providing the City with future revenues.

There are sites within City limits at Sierra Point that have been purchased by developers and developments are at different stages. One site contains a five-building life science complex -- construction began in FY17/18 and the development is largely complete, with all five buildings being occupied under temporary occupancy approvals, with final permits expected by early 2026. A second site contains a three-building life science campus with construction of the core and shell completed in 2023 and temporary occupancy authorized for all three buildings in early 2024. One building and half of the second is fully leased by the same tenant, with the leased buildings fully occupied by the end of 2024. Several additional sites were purchased by a developer who is proposing to construct additional buildings for life science. The environmental review process has been initiated. The owner of the last undeveloped site at Sierra Point has filed an application to construct a hotel/life science complex. An environmental review is under preparation.

The Guadalupe Quarry site located near the Crocker Business Park is currently part of an application for a General Plan Amendment, Pre-zoning, and a revised Design Permit to develop a 900,000 square-foot light fabrication facility with office and warehouse space. An EIR for the revised project is under preparation by the City and expected to be released in 2026.

In the November 2019 election, the City voters approved an increase in its business license tax collections with several initiatives including a tax on the cannabis industry based on gross receipts, changing methodology for the basis of tax on liquid storage tanks, and an increase on tax on recycling establishments. In November 2022, The City voters approved a Sales Use Tax of 1/2 cent and Hotel Business License tax which both went into effect in January 2023.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

The Annual Comprehensive Financial Report is intended to provide residents, taxpayers, investors, and creditors with a general overview of the City's finances. Questions about this report should be directed to the Finance Department, at 50 Park Place, Brisbane, California 94005.

STATEMENT OF NET POSITION AND STATEMENT OF ACTIVITIES
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The Statement of Net Position reports the excess of the City's total assets and deferred outflows of resources over the City's total liabilities and deferred inflows of resources, including all the City's capital assets and all its long-term debt. The Statement of Net Position summarizes the financial position of all of the City's Governmental Activities in a single column, and the financial position of all of the City's Business-Type Activities in a single column; these are followed by a total column which presents the financial position of the entire City.

The City's Governmental Activities include the activities of its General Fund, along with all its Special Revenue, Capital Projects and Debt Service Funds. The City's Business-Type Activities include all its Enterprise Fund activities, which includes the Utility Fund (Water, Sewer, and GVMID) and Marina Enterprise Fund.

The Statement of Activities reports increases and decreases in the City's net position. It presents the City's expenses first, listed by program, and follows these with the expenses of its Business-Type Activities. Program revenues—that is, revenues which are generated directly by these programs—are then deducted from program expenses to arrive at the net expense of each governmental and business-type program. The City's general revenues are then listed in the Governmental Activities or Business-Type Activities column, as appropriate, and the Change in Net Position is computed and reconciled with the Statement of Net Position.

CITY OF BRISBANE
STATEMENT OF NET POSITION
JUNE 30, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and investments available for operations (Note 3)	\$30,779,375	\$4,628,834	\$35,408,209
Restricted cash and investments (Note 3)	1,821,778	105	1,821,883
Accounts receivable	3,701,022	1,495,796	5,196,818
Taxes receivable	2,035,874	495	2,036,369
Internal balances (Note 4D)	371,320	(371,320)	
Accrued interest	171,482	23,168	194,650
Prepays	3,380		3,380
Noncurrent assets:			
Loans receivable, net (Note 5)	3,201,692	2,295,996	5,497,688
Capital assets (Note 6):			
Non-depreciable	20,177,486	876,202	21,053,688
Depreciable, net	55,836,546	30,779,879	86,616,425
Total Assets	118,099,955	39,729,155	157,829,110
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferred outflows (Note 9)	14,650,344	1,438,594	16,088,938
OPEB related deferred outflows (Note 10)	2,602,458	720,036	3,322,494
Total Deferred Outflows of Resources	17,252,802	2,158,630	19,411,432
LIABILITIES			
Current liabilities:			
Accounts payable	3,063,383	741,049	3,804,432
Accrued payroll	907,654	98,172	1,005,826
Interest payable	184,894	69,917	254,811
Deposits	6,023,282	204,318	6,227,600
Claims payable - due within one year (Note 13)	452,362		452,362
Compensated absences - due within one year (Note 1F)	260,106	19,626	279,732
Long-term debt - due within one year (Note 7)	1,057,210	883,000	1,940,210
Unearned revenue	527,901	716,346	1,244,247
Noncurrent liabilities:			
Claims payable - due in more than one year (Note 13)	1,161,502		1,161,502
Compensated absences - due in more than one year (Note 1F)	780,317	58,880	839,197
Net pension liability (Note 9)	29,874,927	1,979,267	31,854,194
Net OPEB liability (Note 10)	5,116,579	1,120,172	6,236,751
Long-term debt - due in more than one year (Note 7)	23,283,182	5,795,000	29,078,182
Total Liabilities	72,693,299	11,685,747	84,379,046
DEFERRED INFLOWS OF RESOURCES			
Pension related deferred inflows (Note 9)	3,470,345	827,951	4,298,296
OPEB related deferred inflows (Note 10)	1,416,161	238,472	1,654,633
Total Deferred Inflows of Resources	4,886,506	1,066,423	5,952,929
NET POSITION (Note 8)			
Net investment in capital assets	56,219,791	26,351,186	82,570,977
Restricted for:			
Pension and employee benefits program	1,616,508		1,616,508
Capital projects	3,844,034	758,885	4,602,919
Debt service	910,441		910,441
Specific projects and programs	9,674,738		9,674,738
Total Restricted Net Position	16,045,721	758,885	16,804,606
Unrestricted	(14,492,560)	2,025,544	(12,467,016)
Total Net Position	\$57,772,952	\$29,135,615	\$86,908,567

See accompanying notes to financial statements

CITY OF BRISBANE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Governmental Activities:							
General government	\$12,588,845	\$9,666,640	\$138,505		(\$2,783,700)		(\$2,783,700)
Public safety - police	7,441,704	67,277	3,421,557		(3,952,870)		(3,952,870)
Public safety - fire	5,228,071	540,545			(4,687,526)		(4,687,526)
Public works	7,887,204	858,817	2,236,225		(4,792,162)		(4,792,162)
Parks and recreation	3,329,512	924,232			(2,405,280)		(2,405,280)
Interest on long-term debt	894,269				(894,269)		(894,269)
Total Governmental Activities	37,369,605	12,057,511	5,796,287		(19,515,807)		(19,515,807)
Business-type Activities:							
Water	3,391,574	2,145,580				(\$1,245,994)	(1,245,994)
Sewer	2,463,568	1,460,977				(1,002,591)	(1,002,591)
Guadalupe Valley Municipal Improvement District	3,076,665	3,137,973				61,308	61,308
Marina	2,155,203	2,305,233				150,030	150,030
Total Business-type Activities	11,087,010	9,049,763				(2,037,247)	(2,037,247)
Total Primary Government	\$48,456,615	\$21,107,274	\$5,796,287		(19,515,807)	(2,037,247)	(21,553,054)
General revenues:							
Taxes:							
Property taxes					6,623,557	33,673	6,657,230
Sales taxes					7,488,136		7,488,136
Transient occupancy tax					2,113,913		2,113,913
Other taxes					2,046,525		2,046,525
Miscellaneous revenues					130,079		130,079
Investment earnings					1,757,936	61,209	1,819,145
Developer contributions						20,000	20,000
Transfers (Note 4C)					34,090	(34,090)	
Total General Revenues and Transfers					20,194,236	80,792	20,275,028
Change in Net Position					678,429	(1,956,455)	(1,278,026)
Net Position-Beginning					57,094,523	31,092,070	88,186,593
Net Position-Ending					\$57,772,952	\$29,135,615	\$86,908,567

See accompanying notes to financial statements

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FUND FINANCIAL STATEMENTS

Major funds are defined generally as having significant activities or balances in the current year.

The funds described below were determined to be Major Funds by the City in fiscal year 2024. Individual non-major funds may be found in the Supplemental Section.

General Fund

This fund is the City's primary operating fund. It accounts for all financial resources of the general government, except for those accounted for in another fund.

Low/Mod Income Housing Assets Special Revenue Fund

This fund accounts for the activities related to the housing assets assumed by the City as Housing Successor to the former Redevelopment Agency. The activities are governed by California redevelopment law and must be used to provide housing for people with low and moderate incomes.

Capital Projects Fund

This fund was established to track all non-major construction and capital projects. Project budgets carryover year to year until completed.

CITY OF BRISBANE
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2024

	General Fund	Low/Mod Income Housing Assets Special Revenue Fund	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments (Note 3)	\$9,806,142	\$4,629,898		\$13,776,988	\$28,213,028
Restricted cash and investments (Note 3)	1,616,508			76,526	1,693,034
Accounts receivable, net	3,598,303				3,598,303
Interest receivable	78,813	23,009		64,160	165,982
Taxes receivable	1,973,465			62,409	2,035,874
Prepays	3,380				3,380
Due from other funds (Note 4A)	12,358,953				12,358,953
Loans receivable (Note 5)	318,750	2,882,942			3,201,692
Advances to other funds (Note 4B)	3,136,320				3,136,320
Total Assets	<u>\$32,890,634</u>	<u>\$7,535,849</u>		<u>\$13,980,083</u>	<u>\$54,406,566</u>
LIABILITIES					
Accounts payable	\$2,291,628	\$4,537	\$564,118	\$171,290	\$3,031,573
Accrued payroll	649,985			12,129	662,114
Due to other funds (Note 4A)			11,050,787	113,996	11,164,783
Deposits payable	5,952,972		14,395	55,915	6,023,282
Interest payable			57,390		57,390
Advances from other funds (Note 4B)			2,765,000		2,765,000
Unearned revenue				527,901	527,901
Total Liabilities	<u>8,894,585</u>	<u>4,537</u>	<u>14,451,690</u>	<u>881,231</u>	<u>24,232,043</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - loans receivable		2,882,942			2,882,942
Total Deferred Inflows of Resources		<u>2,882,942</u>			<u>2,882,942</u>
FUND BALANCES (Note 8)					
Nonspendable	3,458,450				3,458,450
Restricted	1,616,508	4,648,370		7,815,686	14,080,564
Assigned	881,666			5,398,725	6,280,391
Unassigned	18,039,425		(14,451,690)	(115,559)	3,472,176
Total Fund Balances (Deficit)	<u>23,996,049</u>	<u>4,648,370</u>	<u>(14,451,690)</u>	<u>13,098,852</u>	<u>27,291,581</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$32,890,634</u>	<u>\$7,535,849</u>		<u>\$13,980,083</u>	<u>\$54,406,566</u>

See accompanying notes to financial statements

CITY OF BRISBANE
Reconciliation of the
GOVERNMENTAL FUNDS -- BALANCE SHEET
with the
STATEMENT OF NET POSITION
JUNE 30, 2024

Total fund balances reported on the Governmental Funds Balance Sheet	\$27,291,581
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Amounts reported for Governmental Activities in the Statement of Net Position
are different from those reported in the Governmental Funds above because of the following:

CAPITAL ASSETS

Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds	76,014,032
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ALLOCATION OF INTERNAL SERVICE FUND NET POSITION

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

Cash and investments	2,695,091
Accounts and interest receivable	108,219
Accounts payable and accrued liabilities	(31,810)
Accrued payroll	(245,540)
Due to other funds	(1,194,170)
Accrued claims payable	(1,613,864)

ACCRUAL OF NON-CURRENT REVENUES AND EXPENSES

Revenues which are unavailable on the Fund Balance Sheets because they are not available currently are taken into revenue in the Statement of Activities.	2,882,942
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LONG-TERM ASSETS AND LIABILITIES

The assets and liabilities below are not due and payable in the current period and therefore are not reported in the Funds:

Net pension liability, deferred outflows and deferred inflows	(18,694,928)
Long-term debt	(24,340,392)
Net OPEB liability, deferred outflows and deferred inflows	(3,930,282)
Compensated absences	(1,040,423)
Interest payable	(127,504)

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$57,772,952</u></u>
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See accompanying notes to financial statements

CITY OF BRISBANE
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	Low/Mod Income Housing Assets Special Revenue Fund	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
Taxes and special assessments	\$17,106,143			\$1,219,983	\$18,326,126
Intergovernmental	5,613,027	\$31,288		451,806	6,096,121
Licenses, permits and fees	6,990,435			2,836	6,993,271
Charges for services	4,098,159				4,098,159
Fines and forfeitures	55,740				55,740
Use of money and property	1,119,399	223,292	(\$337,001)	837,225	1,842,915
Other revenues	436,690			133,505	570,195
Total Revenues	35,419,593	254,580	(337,001)	2,645,355	37,982,527
EXPENDITURES					
Current:					
General government	12,084,654			26,483	12,111,137
Public safety - police	6,977,687				6,977,687
Public safety - fire	5,046,127				5,046,127
Public works	3,100,333	81,970		1,015,295	4,197,598
Parks and recreation	3,129,206				3,129,206
Capital outlay	1,294,982		8,039,666	39,233	9,373,881
Debt service:					
Principal	284,953			631,640	916,593
Interest and fiscal charges	166,883			640,170	807,053
Total Expenditures	32,084,825	81,970	8,039,666	2,352,821	42,559,282
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,334,768	172,610	(8,376,667)	292,534	(4,576,755)
OTHER FINANCING SOURCES (USES)					
Issuance of debt and SBITA (Note 7)	6,798,703				6,798,703
Transfers in (Note 4C)	191,876		763,423	1,510,646	2,465,945
Transfers (out) (Note 4C)	(1,853,003)			(955,299)	(2,808,302)
Total Other Financing Sources (Uses)	5,137,576		763,423	555,347	6,456,346
NET CHANGES IN FUND BALANCES	8,472,344	172,610	(7,613,244)	847,881	1,879,591
BEGINNING FUND BALANCES (DEFICITS)	15,523,705	4,475,760	(6,838,446)	12,250,971	25,411,990
ENDING FUND BALANCES (DEFICITS)	\$23,996,049	\$4,648,370	(\$14,451,690)	\$13,098,852	\$27,291,581

See accompanying notes to financial statements

CITY OF BRISBANE
Reconciliation of the
NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS
with the STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$1,879,591
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Amounts reported for governmental activities in the Statement of Activities
are different because of the following:

CAPITAL ASSETS TRANSACTIONS

Governmental Funds report capital outlays as expenditures. However,
in the Statement of Activities the cost of those assets is capitalized and allocated over
their estimated useful lives and reported as depreciation expense.

The capitalized expenditures are therefore added back to fund balance	6,397,371
Depreciation expense is deducted from the fund balance	(1,607,084)

LONG-TERM LIABILITIES

Repayment of bond principal is an expenditure in the governmental funds, but
in the Statement of Net Position the repayment reduces long-term liabilities.

Proceeds from leases	(6,798,703)
Repayments of debt principal and interest are added back to fund balance	916,593
Pension related expenses	(866,610)
OPEB related expenses	539,570

ACCRUAL OF NON-CURRENT ITEMS

The amounts below included in the Statement of Activities do not provide or (require) the use of
current financial resources and therefore are not reported as revenue or expenditures in
governmental funds (net change):

Accrued interest on long-term debt	(87,216)
Compensated absences	174,702

ALLOCATION OF INTERNAL SERVICE FUND ACTIVITY

Internal Service Funds are used by management to charge the costs of certain activities,
such as equipment acquisition, maintenance, and insurance to individual funds.
The portion of the net revenue (expense) of these Internal Service Funds arising out
of their transactions with governmental funds is reported with governmental activities,
because they service those activities.

Change in Net Position - All Internal Service Funds	130,215
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$678,429
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See accompanying notes to financial statements

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PROPRIETARY FUNDS

Proprietary funds account for City operations financed and operated in a manner similar to a private business enterprise. The intent of the City is that the cost of providing goods and services be financed primarily through user charges.

The concept of major funds established by GASB Statement 34 extends to Proprietary Funds. The City has identified the funds below as major enterprise funds in fiscal 2024.

GASB 34 does not provide for the disclosure of budget vs. actual comparison regarding proprietary funds that are major funds.

Utility Fund is comprised of the following services:

Water

Represents expenses incurred in the purchase and distribution of water to City residents and businesses; water users support this activity through payment of water billings which are rendered based on read meters.

Sewer

Represents expenses incurred in the collection and pumping of sewage waste to the City of San Francisco Sewer Treatment Plant where it is treated and discharged to the bay; sewer users support this activity through payment of sewer service billings.

Guadalupe Valley Municipal Improvement District

Represents expenses related to providing water, sewer, and other municipal services to businesses and residents located within the district boundaries. Revenues to support this activity are derived from property taxes, water, and sewer billings and special assessments.

Marina Enterprise Fund

This fund accounts for expenses incurred in the operation and maintenance of a boat harbor and marina; berth rentals provide the source of revenue to support this activity.

Internal Service Funds

These funds are used to account for interdepartmental operations where it is the stated intent that costs of providing services to the departments of the City on a continuing basis be financed or recovered primarily by charges to the user departments.

CITY OF BRISBANE
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2024

	Business-type Activities-Enterprise Funds			Governmental Activities- Internal Service Funds
	Utility	Marina	Totals	
ASSETS				
Current Assets:				
Cash and investments (Note 3)	\$2,108,091	\$2,520,743	\$4,628,834	\$2,566,347
Restricted cash and investments (Note 3)	105		105	128,744
Accounts receivable, net	1,407,727	88,069	1,495,796	102,719
Taxes receivable	495		495	
Interest receivable	10,563	12,605	23,168	5,500
Total Current Assets	3,526,981	2,621,417	6,148,398	2,803,310
Noncurrent Assets:				
Loans receivable (Note 5)		2,295,996	2,295,996	
Capital assets (Note 6)				
Non-depreciable	876,202		876,202	
Depreciable, net	25,384,965	5,394,914	30,779,879	
Total Noncurrent Assets	26,261,167	7,690,910	33,952,077	
Total Assets	29,788,148	10,312,327	40,100,475	2,803,310
DEFERRED OUTFLOWS				
Deferred outflows related to pensions (Note 9)	1,007,060	431,534	1,438,594	
Deferred outflows related to OPEB (Note 10)	163,726	556,310	720,036	
Total Deferred Outflows	1,170,786	987,844	2,158,630	
LIABILITIES				
Current Liabilities:				
Accounts payable	709,571	31,478	741,049	31,810
Due to other funds (Note 4A)				1,194,170
Accrued payroll	71,179	26,993	98,172	245,540
Interest payable	62,777	7,140	69,917	
Accrued claims payable (Note 13)				452,362
Compensated absences due within one year (Note 1F)	13,249	6,377	19,626	
Bonds payable due within one year (Note 7)	440,000	443,000	883,000	
Deposits	20,689	183,629	204,318	
Unearned revenue	716,346		716,346	
Total Current Liabilities	2,033,811	698,617	2,732,428	1,923,882
Noncurrent Liabilities:				
Compensated absences due in more than one year (Note 1F)	39,748	19,132	58,880	
Accrued claims payable (Note 13)				1,161,502
Advances from other funds (Note 4B)		371,320	371,320	
Bonds payable due in more than one year (Note 7)	4,865,000	930,000	5,795,000	
Net pension liability (Note 9)	1,385,487	593,780	1,979,267	
Net OPEB liability (Note 10)	254,703	865,469	1,120,172	
Total Noncurrent Liabilities	6,544,938	2,779,701	9,324,639	1,161,502
Total Liabilities	8,578,749	3,478,318	12,057,067	3,085,384
DEFERRED INFLOWS				
Deferred inflows related to pensions (Note 9)	579,670	248,281	827,951	
Deferred inflows related to OPEB (Note 10)	54,224	184,248	238,472	
Total Deferred Inflows	633,894	432,529	1,066,423	
NET POSITION (Note 8)				
Net investment in capital assets	20,956,272	5,394,914	26,351,186	
Restricted for capital projects	758,885		758,885	
Unrestricted	31,134	1,994,410	2,025,544	(282,074)
Total Net Position	\$21,746,291	\$7,389,324	\$29,135,615	(\$282,074)

See accompanying notes to financial statements

CITY OF BRISBANE
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2024

	Business-type Activities-Enterprise Funds			Governmental Activities- Internal Service Funds
	Utility	Marina	Totals	
OPERATING REVENUES				
Charges for sales and services	\$6,744,530	\$2,259,702	\$9,004,232	\$2,497,927
Other revenues		45,531	45,531	23,982
Total Operating Revenues	6,744,530	2,305,233	9,049,763	2,521,909
OPERATING EXPENSES				
Cost of sales and services	4,068,300	734,940	4,803,240	33,583
General and administrative	4,205,463	1,316,444	5,521,907	2,122,435
Depreciation (Note 6)	657,544	103,819	761,363	
Other expenses	500		500	643,540
Total Operating Expenses	8,931,807	2,155,203	11,087,010	2,799,558
Operating Income (Loss)	(2,187,277)	150,030	(2,037,247)	(277,649)
NONOPERATING REVENUES (EXPENSES)				
Taxes and assessments	33,673		33,673	
Investment income	172,002	136,010	308,012	31,417
Interest expense	(196,108)	(50,695)	(246,803)	
Total Nonoperating Revenues (Expenses)	9,567	85,315	94,882	31,417
Income (Loss) Before Contributions and Transfers	(2,177,710)	235,345	(1,942,365)	(246,232)
Developer contributions	20,000		20,000	
Transfers in (Note 4C)	42,357		42,357	376,447
Transfers out (Note 4C)	(60,289)	(16,158)	(76,447)	
Net Contributions and Transfers	2,068	(16,158)	(14,090)	376,447
Change in net position	(2,175,642)	219,187	(1,956,455)	130,215
BEGINNING NET POSITION	23,921,933	7,170,137	31,092,070	(412,289)
ENDING NET POSITION	\$21,746,291	\$7,389,324	\$29,135,615	(\$282,074)

See accompanying notes to financial statements

CITY OF BRISBANE
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30, 2024

	Business-type Activities-Enterprise Funds			Governmental Activities- Internal Service Funds
	Utility	Marina	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$6,503,862	\$2,303,058	\$8,806,920	\$2,542,184
Cash payments to suppliers	(7,882,180)	(1,991,384)	(9,873,564)	(2,875,543)
Cash Flows from Operating Activities	(1,378,318)	311,674	(1,066,644)	(333,359)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes and assessments	33,827		33,827	
Due to other funds				668,639
Transfers in	42,357		42,357	
Transfers (out)	(60,289)	(16,158)	(76,447)	(81)
Cash Flows from Noncapital Financing Activities	15,895	(16,158)	(263)	668,558
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal payment of debt	(415,000)	(430,000)	(845,000)	
Interest paid	(203,889)	(55,885)	(259,774)	
Developer contributions received	20,000		20,000	
Cash Flows from Capital and Related Financing Activities	(598,889)	(485,885)	(1,084,774)	
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest paid				(63,633)
Investment income receipts	179,746	137,898	317,644	95,605
Cash Flows from Investing Activities	179,746	137,898	317,644	31,972
Net Cash Flows	(1,781,566)	(52,471)	(1,834,037)	367,171
Cash and investments at beginning of period	3,889,762	2,573,214	6,462,976	2,327,920
Cash and investments at end of period	\$2,108,196	\$2,520,743	\$4,628,939	\$2,695,091
Reconciliation of Operating Income (Loss) to Cash Flows from Operating Activities:				
Operating income (Loss)	(\$2,187,277)	\$150,030	(\$2,037,247)	(\$277,649)
Adjustments to reconcile operating income (Loss) to cash flows from operating activities:				
Depreciation	657,544	103,819	761,363	
Change in assets, deferred outflows, liabilities and deferred inflows:				
Accounts receivable	(240,668)	(2,175)	(242,843)	(1,750)
Accounts payable and accrued liabilities	(82,407)	(8,187)	(90,594)	(6,389)
Accrued payroll	25,925	10,141	36,066	15,526
Accrued claims payable				(63,097)
Compensated absences	(12,744)	1,140	(11,604)	
Deposits	1,390	(9,020)	(7,630)	
Net pension liability, deferred inflows and deferred outflows	504,102	216,044	720,146	
Net OPEB liability, deferred inflows and deferred outflows	(44,183)	(150,118)	(194,301)	
Cash Flows from Operating Activities	(\$1,378,318)	\$311,674	(\$1,066,644)	(\$333,359)

See accompanying notes to financial statements

FIDUCIARY FUNDS

Fiduciary funds are presented separately from the Government-wide and Fund financial statements. The City had the following types of fiduciary funds in fiscal year 2024:

Private Purpose Trust Fund

This fund is used to account for resources legally held in trust for special purposes.

Custodial Funds

These funds are custodial in nature and do not involve measurement of results of operations. They are used to account for assets held in a custodial capacity for others and therefore cannot be used to support the City's program.

CITY OF BRISBANE
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2024

	Successor Agency Private-Purpose Trust Fund	Custodial Funds
ASSETS		
Cash and investments (Note 3)	\$1	\$1,168,619
Restricted cash and investments (Note 3)	3,569,789	
Accounts receivable, net	4,131	92,661
Interest receivable		443
Total Assets	<u>3,573,921</u>	<u>1,261,723</u>
DEFERRED OUTFLOW OF RESOURCES		
Deferred charges on refunding (Note 16C)	<u>670,308</u>	
Total Deferred Outflow of Resources	<u>670,308</u>	
LIABILITIES		
Accounts payable	1,891	2,168,009
Deposits payable		4,450,721
Interest payable	60,979	
Loans payable to City (Note 16B)	2,295,996	
Long- term debt (Note 16B):		
Due within one year	1,645,000	
Due in more than one year	<u>1,890,000</u>	
Total Liabilities	<u>5,893,866</u>	<u>6,618,730</u>
NET POSITION (DEFICIT)		
Restricted for:		
Held in trust for private-purpose	(1,649,639)	
Organizations and other governments		<u>(5,357,007)</u>
Total Net Position (Deficit)	<u><u>(\$1,649,639)</u></u>	<u><u>(\$5,357,007)</u></u>

See accompanying notes to financial statements

CITY OF BRISBANE
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Successor Agency Private-Purpose Trust Fund	Custodial Funds
ADDITIONS		
Investment income	\$1,099	\$122,593
Other revenue	2,324,899	104,900
Total additions	2,325,998	227,493
DEDUCTIONS		
Public works	13,288	
Interest and fiscal charges	436,138	
Professional services		2,075,033
Total deductions	449,426	2,075,033
CHANGES IN NET POSITION	1,876,572	(1,847,540)
BEGINNING NET POSITION (DEFICIT)	(3,526,211)	(3,509,467)
ENDING NET POSITION (DEFICIT)	(\$1,649,639)	(\$5,357,007)

See accompanying notes to financial statements

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CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
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The City was incorporated on November 27, 1961, under the General Laws of the State of California and enjoys all the rights and privileges pertaining to such “General Law” cities. The City uses the City Council/Manager form of government. The financial reporting entity consists of (a) the primary government, the City, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

The financial statements and accounting policies of the City conform with generally accepted accounting principles applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting policies are summarized below:

A. *Reporting Entity*

The accompanying basic financial statements present the financial activity of the City, which is the primary government presented, along with the financial activities of its component units, which are entities for which the City is financially accountable. Although they are separate legal entities, blended component units are in substance part of the City’s operations and are reported as an integral part of the City’s financial statements. The term City, as used in this report, refers to the City and its component units as a consolidated entity. The City’s component units, which are described below, are all blended.

- Brisbane Public Financing Authority (Authority)
- Guadalupe Valley Municipal Improvement District (District)
- Brisbane – Guadalupe Valley Municipal Improvement District Finance Authority (B/GVM District)

Brisbane Public Financing Authority was formed on April 8, 1991, by and between the City and the former Redevelopment Agency (Agency) of the City. The Authority was created for the purpose of providing financing of public capital improvements for the City and the Former Agency. The Authority has the power to issue bonds to pay the cost of any public capital improvement. The Authority has no independent staff and consequently is dependent upon the City’s officers and employees. The Governing Board of the Authority is comprised of the members of the City Council of the City and the members of the Board of the Former Agency.

Guadalupe Valley Municipal Improvement District was formed as an enterprise activity in May 1990. The purpose of the District is to provide capital and infrastructure improvements to residents of the area. The members of the City Council act as the governing body of the District.

Brisbane – Guadalupe Valley Municipal Improvement District Finance Authority was formed as a financing activity in September 2014. The purpose of the B/GVM District is to provide a financing mechanism for residents of the area. The members of the City Council act as the governing body of the B/GVM District.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
--

B. Basis of Presentation

The City's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard-setting body for establishing accounting and financial reporting standards followed by governmental entities in the U.S.A.

These Statements require that the financial statements described below be presented.

Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities display information about the primary government (the City) and its component units. These statements include the financial activities of the overall City government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

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

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

Proprietary fund *operating* revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
--

C. Major Funds

The City's major governmental and business-type funds are identified and presented separately in the fund financial statements. All other funds, called non-major funds, are combined and reported in a single column, regardless of their fund types.

Major funds are defined as funds that have either assets, liabilities, revenues or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The City may also select other funds it believes should be presented as major funds.

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

General Fund – The General Fund is established to account for the revenues and expenditures to carry out basic governmental activities of the City such as general government, public safety, parks and recreation and public works. This fund accounts for all financial transactions not accounted for in the other funds.

Low/Mod Income Housing Assets Special Revenue Fund – This fund accounts for the activities related to the housing assets assumed by the City as Housing Successor to the former Redevelopment Agency. The activities are governed by California redevelopment law and must be used to provide housing for people with low and moderate incomes.

Capital Projects Fund – This fund was established to track all non-major construction and capital projects. Project budgets carryover year to year until completed.

The City reported all of its enterprise funds as major funds:

Utility Enterprise Fund – This fund accounts for revenues and expenses incurred for the water, sewer and Guadalupe Valley Municipal Improvement District.

Marina Enterprise Fund – This fund accounts for expenses incurred in the operation and maintenance of a boat harbor and marina; berth rentals provide the source of revenue to support this activity.

Internal Service Funds account for activities related to dental self-insurance, fringe benefits, flexible benefits, workers' compensation, general liability, vehicle replacement, facilities maintenance and other post-employment benefits (OPEB).

Fiduciary Funds financial statements include a Statement of Net Position and a Statement of Changes in Fiduciary Net Position. The City's fiduciary funds represent custodial funds and private-purpose trust funds and are accounted for using the "economic resources" measurement focus. The private-purpose trust funds are used to account for resources legally held in trust for special purposes. The Custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Both types of the funds are accounted for using accrual basis of accounting.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
--

D. *Basis of Accounting*

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

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

Those revenues susceptible to accrual are property, sales, transient occupancy and franchise taxes, special assessments, licenses for services and interest revenue. Fines, permits, and charges for services are not susceptible to accrual because they are not measurable until received in cash.

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

The City may fund programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The City's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

Certain indirect costs are included in program expenses reported for individual functions and activities.

E. *Interest Payable*

In the Government-Wide Financial Statements, interest payable of long-term debt is recognized as the liability is incurred.

In the fund financial statements, proprietary fund types recognize the interest payable when the liability is incurred.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
--

F. *Compensated Absences*

The City's compensated absences include regular vacation, compensatory time-off, and personal leave. Employees earn varying amounts of vacation depending upon continuous tenure with the City. Use of vacation may be deferred to the following year, but the total amount of vacation may not exceed two years annual accrual without City Manager approval. Vested compensated absence amounts are payable upon the employee's separation from employment. Compensated absences for governmental activities are recorded as current and non-current in the Government-Wide Financial Statements. For proprietary funds, current and non-current liabilities for compensated absences are recorded as expenses in the Government-Wide Financial Statements and the Fund Financial Statements.

The change in compensated absences was as follows at June 30, 2024:

	Governmental Activities	Business-Type Activities	Total
Beginning Balance	\$1,215,125	\$90,110	\$1,305,235
Additions	531,987	71,681	603,668
Payments	(706,689)	(83,285)	(789,974)
Ending Balance	<u>\$1,040,423</u>	<u>\$78,506</u>	<u>\$1,118,929</u>
Current Portion	<u>\$260,106</u>	<u>\$19,626</u>	<u>\$279,732</u>
Non-current Portion	<u>\$780,317</u>	<u>\$58,880</u>	<u>\$839,197</u>

G. *Property Taxes*

Under California law, secured property taxes are assessed and collected by the counties up to 1% of assessed value, plus other increases approved by the voters. The property taxes go into a pool and are then allocated to the cities based on complex formulas.

Lien Date	January 1
Levy Date	July 1
Due Date	November 1 and February 1
Collection Date	December 10 and April 10

Property taxes levied are recorded as revenue when received, in the fiscal year of levy, because of the adoption of the "alternate method of property tax distribution," known as the Teeter Plan, by the City and the County of San Mateo. The Teeter Plan authorizes the Auditor/Controller of the County of San Mateo to allocate 100% of the secured property taxes billed, but not yet paid.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
--

H. *Use of Estimates*

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities. In addition, estimates affect the reported amount of expenses. Actual results could differ from these estimates and assumptions.

I. *Deferred Outflows/Inflows of Resources*

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

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

J. *Pensions*

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plans (Plans) and Public Agency Retirement Services (PARS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS and PARS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

K. *Other Post-Employment Benefits Other than Pensions*

For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense and information about the fiduciary net position of the City Retiree Benefits Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefits payments when due and payable in accordance with benefit terms. Investments are reported at fair value.

L. *New Fund*

During fiscal year 2023-24, the City opened the 2023 Brisbane-Guadalupe Valley Municipal Improvement District Public Financing Authority Debt Service Fund to account for the debt service for the 2023 Lease Revenue Bonds.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
--

M. *Fair Value Measurements*

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

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

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

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

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

N. *New Governmental Accounting Standards Board Statement Implementation*

In June 2022, GASB issued Statement No. 100, *Accounting for Changes and Error Corrections*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement is effective for reporting periods beginning after June 15, 2023, or the fiscal year 2023-2024. The implementation of this Statement did not have a material impact on the financial statements, but required a disclosure in the financial statements for a change in major fund and non-major fund reporting during fiscal year 2023-2024.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING
--

A. *Budgeting Procedures*

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A City Council goal setting session is scheduled to determine the major objectives of the City's financial plan for the year. Goals are approved by the Council and incorporated into a detailed preliminary budget, which is issued for public comment. After a series of public hearings, the budget is adopted by the City Council prior to the beginning of the ensuing fiscal year (July 1).
2. The City Manager may approve transfer of appropriation from one program, activity, or line item within or across departments. Total appropriation within a fund may be increased by the City Manager up to \$200,000. Anything exceeding this threshold can only be increased with Council approval.
3. Legally adopted budgets and formal budgetary integration is employed as a management control device during the year for the General Fund, certain special revenue funds, and the debt service funds. The Fire Training, Contract Employees, Tree Plant and Habitat Conservation Program Special Revenue Funds are special revenue funds with single focus purpose that when needed are approved by City Council or part of an existing contract and therefore did not have adopted budgets for the fiscal year. The capital projects funds did not have adopted budgets for the fiscal year, but all capital projects are approved by City Council prior to commitment. The legal level of budgetary control is the department/program level.
4. Budgets for those governmental funds budgeted are adopted on a basis consistent with GAAP.
5. Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller, returned to the taxpayers through revised tax rates or revised fee schedules, or an excess in one year may be offset against a deficit in the following year. For the fiscal year ended June 30, 2024, based on the calculations by City Management, proceeds of taxes did not exceed the appropriations limit.
6. Budgeted revenue amounts represent the original budget modified by adjustments authorized during the year. Budgeted expenditure amounts represent original appropriations adjusted for supplemental appropriations during the year which were contingent upon new or additional revenue sources and reappropriated amounts for prior year encumbrances. These necessary supplemental appropriations were immaterial in relation to the budget as originally adopted. The City Manager must approve adjustments to departmental budgets; however, management may amend the budgeted amounts within departmental expenditure classifications.
7. Appropriations lapse at the end of the fiscal year to the extent they have not been expended or encumbered and then are rebudgeted for the coming year.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING (Continued)

B. Encumbrances

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders and contracts) outstanding at year-end are recorded. The commitments will be reappropriated and honored in the subsequent year.

C. Expenditures in Excess of Appropriations

The following funds had expenditures in excess of appropriations:

Fund	Department/Program	Amount in Excess of Budget
General Fund		
	General Government	\$2,259,096
	Public Safety - Police	628,393
	Public Safety - Fire	131,792
	Public Works	265,505
	Capital Outlay	1,284,282
	Debt Service: Principal	284,953
	Debt Service: Interest and Fiscal Charges	166,883
Non-major Special Revenue Funds:		
NPDES	Public Works	112,133
Public Arts Fund	General Government	26,483
Non-major Debt Service Funds:		
B/GVMID Public Financing Authority		
	Debt Service: Interest and Fiscal Charges	285
2017 B/GVMID Public Financing Authority		
	Debt Service: Interest and Fiscal Charges	9,503
2022 B/GVMID Public Financing Authority		
	Debt Service: Principal	71,000
	Debt Service: Interest and Fiscal Charges	142,431
2018 Library Construction Loan		
	Debt Service: Principal	4,307
	Debt Service: Interest and Fiscal Charges	9,092

The funds had sufficient fund balances or revenues to finance these expenditures.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 3 – CASH & INVESTMENTS

The City invests all funds, except cash with fiscal agents, in investment pools. The goal is to invest at the maximum yield, consistent with safety and liquidity, while individual funds can process payments for expenditures at any time. The City's investments are carried at fair value, as required by generally accepted accounting principles. The City adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

A. *Classification*

Cash and investments as of June 30, 2024, are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of City debt instruments or agency agreements.

Cash and investments available for operations	\$35,408,209
Restricted cash and investments	<u>1,821,883</u>
Total City Cash and Investments	<u>37,230,092</u>
 Cash and investments in Fiduciary Funds	 1,168,620
Restricted cash and investments in Fiduciary Funds	<u>3,569,789</u>
Total Fiduciary Cash and Investments	<u>4,738,409</u>
 Total Cash and Investments	 <u><u>\$41,968,501</u></u>

The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated on an accounting period basis to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

B. *Authorized Investments by the City*

The City's Investment Policy and the California Government Code allow the City to invest in the following, provided the credit ratings are acceptable of the issuers are acceptable to the City. The following also identifies certain provisions of the City and California Government Code that address interest rate risk, credit risk, and concentration of credit risk. This does not address the City's investments of debt proceeds held by fiscal agents that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the Entity's investment policy.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 3 – CASH AND INVESTMENTS (Continued)

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Allowed in Portfolio	Maximum Investment in One Issuer
California Local Agency Investment Fund	N/A	None	None	\$75 million
Negotiable Certificates of Deposit	5 years	None	30%	15%
Time Certificates of Deposit	N/A	None	30%	15%
Bankers' Acceptances	180 days	None	40%	15%
Commercial Paper	270 days	A-1	25%	15%
Government Agency Securities	5 years	None	None	None
Treasury Bonds, Bills, and Notes	5 years	None	None	None
Medium-Term Corporate Notes	5 years	A	30%	15%
Mutual Funds	5 years	None	20%	15%

C. Authorized Investments by Debt Agreements

The City must maintain required amounts of cash and investments with trustees or fiscal agents under the terms of certain debt issues. These funds are unexpended bond proceeds or are pledged reserves to be used if the City fails to meet its obligations under these debt issues. The California Government Code requires these funds to be invested in accordance with City ordinances, bond indentures or State statutes. The following identifies the investment types that are authorized for investments held by fiscal agents. The table also identifies certain permitted investments of these debt agreements:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality
Treasury Bonds, Bills, and Notes	5 years	None
Government Agency Securities	5 years	None
Bankers Acceptances	180 days	None
Repurchase Agreements	30 days	N/A
Money Market Mutual Funds	N/A	AAAm
Commercial Paper	270 days	A-1
Negotiable Certificates of Deposit	5 years	None
California Local Agency Investment Fund	N/A	None
Time Certificates of Deposit	N/A	None
Medium-Term Corporate Notes	5 years	AA
Mutual Funds	5 years	None

There are no restrictions on the maximum amount invested in each security type or a maximum that can be invested in any one issuer.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 3 – CASH AND INVESTMENTS (Continued)

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates.

Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Investment Maturities			Total
	12 months or less	13 to 48 months	49 to 60 months	
Securities of U.S. Government Agencies:				
Federal Farm Credit Banks		\$1,983,790		\$1,983,790
Federal Home Loan Banks	\$4,942,370	9,832,220	\$1,995,510	16,770,100
Time Certificates of Deposit:				
Wells Fargo Bank	248,981			248,981
American Express National Bank	248,942			248,942
Money Market Mutual Funds	11,807,140			11,807,140
Local Agency Investment Fund	1,574,439			1,574,439
Total Investments	<u>\$18,821,872</u>	<u>\$11,816,010</u>	<u>\$1,995,510</u>	32,633,392
			Cash in banks and on hand	9,335,109
			Total Cash and Investments	<u>\$41,968,501</u>

E. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code, the City's investment policy, or debt agreements and the actual rating as of June 30, 2024, for each investment type:

Investment Type	Aaa/AAAm	Not Rated	Total
Securities of U.S. Government Treasury and Agencies			
Federal Farm Credit Banks	\$1,983,790		\$1,983,790
Federal Home Loan Banks	16,770,100		16,770,100
Money Market Mutual Funds	11,807,140		11,807,140
Local Agency Investment Fund		\$1,574,439	1,574,439
Time Certificates of Deposit		497,923	497,923
Total Investments	<u>\$30,561,030</u>	<u>\$2,072,362</u>	32,633,392
Cash in banks and on hand			9,335,109
Total Cash and Investments			<u>\$41,968,501</u>

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 3 – CASH AND INVESTMENTS (Continued)
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F. *Custodial Credit Risk*

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Under California Government Code Section 53651, depending on specific types of eligible securities, a bank must deposit eligible securities posted as collateral with its Agent having a fair value of 105% to 150% of the City's cash on deposit. All of the City's deposits are either insured by the Federal Depository Insurance Corporation (FDIC) or collateralized with pledged securities held in the trust department of the financial institutions in the City's name.

G. *Local Agency Investment Fund*

The City is a participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City reports its investment in LAIF at the fair value amount provided by LAIF. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligation, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, and corporations. At June 30, 2024, these investments matured in an average of 217 days.

H. *Cash, Cash Equivalents, and Investments*

Each proprietary fund's portion of Cash and Investments is in substance a demand deposit available to finance operations and is considered a cash equivalent in preparing the Statement of Cash Flows.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value.

Market value is used as fair value for those securities for which market quotations are readily available.

I. *Fair Value Hierarchy*

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation input used to measure the fair value of asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 3 – CASH AND INVESTMENTS (Continued)

The following is a summary of the fair value hierarchy of the fair value of investments of the City as of June 30, 2024:

	Level 2	Total
Investments by Fair Value Level:		
Securities of U.S. Government Treasury and Agencies	\$18,753,890	\$18,753,890
Time Certificates of Deposit	497,923	497,923
Total	<u>\$19,251,813</u>	19,251,813
Investments Measured at Amortized Cost:		
Money Market Mutual Funds		5,998,444
Held by Trustee:		
Money Market Mutual Funds		5,808,696
Investments Exempt from Fair Value Hierarchy:		
Local Agency Investment Fund		<u>1,574,439</u>
Total Investments		<u>\$32,633,392</u>

Securities of the U.S. Government Agency's \$18.7 million and the Time Certificates of Deposits totaling \$.5 million is classified in Level 2 of the fair value hierarchy, are valued using quoted prices for a non-active market portfolio at fiscal year-end. Fair value is defined as the quoted market value on the last trading day of the period. These prices are obtained from various pricing sources by the custodian banks.

NOTE 4 – INTERFUND TRANSACTIONS

A. Due To/From Other Funds

All due to/from other funds represent temporary loans from the General Fund to cover cash flow shortfalls and are expected to be repaid shortly after the end of the fiscal year.

At June 30, 2024, the City had the following due to/from other funds:

	Due to Fund:			Amount
	Capital Projects Fund	Non-Major Governmental Funds	Internal Service Funds	
Due from Fund:				
General Fund	\$11,050,787	\$113,996	\$1,194,170	\$12,358,953
Total	<u>\$11,050,787</u>	<u>\$113,996</u>	<u>\$1,194,170</u>	<u>\$12,358,953</u>

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 4 – INTERFUND TRANSACTIONS (Continued)

B. Advances To/From Other Funds

At June 30, 2024, the City had the following advances to/from other funds:

From Fund:	To Fund:		Amount
	Capital Projects Fund	Marina Enterprise Fund	
General Fund	\$2,765,000	\$371,320	\$3,136,320
Total	\$2,765,000	\$371,320	\$3,136,320

In fiscal year 2018, the City approved advance from the General Fund to the Capital Improvement Fund in the amount of \$3,615,000. It was issued for the purpose of financing a new public library. The balance of the advance as of June 30, 2024 was \$2,765,000.

In fiscal year 2015 and 2018, the City approved an advance of \$117,929 and \$253,391 respectively, from the General Fund to the Marina Enterprise Fund for dredging. The balance of the advance as of June 30, 2024 was \$371,320.

C. Transfers In/Out

The City had the following transfers in/out for the year ended June 30, 2024:

	Transfers In					Total
	General Fund	Capital Projects Fund	Non-Major Governmental Funds	Utility Enterprise Fund	Internal Service Funds	
Transfers Out						
General Fund			\$1,510,646	\$42,357	\$300,000	\$1,853,003
Non-Major Governmental Funds	\$191,876	\$763,423				955,299
Enterprise Funds						
Utility					60,289	60,289
Marina					16,158	16,158
Total	\$191,876	\$763,423	\$1,510,646	\$42,357	\$376,447	\$2,884,749

Transfers out from the General Fund included a transfer to the NPDES Special Revenue Fund, amounts to Debt Service Funds to fund debt service payments, Utility Low Income Rate Assistance Offset to the Utility Enterprise Fund, and amounts for the Vehicle Replacement Internal Service Fund.

The Grants Special Revenue Fund transferred SLESF funds to cover a portion of Police salary.

The Capital Projects Fund received funds from Measure A, Measure W, Gas Tax, and SB1 Special Revenue funds to cover various capital project expenditures.

The Utility and Marina Enterprise Funds transferred funds to the Vehicle Replacement Internal Service Fund to cover its costs of City vehicles.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 4 – INTERFUND TRANSACTIONS (Continued)

D. Internal Balances

Internal balances are presented in the Entity-wide financial statements only. They represent the net interfund receivables and payables remaining after the elimination of all such balances within governmental and business-type activities.

NOTE 5 – LOANS RECEIVABLE

At June 30, 2024, the City had the following loans receivable:

	Balance June 30, 2023	Deletions	Balance June 30, 2024
Governmental Funds:			
Loan to Administrative Services Director	\$318,750		\$318,750
Loan to City Manager	125,000	\$125,000	
Bridge Housing Corporation Loan	2,336,086		2,336,086
First Time Home Buyers	546,856		546,856
Total Governmental Funds	3,326,692	125,000	3,201,692
Proprietary Funds:			
Loan to Successor Agency	2,295,996		2,295,996
Total Proprietary Funds	2,295,996		2,295,996
Total	\$5,622,688	\$125,000	\$5,497,688

- A.** On April 1, 2002, the City made a loan to the Administrative Services Director in the amount of \$318,750 for the purchase of a home. The entire principal balance together with payment of the “equity sharing amount” is due and payable immediately upon any sale or transfer of the property, except for a transfer of legal title for estate planning purposes to a revocable living trust for which the borrower is the trust and trustee, or 60 months after the effective date of termination of employment with the City. The loan is secured by the deed of trust.
- B.** On September 10, 2008, the City modified the City Manager loan agreement for an additional \$200,000. The additional amount, together with the payment of the “equity sharing amount” is due and payable upon any sale or transfer of the property without the prior written consent of the City (except for the transfer of legal title for estate planning purposes to a revocable living trust of which borrowers are the trustors and trustee), or eighteen months after the effective date of termination of City Manager’s employment with the City. During fiscal year ended June 30, 2024, the City Manager retired and the loan was fully repaid.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 5 – LOANS RECEIVABLE (Continued)
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- C.** In 1999, the Bridge Housing Corporation entered into a loan agreement with the former Redevelopment Agency (now Housing Successor) for an amount not to exceed \$2,500,000. The obligation to repay the loan is evidenced by a promissory note. The terms of the note provide that Bridge Housing Corporation make repayments to the extent of surplus cash. Annual payments are due and payable in arrears no later than June 1 each year with respect to the previous calendar year, and shall be accompanied by the developer's report of surplus cash. As of June 30, 2024, the balance of the loan was \$2,336,086.
- D.** The former Redevelopment Agency (now Housing Successor) has provided various loan programs for First Time Homebuyers. In general, they provide secondary financing for low and moderate income buyers in the City. The loans have deferred payments in order to allow the buyers to maximize their purchasing capacity. Payment of principal and interest is due upon sale of property. Units are sold at market value and the former Agency also receives as payment a share of the appreciation based on the percentage of the former Agency loan to original purchase price. The former Agency has first right of refusal to purchase the unit before rolling over to a new eligible buyer.
- E. *City Loans to Successor Agency***

The Marina Enterprise Fund had recorded a loan receivable in the amount of \$2,295,996 from the Successor Agency Private-Purpose Trust Fund. The loan will be paid from future redevelopment property tax trust fund (RPTTF) distribution revenue from the County. The loan is comprised of the following:

On March 1, 2001, the former Agency issued \$15,000,000 of Brisbane Community Redevelopment Project Area #1 2001 Tax Allocation Bonds (2001 Tax Allocation Bonds) to refund the 1984 Tax Allocation Bonds and to satisfy the former Agency's obligation under the 1984 Lease/Leaseback agreement (Deferred Rent Payable). A portion of the proceeds of the 1984 Tax Allocation Bonds were used to build the Marina.

Concurrently, the former Agency and the Authority also entered into a bond purchase contract (Contract) on March 1, 2001. According to the Contract, the Authority issued Brisbane Public Financing Authority (BPFA) 2001 Revenue Bonds, Series A in the amount of \$26,300,000 to acquire the Bonds.

As part of the funding for this debt, the former Agency provided an equity contribution of \$295,996 to be placed in an Escrow Fund along with the proceeds of the former Agency Bonds. The City contributed \$2,000,000 towards the purchase of the 2001 Tax Allocation Bonds.

Therefore, prior to fiscal 2015, a total of \$2,295,996 was recorded as an advance from the Marina Fund to the BPFA 2001 Revenue Bonds Series A Debt Service Fund, which in turn, advanced the amount to the former Agency. The advance was to be paid from future tax increment of the former Agency after the bonds have matured. With the dissolution of the Agency effective February 1, 2012, the Successor Agency assumed the obligation to repay the advance above.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 5 – LOANS RECEIVABLE (Continued)

In fiscal year 2014, the City unwound the advance from the Marina Fund (formerly the Parks and Recreation Enterprise Fund) to the BPFA 2001 Revenue Bonds Series A Debt Service Fund and the loan receivable from the BPFA 2001 Revenue Bonds Series A Debt Service Fund to the former Agency. As of June 30, 2024, the Successor Agency recorded a loan payable to the City in the amount of \$2,295,996 and the City Marina Enterprise Fund recorded a loan receivable in the amount of \$2,295,996.

NOTE 6 – CAPITAL ASSETS

Capital assets, which include land, buildings, improvements, equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities in the Government-Wide Financial Statements. Capital assets are recorded at historical cost or estimated historical cost if actual cost is not available. Gifts or contributions of capital assets are recorded at fair market value when received. City policy has set the capitalization threshold for reporting capital assets at the following:

General Capital Assets	\$5,000
Infrastructure Capital Assets	25,000

Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

Buildings and structures	65 years
Machinery and equipment	5 – 20 years
Infrastructure	50 – 65 years
Improvements other than buildings	20 – 59 years
Water distribution and sewer collection	65 years

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 6 – CAPITAL ASSETS (Continued)

Changes in capital assets during the year ended June 30, 2024 comprise of the following:

	Balance at June 30, 2023	Additions	Adjustments	Transfers	Balance at June 30, 2024
<u>Governmental activities</u>					
Non-depreciable capital assets:					
Land	\$16,716,300				\$16,716,300
Artwork	5,500				5,500
Construction in progress	975,141	\$5,364,329	(\$2,695,568)	(\$188,216)	3,455,686
Total non-depreciable capital assets:	17,696,941	5,364,329	(2,695,568)	(188,216)	20,177,486
Capital assets being depreciated:					
Land Improvements	8,224,418	2,695,568			10,919,986
Building and Structures	26,189,025				26,189,025
Machinery and Equipment	5,103,612	105,945		188,216	5,397,773
Right Of Use - Leased Property	8,720,717		(19,184)		8,701,533
Right of Use - SBITAs		1,413,703			1,413,703
Infrastructure	31,758,104				31,758,104
Total capital assets, depreciable	79,995,876	4,215,216	(19,184)	188,216	84,380,124
<i>Less accumulated depreciation:</i>					
Land Improvements	(2,846,984)	(271,878)			(3,118,862)
Building and Structures	(6,974,934)	(456,233)			(7,431,167)
Machinery and Equipment	(3,870,991)	(327,020)			(4,198,011)
Right Of Use - Leased Property	(697,658)	(482,607)	15,185		(1,165,080)
Right of Use - SBITAs					-
Infrastructure	(12,078,505)	(551,953)			(12,630,458)
Total accumulated depreciation	(26,469,072)	(2,089,691)	15,185		(28,543,578)
Depreciable capital assets	53,526,804	2,125,525	(3,999)	188,216	55,836,546
Governmental activity capital assets, net	\$71,223,745	\$7,489,854	(\$2,699,567)		\$76,014,032

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 6 – CAPITAL ASSETS (Continued)

	Balance at June 30, 2023	Additions	Adjustments	Transfers	Balance at June 30, 2024
<u>Business-type activities</u>					
Capital assets not being depreciated:					
Land	\$647,815				\$647,815
Construction in Progress	228,387				228,387
Total non-depreciable capital assets:	876,202				876,202
Capital assets, being depreciated:					
Land Improvements	13,691,726				13,691,726
Building and Structures	12,022,220		(\$2,495,385)		9,526,835
Machinery and Equipment	883,161				883,161
Infrastructure	32,245,204		2,495,385		34,740,589
Total capital assets being depreciated	58,842,311				58,842,311
Less accumulated depreciation for:					
Land Improvements	(6,781,618)	(\$75,830)			(6,857,448)
Building and Structures	(3,352,433)	(162,427)			(3,514,860)
Machinery and Equipment	(648,697)	(26,704)			(675,401)
Infrastructure	(16,518,321)	(496,402)			(17,014,723)
Total accumulated depreciation	(27,301,069)	(761,363)			(28,062,432)
Depreciable capital assets	31,541,242	(761,363)			30,779,879
Business-type activity capital assets, net	<u>\$32,417,444</u>	<u>(\$761,363)</u>			<u>\$31,656,081</u>

A. Capital Asset Contributions

Some capital assets may be acquired using federal and State grant funds, or they may be contributed by developers or other governments. GASB Statement 34 requires that these contributions be accounted for as revenues at the time the capital assets are contributed.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 6 – CAPITAL ASSETS (Continued)

B. Depreciation Allocation

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

Governmental Activities	
General Government	\$1,010,562
Public Safety	270,383
Public Works	608,440
Parks and Recreation	200,306
Total Governmental Activities	\$2,089,691
Business-Type Activities	
Utility:	
Water	\$238,707
Sewer	82,565
Guadalupe Valley Municipal Improvement District	336,272
Marina	103,819
Total Business-Type Activities	\$761,363

NOTE 7 – LONG-TERM DEBT

The City generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt.

The following is a summary of long-term debt transactions for the year ended June 30, 2024:

	Balance at June 30, 2023	Additions	Retirements	Balance at June 30, 2024	Current Portion	Non-Current Portion
Governmental Activities						
2014 Lease Revenue Refunding Bonds	\$3,665,000		(\$255,000)	\$3,410,000	\$265,000	\$3,145,000
2017 Lease Revenue Refunding Bonds (Direct Placement)	860,000		(138,000)	722,000	138,000	584,000
2018 San Mateo County Library Loan (Direct Borrowing)	1,133,334		(117,640)	1,015,694	109,028	906,666
2022 Bank of West Loan (Direct Borrowing)	4,355,000		(71,000)	4,284,000	76,000	4,208,000
2023 Lease Revenue Bonds		\$5,385,000	(50,000)	5,335,000	165,000	5,170,000
Energy Conservation Loan (Direct Borrowing)	34,981		(13,888)	21,093	14,028	7,065
Subscription Liability (See Note 12)		1,413,703	(99,981)	1,313,722	107,880	1,205,842
Leases payable (see Note 11)	8,409,967		(171,084)	8,238,883	182,274	8,056,609
Total Governmental Long-Term Debt	\$18,458,282	\$6,798,703	(\$916,593)	\$24,340,392	\$1,057,210	\$23,283,182
Business-type Activities						
2015 Utility Revenue Bonds	\$5,720,000		(\$415,000)	\$5,305,000	\$440,000	\$4,865,000
2015 Installment Sale Agreement (Direct Placement)	1,803,000		(430,000)	1,373,000	443,000	930,000
Total Business-Type Long-Term Debt	\$7,523,000		(\$845,000)	\$6,678,000	\$883,000	\$5,795,000

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 7 – LONG-TERM DEBT (Continued)

A. 2014 Lease Revenue Refunding Bonds, Series 2014

On December 1, 2014, the Brisbane/Guadalupe Valley Municipal Improvement District Financing Authority issued \$5,470,000 principal amount Lease Revenue Refunding Bonds, Series 2014. The Bonds being issued were to refund the outstanding Brisbane Public Financing Authority Lease Revenue Bonds, Series 2005B (City Hall Renovation and Expansion Project).

Repayments made by the City are payable from any revenues lawfully available to the City. The City intends to make all payments from proceeds of its transient occupancy tax, but such tax proceeds are not pledged as security for the repayment of the Bonds. The bond covenant contains events of default that require the revenue of the City to be applied by the Trustee as specified in the terms of the agreement if any of the following conditions occur: default on debt service payments; the failure of the City to observe or perform the conditions, covenants, or agreement terms of the debt; bankruptcy filing by the City; or if any court or competent jurisdiction shall assume custody or control of the City.

The bonds mature annually through April 1, 2035, in amounts ranging from \$108,152 to \$379,380. The interest on the bonds is payable semiannually on each April 1 and October 1, with rates ranging from 2.00% to 4.00%. The bonds are subject to optional and mandatory redemption prior to maturity.

The annual debt service requirements on the bonds are as follows:

Year ending June 30:	Principal	Interest	Total
2025	\$265,000	\$114,180	\$379,180
2026	270,000	106,230	376,230
2027	280,000	98,130	378,130
2028	290,000	89,730	379,730
2029	295,000	80,450	375,450
2030-2034	1,645,000	244,538	1,889,538
2035	365,000	13,231	378,231
Total	\$3,410,000	\$746,489	\$4,156,489

On August 27, 2025, Standard & Poor's (S&P) downgraded its underlying credit rating of the B/GVMID Financing Authority Lease Revenue Bonds, by removing the Bonds from CreditWatch with negative implications. On September 24, 2025, S&P withdrew its rating on B/GVMID due to the City's delay in issuing the audited financial statements.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 7 – LONG-TERM DEBT (Continued)

B. 2017 Lease Revenue Refunding Bonds, Series 2017 (Direct Placement)

On August 1, 2017, the City issued \$1,630,000 in Lease Revenue Refunding Bonds. The proceeds of the Bonds were used to refund the 2009 Brisbane Public Financing Authority Lease Revenue Bonds. The refunding was completed to realize net present value savings related to the leases securing the prior bonds. Principal payment will be due each April 1, commencing in April 2018. Interest will be payable semiannually on April and October 1 each year. The Bonds mature in 2029 and bear an annual interest percentage rate in the range from 4.5% to 6.0%.

The refunding resulted in an overall debt service savings of \$212,054, and the net present value of the debt service savings, called an economic gain, amounted to \$164,575.

Repayments made by the City are payable from any revenues lawfully available to the City. The loan agreement contains events of default that require the revenue of the City to be applied by the Trustee as specified in the terms of the agreement if any of the following conditions occur: default on debt service payments; the failure of the City to observe or perform the conditions, covenants, or agreement terms of the debt; bankruptcy filing by the City; or if any court or competent jurisdiction shall assume custody or control of the City.

On August 1, 2017, the City deposited \$1,741,405 for the 2009 Brisbane Public Financing Authority Lease Revenue Bonds in an irrevocable trust with an escrow agent to provide funds for the future debt service on the refunded bonds. As a result, the bonds are considered defeased and the liability for those bonds have been removed from the Statement of Net Position.

The annual debt service requirements on the bonds are as follows:

Year ending June 30:	Principal	Interest	Total
2025	\$138,000	\$15,956	\$153,956
2026	143,000	12,906	155,906
2027	147,000	9,746	156,746
2028	145,000	6,498	151,498
2029	149,000	3,292	152,292
Total	\$722,000	\$48,398	\$770,398

On August 27, 2025, Standard & Poor's downgraded its underlying credit rating of the City of Brisbane's Lease Revenue Bonds, by removing the Bonds from CreditWatch with negative implications. On September 24, 2025, S&P withdrew its rating on the City due to the City's delay in issuing the audited financial statements.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 7 – LONG-TERM DEBT (Continued)

C. 2018 San Mateo County Library Construction Loan (Direct Borrowing)

During the fiscal year ended June 30, 2018, the City entered into a loan agreement with the County of San Mateo in the amount of \$1.7 million to ensure completion of the Library Project. The Project included construction and construction management of the new library. Principal payments are due each April and December 15, commencing in December 2018. Interest is payable semiannually on April and December 15 each year, with an annual interest percentage rate of 1.2%. Final payment shall be made no later than April 15, 2033.

Repayments made by the City are payable from secured property tax revenues lawfully available to the City. In the event that there are insufficient property tax revenues due to the City on any given payment due date, the County shall take from any other available tax apportionments otherwise due to the City to fulfill the balance of the payment. In the event the Library changes use or the construction of the Library is delayed, the County has the option to require that the City immediately repay to the County all funds disbursed to the City pursuant to the loan agreement, including interest accrued at 1.2% annually.

The annual payment requirements on the loan are as follows:

Year ending June 30:	Principal	Interest	Total
2025	\$109,028	\$11,992	\$121,020
2026	113,334	10,654	123,988
2027	113,334	9,295	122,629
2028	113,334	7,948	121,282
2029	113,334	6,562	119,896
2030-2033	453,330	12,698	466,028
Total	\$1,015,694	\$59,149	\$1,074,843

D. 2022 Bank of the West Loan (Direct Borrowing)

During the fiscal year ended June 30, 2022, the Brisbane/Guadalupe Valley Municipal Improvement District Financing Authority and the City of Brisbane entered into a lease agreement with the Bank of the West in the amount of \$4.355 million to finance the costs associated with acquisition of the building and land of the former Bank of America branch located at 70 Old County Road in Brisbane.

On March 1, 2022, the City & Brisbane/Guadalupe Valley Municipal Improvement District Financing Authority entered into a lease agreement with the Bank of the West (Bank), under which the Bank funded \$4,355,000 to the Brisbane/Guadalupe Valley Municipal Improvement District Financing Authority (Authority), which amount will be paid by the Authority to the City and, in consideration therefor, the City has agreed to cause the Authority to assign its rights, title and interest under the Site and Facility Lease, dated as of March 1, 2022, by and between the City and the Authority (the "Site and Facility Lease"), and the Lease Agreement, dated as of March 1, 2022 (the "Lease Agreement"), by and between the City and the Authority, including its rights to receive lease payments to be made by the City to the Bank under the Lease Agreement.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 7 – LONG-TERM DEBT (Continued)

The City will make the annual lease payments over a lease term of 20 years, at a fixed interest rate of 3.25% per year. The lease is secured by the leased located at 70 Old County Road, and is repayable in semi-annual payments beginning September 1, 2023 through March 1, 2042.

The pledge of repayment is from the City's General Fund.

The annual payment requirements on the loan are as follows:

Year ending June 30:	Principal	Interest	Total
2025	\$76,000	\$139,617	\$215,617
2026	77,000	136,131	213,131
2027	78,000	133,628	211,628
2028	86,000	131,386	217,386
2029	88,000	128,219	216,219
2030-2034	1,303,000	538,203	1,841,203
2035-2039	1,531,000	312,131	1,843,131
2040-2042	1,045,000	57,341	1,102,341
Total	\$4,284,000	\$1,576,656	\$5,860,656

E. 2023 Lease Revenue Bonds

On July 1, 2023, the Brisbane/Guadalupe Valley Municipal Improvement District Financing Authority issued \$5,385,000 principal amount Lease Revenue Bonds, Series 2023. The Bonds were issued to (1) finance the costs of tenant improvements to, and related equipment and furnishing for, a building at 25 Park Place leased by the City and used for municipal purposes, and (2) pay the costs of issuance of the Bonds.

Repayments made by the City are payable from legally available funds through Lease Payments under a Lease Agreement with the Authority. The City has covenanted to include such Lease Payments in its annual General Fund budget and make the necessary appropriations; however, these payments are subject to abatement during periods when the leased property cannot be used due to damage, destruction, or eminent domain. The Bonds are secured solely by Lease Payments and certain pledged funds under the Indenture.

The bonds mature annually through May 1, 2043, in amounts ranging from \$165,000 to \$425,000. The interest on the bonds is payable semiannually on May 1 and November 1, with the rate at 5%. The bonds are subject to optional and mandatory redemption prior to maturity.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 7 – LONG-TERM DEBT (Continued)

The annual debt service requirements on the bonds are as follows:

Year ending June 30:	Principal	Interest	Total
2025	\$165,000	\$249,600	\$414,600
2026	170,000	241,350	411,350
2027	180,000	232,850	412,850
2028	190,000	223,850	413,850
2029	200,000	214,350	414,350
2030-2034	1,180,000	912,500	2,092,500
2035-2039	1,650,000	569,250	2,219,250
2040-2043	1,600,000	168,506	1,768,506
Total	\$5,335,000	\$2,812,256	\$8,147,256

F. Energy Conservation Loan (Direct Borrowing)

On October 8, 2010, the City received a loan from the California Energy Resources Conservation and Development Commission for project costs associated with the installation of LED street lighting. Principal and interest payments are due semiannually on June 22 and December 22, with an interest rate of 1%.

The annual payment requirements on the loan are as follows:

Year ending June 30:	Principal	Interest	Total
2025	\$14,028	\$176	\$14,204
2026	7,065	35	7,100
Total	\$21,093	\$211	\$21,304

G. Subscription Based Information Technology Arrangements

The City is party to one SBITA that meets the criteria for recording under GASB 96. See Note 12 for details.

H. Leases

The City is party to one lease, as the lessee, for the party at 25 Park Place. See Note 11 for details.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 7 – LONG-TERM DEBT (Continued)

I. 2015 Utility Revenue Bonds

On June 3, 2015, the Brisbane/Guadalupe Valley Municipal Improvement District Financing Authority and the City issued Utility Revenue Bonds of \$8,310,000 which repaid in full the outstanding principal of the 2012 Brisbane Installment Sale Agreement. The interest on the 2015 Bonds is payable semiannually on March 1 and September 1, with an interest rate of 3.11% per annum. Principal payments are due annually on September 1 from September 1, 2015 to September 1, 2035.

The bond covenant contains events of default that require the revenue of the City to be applied by the Trustee as specified in the terms of the agreement if any of the following conditions occur: default on debt service payments; the failure of the City to observe or perform the conditions, covenants, or agreement terms of the debt; bankruptcy filing by the City; or if any court or competent jurisdiction shall assume custody or control of the City.

The Bond repayments are payable and secured by a pledge of the net revenues of the Utility Enterprise Fund as defined under the bond indenture, which must be equal to at least 125% of the current annual debt service requirements. In accordance with the revenue bond covenant, if pledged revenues during the year are less than 125% of maximum annual debt service coverage due at the end of the fiscal year, the outstanding amounts of the bonds could become immediately due. Total debt service paid in the current year was \$618,025 and Utility Enterprise Fund net revenue was (\$1,100,656). The City increased the sewer and water rates to increase the revenue in FY2024.

The annual payment requirements on the loan are as follows:

Year ending June 30:	Principal	Interest	Total
2025	\$440,000	\$181,650	\$621,650
2026	455,000	159,275	614,275
2027	480,000	140,700	620,700
2028	490,000	126,150	616,150
2029	510,000	110,513	620,513
2030-2034	2,260,000	298,869	2,558,869
2035-2036	670,000	25,106	695,106
Total	\$5,305,000	\$1,042,263	\$6,347,263

On March 4, 2025, Standard & Poor's placed their ratings on the 2015 Utility Revenue Bonds CreditWatch with negative implications, followed by downgrading the Bonds to BBB on May 30, 2025. On September 24, 2025, S&P withdrew its rating on the City's outstanding water and sewer revenue bonds due to the City's delay in issuing the audited financial statements.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 7 – LONG-TERM DEBT (Continued)

J. 2015 Installment Sale Agreement (Direct Placement)

On June 5, 2015, the Brisbane/Guadalupe Valley Municipal Improvement District Financing Authority and the City entered into an installment sale agreement in the amount of \$4,174,000 which paid for the dredging of the Marina. The interest on the agreement is payable semiannually on May 1 and November 1, with an interest rate of 3.12% per annum. Principal payments are due semiannually on May 1 and November 1 from November 1, 2016 to May 1, 2027.

The agreement contains events of default that require the revenue of the City to be applied by the Trustee as specified in the terms of the agreement if any of the following conditions occur: default on debt service payments; the failure of the City to observe or perform the conditions, covenants, or agreement terms of the debt; bankruptcy filing by the City; or if any court or competent jurisdiction shall assume custody or control of the City.

The repayments are payable and secured by a pledge of the net revenues of the Marina Enterprise Fund as defined under the agreement, which must be equal to at least 125% of the current annual debt service requirements. In accordance with the agreement, if pledged revenues during the year are less than 125% of maximum annual debt service coverage due at the end of the fiscal year, the outstanding amounts of the bonds become immediately due. Total debt service paid in the current year was \$482,931 and Marina Enterprise Fund net operating income was \$357,668.

The annual payment requirements on the installment sale agreement are as follows:

Year ending June 30:	Principal	Interest	Total
2025	\$443,000	\$39,406	\$482,406
2026	458,000	25,475	483,475
2027	472,000	11,076	483,076
Total	\$1,373,000	\$75,957	\$1,448,957

NOTE 8 – NET POSITION AND FUND BALANCES

A. Net Position

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

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

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 8 – NET POSITION AND FUND BALANCES (Continued)

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

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

When an expense is incurred for purposes for which both restricted and unrestricted net positions are available, the City's policy is to apply restricted net positions first.

B. Fund Balance

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

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

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

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

Assigned fund balances are amounts constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed by the City Council or its designee and may be changed at the discretion of the City Council or its designee. This category includes encumbrances; nonspendables, when it is the City's intent to use proceeds or collections for a specific purpose, and residual fund balances, if any, of Special Revenue, Capital Projects and Debt Service Funds which have not been restricted or committed.

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

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 8 – NET POSITION AND FUND BALANCES (Continued)

C. PARS Trust for Pension Program

The City established an irrevocable trust with Public Agency Retirements Services (PARS) to set aside funds for its pension liability.

At June 30, 2024, the cash and investment balance in the trust was \$1,616,508. The City Council reserves the authority to review and amend this funding policy from time to time, in order to ensure the funding policy continues to best suit the circumstances of the City.

D. Fund Balance Classification

Detailed classifications of the City's fund balances as of June 30, 2024, are below:

Fund Balance Classifications	General Fund	Low/Mod Income Housing Asset Special Revenue Fund	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
Nonspendables:					
Loans receivable	\$318,750				\$318,750
Prepays	3,380				3,380
Advances to other funds	3,136,320				3,136,320
Total Nonspendable Fund Balances	3,458,450				3,458,450
Restricted for:					
PARS pension trust	1,616,508				1,616,508
Low and moderate income housing projects		\$4,648,370			4,648,370
Debt service				\$1,024,435	1,024,435
ARPA funded public services				1,116,353	1,116,353
Transportation and street improvements				1,004,246	1,004,246
Grant activities				70,456	70,456
Special revenue activities				4,600,196	4,600,196
Total Restricted Fund Balances	1,616,508	4,648,370		7,815,686	14,080,564
Assigned to:					
Capital projects				5,398,725	5,398,725
Encumbrances	620,798				620,798
Fire sinking fund	260,868				260,868
Total Assigned Fund Balances	881,666			5,398,725	6,280,391
Unassigned	18,039,425		(\$14,451,690)	(115,559)	3,472,176
Total Fund Balances	\$23,996,049	\$4,648,370	(\$14,451,690)	\$13,098,852	\$27,291,581

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 8 – NET POSITION AND FUND BALANCES (Continued)
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E. Minimum Fund Balance Policies

The City is required to maintain a General Fund reserve balance that responds to the following criteria:

1. Emergency or disaster circumstances, which is reviewed every three years and modified as appropriate. For fiscal year 2024, the amount, at minimum, is \$3.5 million.
2. Recession circumstances, such as revenue reductions caused by an economic downturn comparable to the Great Recession of 2008/2009. If the amount is drawn down by recessionary shortfalls in the budget, a plan will need to be established to replenish the balance as the economy recovers. For fiscal year 2024, the amount, at minimum, is \$2.5 million.
3. Annual fluctuation circumstances, estimated to compensate for unexpected fluctuations of 5% in expenditures beyond the budget and 5% in revenues below the budget. The amount will be recalculated every year as the budget changes. For fiscal year 2024, the minimum amount is approximately \$2.0 million.

For fiscal year 2024, the total amount to be set aside for emergency or disaster circumstances, recession circumstances and annual fluctuation circumstances is set at approximately \$3.5 million. As of June 30, 2024, the actual total amount of fund balance of the General Fund was \$23.9 million, with an unassigned fund balance of \$18.0 million.

The City is required to maintain fund or working capital balances of at least 20% of operating expenditures in the Utility and Marina Enterprise Funds. This is considered the minimum level necessary to maintain the City's credit worthiness and to adequately provide for:

- a. Economic uncertainties, local disasters, and other financial hardships, or downturns in the local or national economy.
- b. Contingencies for unseen operating or capital needs.
- c. Cash flow requirements.

At June 30, 2024, the Utility Enterprise Fund's required work capital balance is \$1,786,361. The fund's actual unrestricted net position at June 30, 2024 was \$31,134. At June 30, 2024, the Marina Enterprise Fund's required work capital balance is \$431,041. The fund's actual unrestricted net position at June 30, 2024 was \$1.99 million.

For General Fund assets, the City is required to establish and maintain an Equipment Replacement Fund to provide for the timely replacement of vehicles and capital equipment with an individual replacement cost of \$15,000 or more. The City is also required to maintain a minimum fund balance in the Equipment Replacement Fund of at least 20% of the original purchase cost of the items accounted for in this fund. The annual contribution to this fund will generally be based on the annual use allowance, which is determined based on the estimated life of the vehicle or equipment and its cost of replacement. Interest earnings and sales of surplus equipment as well as any related damage or insurance recoveries will be credited to the Equipment Replacement fund.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 8 – NET POSITION AND FUND BALANCES (Continued)

The Council may designate specific fund balance levels for future development of capital projects, which it has determined to be in the best long-term interests of the City. In addition to the designations noted above, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years which are carried forward into the new year; debt service reserve requirements, reserves for encumbrances; and other reserves or designations required by contractual obligations, state law, or generally accepted accounting principles.

F. Deficit Fund Balances/Net Position

The following funds had deficit fund balances, which will be eliminated through the reduction in expenditures and/or the use of new funding sources:

Funds	Deficit Fund Balances/ Net Position
Major Governmental Fund:	
Capital Projects Fund	\$14,451,690
Non-Major Governmental Funds:	
NPDES Special Revenue Fund	1,565
2006 Pension Obligation Bonds Debt Service Fund	7,788
2013 Pension Side Fund Bonds Debt Service Fund	1,010
Brisbane- Guadalupe Valley Municipal Improvement District	
Public Financing Authority Debt Service Fund	3,099
2022 Brisbane- Guadalupe Valley Municipal Improvement District	
Public Financing Authority Debt Service Fund	102,097
Internal Service Funds:	
Dental Self-Insurance	89,823
Flexible Benefits	1,671
General Liability	1,098,691
Workers' Compensation	1,434,259

NOTE 9 – PENSION PLANS

A. General Information about the Pension Plan

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 9 – PENSION PLANS (Continued)

Plans Description – All qualified permanent and probationary employees are eligible to participate in the City’s separate Safety (police and fire) and Miscellaneous (all other) Employee Pension Rate Plans. The City’s Miscellaneous and Safety Rate Plans are part of the public agency cost-sharing multiple-employer defined benefit pension plan (PERF C), which is administered by the California Public Employees’ Retirement System (CalPERS). PERF C consists of a miscellaneous pool and a safety pool (also referred to as “risk pools”), which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. The employer participates in one cost-sharing multiple-employer defined benefit pension plan regardless of the number of rate plans the employer sponsors. The City sponsors six rate plans (three miscellaneous and three safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

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

The Plan’s provisions and benefits in effect at June 30, 2024, are summarized as follows:

	Miscellaneous		
	Prior to July 1, 2008	Prior to January 1, 2013	On or after January 1, 2013
Hire date			
Benefit formula	2.7% @ 55	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-67+	50 - 67+	52 - 67+
Monthly benefits, as a % of eligible compensation	2.0% - 2.7%	1.092%-2.418%	1.0%-2.5%
Required employee contribution rates	8.0%	7.0%	7.75%
Required employer contribution rates	15.95%	10.66%	7.68%

	Safety		
	Prior to January 1, 2013 (Police & Fire)	On or after January 1, 2013 (Fire)	On or after January 1, 2013 (Police)
Hire date			
Benefit formula	3% @ 55	2.7% @ 57	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 55+	50 - 57+	50 - 57+
Monthly benefits, as a % of eligible compensation	2.4%-3.0%	2.0%-2.7%	2.0%-2.7%
Required employee contribution rates	9.0%	13.75%	13.75%
Required employer contribution rates	24.15%	13.54%	13.54%

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 9 – PENSION PLANS (Continued)

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability (UAL). The dollar amounts are billed on a monthly basis or can be paid in a lump sum at a reduced amount. The City elected to make the monthly contributions and the required contribution for the unfunded liability and side fund was \$2,023,894 in fiscal year 2024.

Contributions – Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

For the year ended June 30, 2024, the City’s contributions to the Plan were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$1,841,260
	<u>Safety</u>
Contributions - employer	\$1,894,540

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 9 – PENSION PLANS (Continued)

As of June 30, 2024, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	Deferred outflows of resources	Net Pension Liability (Asset)	Deferred inflows of resources
Miscellaneous	\$8,654,635	\$15,619,481	\$964,041
Safety	7,401,944	16,220,601	3,334,255
PARS	32,359	14,112	
Total	<u>\$16,088,938</u>	<u>\$31,854,194</u>	<u>\$4,298,296</u>

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2023, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The City's proportionate share of the net pension liability for the Plan as of June 30, 2022 and 2023 was as follows:

	Miscellaneous
Proportion - June 30, 2022	0.31739%
Proportion - June 30, 2023	0.31236%
Change - Increase (Decrease)	<u>-0.00503%</u>
	Safety
Proportion - June 30, 2022	0.21085%
Proportion - June 30, 2023	0.21700%
Change - Increase (Decrease)	<u>0.00615%</u>

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 9 – PENSION PLANS (Continued)

For the year ended June 30, 2024, the City recognized pension expense of \$1,586,756. As of June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Safety Plan		Miscellaneous Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$1,894,540		\$1,841,260	
Differences between actual and expected experience	1,190,891	(\$101,953)	797,928	(\$123,778)
Changes in assumptions	946,656		943,018	
Net differences between actual and proportional contribution	90,528	(707,112)	121,015	(150,716)
Net differences between projected and actual earnings on plan investments	2,219,785		2,528,935	
Adjustment due to differences in proportion	1,059,544	(2,525,190)	2,422,479	(689,547)
Total	<u>\$7,401,944</u>	<u>(\$3,334,255)</u>	<u>\$8,654,635</u>	<u>(\$964,041)</u>

(Continued)

	Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$3,735,800	
Differences between actual and expected experience	1,988,819	(\$225,731)
Changes in assumptions	1,889,674	
Net differences between actual and proportional contribution	211,543	(857,828)
Net differences between projected and actual earnings on plan investments	4,748,720	
Adjustment due to differences in proportion	3,482,023	(3,214,737)
Total	<u>\$16,056,579</u>	<u>(\$4,298,296)</u>

\$3,735,800 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Safety Plan		Miscellaneous Plan	
Year Ended June 30	Annual Amortization	Year Ended June 30	Annual Amortization
2025	\$483,177	2025	\$1,984,028
2026	(206,729)	2026	1,829,176
2027	1,834,742	2027	1,963,564
2028	61,959	2028	72,566
Total	<u>\$2,173,149</u>	Total	<u>\$5,849,334</u>

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 9 – PENSION PLANS (Continued)

Actuarial Assumptions – For the measurement period ended June 30, 2023, the total pension liability was determined by rolling forward the June 30, 2022 total pension liability. The June 30, 2022 total pension liabilities were based on the following actuarial methods and assumptions for all benefit tiers:

	All CalPERS Plans
Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	(1)
Investment Rate of Return	6.90% (2)
Mortality Rate Table	Derived using CalPers Membership Data for all Funds (3)
Post retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter

(1) Depending on age, service, and type of employment.

(2) Net of Pension plan investment expenses, including inflation.

(3) The mortality table used was developed based on CalPERS' specific data. The table includes generational mortality improvements using Society of Actuaries Scale 80% of scale MP 2020. For more details on this table, please refer to the November 2021 experience study report (based on CalPERS demographic data from 2001 to 2019) that can be found on the CalPERS website.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2022 valuation were based on the results of a November 2021 actuarial experience study for the period 2001 to 2019. Further details of the Experience Study can be found on the CalPERS website.

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

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

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

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 9 – PENSION PLANS (Continued)

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

Asset Class (1)	Assumed Asset Allocation	Real return (1,2)
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yields	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	100%	

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

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

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City’s proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Safety	Miscellaneous
1% Decrease	5.90%	5.90%
Net Pension Liability	\$23,992,844	\$23,153,996
Current Discount Rate	6.90%	6.90%
Net Pension Liability	\$16,220,601	\$15,619,481
1% Increase	7.90%	7.90%
Net Pension Liability	\$9,866,240	\$9,417,928

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 9 – PENSION PLANS (Continued)

Pension Plan Fiduciary Net Position – Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

C. *Public Agency Retirement System Retirement Enhancement Plan*

Plans Description – The City established a Public Agency Retirement System Retirement Enhancement Plan (PARS), Agent multiple-employer plan, effective October 2005 for an executive employee of the City. PARS is a defined benefit 401(a) tax-qualified multiple agency trust. It meets the requirements of a pension trust under California Government code. The plan provides supplemental retirement benefits in addition to PERS. Phase II Systems is the PARS Trust Administrator. PARS issues a separate annual comprehensive financial report. Copies of PARS annual financial report may be obtained from the PARS Executive Office, 3961 MacArthur Boulevard, Suite 200, Newport Beach, CA 92660.

Benefits Provided – The PARS Plan provides a 1% enhancement to the current CalPERS benefit formula. Benefit service includes all full-time continuous service with the City from date of hire. The participant is eligible to receive the benefit at age 63 after 10 years of full-time continuous service and concurrent termination of employment from the City and retirement under CalPERS.

At June 30, 2024, the PARS Plan had one retiree covered by the benefit.

Contributions – Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the PARS Plan are determined annually on an actuarial basis as of June 30. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of the employee.

For the year ended June 30, 2024, the contributions to the PARS Plan were as follows:

	<u>PARS</u>
Contributions - employer	\$21,577

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 9 – PENSION PLANS (Continued)

Discount Rate – The discount rate used to measure the total pension liability for the PARS Plan was 6.0%. The pension trust is projected to have sufficient assets to pay benefits per the Plan’s current contribution policy.

	PARS
Valuation Date	June 30, 2024
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	6.00%
Inflation	2.50%
Payroll Growth	0.0%
Cost of Living Adjustments	2.0%
Investment Rate of Return	6.00%
Mortality Rate Table	RP-2000 Table projected to 2030 per Scale BB (as prescribed by PARS)

Discount Rate – Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the PARS Plan are determined annually on an actuarial basis as of June 30. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of the employee.

Changes of assumptions: For the measurement year ended June 30, 2024, changes of assumptions included a discount rate change from 6.50% to 6.00%.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class	Target Allocation	Long-Term Expected Arithmetic Real Rate of Return
US Cash	5.00%	0.94%
US Core Fixed Income (Aggregate)	33.50%	2.52%
US Short (1-3 Yr) Government/Credit Bonds	10.00%	1.65%
US High Yield Bonds	1.50%	4.43%
US Large & Mid Cap Equity	26.50%	5.41%
US Mid Cap Equity	5.00%	5.98%
US Small Cap Equity	7.50%	6.99%
Foreign Developed Equity	6.00%	6.92%
Emerging Markets Equity	3.25%	9.34%
US REITs	1.75%	6.91%
Total	<u>100%</u>	

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 9 – PENSION PLANS (Continued)

Pension Liabilities, Pensions Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions – The City’s net pension liability (asset) is measured as the total pension liability less the pension plan’s fiduciary net position. The net pension liability (asset) of the PARS Plan is measured as of June 30, 2024, and the total pension liability for the PARS Plan used to calculate the net pension liability (asset) was determined by an actuarial valuation as of June 30, 2024.

The following table shows the net pension liability (asset) for the PARS Plan and the respective changes in the net pension liability (asset) recognized over the measurement period.

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2023	\$827,946	\$798,128	\$29,818
Changes for the year:			
Service cost			-
Interest on the total pension liability	52,855		52,855
Effect of economic/demographic gains or losses	(6,115)		(6,115)
Effect of assumption changes or inputs	45,297		45,297
Benefit payments	(30,054)	(30,054)	-
Employer contributions		21,577	(21,577)
Net investment income		90,353	(90,353)
Administrative expenses		(4,187)	4,187
Net changes during 2023-2024	61,983	77,689	(15,706)
Balance at June 30, 2024	\$889,929	\$875,817	\$14,112

For the year ended June 30, 2024, the City recognized pension expense of \$52,464 for the PARS Plan. At June 30, 2024, the City reported deferred outflows of resources related to pension contributions subsequent to measurement date of \$21,577 which will be recognized as a reduction of the net pension liability in the year ended June 30, 2024, and pension contributions subsequent to pensions from the net differences between projected and actual earnings on plan investments of the Miscellaneous PARS plan in the amount of \$10,782.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Miscellaneous PARS Annual Amortization
2025	\$3,902
2026	23,425
2027	(8,769)
2028	(7,776)
Total	\$10,782

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 9 – PENSION PLANS (Continued)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate – The following presents the net pension liability (asset) of the PARS Plan as of the measurement date, calculate using the discount rate of 6.00%, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (5.00%) or 1 percentage-point higher (7.00%) than the current rate:

	Miscellaneous - PARS
1% Decrease	5.00%
Net Pension Liability (Asset)	\$111,012
Current Discount Rate	6.00%
Net Pension Liability (Asset)	\$14,112
1% Increase	7.00%
Net Pension Liability (Asset)	(\$67,856)

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB)

A. Plan Description and Funding Policy

The City administers a single-employer defined benefit post-employment healthcare plan. Employees hired prior to July 1, 2008, have the stipulated years of service, and retire directly from the City, are eligible to receive up to the Kaiser rate (family or single, depending on MOU) and the Medicare eligible rate after reaching the age of 65. This same benefit may continue to a surviving spouse depending on the retirement plan election. Currently there are 37 retirees receiving post-employment health care benefits from the City.

	Exec Mgmt, HR Admin, Conf Mgmt, Police Chief	Conf, Mid-Mgmt, Police Commanders	General, Firefighters, Police Officers								
▪ Eligibility	Hired < 7/1/08 and Retire Directly from the City										
	• 10 years of Municipal Government Service	• 15 years of Municipal Government service	• 15 years of City service								
▪ Cash Stipend	• Up to Kaiser family • Medicare eligible rate ≥ 65	• Up to Kaiser family • Medicare eligible rate ≥ 65	• Up to Kaiser single • Medicare eligible rate ≥ 65								
▪ PEMHCA minimum	• Retirees not eligible for Cash Stipend • Includes hourly employees and City Council <table><thead><tr><th>Year</th><th>Monthly Amount</th></tr></thead><tbody><tr><td>2018</td><td>\$133</td></tr><tr><td>2019</td><td>136</td></tr><tr><td>2020</td><td>139</td></tr></tbody></table>			Year	Monthly Amount	2018	\$133	2019	136	2020	139
Year	Monthly Amount										
2018	\$133										
2019	136										
2020	139										
▪ Surviving Spouse Benefit	• Retirement plan election • PEMHCA minimum benefit continues to surviving spouses • No Cash Stipend for surviving spouses										
▪ Dental, Vision & Life	• None										

As of June 30, 2024, approximately 99 participants were eligible to receive benefits.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)
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B. Employees Covered by Benefit Terms

At June 30, 2024, the benefit terms covered the following employees:

	Number of Covered Employees
Retirees and beneficiaries receiving benefits	51
Active employees	99
	150

C. Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023.

D. Actuarial Assumptions

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods in the measurement, unless otherwise specified:

Measurement Date	June 30, 2023
Funding Policy	Annual actuarial determined contributions
Salary Increases	Aggregate salary increases, 2.80%. Individual salary increased based on CalPERS
Healthcare Cost Trend Rate	Pre-Medicare 7.40%, Medicare 4.20% Trending down to 4.14% over 56 years.
Inflation	2.30%
Actuarial Assumptions:	
Discount Rate	5.43%
Investment Rate of Return	6.30%
Mortality	Based on CalPERS tables

The discount rate used to measure the total OPEB liability was 5.43%. The projection of cash flows used to determine the discount rate assumed that the City contribution will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to cover all future OPEB payments. Therefore, the discount rate was set equal to the long-term expected rate of return.

Changes of assumptions For the measurement year ended June 30, 2023, changes of assumptions included a discount rate change from 5.45% to 5.43%, and investment rate of return from 5.45% to 6.3%.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

E. Changes in the Net OPEB Liability

	Increase (Decrease)	
	Total OPEB Liability	Plan Fiduciary Net Position
	(a)	(b)
		Net OPEB Liability
		(c) = (a) - (b)
Balance at Fiscal Year Ending 6/30/2023:	\$8,493,759	\$3,498,278
(Measurement Date 6/30/22)		\$4,995,481
Changes Recognized for the Measurement Period:		
Service cost	270,136	270,136
Interest	463,540	463,540
Changes of assumptions	(632,706)	(632,706)
Investment gains or losses on expected return contributions	1,898,564	1,898,564
Contributions:		
Employer - City's contribution		404,004
Employer - Implicit subsidy		113,133
Net investment income		261,892
Benefit payments	(404,004)	(404,004)
Implicit rate subsidy fulfilled	(113,133)	(113,133)
Administrative expenses		(20,765)
Net Changes during Fiscal Year 2024	1,482,397	241,127
Balance at Fiscal Year Ending 6/30/2024:	\$9,976,156	\$6,236,751

F. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (4.43%) or one percentage point higher (6.43%), as follows:

	Discount Rate		
	1% Decrease	Current	1% Increase
	4.43%	5.43%	6.43%
Net OPEB Liability	\$7,262,049	\$6,236,751	\$5,364,140

G. Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (6.40%) or one percentage point higher (8.40%) than current healthcare cost trend rates, as follows:

	Trend Rate		
	1% Decrease	Current	1% Increase
	6.40%	7.40%	8.40%
	to 3.14.%	to 4.14.%	to 5.14.%
Net OPEB Liability	\$5,325,347	\$6,236,751	\$7,314,206

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

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

For the fiscal year ended June 30, 2024, the City recognized OPEB expense of \$58,941. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions made subsequent to the measurement date	\$674,930	
Differences between actual and expected experience	2,069,431	(\$929,490)
Net difference between projected and actual earnings on OPEB plan investments	193,519	
Changes of assumptions	384,614	(725,143)
Total	<u>\$3,322,494</u>	<u>(\$1,654,633)</u>

A total of \$674,930 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	Annual Amortization
2025	\$148,813
2026	82,945
2027	106,406
2028	(26,796)
2029	146,007
Thereafter	535,556
Total	<u>\$992,931</u>

NOTE 11 – LEASES

A. Policies

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. The City recognizes lease receivable or liabilities with an aggregate, individual value of \$500,000 or more for Governmental Funds and \$300,000 for Enterprise and all other funds, based on the future lease payments remaining at the start of the lease.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 11 – LEASES (Continued)

Lessor

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

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

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

- The City uses bond interest rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

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

The City has no applicable leases over the threshold for GASB 87 implementation for the fiscal year 2024.

Lessee

The City is a lessee for the buildings located on 25 Park Place, Brisbane. City recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. In fiscal year 2022, the City recorded lease liabilities with an initial value of \$3,152,216. In fiscal year 2023, the City amended the lease contract increasing the value of the lease asset to \$11,109,924.

At the commencement of a lease, City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 11 – LEASES (Continued)

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

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, City generally uses bond interest rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that City is reasonably certain to exercise.

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

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

Leases payable is summarized in Note 7 and Right-to-use Leased Equipment in Note 6.

B. Leases Payable (City as Lessee)

The terms and balances related to leases as of June 30, 2024 were:

Lessor	Property Address	Original Lease Date	Lease Ending Date	Term Duration (Years)	Remaining Lease Term (Years)	Extension Years
Orsini Court Trust	25 Park Place	1/1/2022	12/31/2046	25	23	-

(Continued below)

Lessor	Expiration Date Including Options	Interest Exp	Principal Expenditures	Monthly Payment	Lease Asset	Lease Liability
Orsini Court Trust	12/31/2046	\$142,885	\$171,084	various	\$8,701,533	\$8,238,883

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 11 – LEASES (Continued)

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

For the Year Ended June 30	Principal	Interest	Total
2025	\$182,724	\$139,979	\$322,703
2026	195,862	136,874	332,736
2027	209,173	133,547	342,720
2028	223,005	129,993	352,998
2029	248,292	126,204	374,496
2030 - 2034	1,435,930	563,552	1,999,482
2035 - 2039	1,877,412	427,518	2,304,930
2040-2044	2,421,842	250,210	2,672,052
2045-2047	1,444,643	44,690	1,489,333
Totals	<u>\$8,238,883</u>	<u>\$1,952,567</u>	<u>\$10,191,450</u>

NOTE 12 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITAs)

A SBITA is a contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

At the commencement of a SBITA, the City initially measures the subscription liability at the present value of payments expected to be made during the contract term. Subsequently, the subscription liability is reduced by the principal portion of payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for payments made at or before the SBITA commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over shorter of the subscription term or the useful life of the underlying IT assets.

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

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

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

**NOTE 12 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS
(SBITAs) (Continued)**

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

Subscription assets are reported with other capital assets and subscription liabilities are reported as long-term debt on the statement of net position.

During the fiscal year, the City entered into one SBITA with Clariti Cloud Inc. that qualifies to be recorded under GASB 96. The agreement commenced October 10, 2023, and expires on November 30, 2033.

The future principal and interest subscription liability payments as of June 30, 2024 are as follows:

Year ending June 30:	Principal	Interest	Total
2025	\$107,880	\$22,320	\$130,200
2026	116,223	20,487	136,710
2027	125,033	18,513	143,546
2028	134,334	16,388	150,722
2029	144,153	14,106	158,259
2030-2033	686,099	30,124	716,223
Total	\$1,313,722	\$121,938	\$1,435,660

NOTE 13 – RISK MANAGEMENT

The City is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; natural disasters and employee health insurance claims. The City participates in the following public entity risk pools.

A. General Liability Insurance

The City is a member of Bay Cities Joint Powers Insurance Authority (BCJPIA). The BCJPIA is a public agency created in 1986 by and among various municipalities in Northern California to provide a pooled approach to liability insurance pursuant to the California Government Code. The BCJPIA is governed by a Board of Directors which is comprised of appointed officials from the member entities. The purpose of the pool is to provide certain levels of liability coverage, claims administration, and loss control support to member agencies. Annually, each member pays an actuarially determined premium based on a formula which takes into account the prior three years' loss experience, annual payroll, and population.

The City self-insures the first \$25,000 of each liability loss. The BCJPIA pools the layer from \$25,001 and purchases excess insurance from \$1,000,000 per year.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 13 – RISK MANAGEMENT (Continued)
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B. *Workers' Compensation*

On July 1, 2000, the City became a member of Workers' Compensation from Local Agency Workers' Compensation Excess Joint Powers Authority (LAWCX). The City is self-insured for the first \$150,000 of a claim. The LAWCX covers claims from \$150,001 to \$1,000,000 and purchases excess insurance from \$1,000,000 up to statutory limit. Prior to July 1, 2000 the City was a member of the San Mateo County Cities Group (Cities Group). When the City left the Cities Group it took on the responsibility for all current and future claims which would have been covered by the Cities Group.

The LAWCX is a public agency created in 1992 by and among self-insured workers' compensation joint power authorities, individual public entities, and special districts throughout California to provide a pooled approach to excess workers' compensation insurance pursuant to the California Government Code. The LAWCX is governed by a Board of Directors which is comprised of appointed officials from its member entities. The purpose of the pool is to provide excess workers' compensation insurance to its member agencies. Annually each member pays an actuarially determined premium based on a formula approved by the Board of Directors.

C. *Long-Term Disability and Other Benefit Insurance*

Other coverage provided to the City's workers, such as long-term disability, and unemployment insurance are covered by purchased insurance.

As of June 30, 2024, the estimated claims payable for general liability and workers' compensation included claims incurred but not reported (IBNR). There were no reductions in insurance coverage from the prior year and no insurance settlement exceeded coverage in each of the past three years.

Beginning balance of claims payable	\$1,676,961
Changes to estimated claims liability	(37,783)
Claims paid	(25,314)
Ending balance of claims payable	<u>\$1,613,864</u>
Current Portion	<u>\$452,362</u>

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 14 – COMMITMENTS AND CONTINGENT LIABILITIES

A. *Lawsuits*

The City is a defendant in a number of lawsuits which have arisen in the normal course of business. While substantial damages are alleged in some of these actions, their outcome cannot be predicted with certainty. In the opinion of the City Attorney, these actions, when finally adjudicated, will not have a material adverse effect on the financial condition of the City.

B. *Federal and State Grant Programs*

The City participates in a number of Federal, State and County programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grantor program regulations, the City may be required to reimburse the grantor government.

C. *Encumbrances*

The City uses an encumbrance system as an extension of normal budgetary accounting for governmental funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are recorded as restricted, committed or assigned fund balance, depending on the classification of the resources to be used to liquidate the encumbrance, since they do not constitute expenditures or liabilities.

Outstanding encumbrances at year-end are automatically reappropriated for the following year. Unencumbered and unexpended appropriations lapse at year-end. Encumbrances outstanding as of June 30, 2024 were as listed below:

	<u>Amount</u>
General Fund	\$620,798
Capital Projects Fund	15,800
NPDES Special Revenue Fund	97,381
Grant Special Revenue Fund	1,734

D. *Bay Area Water Supply and Conservation Agency Revenue Bonds Surcharge*

The City contracts with the City and County of San Francisco for the purchase of water from the Hetch Hetchy System operated by the San Francisco Public Utilities Commission (SFPUC). The City is also a member of the Bay Area Water Supply and Conservation Agency (BAWSCA) which represents the interests of all the 24 cities and water districts, as well as two private utilities, that purchase wholesale water from the SFPUC.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 14 – COMMITMENTS AND CONTINGENT LIABILITIES (Continued)

In 2009 the City entered into a new 25 year agreement with the SFPUC that includes a minimum water delivery level of 0.98 MGD. One of the ways that the new agreement differs from the old is in how facilities constructed by the SFPUC that benefit the regional customers are treated from a rate and financial perspective. Under the old agreement, facilities were built, capitalized, and added to the rate base with a rate of return (interest), and then paid for over their useful lives through wholesale rates. Under the new agreement, the SFPUC issues revenue bonds and the debt service (which also includes an interest component) is paid for through rates over the life of the bonds.

During the transition from the old to the new contracts, one of the issues addressed was how to deal with the \$370 million in assets that were still being paid for by the wholesale customers under the old agreement. The assets were transferred to the new agreement, assigned a life with an agreed upon rate of return of 5.13%. Also negotiated was a provision to allow the wholesale customers to prepay any remaining existing assets' unpaid principal balance without penalty or premium. This prepayment was executed through the issuance of bonds by BAWSCA which provide a better interest rate given the favorable rate environment.

BAWSCA issued Revenue Bonds in the principal amount of \$335,780,000 in January 2013 to prepay the capital cost recovery payment obligation and fund a stabilization fund. The Bonds mature in October 2034 and are secured by surcharges to the monthly water purchase charges imposed upon the participating members. The Bonds are not a debt obligation of any member, and BAWSCA's failure to pay its Bonds would not constitute a default by any participating member.

Should any participating member fail to pay its share, BAWSCA will rely on the stabilization fund and will pursue all legal remedies to collect the shortfall from the delinquent member. In the interim, other participating members may have their portion adjusted to insure the continued payment of the debt service surcharge.

The risk of bearing the debt service expense of a defaulting member is not significantly different than the risk each member assumes currently for fluctuations in water purchase charges. Under the Bond indenture, BAWSCA maintains a stabilization fund. If surcharge revenues collected are less than needed (due to a member's failure to pay timely), BAWSCA uses the stabilization fund to fund the debt service deficiency, and increases the surcharge in the subsequent year to make up for the prior year shortfall and reimburse the stabilization fund account. Also, given that each participating agency's governing body adopted a Resolution to participate in the Bond issue, Management believes that default is generally very unlikely.

The annual debt service surcharges are a fixed amount for each participant and are calculated by taking the subsequent fiscal year's debt service, multiplied by each participant's actual water purchase as a percent of total wholesale customer water purchases from the prior fiscal year. One-twelfth of the annual surcharge is included in the monthly bill from SFPUC. Because each participant's share of the debt service surcharge is proportional to the amount of water purchased during the prior fiscal year, the City's share of the debt service will fluctuate from year to year.

The City paid its surcharge of \$102,303 during fiscal year 2024 which is included as a component of purchased water expenses in the Utility Enterprise Fund. The surcharge for fiscal year 2025 is estimated to be \$98,896.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 14 – COMMITMENTS AND CONTINGENT LIABILITIES (Continued)

E. San Mateo County Animal Shelter

Since 1951, cities in San Mateo County have contracted with the County to manage animal control field and sheltering services. In September 2014, all the municipalities signed an agreement to share in the construction costs for a new animal control center by repaying the County through a 30-year, interest-free lease agreement. Construction of the new animal shelter building was completed in 2020, and certificate of occupancy was issued. The municipalities' final shared responsibility was determined to be \$25.7 million. Each municipalities' share of the annual lease payment is based on a methodology of a three-year average of shelter use and percentage of population, and is due each July 31st. The City's annual lease payment for FY2023-2024 is \$4,858.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 15 – SEGMENT INFORMATION

The City issued Utility Revenue Bonds to finance the repayment of the 2012 Brisbane Installment Sale Agreement. The water, sewer and Guadalupe Valley Municipal Improvement District activities are accounted for in the Utility Enterprise Fund. Segment information is presented below:

Utility Fund Statement of Net Position

	Water	Sewer	Guadalupe Valley Municipal Improvement District	Total Utility
ASSETS				
Current assets:				
Cash and investments	(\$810,406)	(\$5,261,115)	\$8,179,612	\$2,108,091
Restricted cash	42	10	53	105
Accounts receivable, net	469,243	469,242	469,242	1,407,727
Taxes receivable	-	-	495	495
Interest receivable	3,486	2,218	4,859	10,563
Total current assets	(337,635)	(4,789,645)	8,654,261	3,526,981
Noncurrent assets:				
Capital assets:				
Non-depreciable	180,266	22,839	673,097	876,202
Depreciable, net	8,280,966	5,094,059	12,009,940	25,384,965
Total capital assets	8,461,232	5,116,898	12,683,037	26,261,167
Total noncurrent assets	8,461,232	5,116,898	12,683,037	26,261,167
Total Assets	8,123,597	327,253	21,337,298	29,788,148
DEFERRED OUTFLOWS				
Deferred outflows related to pension	335,686	335,687	335,687	1,007,060
Deferred outflows related to OPEB	54,576	54,575	54,575	163,726
Total Deferred Outflows	390,262	390,262	390,262	1,170,786
LIABILITIES				
Current liabilities:				
Accounts payable	236,524	236,524	236,523	709,571
Accrued payroll	23,726	23,726	23,727	71,179
Interest payable	20,926	20,926	20,925	62,777
Compensated absences	4,416	4,416	4,417	13,249
Deposits	6,896	6,896	6,897	20,689
Bonds payable due within one year	146,667	146,667	146,666	440,000
Unearned revenue	238,782	238,782	238,782	716,346
Total current liabilities	677,937	677,937	677,937	2,033,811
Noncurrent liabilities:				
Compensated absences	13,250	13,250	13,248	39,748
Advances from other funds				
Bonds payable due in more than one year	1,621,667	1,621,667	1,621,666	4,865,000
Net pension liability	461,829	461,829	461,829	1,385,487
Net OPEB liability	84,900	84,901	84,902	254,703
Total noncurrent liabilities	2,181,646	2,181,647	2,181,645	6,544,938
Total Liabilities	2,859,583	2,859,584	2,859,582	8,578,749
DEFERRED INFLOWS				
Deferred inflows related to pension	193,223	193,223	193,224	579,670
Deferred inflows related to OPEB	18,075	18,075	18,074	54,224
Total Deferred Inflows	211,298	211,298	211,298	633,894
NET POSITION				
Invested in capital assets, net of related debt	6,692,940	3,348,574	10,914,758	20,956,272
Restricted for:				
Capital projects	250,432	159,366	349,087	758,885
Unrestricted	(1,500,397)	(5,861,306)	7,392,837	31,134
Total Net Position	\$5,442,975	(\$2,353,366)	\$18,656,682	\$21,746,291

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 15 – SEGMENT INFORMATION (Continued)

Utility Fund Statement of Activities

	Water	Sewer	Guadalupe Valley Municipal Improvement District	Total Utility
OPERATING REVENUES:				
Charges for services	\$2,145,580	\$1,460,977	\$3,137,973	\$6,744,530
Total operating revenues	2,145,580	1,460,977	3,137,973	6,744,530
OPERATING EXPENSES:				
Costs of sales and services	1,428,029	1,337,932	1,302,339	4,068,300
General and administrative	1,724,338	1,043,071	1,438,054	4,205,463
Depreciation	238,707	82,565	336,272	657,544
Other expenses	500			500
Total operating expenses	3,391,574	2,463,568	3,076,665	8,931,807
OPERATING INCOME (LOSS)	(1,245,994)	(1,002,591)	61,308	(2,187,277)
NONOPERATING REVENUES (EXPENSES):				
Taxes and assessments	-	-	33,673	33,673
Investment income	57,332	57,335	57,335	172,002
Interest expense	(65,369)	(65,369)	(65,370)	(196,108)
Total nonoperating revenues (expenses)	(8,037)	(8,034)	25,638	9,567
INCOME (LOSS) BEFORE TRANSFERS	(1,254,031)	(1,010,625)	86,946	(2,177,710)
Developer Contributions	20,000	-	-	20,000
Transfers in	14,119	14,119	14,119	42,357
Transfers out	(20,095)	(20,097)	(20,097)	(60,289)
Total transfers in and out	14,024	(5,978)	(5,978)	2,068
Change in net positions	(1,240,007)	(1,016,603)	80,968	(2,175,642)
NET POSITIONS:				
Beginning of year	6,682,982	(1,336,763)	18,575,714	23,921,933
End of year	<u>\$5,442,975</u>	<u>(\$2,353,366)</u>	<u>\$18,656,682</u>	<u>\$21,746,291</u>

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 15 – SEGMENT INFORMATION (Continued)

Utility Fund Statement of Cash Flows

	Water	Sewer	Guadalupe Valley Municipal Improvement District	Total Utility
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	\$2,065,356	\$1,380,755	\$3,057,751	\$6,503,862
Cash payments to suppliers	(3,037,557)	(2,242,332)	(2,602,291)	(7,882,180)
Net cash provided (used) by operating activities	(972,201)	(861,577)	455,460	(1,378,318)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Taxes and assessments			33,827	33,827
Transfers in	14,119	14,119	14,119	42,357
Transfers out	(20,095)	(20,097)	(20,097)	(60,289)
Net cash provided (used) by noncapital financing activities	(5,976)	(5,978)	27,849	15,895
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal payment of debt	(138,333)	(138,332)	(138,335)	(415,000)
Interest paid	(67,963)	(67,962)	(67,964)	(203,889)
Developer contributions	20,000			20,000
Net cash provided (used) by capital and related financing activities	(186,296)	(206,294)	(206,299)	(598,889)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment income received	59,871	59,066	60,809	179,746
Net cash provided (used) by investing activities	59,871	59,066	60,809	179,746
Net increase (decrease) in cash and cash equivalents	(1,104,602)	(1,014,783)	337,819	(1,781,566)
CASH AND CASH EQUIVALENTS:				
Beginning of year	294,238	(4,246,322)	7,841,846	\$3,889,762
End of year	(\$810,364)	(\$5,261,105)	\$8,179,665	\$2,108,196
FINANCIAL STATEMENT PRESENTATION:				
Cash and cash equivalents	(\$810,406)	(\$5,261,115)	\$8,179,612	\$2,108,091
Restricted cash	42	10	53	105
Total cash and cash equivalents	(\$810,364)	(\$5,261,105)	\$8,179,665	\$2,108,196
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income (loss)	(\$1,245,994)	(\$1,002,591)	\$61,308	(\$2,187,277)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	238,707	82,565	336,272	657,544
Changes in current assets and liabilities:				
Accounts receivable	(80,224)	(80,222)	(80,222)	(240,668)
Accounts payable and accrued liabilities	(27,470)	(27,468)	(27,469)	(82,407)
Accrued payroll	8,641	8,641	8,643	25,925
Compensated absences	(19,630)	3,729	3,157	(12,744)
Deposits	463	463	464	1,390
Net pension liability, deferred inflows and deferred outflows	168,034	168,034	168,034	504,102
Net OPEB liability, deferred inflows and deferred outflows	(14,728)	(14,728)	(14,727)	(44,183)
Total adjustments	273,793	141,014	394,152	808,959
Net cash provided (used) by operating activities	(\$972,201)	(\$861,577)	\$455,460	(\$1,378,318)

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 16 – REDEVELOPMENT AGENCY DISSOLUTION AND SUCCESSOR AGENCY ACTIVITIES

A. Successor Agency to the Redevelopment Agency Private-Purpose Trust Fund

The activities of the Successor Agency are reported in the Successor Agency to the Redevelopment Agency Private-Purpose Trust Fund as the activities are under the control of the Oversight Board. The City provides administrative services to the Successor Agency to wind down the affairs of the former Redevelopment Agency.

Cash and investments of the Successor Agency as of June 30, 2024 are discussed in Note 3.

B. Long-Term Obligations

Description	Balance June 30, 2023	Retirements	Balance June 30, 2024	Current Portion	Non-current Portion
2013 Tax Allocation Bonds	\$5,105,000	(\$1,570,000)	\$3,535,000	\$1,645,000	\$1,890,000
Total long-term debt	<u>\$5,105,000</u>	<u>(\$1,570,000)</u>	<u>\$3,535,000</u>	<u>\$1,645,000</u>	<u>\$1,890,000</u>
Loans payable to the City of Brisbane City Marina Enterprise Fund	\$2,295,996		\$2,295,996		\$2,295,996
Total loans payable to the City	<u>\$2,295,996</u>		<u>\$2,295,996</u>		<u>\$2,295,996</u>

C. 2013 Tax Allocation Bonds

On December 27, 2013, the Successor Agency issued \$17,470,000 principal amount of 2013 Tax Allocation Bonds to refund the 1998 Housing Set Aside Revenue Bonds and the 2001 Tax Allocation Bonds. Net proceeds of \$19,380,905 were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payments on the refunded bonds. As a result, the 1998 Housing Set Aside Revenue Bonds and the 2001 Tax Allocation Bonds are considered defeased and the liability for those bonds has been removed from the Successor Agency's Statement of Net Position. The reacquisition price was less than the net carrying value of the refunded bonds by \$3,485,599, which is recorded as a Deferred Outflow – Deferred Charges on Refunding. The balance of the Deferred Outflow as of June 30, 2024 was \$670,308.

The 2013 Tax Allocation Bonds mature annually through May 2028, in amounts ranging from \$90,000 to \$1,710,000. Principal and interest on the bonds are payable semiannually on each February 1 and August 1, and the Bonds bear interest at 4.14% per annum. The Bonds are payable from and secured by tax revenue distributed from the County's Redevelopment Property Tax Trust Fund. The bond covenant contains events of default that require the revenue of the Successor Agency to be applied by the Trustee as specified in the terms of the agreement if any of the following conditions occur: default on debt service payments; the failure of the Successor Agency to observe or perform the conditions, covenants, or agreement terms of the debt; bankruptcy filing by the Successor Agency; or if any court or competent jurisdiction shall assume custody or control of the Successor Agency.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 16 – REDEVELOPMENT AGENCY DISSOLUTION AND SUCCESSOR AGENCY ACTIVITIES (Continued)

Total principal and interest remaining to be paid on the bonds is \$3,733,196. Principal and interest paid for the current year was \$1,765,098.

The annual debt service requirements on the bonds were as follows:

Year ending June 30:	Principal	Interest	Total
2025	\$1,645,000	\$129,272	\$1,774,272
2026	1,710,000	60,547	1,770,547
2027	90,000	6,521	96,521
2028	90,000	1,856	91,856
Total	\$3,535,000	\$198,196	\$3,733,196

D. Commitments and Contingencies

State Approval of Enforceable Obligations

The Successor Agency prepares a Recognized Obligation Payment Schedule (ROPS) semi-annually that contains all proposed expenditures for the subsequent six-month period. The ROPS is subject to the review and approval of the Oversight Board as well as the State Department of Finance. The Successor Agency submitted its last and final ROPS which was approved by the State Department of Finance in May 2018.

NOTE 17 – CONCENTRATION RISK

In November 2011, the City placed a special business license tax on the ballot for recycling firms handling more than 100,000 tons of material. For the year ended June 30, 2024, more than 13.60% of the City's General Fund's total revenues were derived from a single company.

NOTE 18 – COMMITMENTS AND CONTINGENCIES

On June 20, 2022, the City received a \$3 million Equitable Community Revitalization Grant from the California Department of Toxic Substances Control to reimburse the City for Environmental Investigation activities related to the Brisbane Baylands. Approximately \$150,000 will be costs associated with City administrative functions related to the grant. For the remainder, the City has contracted a developer to complete various investigations and treatability studies that will be incorporated into a Remedial Design Implementation Plan. As of June 30, 2024, approximately \$2.3 million of the funds have been spent.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 19 – SUBSEQUENT EVENTS

A. *City's Withdrawn Credit Rating*

As discussed in Note 7, S&P withdrew the credit ratings for the City and B/GVMID's outstanding Lease Revenue Bonds and Water and Sewer Utility Bonds due to the City's delay in issuing audited financial statements.

B. *Housing Element Rescinded*

On July 1, 2026, the City received notice that the California Department of Housing and Community Development (HCD) rescinded certification of the City's Housing Element. The City had timely adopted the Housing Element and submitted to the HCD timely in May 2023. Since limited zoning capacity exists in Central Brisbane, the Housing Element committed the City to adopting a Specific Plan for the Baylands where the majority of the City's future housing needs could be accommodated. State law provides three years from adoption of the Housing Element to implement necessary rezoning. The statutory deadline for the City was May 18, 2026.

Despite significant progress, the City was not able to complete the process within the timeframe established by statute. Therefore HCD has rescinded certification of the City's Housing element until such time as the City approves a Baylands Specific Plan and associated rezoning. While decertified, the City is ineligible for certain State grant funds.

The City has set a timeline to be able to adopt the Specific Plan in Fall 2026, and once adopted, the City anticipates recertification of its Housing Element by HCD.

C. *Housing Authority Loan*

As discussed in Note 5.C., the Authority's Low and Moderate Income Housing Asset Special Revenue Fund had a loan receivable balance from Bridge Housing Corporation of \$2.3 million, excluding interest of approximately \$968 thousand that was not recorded in the fund. This loan was subsequently assigned to Brisbane Senior Housing (BSH).

In May 2026, the Authority agreed to forgive the \$968 thousand of interest due on the BSH loan balance. The Authority also agreed to enter into a new 55-year ground lease with the Housing Endowment and Regional Trust of San Mateo County (HEART-SV), a joint powers authority consisting of members of the cities in San Mateo County (including Brisbane) and San Mateo County. As part of these agreements, the Authority will loan HEART-SV \$390,250 from the Authority's Low and Moderate Income Housing Asset Fund, in addition to HEART-SV's assuming \$3,062,564 of the current Brisbane Senior Housing (BSH) loan balance (currently under Bridge Housing). The total loan amount of \$3,452,814 is to be repaid over the next 55 years from available Residual Receipts, but there is no guarantee that the full amount of the loan will be received.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

CalPERS Miscellaneous Cost-Sharing Defined Benefit Pension Plan

As of fiscal year ending June 30, 2024

Last 10 Years

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND RELATED RATIOS

Measurement Date	Miscellaneous Plan				
	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Plan's Proportion of the Net Pension Liability/Asset	0.08842%	0.26367%	0.26663%	0.27216%	0.27979%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$5,501,793	\$7,233,676	\$8,890,553	\$10,728,646	\$10,544,479
Plan's Covered Payroll	\$3,483,585	\$3,911,732	\$4,105,895	\$4,485,437	\$4,822,422
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of it's Covered Payroll	157.93%	184.92%	216.53%	239.19%	218.66%
Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	79.82%	780.40%	74.06%	73.31%	75.26%

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

Miscellaneous Plan				
6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
0.28626%	0.29337%	0.21971%	0.31739%	0.31236%
\$11,463,436	\$12,374,693	\$4,171,920	\$14,488,529	\$15,619,481
\$5,116,913	\$5,681,738	\$6,036,451	\$6,608,303	\$6,963,537
224.03%	217.80%	69.11%	219.25%	224.30%
75.26%	75.10%	88.29%	76.68%	76.21%

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

CalPERS Miscellaneous Cost-Sharing Defined Benefit Pension Plan

As of fiscal year ending June 30, 2024

Last 10 Years

SCHEDULE OF CONTRIBUTIONS

Fiscal Year Ended June 30,	Miscellaneous Plan				
	2015	2016	2017	2018	2019
Actuarially determined contribution	\$608,408	\$414,697	\$867,272	\$956,571	\$1,116,863
Contributions in relation to the actuarially determined contributions	(608,408)	(414,697)	(867,272)	(956,571)	(1,116,863)
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Covered payroll	\$3,911,732	\$4,105,895	\$4,485,437	\$4,822,422	\$5,116,913
Contributions as a percentage of covered payroll	15.55%	10.10%	19.34%	19.84%	21.83%
Notes to Schedule					
Valuation date:	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2017
Methods and assumptions used to determine contribution rates:					
Actuarial cost method	Entry age				
Amortization method	Level percentage of payroll, closed				
Remaining amortization period	20 years as of the valuation date				
Asset valuation method	5-year smoothed market				
Inflation	2.30%				
Salary increases	Varies by Entry Age and Service				
Investment rate of return	7.15%, net of pension plan investment and administrative expenses, including inflation				
Retirement age	55 yrs. Misc., 60 yrs. Tier 2, 62 yrs. Tier 3				
Mortality	The probabilities of mortality are derived from CalPERS' Membership Data for all Funds based on CalPERS' specific data from a 2021 CalPERS Experience Study. The table includes 15 years of mortality improvements using the Society of Actuaries Scale BB.				

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

Miscellaneous Plan				
2020	2021	2022	2023	2024
\$1,321,787	\$1,485,149	\$1,637,353	\$1,792,450	\$1,841,260
(1,321,787)	(1,485,149)	(1,637,353)	(1,792,450)	(1,841,260)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$5,681,738	\$6,036,451	\$6,608,303	\$6,963,537	\$7,308,863
23.26%	24.60%	24.78%	25.74%	25.19%
6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

CalPERS Safety Cost-Sharing Defined Benefit Pension Plan

As of fiscal year ending June 30, 2024

Last 10 Years

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND RELATED RATIOS

Measurement Date	Safety Plan				
	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Plan's Proportion of the Net Pension Liability/Asset	0.10478%	0.16040%	0.17166%	0.17235%	0.17788%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$6,519,984	\$6,609,094	\$9,262,442	\$10,298,325	\$10,437,355
Plan's Covered Payroll	\$2,604,534	\$2,895,118	\$2,549,311	\$3,201,004	\$3,050,669
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of it's Covered Payroll	250.33%	228.28%	363.33%	321.72%	342.13%
Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	79.82%	78.40%	74.06%	73.31%	75.26%

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

Safety Plan				
6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
0.18250%	0.18910%	0.34669%	0.21085%	0.21700%
\$11,392,654	\$12,598,788	\$12,166,933	\$14,851,196	\$16,220,601
\$3,205,518	\$3,087,221	\$3,479,518	\$3,877,024	\$3,879,797
355.41%	408.09%	349.67%	383.06%	418.08%
75.26%	75.10%	88.29%	76.68%	76.21%

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

CalPERS Safety Cost-Sharing Defined Benefit Pension Plan

As of fiscal year ending June 30, 2024

Last 10 Years

SCHEDULE OF CONTRIBUTIONS

Fiscal Year ending June 30:	Safety Plan				
	2015	2016	2017	2018	2019
Actuarially determined contribution	\$544,677	\$446,822	\$824,601	\$928,535	\$1,074,377
Contributions in relation to the actuarially determined contributions	(544,677)	(446,822)	(824,601)	(928,535)	(1,074,377)
Contribution deficiency (excess)	\$0	\$0	\$0	\$0	\$0
Covered payroll	\$2,895,118	\$2,549,311	\$3,201,004	\$3,050,669	\$3,205,518
Contributions as a percentage of covered payroll	18.81%	17.53%	25.76%	30.44%	33.52%
Notes to Schedule					
Valuation date:	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2017
Methods and assumptions used to determine contribution rates:					
Actuarial cost method	Entry age				
Amortization method	Level percentage of payroll, closed				
Remaining amortization period	20 years as of the valuation date				
Asset valuation method	5-year smoothed market				
Inflation	2.30%				
Salary increases	Varies by Entry Age and Service				
Investment rate of return	7.15%, net of pension plan investment and administrative expenses, including inflation				
Retirement age	55 yrs. Safety, 57 yrs. Tier 2				
Mortality	The probabilities of mortality are derived from CalPERS' Membership Data for all Funds based on CalPERS' specific data from a 2021 CalPERS Experience Study. The table includes 20 years of mortality improvements using the Society of Actuaries Scale BB.				

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

Safety Plan				
2020	2021	2022	2023	2024
\$1,210,715	\$1,400,561	\$1,571,251	\$1,734,220	\$1,894,540
(1,210,715)	(1,400,561)	(1,571,251)	(1,734,220)	(1,894,540)
\$0	\$0	\$0	\$0	\$0
\$3,087,221	\$3,479,518	\$3,877,024	\$3,879,797	\$3,687,627
39.22%	40.25%	40.53%	44.70%	51.38%
6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

PARS Miscellaneous Plan, Agent-Multiple Employer Defined Benefit Plan
Last 10 Years

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

Measurement Date, June 30:	2015	2016	2017	2018	2019
Plan total pension liability					
Service Cost	\$15,613	\$16,949	\$17,288	\$17,847	\$18,204
Interest	27,586	32,611	36,104	35,112	39,287
Effect of plan changes					
Effect of liability gains or losses		4,039		10,905	
Effect of assumption changes or inputs		23,212	(29,530)		
Benefit payments					
Net change in total pension liability	43,199	76,811	23,862	63,864	57,491
Total pension liability - beginning	378,473	421,672	498,483	522,345	586,209
Total pension liability - ending (a)	\$421,672	\$498,483	\$522,345	\$586,209	\$643,700
Plan fiduciary net position					
Administrative expenses	(\$1,799)	(\$1,878)	(\$2,104)	(\$2,408)	(\$2,617)
Benefit payments					
Net investment income	8,348	166	40,594	27,708	33,121
Employer contributions	20,560	21,117	21,158	21,158	35,337
Net change in plan fiduciary net position	27,109	19,405	59,648	46,458	65,841
Plan fiduciary net position - beginning	342,254	369,363	388,768	448,416	494,874
Plan fiduciary net position - ending (b)	\$369,363	\$388,768	\$448,416	\$494,874	\$560,715
Plan net pension liability (asset) - ending (a)-(b)	\$52,309	\$109,715	\$73,929	\$91,335	\$82,985
Plan fiduciary net position as a percentage of the total pension liability	87.59%	77.99%	85.85%	84.42%	87.11%
Covered payroll	\$215,862	\$225,028	\$229,529	\$237,847	\$247,000
Net pension liability (asset) as percentage of covered-employee payroll	24.23%	48.76%	32.21%	38.40%	33.60%

Source: PARS Valuation

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$17,181	\$17,525	\$16,841	\$16,841	
42,958	43,510	47,433	50,532	\$52,855
11,610		21,424		(6,115)
(63,596)		(38,013)		45,297
				(30,054)
8,153	61,035	47,685	67,373	61,983
643,700	651,853	712,888	760,573	827,946
<u>\$651,853</u>	<u>\$712,888</u>	<u>\$760,573</u>	<u>\$827,946</u>	<u>\$889,929</u>
(\$2,940)	(\$3,530)	(\$3,980)	(\$3,747)	(\$4,187)
				(30,054)
18,504	138,590	(108,805)	52,283	90,353
37,400	37,400	37,400	38,838	21,577
52,964	172,460	(75,385)	87,374	77,689
560,715	613,679	786,139	710,754	798,128
<u>\$613,679</u>	<u>\$786,139</u>	<u>\$710,754</u>	<u>\$798,128</u>	<u>\$875,817</u>
<u>\$38,174</u>	<u>(\$73,251)</u>	<u>\$49,819</u>	<u>\$29,818</u>	<u>\$14,112</u>
94.14%	110.28%	93.45%	96.40%	98.41%
\$251,940	\$263,451	\$263,451	\$263,451	-
15.15%	-27.80%	18.91%	11.32%	-

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

PARS Miscellaneous Plan, Agent-Multiple Employer Defined Benefit Plan
Last 10 Years
SCHEDULE OF CONTRIBUTIONS

Fiscal Year ended June 30:	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Actuarially determined contributions	\$20,560	\$21,117	\$21,158	\$21,158	\$35,337
Contributions in relation to the actuarially determined contributions	<u>(20,560)</u>	<u>(21,117)</u>	<u>(21,158)</u>	<u>(21,158)</u>	<u>(35,337)</u>
Contribution deficiency (excess)	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
Covered payroll	\$215,862	\$225,028	\$229,529	\$237,847	\$247,000
Contributions as a percentage of covered payroll	9.52%	9.38%	9.22%	8.90%	14.31%
Notes to Schedule					
Valuation date:	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2017

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Asset valuation method	Market Value
Inflation	2.50%
Salary increases	2.00%
Investment rate of return	6.0%, net of pension plan investment expense, including inflation (7.0% for fiscal year 2016 and prior)
Retirement age	100% retirement assumed at age 68
Mortality	RP-2000 Table projected to 2030 per Scale BB (as prescribed by PARS)

Source: City's general ledger and PARS Actuarial Valuation

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$37,400	\$37,400	\$37,400	\$38,838	\$24,577
<u>(37,400)</u>	<u>(37,400)</u>	<u>(37,400)</u>	<u>(38,838)</u>	<u>(24,577)</u>
<u><u>\$251,940</u></u>	<u><u>\$263,451</u></u>	<u><u>\$263,451</u></u>	<u><u>\$263,451</u></u>	<u><u>-</u></u>
14.84%	14.20%	14.20%	14.74%	-
6/30/2018	6/30/2019	6/30/2021	6/30/2022	6/30/2023

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

OPEB Plan
Schedule of Changes in the City's
Net OPEB Liability and Related Ratios
Last Ten Fiscal Years*

For the Measurement Period Ended June 30

	2017	2018	2019	2020	2021	2022	2023
Total OPEB Liability							
Service Cost	\$220,254	\$213,187	\$218,316	\$192,805	\$216,149	\$259,497	\$270,136
Interest	548,482	443,442	464,182	534,815	534,725	435,962	463,540
Changes of benefit terms	269,186						
Differences between expected and actual experience	(905,016)		1,384,906	(131,962)	(1,567,041)	47,929	1,898,564
Changes of assumptions	(1,676,108)	16,310	(664,205)	392,074	213,210	158,569	(632,706)
Benefit Payments	(246,909)	(219,950)	(241,551)	(253,735)	(245,509)	(355,455)	(404,004)
Implicit rate subsidy fulfilled	(162,600)	(104,418)	(93,910)	(122,211)	(141,442)	(118,682)	(113,133)
Net change in Total OPEB Liability	(1,952,711)	348,571	1,067,738	611,786	(989,908)	427,820	1,482,397
Total OPEB Liability at beginning of year	8,980,463	7,027,752	7,376,323	8,444,061	9,055,847	8,065,939	8,493,759
Total OPEB Liability at end of year	7,027,752	\$7,376,323	\$8,444,061	\$9,055,847	\$8,065,939	\$8,493,759	\$9,976,156
Plan Fiduciary Net Position							
Contributions - employer	\$346,909	\$619,950	\$641,551	\$853,735	\$678,405	\$355,455	\$404,004
Implicitly subsidy - employer	162,600	104,418	93,910	122,211	745,509	118,682	113,133
Contributions - member							
Net investment income	74,661	79,874	121,293	105,672	141,442	(517,416)	261,892
Benefit payments	(246,909)	(219,950)	(241,551)	(253,735)	(245,509)	(355,455)	(404,004)
Implicit rate subsidy fulfilled	(162,600)	(104,418)	(93,910)	(122,211)	(141,442)	(118,682)	(113,133)
Administrative expenses	(1,353)	(3,123)	(4,352)	(14,509)	(19,916)	(23,379)	(20,765)
Net change in Plan Fiduciary Net Position	173,308	476,751	516,941	691,163	1,158,489	(540,795)	241,127
Plan Fiduciary Net Position at beginning of year	1,022,421	1,195,729	1,672,480	2,189,421	2,880,584	4,039,073	3,498,278
Plan Fiduciary Net Position at end of year	\$1,195,729	\$1,672,480	\$2,189,421	\$2,880,584	\$4,039,073	\$3,498,278	\$3,739,405
City's Net OPEB Liability (Asset) at end of year	\$5,832,023	\$5,703,843	\$6,254,640	\$6,175,263	\$4,026,866	\$4,995,481	\$6,236,751
Plan's Fiduciary Net Position as percentage of Total OPEB Liability	17.0%	22.7%	25.9%	31.8%	50.1%	41.2%	37.5%
Covered Payroll	\$6,789,392	\$6,976,100	\$7,088,924	\$8,425,996	\$9,305,238	\$10,058,563	\$10,056,682
Net OPEB Liability as percentage of covered-employee payroll	85.90%	81.80%	88.23%	73.30%	43.30%	49.66%	62.02%

Notes:

* Fiscal year 2018 was the first year of implementation, additional years will be shown when available.

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

OPEB Plan
Schedule of Employer Contributions
Last Ten Fiscal Years*

For the Fiscal Year Ended June 30	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Actuarially determined contributions	\$621,742	\$672,857	\$712,357	\$730,424	\$619,838	\$620,955	\$800,933
Contributions in relation to the actuarially determined contribution	<u>724,368</u>	<u>735,461</u>	<u>975,946</u>	<u>886,951</u>	<u>474,137</u>	<u>517,137</u>	<u>674,930</u>
Contributions deficiency (excess)	<u>(\$102,626)</u>	<u>(\$62,604)</u>	<u>(\$263,589)</u>	<u>(\$156,527)</u>	<u>\$145,701</u>	<u>\$103,818</u>	<u>\$126,003</u>
Covered Payroll	\$6,976,100	\$7,088,924	\$8,425,996	\$9,305,238	\$10,058,563	\$10,056,682	\$10,585,264
Contributions as a percentage of covered payroll	10.38%	10.37%	11.58%	9.53%	4.71%	5.14%	6.38%

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Valuation date	6/30/2023
Actuarial cost method	Entry-age normal, level percent of pay
Amortization method	Closed period, level
Remaining amortization period	19 years
Inflation	2.30%
Projected salary increases	2.80%
Healthcare trend rate	7.40%, trending
Rate of Return on Assets	6.30%
Mortality rate	CalPERS Rates
Retirement Rate	CalPERS Rates

* Fiscal year 2018 was the first year of implementation, additional years will be shown when available.

CITY OF BRISBANE
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Taxes and special assessments	\$16,509,471	\$17,406,484	\$17,106,143	(\$300,341)
Intergovernmental	89,000	89,000	5,613,027	5,524,027
Licenses, permits and fees	6,160,500	6,849,074	6,990,435	141,361
Charges for services	3,313,736	3,313,736	4,098,159	784,423
Fines and forfeitures	24,000	24,000	55,740	31,740
Use of money and property	170,000	462,083	1,119,399	657,316
Other revenues	459,000	776,700	436,690	(340,010)
Total Revenues	26,725,707	28,921,077	35,419,593	6,498,516
EXPENDITURES:				
Current:				
General government	9,825,558	9,825,558	12,084,654	(2,259,096)
Public safety - police	6,349,294	6,349,294	6,977,687	(628,393)
Public safety - fire	4,914,335	4,914,335	5,046,127	(131,792)
Public works	2,834,828	2,834,828	3,100,333	(265,505)
Parks and recreation	3,139,164	3,139,164	3,129,206	9,958
Capital outlay	10,700	10,700	1,294,982	(1,284,282)
Debt service:				
Principal			284,953	(284,953)
Interest and fiscal charges			166,883	(166,883)
Total Expenditures	27,073,879	27,073,879	32,084,825	(5,010,946)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(348,172)	1,847,198	3,334,768	1,487,570
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term obligations			6,798,703	6,798,703
Transfers in			191,876	191,876
Transfers (out)	(1,554,663)	(1,554,663)	(1,853,003)	(298,340)
Total other financing sources (uses)	(1,554,663)	(1,554,663)	5,137,576	6,692,239
NET CHANGE IN FUND BALANCE	(\$1,902,835)	\$292,535	8,472,344	\$8,179,809
BEGINNING FUND BALANCE			15,523,705	
ENDING FUND BALANCE			\$23,996,049	

CITY OF BRISBANE
LOW AND MODERATE INCOME HOUSING ASSETS
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	<u>Budgeted Amounts</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	<u></u>
REVENUES:			
Intergovernmental		\$31,288	\$31,288
Use of money and property		223,292	223,292
Total Revenues		254,580	254,580
EXPENDITURES:			
Current:			
Public works	\$95,000	81,970	13,030
Total Expenditures	95,000	81,970	13,030
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(95,000)	172,610	267,610
OTHER FINANCING SOURCES (USES)			
Proceeds from sales of capital assets			
Total Other Financing Sources (Uses)			
NET CHANGE IN FUND BALANCE	<u>(\$95,000)</u>	172,610	<u>\$267,610</u>
BEGINNING FUND BALANCE		<u>4,475,760</u>	
ENDING FUND BALANCE		<u>\$4,648,370</u>	

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
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The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A City Council goal setting session is scheduled to determine the major objectives of the City's financial plan for the year. Goals are approved by the Council and incorporated into a detailed preliminary budget, which is issued for public comment. After a series of public hearings, the budget is adopted by the City Council prior to the beginning of the ensuing fiscal year (July 1).
2. The City Manager is authorized to transfer budgetary amounts within a single fund; however, any revisions that alter the total expenditures of any fund exceeding \$200,000 must be approved by the City Council.
3. Legally adopted budgets and formal budgetary integration is employed as a management control device during the year for the General Fund, certain special revenue funds, and the debt service funds. The Fire Training, Contract Employees, Tree Plant and Habitat Conservation Special Revenue Funds are special revenue funds with single focus purpose that when needed are approved by City Council or part of an existing contract and therefore did not have adopted budgets for the fiscal year. The capital projects funds did not have adopted budgets for the fiscal year, but all capital projects are approved by City Council prior to commitment. The legal level of budgetary control is the department/program level.
4. Budgets for those governmental funds budgeted are adopted on a basis consistent with GAAP.
5. Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller, returned to the taxpayers through revised tax rates or revised fee schedules, or an excess in one year may be offset against a deficit in the following year. For the fiscal year ended June 30, 2024, based on the calculations by City Management, proceeds of taxes did not exceed the appropriations limit.
6. Budgeted revenue amounts represent the original budget modified by adjustments authorized during the year. Budgeted expenditure amounts represent original appropriations adjusted for supplemental appropriations during the year which were contingent upon new or additional revenue sources and reappropriated amounts for prior year encumbrances. These necessary supplemental appropriations were immaterial in relation to the budget as originally adopted. The Administrative Services Director must approve adjustments to departmental budgets; however, management may amend the budgeted amounts within departmental expenditure classifications.
7. Appropriations lapse at the end of the fiscal year to the extent they have not been expended or encumbered are re-budgeted for the coming year.

SUPPLEMENTAL INFORMATION

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NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Gas Tax Fund. Portions of the tax rate per gallon levied by the State of California on all gasoline purchases are allocated to cities throughout the State on a population basis. These funds are restricted for expenditures by the State of California for street-related purposes only (reference California Streets and Highways Code Sections 2105, 2106, 2107 and 2107.5).

Measure A Fund. The County of San Mateo voters approved a half cent sales tax measure in 1988 which is designated for transportation related facilities and roads. The sales tax revenues received pursuant to Measure A are distributed to cities based on population (50%) and road miles (50%).

Measure W Fund. The County of San Mateo voters approved a half cent sales tax measure in 2019 which is designated for congestion relief. The sales tax revenues received pursuant to Measure W are distributed to cities based on population (50%) and road miles (50%).

Sierra Point Landscape & Lighting Fund. To account for special assessment revenues and costs of providing landscaping and lighting services within the boundaries of the Sierra Point Landscape and Lighting District.

Grants. To account for activities of various grants including Local Law Enforcement Block Grant, Community Oriented Policing Grant, the COPS Technology Grant, and Supplemental Law Enforcement Services Fund (SLESF) Grant.

National Pollution Discharge Elimination System Fund (NPDES). Federal statute mandates a program aimed at the elimination of pollutants from drainage systems. Commonly known as NPDES, a special revenue fund is required by law to account for tax assessments collected and expenditures incurred in administering this program.

Traffic Congestion Relief Fund. Receives and disburses the City's share of state gasoline tax collections in accordance with the provisions of California's Traffic Congestion Relief Act of 2000. Revenues reflect loan payments received over five years through the Traffic Congestion Relief Program.

Fire Training Fund. This fund was created from the return and refund of one of the Universal Trainers for the Fire Department. This fund will accumulate funds dedicated to Fire Training and equipment.

Contract Employees. This fund was created to track the salary and benefits of city employees who have been contracted to other agencies and the reimbursements from the hiring agency.

Public Arts. This fund was established to receive deposits from developers as part of the "Art in Public Places Program." Commercial projects with development costs in excess of \$1,000,000 are required to contribute 1% of the cost to the Brisbane Public Art Fund. Public Projects with development costs in excess of \$1,000,000 are required to contribute 0.5% of the cost to the Brisbane Public Art Fund. Projects in excess of \$5,000,000 can choose to pay into the Brisbane Public Art Fund or pay for public art directly.

Tree Plant. This fund receives deposits from PG&E to replace the cost of any trees that must be removed for electrical repairs or maintenance. The City will use these funds to plant trees elsewhere within city limits.

NON-MAJOR GOVERNMENTAL FUNDS (Continued)

Habitat Conservation Program. Established to account for new development fees dedicated to habitat conservation as part of the San Mateo County San Bruno Mountain Habitat Conservation Plan. The Plan is a landmark environmental regulatory document that aims to protect endangered butterfly and snake species native to San Bruno Mountain while allowing for the development of privately owned parcels within the HCP area. In Brisbane, the HCP area includes privately owned land in the Brisbane Acres subarea, Southwest Bayshore subarea, Northeast Ridge, Guadalupe Hills, and other hillside properties in the northwest Bayshore subarea.

SB1 Road Maintenance and Rehabilitation. Receives and disburses the City's share of funding from California's Road Repair and Accountability Act of 2017 (SB1). SB1 established fuel taxes and vehicle fees to fund local road maintenance, safety improvements and complete street improvements including facilities for bicycles and pedestrians. Revenues received before fiscal year 2021 were reported as part of Fund 200 (Gas Tax).

ARPA. The State of and Local Coronavirus Fiscal Recovery Funds legislation, part of the American Rescue Plan Act (ARPA) was signed into law by President Biden in March 2021. The bill established funds allocated to recovering from the pandemic and restoring the economy. The US Department of the Treasury is responsible for oversight and to administer these payments to the State of California for non-entitlement cities (population less than 50,000), which includes the City of Brisbane. The City was allocated a total of \$1,117,402 to be paid in two separate and equal tranches in July of 2021 and 2022, respectively. All funds must be obligated by December 2024, and agencies have until December 2026 to fully expend their funds to use the funds for qualifying programs. This fund was created to monitor the payments received and related expenditures.

DEBT SERVICE FUNDS

Brisbane Public Financing Authority:

2006 Pension Obligation Bonds Fund. This fund accounts for the debt service for the 2006 Pension Obligation Bonds issued August 2006. These bonds were issued to refund a portion of the City's obligations to PERS.

2001 Revenue Bonds, Series B Fund. This fund accounts for the debt service for the 2001 Revenue Bonds, Series B which were issued to acquire the City's Marina Boulevard and Lagoon Road Local Improvement District 79-1 and to refund certain outstanding revenue bonds issued by the Authority.

2005 Revenue Bonds, Series A Fund. This fund accounts for the City's portion of debt service for the 2005 Revenues Bonds, Series A which were issued to refund the 1995 Certificates of Participation Bonds and to finance certain capital projects for the City. Debt service for a portion of these bonds is met from transfers from the Community Redevelopment Agency Project Area 2 and the Utility Fund where portions of the 1995 COP bonds proceeds were expended to finance capital improvements.

2013 Pension Side Fund Bonds Fund. This fund accounts for the debt service of the 2013 Pension Side Fund Bonds issued June 2013. These bonds were issued to pay the unfunded liability to CalPERS for the City's Miscellaneous Pension side fund.

NON-MAJOR GOVERNMENTAL FUNDS (Continued)

Brisbane – Guadalupe Valley Municipal Improvement Financing Authority:

Brisbane-Guadalupe Valley Municipal Improvement District Public Financing Authority Fund. This fund accounts for the debt service for the refunding of the 2005 BPFA Revenue Bonds, Series B. Those bonds were issued to finance City Hall seismic upgrades and other improvements. The debt service will be met with lease payments from the City to the Authority.

2017 Brisbane-Guadalupe Valley Municipal Improvement District Lease Refunding Fund. This fund accounts for the debt service for the refunding of the 2009 BPFA Revenue Bonds, Series A. Those bonds were issued to finance City Hall seismic upgrades and other improvements. The debt service will be met with lease payments from the City to the Authority.

2022 Brisbane-Guadalupe Valley Municipal Improvement District Public Financing Authority Fund. This fund accounts for the debt service for the 2022 Bank of the West Loan. Those loan was issued to finance the building and land of the former Bank of America branch located at 70 Old County Road in Brisbane. The debt service will be met with lease payments from the City to the Authority.

2023 Brisbane-Guadalupe Valley Municipal Improvement District Public Financing Authority Fund. This fund accounts for the debt service for the 2023 Lease Revenue Bonds. Those bonds were used to finance the costs of tenant improvements related to the building at 25 Park Place. The debt service will be met with lease payments from to the City to the Authority.

2018 Library Construction Loan Debt Service Fund. This fund accounts for the debt service for the 2018 Library Construction Loan from the County of San Mateo. The Project currently includes construction and construction management of the new library. The debt service will be met with property tax allocations.

CAPITAL PROJECTS FUNDS

Facilities Construction Fund. As a condition of the final map approval for the Northeast Ridge development, the developer was required to improve a number of facilities including municipal buildings, local streets, downtown parking, future trails, fire buffers and construct a community swimming pool. Funds deposited for these projects have been placed in a capital projects fund and as separate projects move ahead with construction, applicable amounts of this fund are moved to a construction fund to further account for the cost of a particular project.

South Hill Capital Projects Fund. This fund was established in fiscal 2015 due to the sale of a portion of the former Southern Pacific rail spur to Sheng Kee Bakery. The funds are directed to be used for capital project.

Park Development Capital Projects Fund. As a condition of the Development Agreement between Opus and the City approved February 2, 2017 the City received back Parcel R on Sierra Point. Additionally, Opus provided funds which were designated for public improvements on this parcel. This fund is used to track those funds.

CITY OF BRISBANE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2024

SPECIAL REVENUE FUNDS

	Gas Tax	Measure A	Measure W	Sierra Point Landscape & Lighting
ASSETS				
Cash and investments	\$394,068	\$545,711	\$231,568	\$1,535,285
Restricted cash and investments with fiscal agents				
Interest receivable	3,127	3,813	1,541	6,608
Taxes receivable	11,867	19,348	19,636	
Total Assets	<u>\$409,062</u>	<u>\$568,872</u>	<u>\$252,745</u>	<u>\$1,541,893</u>
LIABILITIES				
Accounts payable				\$15,107
Accrued payroll				3,564
Due to other funds				
Deposits payable				
Unearned revenue				
Total Liabilities				<u>18,671</u>
FUND BALANCE				
Restricted	\$409,062	\$568,872	\$252,745	1,523,222
Assigned				
Unassigned				
Total Fund Balances	<u>409,062</u>	<u>568,872</u>	<u>252,745</u>	<u>1,523,222</u>
Total Liabilities and Fund Balances	<u>\$409,062</u>	<u>\$568,872</u>	<u>\$252,745</u>	<u>\$1,541,893</u>

SPECIAL REVENUE FUNDS

Grants	NPDES	Traffic Congestion Relief	Fire Training	Contract Employees	Public Arts
\$69,762	\$13,469	\$11,576	\$3,600	\$240,466	\$2,549,411
1,300	(2,562) 1,456	58	18	1,195	12,670
<u>\$71,062</u>	<u>\$12,363</u>	<u>\$11,634</u>	<u>\$3,618</u>	<u>\$241,661</u>	<u>\$2,562,081</u>
	\$5,363 8,565				\$962
\$606					
<u>606</u>	<u>13,928</u>				<u>962</u>
70,456		\$11,634	\$3,618	\$241,661	2,561,119
	(1,565)				
<u>70,456</u>	<u>(1,565)</u>	<u>11,634</u>	<u>3,618</u>	<u>241,661</u>	<u>2,561,119</u>
<u>\$71,062</u>	<u>\$12,363</u>	<u>\$11,634</u>	<u>\$3,618</u>	<u>\$241,661</u>	<u>\$2,562,081</u>

(Continued)

CITY OF BRISBANE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2024

SPECIAL REVENUE FUNDS

	Tree Plant	Habitat Conservation Program	SB1 Road Maintenance and Rehabilitation	ARPA
ASSETS				
Cash and investments	\$13,615	\$48,199	\$3,455	\$1,110,833
Restricted cash and investments with fiscal agents				
Interest receivable	68	240	1,121	5,520
Taxes receivable			10,102	
Total Assets	<u>\$13,683</u>	<u>\$48,439</u>	<u>\$14,678</u>	<u>\$1,116,353</u>
LIABILITIES				
Accounts payable				
Accrued payroll				
Due to other funds				
Deposits payable		\$44,291		
Unearned revenue				
Total Liabilities		<u>44,291</u>		
FUND BALANCE				
Restricted	\$13,683	4,148	\$14,678	\$1,116,353
Assigned				
Unassigned				
Total Fund Balances	<u>13,683</u>	<u>4,148</u>	<u>14,678</u>	<u>1,116,353</u>
Total Liabilities and Fund Balances	<u>\$13,683</u>	<u>\$48,439</u>	<u>\$14,678</u>	<u>\$1,116,353</u>

DEBT SERVICE FUNDS

2006 Pension Obligation Bonds	2001 Revenue Bonds, Series B	2005 Revenue Bonds, Series A	2013 Pension Side Fund Bonds	Brisbane- Guadalupe Valley Municipal Improvement District Public Financing Authority	2017 Brisbane- Guadalupe Valley Municipal Improvement District Lease Refunding
	\$21	\$157,705		\$2	
	\$21	\$157,705		2	
		\$4,130			
\$7,788			\$1,010	\$3,101	
7,788		4,130	1,010	3,101	
	\$21	153,575			
(7,788)			(1,010)	(3,099)	
(7,788)	21	153,575	(1,010)	(3,099)	
	\$21	\$157,705		\$2	

(Continued)

CITY OF BRISBANE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2024

	DEBT SERVICE FUNDS			CAPITAL PROJECT FUNDS
	2022 Brisbane- Guadalupe Valley Municipal Improvement District Public Financing Authority	2023 Brisbane- Guadalupe Valley Municipal Improvement District Public Financing Authority	2018 Library Construction Loan	Facilities Construction
ASSETS				
Cash and investments			\$923,575	\$3,835,989
Restricted cash and investments with fiscal agents		\$76,524		
Interest receivable				19,063
Taxes receivable				
		\$76,524	\$923,575	\$3,855,052
LIABILITIES				
Accounts payable			\$129,260	
Accrued payroll				
Due to other funds	\$102,097			
Deposits payable				\$11,018
Unearned revenue				
Total Liabilities	102,097		129,260	11,018
FUND BALANCE				
Restricted		\$76,524	794,315	
Assigned				3,844,034
Unassigned	(102,097)			
Total Fund Balances	(102,097)	76,524	794,315	3,844,034
Total Liabilities and Fund Balances		\$76,524	\$923,575	\$3,855,052

CAPITAL PROJECT FUNDS

<u>South Hill</u>	<u>Park Development</u>	<u>Total Nonmajor Governmental Funds</u>
\$174,091	\$1,914,589	\$13,776,988
		76,526
865	9,515	64,160
		62,409
<u>\$174,956</u>	<u>\$1,924,104</u>	<u>\$13,980,083</u>
	\$16,468	\$171,290
		12,129
		113,996
		55,915
	<u>527,901</u>	<u>527,901</u>
	<u>544,369</u>	<u>881,231</u>
		7,815,686
\$174,956	1,379,735	5,398,725
		(115,559)
<u>174,956</u>	<u>1,379,735</u>	<u>13,098,852</u>
<u>\$174,956</u>	<u>\$1,924,104</u>	<u>\$13,980,083</u>

CITY OF BRISBANE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024

	SPECIAL REVENUE FUNDS			
	Gas Tax	Measure A	Measure W	Sierra Point Landscape & Lighting
GOVERNMENTAL REVENUES				
Taxes and special assessments		\$238,278	\$125,300	\$795,153
Intergovernmental	\$137,876			
Licenses, permits and fees				
Use of money and property	28,414	32,502	12,444	59,024
Other revenues				
Total Revenues	166,290	270,780	137,744	854,177
EXPENDITURES				
Current:				
General government				
Public works				456,582
Capital outlay				
Debt service:				
Principal				
Interest and fiscal charges				
Total Expenditures				456,582
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	166,290	270,780	137,744	397,595
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out	(237,180)	(223,550)	(78,662)	
Total Other Financing Sources (Uses)	(237,180)	(223,550)	(78,662)	
NET CHANGES IN FUND BALANCES	(70,890)	47,230	59,082	397,595
BEGINNING FUND BALANCES (DEFICITS)	479,952	521,642	193,663	1,125,627
ENDING FUND BALANCES (DEFICITS)	\$409,062	\$568,872	\$252,745	\$1,523,222

SPECIAL REVENUE FUNDS

Grants	NPDES	Traffic Congestion Relief	Fire Training	Contract Employees	Public Arts
	\$61,252				
\$191,159	2,836				
8,132	(10,698)	\$555	\$172	\$11,502	\$119,178
					133,505
199,291	53,390	555	172	11,502	252,683
					26,483
	558,713				
	558,713				26,483
199,291	(505,323)	555	172	11,502	226,200
	516,556				
(191,876)					
(191,876)	516,556				
7,415	11,233	555	172	11,502	226,200
63,041	(12,798)	11,079	3,446	230,159	2,334,919
\$70,456	(\$1,565)	\$11,634	\$3,618	\$241,661	\$2,561,119

(Continued)

CITY OF BRISBANE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024

	SPECIAL REVENUE FUNDS			
	Tree Plant	Habitat Conservation Program	SB1 Road Maintenance and Rehabilitation	ARPA
GOVERNMENTAL REVENUES				
Taxes and special assessments				
Intergovernmental			\$122,771	
Licenses, permits and fees				
Use of money and property	\$652	\$2,330	9,217	\$53,136
Other revenues				
	<u>652</u>	<u>2,330</u>	<u>131,988</u>	<u>53,136</u>
EXPENDITURES				
Current:				
General government				
Public works				
Capital outlay				
Debt service:				
Principal				
Interest and fiscal charges				
Total Expenditures				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>652</u>	<u>2,330</u>	<u>131,988</u>	<u>53,136</u>
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out			(224,031)	
Total Other Financing Sources (Uses)			<u>(224,031)</u>	
NET CHANGES IN FUND BALANCES	<u>652</u>	<u>2,330</u>	<u>(92,043)</u>	<u>53,136</u>
BEGINNING FUND BALANCES (DEFICITS)	<u>13,031</u>	<u>1,818</u>	<u>106,721</u>	<u>1,063,217</u>
ENDING FUND BALANCES (DEFICITS)	<u><u>\$13,683</u></u>	<u><u>\$4,148</u></u>	<u><u>\$14,678</u></u>	<u><u>\$1,116,353</u></u>

DEBT SERVICE FUNDS

2006 Pension Obligation Bonds	2001 Revenue Bonds, Series B	2005 Revenue Bonds, Series A	2013 Pension Side Fund Bonds	Brisbane- Guadalupe Valley Municipal Improvement District Public Financing Authority	2017 Brisbane- Guadalupe Valley Municipal Improvement District Lease Refunding
				\$1	
				1	
				255,000	\$138,000
				127,165	19,006
				382,165	157,006
				(382,164)	(157,006)
				382,166	157,006
				382,166	157,006
				2	
(\$7,788)	\$21	\$153,575	(\$1,010)	(3,101)	
(\$7,788)	\$21	\$153,575	(\$1,010)	(\$3,099)	

(Continued)

CITY OF BRISBANE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024

	DEBT SERVICE FUNDS			CAPITAL PROJECT FUNDS
	2022 Brisbane- Guadalupe Valley Municipal Improvement District Public Financing Authority	2023 Brisbane- Guadalupe Valley Municipal Improvement District Public Financing Authority	2018 Library Construction Loan	Facilities Construction
GOVERNMENTAL REVENUES				
Taxes and special assessments				
Intergovernmental				
Licenses, permits and fees				
Use of money and property		\$226,424		\$183,493
Other revenues				
Total Revenues		226,424		183,493
EXPENDITURES				
Current:				
General government				
Public works				
Capital outlay				
Debt service:				
Principal	\$71,000	50,000	\$117,640	
Interest and fiscal charges	142,431	342,476	9,092	
Total Expenditures	213,431	392,476	126,732	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(213,431)	(166,052)	(126,732)	183,493
OTHER FINANCING SOURCES (USES)				
Transfers in	212,342	242,576		
Transfers out				
Total Other Financing Sources (Uses)	212,342	242,576		
NET CHANGES IN FUND BALANCES	(1,089)	76,524	(126,732)	183,493
BEGINNING FUND BALANCES (DEFICITS)	(101,008)		921,047	3,660,541
ENDING FUND BALANCES (DEFICITS)	(\$102,097)	\$76,524	\$794,315	\$3,844,034

CAPITAL PROJECT FUNDS

<u>South Hill</u>	<u>Park Development</u>	<u>Total Nonmajor Governmental Funds</u>
		\$1,219,983
		451,806
		2,836
\$8,328	\$92,419	837,225
		133,505
<u>8,328</u>	<u>92,419</u>	<u>2,645,355</u>
		26,483
		1,015,295
	39,233	39,233
		631,640
		640,170
	<u>39,233</u>	<u>2,352,821</u>
<u>8,328</u>	<u>53,186</u>	<u>292,534</u>
		1,510,646
		(955,299)
		555,347
<u>8,328</u>	<u>53,186</u>	<u>847,881</u>
<u>166,628</u>	<u>1,326,549</u>	<u>12,250,971</u>
<u>\$174,956</u>	<u>\$1,379,735</u>	<u>\$13,098,852</u>

CITY OF BRISBANE
BUDGETED NON-MAJOR FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	SPECIAL REVENUE FUNDS					
	GAS TAX			MEASURE A		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
GOVERNMENTAL REVENUES						
Taxes and special assessments				\$395,197	\$238,278	(\$156,919)
Intergovernmental	\$120,983	\$137,876	\$16,893			
Licenses, permits and fees						
Use of money and property		28,414	28,414		32,502	32,502
Other revenues						
Total Revenues	120,983	166,290	45,307	395,197	270,780	(124,417)
EXPENDITURES						
Current:						
General government						
Public safety - police						
Public works						
Capital outlay						
Debt service:						
Principal						
Interest and fiscal charges						
Total Expenditures						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	120,983	166,290	45,307	395,197	270,780	(124,417)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out		(237,180)	(237,180)		(223,550)	(223,550)
Total Other Financing Sources (Uses)		(237,180)	(237,180)		(223,550)	(223,550)
NET CHANGES IN FUND BALANCES	\$120,983	(70,890)	(\$191,873)	\$395,197	47,230	(\$347,967)
BEGINNING FUND BALANCES (DEFICITS)		479,952			521,642	
ENDING FUND BALANCES (DEFICITS)		\$409,062			\$568,872	

SPECIAL REVENUE FUNDS

MEASURE W			SIERRA POINT LANDSCAPING & LIGHTING			GRANTS		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$91,100	\$125,300	\$34,200	\$590,000	\$795,153	\$205,153			
						\$140,000	\$191,159	\$51,159
	12,444	12,444		59,024	59,024		8,132	8,132
91,100	137,744	46,644	590,000	854,177	264,177	140,000	199,291	59,291
						140,000		140,000
			493,380	456,582	36,798			
			493,380	456,582	36,798	140,000		140,000
91,100	137,744	46,644	96,620	397,595	300,975		199,291	199,291
	(78,662)	(78,662)					(191,876)	(191,876)
	(78,662)	(78,662)					(191,876)	(191,876)
\$91,100	59,082	(\$32,018)	\$96,620	397,595	\$300,975		7,415	\$7,415
	193,663			1,125,627			63,041	
	\$252,745			\$1,523,222			\$70,456	

(Continued)

CITY OF BRISBANE
BUDGETED NON-MAJOR FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	SPECIAL REVENUE FUNDS				
	NPDES			Traffic Congestion Relief	
	Budget	Actual	Variance Positive (Negative)	Budget	Variance Positive (Negative)
GOVERNMENTAL REVENUES					
Taxes and special assessments	\$52,000	\$61,252	\$9,252		
Intergovernmental					
Licenses, permits and fees	2,000	2,836	836		
Use of money and property		(10,698)	(10,698)		\$555
Other revenues					\$555
Total Revenues	54,000	53,390	(610)		555
EXPENDITURES					
Current:					
General government					
Public safety - police					
Public works	446,580	558,713	(112,133)		
Capital outlay					
Debt service:					
Principal					
Interest and fiscal charges					
Total Expenditures	446,580	558,713	(112,133)		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(392,580)	(505,323)	(112,743)		555
OTHER FINANCING SOURCES (USES)					
Transfers in	392,581	516,556	123,975		
Transfers out					
Total Other Financing Sources (Uses)	392,581	516,556	123,975		
NET CHANGE IN FUND BALANCES	\$1	11,233	\$11,232		555
BEGINNING FUND BALANCES (DEFICITS)		(12,798)			11,079
ENDING FUND BALANCES (DEFICITS)		(\$1,565)			\$11,634

SPECIAL REVENUE FUNDS

PUBLIC ARTS FUND			SBI ROAD MAINTENANCE AND REHABILITATION			ARPA		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
				\$122,771	\$122,771			
	\$119,178	\$119,178		9,217	9,217		\$53,136	\$53,136
	133,505	133,505						
	252,683	252,683		131,988	131,988		53,136	53,136
	26,483	(26,483)						
	26,483	(26,483)						
	226,200	226,200		131,988	131,988		53,136	53,136
				(224,031)	(224,031)			
				(224,031)	(224,031)			
	226,200	\$226,200		(92,043)	(\$92,043)		53,136	\$53,136
	2,334,919			106,721			1,063,217	
	\$2,561,119			\$14,678			\$1,116,353	

(Continued)

CITY OF BRISBANE
BUDGETED NON-MAJOR FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	DEBT SERVICE FUNDS					
	2006 PENSION OBLIGATION BONDS			2001 REVENUE BONDS, SERIES B		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
GOVERNMENTAL REVENUES						
Taxes and special assessments						
Intergovernmental						
Licenses, permits and fees						
Use of money and property						
Other revenues						
Total Revenues						
EXPENDITURES						
Current:						
General government						
Public safety - police						
Public works						
Capital outlay						
Debt service:						
Principal						
Interest and fiscal charges						
Total Expenditures						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Total Other Financing Sources (Uses)						
NET CHANGE IN FUND BALANCES						
BEGINNING FUND BALANCES (DEFICITS)		(\$7,788)			\$21	
ENDING FUND BALANCES (DEFICITS)		(\$7,788)			\$21	

DEBT SERVICE FUNDS

2005 REVENUE BONDS, SERIES A			2013 PENSION SIDE FUND BONDS			BRISBANE-GUADALUPE VALLEY MUNICIPAL IMPROVEMENT DISTRICT PUBLIC FINANCING AUTHORITY		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
							\$1	\$1
							1	1
						\$255,000	255,000	
						126,880	127,165	(285)
						381,880	382,165	(285)
						(381,880)	(382,164)	(284)
						381,880	382,166	286
						381,880	382,166	286
							2	\$2
	\$153,575			(\$1,010)			(3,101)	
	\$153,575			(\$1,010)			(\$3,099)	

(Continued)

CITY OF BRISBANE
BUDGETED NON-MAJOR FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	DEBT SERVICE FUNDS					
	2017 BRISBANE-GUADALUPE VALLEY MUNICIPAL IMPROVEMENT DISTRICT PUBLIC FINANCING AUTHORITY			2022 BRISBANE-GUADALUPE VALLEY MUNICIPAL IMPROVEMENT DISTRICT PUBLIC FINANCING AUTHORITY		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
GOVERNMENTAL REVENUES						
Taxes and special assessments						
Intergovernmental						
Licenses, permits and fees						
Use of money and property						
Other revenues						
Total Revenues						
EXPENDITURES						
Current:						
General government						
Public safety - police						
Public works						
Capital outlay						
Debt service:						
Principal	\$138,000	\$138,000			\$71,000	(\$71,000)
Interest and fiscal charges	9,503	19,006	(\$9,503)		142,431	(142,431)
Total Expenditures	147,503	157,006	(9,503)		213,431	(213,431)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(147,503)	(157,006)	(9,503)		(213,431)	(213,431)
OTHER FINANCING SOURCES (USES)						
Transfers in	147,503	157,006	9,503		212,342	212,342
Transfers out						
Total Other Financing Sources (Uses)	147,503	157,006	9,503		212,342	212,342
NET CHANGE IN FUND BALANCES					(1,089)	(\$1,089)
BEGINNING FUND BALANCES (DEFICITS)					(101,008)	
ENDING FUND BALANCES (DEFICITS)					(\$102,097)	

Budget	Actual	Variance Positive (Negative)
\$113,333	\$117,640	(\$4,307)
	9,092	(9,092)
113,333	126,732	(13,399)
(113,333)	(126,732)	(13,399)
126,731		(126,731)
126,731		(126,731)
\$13,398	(126,732)	(\$140,130)
	921,047	
	\$794,315	

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INTERNAL SERVICE FUNDS

Internal Service Funds are used to finance and account for special activities and services performed by a designated department for other departments in the City on a cost reimbursement basis.

GASB Statement 34 requires that for the Statement of Activities, the net revenues or expenses of each internal service fund be eliminated by netting them against the operations of the other City departments which generated them. The remaining balance sheet items are consolidated with these same funds in the Statement of Net Position.

However, Internal Service Funds are still presented separately in the Fund financial statements, including the funds below.

Dental Self-Insurance Fund. The City self-insures its employee dental coverage; revenues are received from charges to operating departments based upon an agreed upon contribution per worker and reimbursements to employees for dental expenses are paid from this fund.

Fringe Benefits Fund. To account for the costs of unexpected benefit costs and other negotiated labor agreement provisions.

Flexible Benefits Fund. This fund receives revenue from employee cafeteria plans to pay for medical and childcare reimbursements as outlined in the 125 plan. At the end of each plan year the remaining funds become the property of the City.

General Liability Fund. The City self-insures a portion of each liability loss. Revenues are received from charges to operating departments based on payroll.

Workers' Compensation Fund. The City self-insures for a portion of Workers' Compensation. Revenues are received from charges to operating departments based on payroll.

OPEB Fund. This fund was established to track retiree stipends and other post-employment benefits, however the OPEB liability is recorded only at the entity-wide level.

Vehicle Replacement Fund. This fund was established in April 2015 with the purpose of setting aside the replacement value of City-owned vehicles.

Facilities Maintenance. This fund was established to account for the expenditures for the maintenance and repairs of various city-owned facilities. Revenues in FY16 were received as part of a fiscal surplus. Future years will establish budgeted transfers to this fund in anticipation of planned maintenance and repairs.

CITY OF BRISBANE
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2024

	Dental Self-Insurance	Fringe Benefits	Flexible Benefits	General Liability
ASSETS				
Current Assets:				
Cash and investments	\$13,600	\$176,817	\$14	\$6,676
Restricted cash and investments				
Accounts receivable, net		98,232	2,977	
Interest receivable	68	879		(3,666)
	<u>13,668</u>	<u>275,928</u>	<u>2,991</u>	<u>3,010</u>
Total Assets				
LIABILITIES				
Current Liabilities:				
Accounts payable and accrued liabilities	11,831	321	2,894	
Due to other funds	91,660		1,768	1,064,837
Accrued payroll		240,677		
Accrued claims payable				10,802
	<u>103,491</u>	<u>240,998</u>	<u>4,662</u>	<u>1,075,639</u>
Total Current Liabilities				
Noncurrent Liabilities:				
Accrued claims payable				26,062
	<u>103,491</u>	<u>240,998</u>	<u>4,662</u>	<u>1,101,701</u>
Total Liabilities				
NET POSITION (DEFICITS)				
Unrestricted	(89,823)	34,930	(1,671)	(1,098,691)
	<u>(89,823)</u>	<u>34,930</u>	<u>(1,671)</u>	<u>(1,098,691)</u>
Total Net Position (Deficits)				

Workers' Compensation	OPEB Fund	Vehicle Replacement Fund	Facilities Maintenance	Total
\$35,489	\$1,196,865	\$833,096	\$303,790	\$2,566,347
128,744				128,744
			1,510	102,719
3	5,948	2,268		5,500
164,236	1,202,813	835,364	305,300	2,803,310
16,632		132		31,810
		35,905		1,194,170
4,863				245,540
441,560				452,362
463,055		36,037		1,923,882
1,135,440				1,161,502
1,598,495		36,037		3,085,384
(1,434,259)	1,202,813	799,327	305,300	(282,074)
(\$1,434,259)	\$1,202,813	\$799,327	\$305,300	(\$282,074)

CITY OF BRISBANE
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024

	Dental Self-Insurance	Fringe Benefits	Flexible Benefits	General Liability
OPERATING REVENUES				
Charges for sales and services	\$156,620			\$943,118
Other revenue				
Total Operating Revenues	156,620			943,118
OPERATING EXPENSES				
Cost of sales and services				
General and administrative	146,168			1,215,340
Other expenses				
Total Operating Expenses	146,168			1,215,340
Operating Income (Loss)	10,452			(272,222)
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	(309)	\$5,439		(50,084)
Total Nonoperating Revenues (Expenses)	(309)	5,439		(50,084)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	10,143	5,439		(322,306)
Transfers in				
Change in Net Position	10,143	5,439		(322,306)
BEGINNING NET POSITION (DEFICIT)	(99,966)	29,491	(\$1,671)	(776,385)
ENDING NET POSITION (DEFICIT)	(\$89,823)	\$34,930	(\$1,671)	(\$1,098,691)

Workers' Compensation	OPEB Fund	Vehicle Replacement Fund	Facilities Maintenance	Total
\$877,689	\$520,500			\$2,497,927
21,646		\$2,336		23,982
899,335	520,500	2,336		2,521,909
	33,583			33,583
755,927			\$5,000	2,122,435
11,513	431,224	200,803		643,540
767,440	464,807	200,803	5,000	2,799,558
131,895	55,693	(198,467)	(5,000)	(277,649)
(14,595)	51,377	24,865	14,724	31,417
(14,595)	51,377	24,865	14,724	31,417
117,300	107,070	(173,602)	9,724	(246,232)
		376,447		376,447
117,300	107,070	202,845	9,724	130,215
(1,551,559)	1,095,743	596,482	295,576	(412,289)
(\$1,434,259)	\$1,202,813	\$799,327	\$305,300	(\$282,074)

CITY OF BRISBANE
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024

	Dental Self-Insurance	Fringe Benefits	Flexible Benefits	General Liability
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$156,620	\$20,275		\$943,118
Cash payments to suppliers	(142,564)		(\$63)	(1,216,237)
Cash Flows from Operating Activities	14,056	20,275	(63)	(273,119)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Interfund receipts				318,791
Interfund payments	(81)			
Cash Flows from Noncapital Financing Activities	(81)			318,791
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest paid	(377)			(48,440)
Interest income		5,239		
Cash Flows from Investing Activities	(377)	5,239		(48,440)
Net Cash Flows	13,598	25,514	(63)	(2,768)
Cash and investments at beginning of period	2	151,303	77	9,444
Cash and investments at end of period	\$13,600	\$176,817	\$14	\$6,676
Reconciliation of operating income (loss) to net cash flows from operating activities:				
Operating income (loss)	\$10,452			(\$272,222)
Adjustments to reconcile operating income to net cash flows from operating activities:				
Accounts receivable		(\$1,560)		
Accounts payable and accrued liabilities	3,604		(\$63)	
Accrued payroll		21,835		
Accrued claims payable				(897)
Cash Flows from Operating Activities	\$14,056	\$20,275	(\$63)	(\$273,119)

Workers' Compensation	OPEB Fund	Vehicle Replacement Fund	Facilities Maintenance	Total
\$899,335	\$520,500	\$2,336		\$2,542,184
(845,991)	(464,807)	(200,691)	(\$5,190)	(2,875,543)
53,344	55,693	(198,355)	(5,190)	(333,359)
(48,714)		398,562		668,639
				(81)
(48,714)		398,562		668,558
(14,816)				(63,633)
	50,321	25,321	14,724	95,605
(14,816)	50,321	25,321	14,724	31,972
(10,186)	106,014	225,528	9,534	367,171
174,419	1,090,851	607,568	294,256	2,327,920
\$164,233	\$1,196,865	\$833,096	\$303,790	\$2,695,091
\$131,895	\$55,693	(\$198,467)	(\$5,000)	(\$277,649)
			(190)	(1,750)
(10,042)		112		(6,389)
(6,309)				15,526
(62,200)				(63,097)
\$53,344	\$55,693	(\$198,355)	(\$5,190)	(\$333,359)

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CUSTODIAL FUNDS

CUSTODIAL FUNDS included the following funds:

Developer Deposits Fund

Other Custodial Funds

Northeast Ridge Assessment District 2013 Refunding Bonds Fund

HCP Sierra Tower Development

Peninsula Corridor Electrification Project Fund

San Mateo County Training Consortium Fund

Orchard Partners Quarry Development Fund

100 Harold Road Improvements Fund

BDI 9000 Marina Fund

CITY OF BRISBANE
CUSTODIAL FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2024

	Custodial Funds			
	Developer Deposits Fund	Other Custodial Funds	Northeast Ridge Assessment District 2013 Refunding Bonds Fund	HCP Sierra Tower Development
ASSETS				
Cash and investments		\$9,079	\$23,559	\$270,718
Accounts receivable, net	\$88,811			
Interest receivable	297	6		
Total Assets	89,108	9,085	23,559	270,718
LIABILITIES				
Accounts payable	2,142,864			
Deposits payable	3,410,212	8,127		270,718
Total Liabilities	5,553,076	8,127		270,718
NET POSITION (DEFICIT)				
Restricted for organizations and other governments	(\$5,463,968)	\$958	\$23,559	

Custodial Funds

Peninsula Corridor Electrification Project Fund	San Mateo County Training Consortium Fund	Orchard Partners Quarry Development Fund	100 Harold Road Improvements Fund	BDI 9000 Marina Fund	Total
\$28,116	\$111,825 3,850	\$640,322	\$85,000		\$1,168,619 92,661
140					443
28,256	115,675	640,322	85,000		1,261,723
25,000	25,145	651,664	85,000	\$137,182	2,305,191 4,450,721
25,000	25,145	651,664	85,000	137,182	6,755,912
\$3,256	\$90,530	(\$11,342)		(\$137,182)	(\$5,494,189)

CITY OF BRISBANE
 COMBINING STATEMENT OF CHANGES IN NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

	Custodial Funds			
	Developer Deposits Fund	Other Custodial Funds	Northeast Ridge Assessment District 2013 Refunding Bonds Fund	HCP Sierra Tower Development
ADDITIONS				
Investment income		(\$946)		
Other revenue	\$104,900			
Total additions	104,900	(946)		
DEDUCTIONS				
Professional services	1,980,172			
Total deductions	1,980,172			
CHANGES IN NET POSITION	(1,875,272)	(946)		
BEGINNING NET POSITION (DEFICIT)	(3,588,696)	1,904	\$23,559	
ENDING NET POSITION (DEFICIT)	<u>(\$5,463,968)</u>	<u>\$958</u>	<u>\$23,559</u>	

Custodial Funds

Peninsula Corridor Electrification Project Fund	San Mateo County Training Consortium Fund	Orchard Partners Quarry Development Fund	100 Harold Road Improvements Fund	BDI 9000 Marina Fund	Total
\$1,345	\$122,194				\$122,593
					104,900
1,345	122,194				227,493
	91,660	\$3,201		\$137,182	2,212,215
	91,660	3,201		137,182	2,212,215
1,345	30,534	(3,201)		(137,182)	(1,984,722)
1,911	59,996	(8,141)			(3,509,467)
\$3,256	\$90,530	(\$11,342)		(\$137,182)	(\$5,494,189)

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**INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Members of the City Council
City of Brisbane, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the City of Brisbane (City), California, as of and for the year ended June 30, 2024, and have issued our report thereon dated July 6, 2026.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies as listed on the Schedule of Material Weaknesses included as part of our separately issued Memorandum on Internal Control dated July 6, 2026 to be a material weakness, which is an integral part of our audit and should be read in conjunction with this report.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies as listed on the Schedule of Significant Deficiencies included as part of our separately issued Memorandum on Internal Control dated July 6, 2026 to be significant deficiencies, which is an integral part of our audit and should be read in conjunction with this report.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

We have also issued a separate Memorandum on Internal Control dated July 6, 2026, which is an integral part of our audit and should be read in conjunction with this report.

City's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in our separately issued Memorandum on Internal Control dated July 6, 2026, which is an integral part of our audit and should be read in conjunction with this report. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Pleasant Hill, California
July 6, 2026

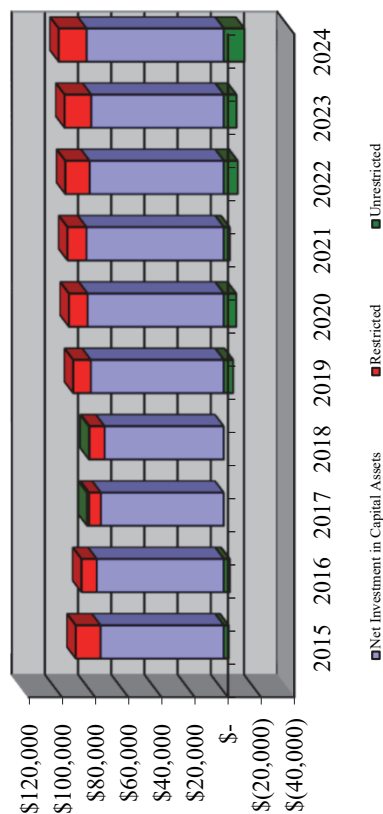
STATISTICAL INFORMATION

This part of the City of Brisbane's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

Contents	Page
Financial Trends	157-163
<i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i>	
Revenue Capacity	164-169
<i>These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.</i>	
Debt Capacity	170-176
<i>These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt, and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	177-174
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.</i>	
Operating Information	174-185
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.</i>	

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CITY OF BRISBANE
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(Dollars in thousands)



Fiscal Year Ended June 30,

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities										
Invested in capital assets, net of related debt	\$47,358	\$47,876	\$44,304	\$43,424	\$50,918	\$54,101	\$55,504	\$53,735	\$53,119	\$56,220
Restricted	12,698	6,934	6,373	8,314	9,841	10,470	10,688	13,862	15,275	16,046
Unrestricted	(5,099)	(3,507)	945	(3,630)	(9,112)	(12,721)	(9,339)	12,570	(11,300)	(14,493)
Total governmental activities net position	\$54,957	\$51,303	\$51,622	\$48,108	\$51,647	\$51,850	\$56,853	\$55,027	\$57,094	\$57,773
Business-type activities										
Invested in capital assets, net of related debt	\$26,815	\$28,599	\$29,708	\$28,342	\$29,149	\$27,898	\$27,156	\$27,057	\$26,698	\$26,351
Restricted	2,251	2,251	759	759	759	758	759	759	759	759
Unrestricted	2,092	(161)	170	3,936	3,423	5,194	5,733	4,138	3,636	2,026
Total business-type activities net position	\$31,158	\$30,689	\$30,637	\$33,037	\$33,331	\$33,850	\$33,648	\$31,954	\$31,093	\$29,136
Primary government										
Invested in capital assets, net of related debt	\$74,173	\$76,475	\$74,012	\$71,766	\$80,067	\$81,999	\$82,660	\$80,792	\$79,817	\$82,571
Restricted	14,949	9,185	7,132	9,073	10,600	11,228	11,447	14,621	16,034	16,805
Unrestricted	(3,007)	(3,668)	1,115	305	(5,689)	(7,527)	(3,606)	(8,432)	(7,664)	(12,467)
Total primary government net position	\$86,115	\$81,992	\$82,259	\$81,144	\$84,978	\$85,700	\$90,501	\$86,981	\$88,187	\$86,909

CITY OF BRISBANE
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Dollars in thousands)

	Fiscal Year Ended June 30,									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental Activities:										
General Government	\$4,195	\$5,357	\$5,718	\$7,446	\$6,871	\$9,780	\$11,358	\$8,694	\$11,022	\$12,589
Public Safety - police	3,918	4,189	4,758	5,225	5,694	5,313	4,789	6,108	5,689	7,442
Public Safety - fire	2,602	2,782	2,812	3,576	3,661	3,629	3,838	5,763	3,864	5,228
Public Works	3,684	3,542	3,734	3,883	4,094	5,061	4,776	4,267	4,804	7,887
Parks and Recreation	1,955	2,023	2,338	2,388	2,393	2,699	1,622	2,648	3,069	3,330
Interest on Long-Term Debt (Unallocated)	999	647	433	630	419	294	248	185	261	894
Total Governmental Activities Expenses	17,353	18,540	19,793	23,148	23,132	26,776	26,631	27,665	28,709	37,370
Business-Type Activities:										
Utility	4,656	5,654	5,442	5,368	6,261	5,952	6,667	7,502	7,425	8,932
Marina	1,623	1,808	1,940	1,662	1,621	1,715	1,317	1,647	1,646	2,155
Total Business-Type Activities Expenses	6,279	7,462	7,382	7,030	7,882	7,667	7,984	9,149	9,071	11,087
Total Primary Government Expenses	\$23,632	\$26,002	\$27,175	\$30,178	\$31,014	\$34,443	\$34,615	\$36,814	\$37,780	\$48,457
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$4,635	\$5,226	\$5,319	\$6,517	\$6,959	\$8,070	\$9,515	\$8,339	\$9,537	\$9,667
Public Safety - police	54	60	52	58	127	56	46	131	61	67
Public Safety - fire	179	275	315	714	499	463	1,453	1,063	587	541
Public Works	3,115	1,120	1,408	1,179	1,382	990	952	466	549	859
Parks and Recreation	526	571	597	588	667	483	317	666	809	924
Operating Grants and Contributions	117	158	209	342	624	332	1,055	1,214	1,373	5,797
Capital Grants and Contributions	930	352	152	238	88	225	507	-	27	-
Total Government Activities Program Revenues	9,556	7,762	8,052	9,636	10,346	10,619	13,845	11,879	12,943	17,855
Business-Type Activities:										
Charges for Services:										
Utility	5,764	5,276	5,717	8,085	6,009	6,049	5,681	5,473	5,923	6,745
Marina	1,529	1,652	1,705	2,206	2,099	2,293	2,339	2,303	2,318	2,305
Capital Grants and Contributions	-	-	456	-	-	-	-	-	-	-
Total Business-Type Activities Program Revenue	7,293	6,928	7,878	10,291	8,108	8,342	8,020	7,776	8,241	9,050
Total Primary Government Program Revenues	\$16,849	\$14,690	\$15,930	\$19,927	\$18,454	\$18,961	\$21,865	\$19,655	\$21,184	\$26,905
Net (Expense)/Revenue										
Governmental Activities	(\$7,797)	(\$10,778)	(\$11,741)	(\$13,512)	(\$12,786)	(\$16,157)	(\$12,786)	(\$15,786)	(\$15,766)	(\$19,515)
Business-Type Activities	1,014	(534)	496	3,261	226	675	36	(1,373)	(830)	(2,037)
Total Primary Government Net Expense	(\$6,783)	(\$11,312)	(\$11,245)	(\$10,251)	(\$12,560)	(\$15,482)	(\$12,750)	(\$17,159)	(\$16,596)	(\$21,552)

(continued)

CITY OF BRISBANE
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Dollars in thousands)
(continued)

	Fiscal Year Ended June 30,									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Taxes:										
Property Taxes	\$3,162	\$3,258	\$3,342	\$3,662	\$4,372	\$4,711	\$5,513	\$5,257	\$ 6,201	\$6,624
Sales Taxes	3,333	3,843	4,408	4,678	5,609	6,640	7,652	5,792	6,406	7,488
Motor Vehicle In-Lieu	-	-	-	-	-	-	-	-	-	-
Transient Occupancy Tax	2,447	2,786	2,768	2,886	2,890	2,072	850	1,653	2,151	2,114
Business License Tax	-	-	-	-	-	-	-	-	-	-
Other Taxes	909	1,056	1,423	1,118	2,243	1,713	1,626	1,635	2,383	2,047
Developer Contributions	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	182	100	106	704	356	288	(426)	494	1,758
Miscellaneous	-	48	14	23	422	756	1,730	33	172	130
Gain on sale of land held	-	-	-	-	-	-	131	-	-	-
Transfers, net	681	54	5	120	85	111	(2)	16	29	34
Extraordinary Item	-	-	-	-	-	-	-	-	-	-
Contribution from Successor Agency	-	-	-	-	-	-	-	-	-	-
Special Item: Gain on Early Retirement of Debt	-	-	-	-	-	-	-	-	-	-
Special Item: Successor Agency Loan Write-off	-	(4,099)	-	-	-	-	-	-	-	-
Total Government Activities	10,532	7,128	12,060	12,593	16,325	16,359	17,788	13,960	17,836	20,195
Business-Type Activities:										
Other Taxes	30	30	30	81	33	32	35	35	35	34
Interest Earnings	51	88	(574)	(387)	60	(135)	(334)	(401)	(97)	61
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	60	60	60	60	60	20
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Transfers and Other	(681)	(54)	(5)	(120)	(85)	(111)	2	(16)	(29)	(34)
Total Business-Type Activities	(600)	64	(549)	(426)	68	(154)	(237)	(322)	(31)	81
Total Primary Government	\$9,932	\$7,192	\$11,511	\$12,167	\$16,393	\$16,205	\$17,551	\$13,638	\$17,805	\$20,276
Change in Net Position										
Governmental Activities	\$2,735	(\$3,650)	\$319	(\$919)	\$3,539	\$202	\$5,002	(\$1,826)	\$2,070	\$680
Business-Type Activities	414	(470)	(53)	2,835	294	521	(201)	(1,695)	(861)	(1,956)
Total Primary Government	\$3,149	(\$4,120)	\$266	\$1,916	\$3,833	\$723	\$4,801	(\$3,521)	\$1,209	(\$1,276)

CITY OF BRISBANE
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(In thousands)

	Fiscal Year Ended June 30,									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable	\$3,291	\$3,315	\$2,594	\$2,437	\$1,818	\$3,968	\$3,844	\$3,752	\$3,584	\$3,458
Restricted	-	-	107	114	530	1,162	1,414	1,225	1,384	1,617
Assigned	295	221	253	274	821	842	842	842	842	882
Unassigned	8,957	7,745	8,702	8,628	7,949	6,465	11,436	9,382	9,714	18,039
Total General Fund	\$12,543	\$11,281	\$11,656	\$11,453	\$11,118	\$12,437	\$17,536	\$15,201	\$15,524	\$23,996
All other governmental funds										
Nonspendable		\$154	\$80							
Restricted	\$9,658	3,965	3,861	\$6,061	\$6,725	\$6,683	\$6,777	\$10,241	\$11,699	\$12,464
Assigned	3,666	3,762	3,813	3,837	3,914	3,998	5,325	5,258	5,153	5,398
Unassigned	(488)	(561)	(1,331)	(1,609)	(1,244)	(4,708)	(6,503)	(6,525)	(6,964)	(14,567)
Total all other governmental funds	\$12,836	\$7,320	\$6,423	\$8,289	\$9,395	\$5,973	\$5,599	\$8,974	\$9,888	\$3,295

Source: City of Brisbane Annual Comprehensive Financial Report

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CITY OF BRISBANE
Changes in Fund Balance of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(In thousands)

	Fiscal Year Ended June 30,			
	2015	2016	2017	2018
Revenues				
Taxes and special assessments	\$11,258	\$11,400	\$12,069	\$12,873
Intergovernmental	665	420	651	511
Licenses, permits, and fees	3,978	3,234	4,312	4,198
Charges for services	2,090	2,158	2,507	2,751
Fines and forfeitures	40	51	48	50
Use of money and property	255	269	156	175
Other revenues	1,390	735	552	1,190
Total Revenues	19,676	18,267	20,295	21,748
Expenditures				
Current:				
General government	3,780	4,472	4,647	5,534
Public safety-police	3,611	4,071	4,390	4,628
Public safety-fire	2,300	2,586	2,402	3,035
Public works	2,748	2,896	2,972	3,245
Parks and recreation	1,775	1,821	2,139	2,192
Library	28	28		
Capital outlay	1,232	838	2,085	802
Debt service:				
Principal repayment	6,938	2,546	1,036	1,147
Interest and fiscal charges	1,036	686	446	485
Total Expenditures	23,448	19,944	20,117	21,068
Excess (deficiency) of revenues over (under) expenditures	(3,772)	(1,677)	178	680
Other Financing Sources (Uses)				
Premium on refunding bonds issued	88	-	-	-
Proceeds from sale of property/assets	292	-	-	-
Proceeds from long-term debt	5,470	-	-	3,330
Payment to refunded debt escrow agent	-	-	-	(1,738)
Inception of leases and SBITAs	-	-	-	-
Transfer in	7,800	2,369	2,131	2,112
Transfer out	(8,740)	(3,371)	(2,831)	(2,722)
Special item	-	(4,099)	-	-
Total other financing sources (uses)	4,910	(5,101)	(700)	982
Net change in fund balances	\$1,138	(\$6,778)	(\$522)	\$1,662
Debt service as a percentage of noncapital expenditures	35.9%	16.9%	8.2%	8.1%

Fiscal Year Ended June 30,					
2019	2020	2021	2022	2023	2024
\$14,606	\$15,261	\$15,744	\$14,685	\$17,333	\$18,326
919	1,229	1,626	1,154	789	6,096
6,623	5,810	6,988	5,643	7,521	6,993
3,662	3,132	3,461	3,380	3,620	4,098
66	43	31	110	51	56
855	508	352	(338)	597	1,843
974	838	3,307	1,216	1,399	570
27,705	26,821	31,509	25,850	31,310	37,982
5,823	7,299	7,728	8,487	10,271	12,111
4,917	4,991	4,804	5,287	5,899	6,978
3,357	3,535	3,829	4,517	4,260	5,046
3,637	3,758	3,848	4,082	3,939	4,198
2,200	2,504	1,622	2,455	2,869	3,129
-	-	-	-	-	-
4,243	4,674	3,707	5,125	6,560	9,374
649	924	858	846	885	917
422	298	253	318	421	807
25,248	27,983	26,649	31,117	35,104	42,560
2,457	(1,162)	4,860	(5,266)	(3,793)	(4,578)
-	-	-	-	-	-
-	-	131	4,355	-	-
-	-	-	2,200	-	-
-	-	-	-	5,545	-
-	-	-	-	-	6,800
5,331	2,087	2,418	2,451	1,907	2,466
(7,017)	(3,028)	(2,684)	(2,699)	(2,420)	(2,808)
-	-	-	-	-	-
(1,686)	(941)	(135)	6,307	5,032	6,458
\$771	(\$2,103)	\$4,725	\$1,041	\$1,239	\$1,880
5.1%	5.2%	4.6%	4.2%	4.5%	4.8%

City of Brisbane
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Tax ¹	Sales Tax ²	Gas Tax ³	Franchise Tax	Transfer Tax	TOT Tax	Business License Tax	Total
2015	\$ 3,163	\$ 3,333	\$ 118	\$ 531	\$ 68	\$ 2,447	\$ 2,746	\$ 12,406
2016	3,183	3,843	108	708	75	2,786	2,580	13,283
2017	3,294	4,597	97	737	48	2,768	3,135	14,676
2018	3,520	4,887	119	849	129	2,886	2,653	15,042
2019	5,001	5,841	187	874	208	2,890	4,995	19,995
2020	5,160	6,863	191	900	177	2,072	3,950	19,313
2021	5,433	7,935	192	863	66	850	4,582	19,919
2022	5,167	6,197	207	1,023	75	1,648	4,345	18,662
2023	6,128	6,793	235	1,149	58	2,151	5,715	22,229
2024	6,578	7,852	261	1,193	29	1,818	5,389	23,120

¹ Property Tax Includes Prior Taxes, Supplemental Taxes, Property Tax/VLF swap, ERAF and Property Tax from RDA

² Sales tax includes Measure A sales tax, Measure W sales tax, Public Safety Sales Tax, General Sales Taxes and Sales Tax/Property Tax Swap

^{3 1} Gas Tax shown in ACFR as intergovernment, and Business License Tax as Licenses and Permits.

Source: City of Brisbane

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City of Brisbane
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	City			Taxable Assessed Value	Total Direct Tax Rate
	Secured	Unsecured	Less: Exemptions		
2015	\$ 1,516,681	\$ 180,385	\$ 10,908	\$ 1,686,157	1.0991
2016	1,624,974	187,517	12,258	1,800,233	1.1080
2017	1,718,428	185,541	11,374	1,892,596	1.1282
2018	1,845,340	206,181	13,112	2,038,409	1.1276
2019	2,043,149	205,714	13,086	2,235,777	1.1126
2020	2,210,071	240,078	15,892	2,434,258	1.1267
2021	2,571,845	238,376	28,261	2,781,960	1.1543
2022	2,730,440	265,907	28,866	2,967,481	1.1190
2023	2,961,771	266,493	28,486	3,199,778	1.1102
2024	3,483,349	289,581	29,299	3,743,631	1.1330

Note: The General Property Tax Rate is established at \$1.00 per \$100.00 of assessed value per Article XIII of the California Constitution. The allocation of the property taxes to various taxing agencies including cities, counties, school districts and other special districts is based on the formula determined by the California State Legislature.

California property tax assessments are "acquisition" based, rather than cyclical based. In California, the property tax system is acquisition based, meaning that all real property is assessed upon acquisition or when newly constructed, and assessed at a ratio of 100% of fair market value as of the event date. After the acquisition or new construction basis is determined, year to year increases in assessed value are limited to no more than 2%. In the event of an economic downturn, real property is assessed at the lower of its acquisition basis, increased by the maximum of 2% per year or the fair market value as of January 1, which is lower.

Source: County Assessment Rolls

City of Brisbane
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year	San Mateo County as Distributor	School District			Total Direct & Overlapping Rates
		Brisbane Elementay School District	Jefferson Union High School District	San Mateo Community College	
2015	1.0000	0.0271	0.0530	0.0190	1.0991
2016	1.0000	0.0247	0.0583	0.0250	1.1080
2017	1.0000	0.0235	0.0800	0.0247	1.1282
2018	1.0000	0.0225	0.0816	0.0235	1.1276
2019	1.0000	0.0212	0.0739	0.0175	1.1126
2020	1.0000	0.0190	0.0811	0.0266	1.1267
2021	1.0000	0.0388	0.0942	0.0213	1.1543
2022	1.0000	0.0313	0.0650	0.0227	1.1190
2023	1.0000	0.0320	0.0589	0.0193	1.1102
2024	1.0000	0.0338	0.0802	0.0190	1.1330

Notes:

Under constitutional Amendment (Proposition 13) passed by voters in the State of California in June 1978, the tax rate (excluding bonded debt) is frozen at 1% of the full market value of the property. This tax is collected by the County Tax Collector and distributed on a formula determined by the State Legislature. Local agencies levy only the tax rate for general obligation bonds, or in excess of 1% if two-thirds of the voters in the area authorize such a rate increase. All tax levies include Homeowner's Property Tax Relief and Business Inventory Property Tax Relief.

Source: California Municipal Statistics

City of Brisbane
Principal Property Taxpayers
Current Year and Ten Years Ago
(amounts expressed in thousands)

Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value ¹	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value ²
Slough Brisbane LLC	\$ 625,201	1	18.04%	\$ 42,646	5	2.81%
HCP Life Science REIT Inc.	249,662	2	7.20%			
DCT Valley Dr CA LLP	127,286	3	3.67%	60,318	2	3.98%
Oyster Point Properties Inc.	123,616	4	3.57%	104,914	1	6.92%
BMR Bayshore Blvd LLC	121,128	5	3.50%	24,463	11	1.61%
BP3 SF5 3000 3500 Marina LLC	105,159	6	3.03%			
PPF OFF 7000 Marina Blvd. LP	82,560	7	2.38%			
IAC San Francisco LLC	68,878	8	1.99%	58,458	3	3.86%
M & L Associates	59,452	9	1.72%			
AGL Hill Drive Owner LLC	49,800	10	1.44%			
Summit Hospitality 114 LLC	46,342	11	1.34%	27,302	9	1.80%
BP3 SF4 1000 Marina LLC	41,660	12	1.20%			
Prologis USLV SUBREIT 4 LLC	30,349	13	0.88%			
SNH Brisbane CA LLC	28,982	14	0.84%			
BRE SH Brisbane Owner LLC	23,672	15	0.68%	20,091	12	1.33%
Harrison 325 LP	19,456	16	0.56%			
Valley 325 LP	19,317	17	0.56%			
LYF Investment Group LLC	17,167	18	0.50%			
Recology Properties Inc	16,709	19	0.48%			
South Hill 99 LP	15,814	20	0.46%			
2000 Sierra Point Parkway LLC				43,150	4	2.85%
William D. and C.A. Spencer Trust				40,630	6	2.68%
Diamond Marina LLC				30,831	7	2.03%
Fund VIII 1000 Marina LLC				27,400	8	1.81%
Marina Boulevard Property LLC				25,515	10	1.68%
SFPP				19,883	13	1.31%
Tuntex Properties Inc.				18,733	14	1.24%
Barulich Properties LLC				13,188	15	0.87%
WVP Bay Tech LLC				12,205	16	0.81%
Rolling Frito-Lay Sales				11,895	17	0.79%
AVJOG Investments LLC				9,939	18	0.66%
Sierra Hotel Management Corp				8,718	19	0.58%
Sierra Point Investors LLC				8,704	20	0.57%
Total	\$ 1,872,210		54.03%	\$ 608,983		40.19%

Source:

California Municipal Statistics

⁽¹⁾ 2023-2024 Local Secured Assessed Valuation: \$ 3,465,228

⁽²⁾ 2014-2015 Local Secured Assessed Valuation: \$ 1,515,089

City of Brisbane
Property Tax Levies and Collections
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy ¹		Collections in Subsequent Years ¹	Total Collections to Date	
		Amount	Percentage		Amount	Percentage
2015	\$ 2,838	\$ 2,838	100%	n/a	\$ 2,838	100%
2016	3,010	3,010	100%	n/a	3,010	100%
2017	3,015	3,015	100%	n/a	3,015	100%
2018	3,340	3,340	100%	n/a	3,340	100%
2019	3,978	3,978	100%	n/a	3,978	100%
2020	4,283	4,283	100%	n/a	4,283	100%
2021	5,532	5,532	100%	n/a	5,532	100%
2022	5,277	5,277	100%	n/a	5,277	100%
2023	6,221	6,221	100%	n/a	6,221	100%
2024	6,640	6,640	100%	n/a	6,640	100%

¹Teeter Plan

Source: City of Brisbane

Property Tax Includes Prior Taxes, Supplemental Taxes, Property Tax/VLF swap, ERAF and Property Tax from RDA

City of Brisbane
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities			Business-Type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	Revenue Bonds	Lease & SBITA Liability	Other Long-Term Debt	Utility Revenue Bonds	Capital Leases			
2015	\$ 9,274	\$ -	\$ 3,581	\$ 12,484	\$ -	\$ 25,339	n/a	\$ 5,529
2016	7,230	-	3,021	12,314	-	22,565	n/a	4,847
2017	6,815	-	2,406	11,890	-	21,111	n/a	4,523
2018	6,420	-	3,466	11,266	83	21,234	n/a	4,529
2019	6,089	-	3,172	10,254	57	19,571	n/a	4,172
2020	5,700	-	2,615	9,881	30	18,226	n/a	3,757
2021	5,266	-	2,160	9,130	2	16,558	n/a	3,469
2022	4,901	-	6,032	8,340	-	19,273	n/a	4,117
2023	4,525	-	5,523	7,523	-	17,571	n/a	3,746
2024	8,745	9,553	6,043	6,678	-	31,019	n/a	6,631

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Personal Income is for San Mateo County because City information is not available. As such, calculating a percentage would not be valuable for Brisbane trend data.

City of Brisbane
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Gross Bonded Debt	Less: Amounts Available in Debt Service Fund	Total	Percent of Assessed Value ¹	Per Capita
2015	\$ 11,084 ²	\$ 307	\$ 10,777	0.64%	2351.62%
2016	10,139	236	9,903	0.55%	2127.39%
2017	9,124	220	8,904	0.47%	1907.53%
2018	9,729	12	9,717	0.48%	2072.25%
2019	9,101	0	9,101	0.41%	1940.08%
2020	8,198	0	8,198	0.34%	1690.03%
2021	7,362	0	7,362	0.26%	1542.42%
2022	6,773	0	6,773	0.23%	1446.91%
2023	10,013	0	10,013	0.31%	2134.96%
2024	14,045	4,192	9,853	0.26%	2106.20%

General bonded debt is debt payable with governmental fund resources and general obligation bonds recorded in enterprise funds (of which, the City has none).

¹ Assessed value has been used because the actual value of taxable property is not readily available in the State of California

² Restated

City of Brisbane
Direct and Overlapping Governmental Activities Debt
As of June 30, 2024
(amounts expressed in thousands)

2023-24 Assessed Valuation: \$3,755,207

	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Overlapping Tax and Assessment Debt:			
San Mateo Community College District	\$ 682,237	1.220%	\$ 8,323
Jefferson Union High School District	338,312	12.946%	43,798
Bayshore School District	8,900	16.116%	1,434
Brisbane School District	29,056	64.257%	18,671
Total Gross Overlapping Tax and Assessment Debt			72,226
Direct and Overlapping General Fund Debt:			
San Mateo County General Fund Obligations	\$ 554,572	1.220%	\$ 6,766
San Mateo County Board of Education Certificates of Participation	5,735	1.220%	70
Jefferson Union High School District General Fund Obligations	46,845	12.946%	6,065
City of Brisbane General Fund Obligations	13,751	100.000%	13,751
San Mateo County Mosquito and Vector Control District General Fund Obligations	3,405	1.220%	42
Total Direct and Overlapping General Fund Debt			\$ 26,694
Overlapping Tax Increment Debt (Successor Agency):			
Tax Allocation Bonds	\$ 3,535	100.000%	\$ 3,535
			\$ 3,535
Total Direct Debt			\$ 13,751
Total Overlapping Debt			\$ 88,703
Combined Total Debt			\$ 102,455 ¹

¹ Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Brisbane. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: California Municipal Statistics

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City of Brisbane
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year Ending				
	2015	2016	2017	2018	2019
Debt Limit	\$ 63,551	\$ 67,829	\$ 71,289	\$ 76,534	\$ 84,756
Total net debt applicable to limit	10,777	9,903	8,904	9,717	9,101
Legal debt margin	\$ 52,774	\$ 57,926	\$ 62,384	\$ 66,817	\$ 75,655
Total net debt applicable to the limit as a percentage of debt limit	16.96%	14.60%	12.49%	12.70%	10.74%
Legal Debt Margin Calculation for Fiscal Year 2021:					
Assessed value ¹	1,694,694	1,808,762	1,901,034	2,040,900	2,260,160
Add back: exempt real property ¹	-	-	-	-	-
Total assessed value ¹	1,694,694	1,808,762	1,901,034	2,040,900	2,260,160
Debt limit (3.75% of total assessed value)	63,551	67,829	71,289	76,534	84,756
Debt applicable to limit:					
General bonded debt	11,084	10,139	9,124	9,729	9,101
Less: Amount set aside for repayment of general bonded debt	307	236	220	12	-
Total net debt applicable to limit	10,777	9,903	8,904	9,717	9,101
Legal debt margin	52,774	57,926	62,384	66,817	75,655

Note: Under state finance law, the City of Brisbane¹ outstanding debt should not exceed 3.75 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

¹Source: California Municipal Statistics Inc
Assessed Value excludes incremental assessed valuation applicable to the Brisbane Community Redevelopment

City of Brisbane has no general obligation bonds.

Fiscal Year Ending				
2020	2021	2022	2023	2024
\$ 91,492	\$ 104,530	\$ 111,432	\$ 120,158	\$ 140,820
8,198	7,362	6,773	10,013	9,853
\$ 83,294	\$ 97,168	\$ 104,659	\$ 110,145	\$ 130,967
8.96%	7.04%	6.08%	8.33%	7.00%

2,439,789	2,787,459	2,971,524	3,204,226	3,755,207
-	-	-	-	-
2,439,789	2,787,459	2,971,524	3,204,226	3,755,207
91,492	104,530	111,432	120,158	140,820
8,198	7,362	6,773	10,013	14,045
-	-	-	-	4,192
8,198	7,362	6,773	10,013	9,853
83,294	97,168	104,659	110,145	130,967

City of Brisbane
Pledged Revenue Coverage
Last Ten Fiscal Years
(amounts expressed in thousands)

Utility Revenue Bonds							
Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service Requirements			Coverage %
				Principal	Interest	Total	
2014-2015	\$ 5,539	\$ 3,886	\$ 1,653	\$ -	\$ -	\$ -	
2015-2016	5,353	4,590	763	170	241	411	185.75%
2016-2017	5,754	4,832	921	305	319	624	147.57%
2017-2018	8,202	4,765	3,437	310	310	620	554.48%
2018-2019	6,329	5,367	963	320	296	616	156.34%
2019-2020	6,280	5,354	926	340	273	613	151.02%
2020-2021	6,468	7,004	(535)	360	262	622	-86.14%
2021-2022	6,185	7,823	(1,638)	385	243	628	-260.80%
2022-2023	6,813	6,555	258	400	223	623	41.41%
2023-2024	6,970	8,470	(1,500)	415	203	618	-242.75%

Installment Sales Agreement							
Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service Requirements			Coverage %
				Principal	Interest	Total	
2014-2015	\$ 1,546	\$ 1,488	\$ 58	\$ -	\$ -	\$ -	
2015-2016	1,693	1,647	46	-	118	118	38.99%
2016-2017	1,699	1,798	(99)	119	129	248	-39.93%
2017-2018	2,214	1,522	692	314	124	438	157.90%
2018-2019	2,148	1,390	758	346	114	460	164.78%
2019-2020	2,333	1,598	735	379	102	481	152.70%
2020-2021	2,353	1,421	932	391	91	482	193.37%
2021-2022	2,277	1,714	563	405	79	484	116.44%
2022-2023	2,373	1,796	577	417	66	483	119.46%
2023-2024	2,441	2,102	339	430	53	483	70.17%

City of Brisbane
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population ³	Personal Income (in millions) ²	Per Capita Personal Income ²	Labor Force ¹	Unemployment Rate ¹
2015	4,583	\$ 74,641	\$ 97,553	434,700	3.4%
2016	4,655	82,046	106,615	442,100	3.0%
2017	4,668	87,486	113,410	444,600	2.7%
2018	4,689	n/a	n/a	454,900	2.2%
2019	4,691	n/a	n/a	464,300	2.2%
2020	4,851 ⁴	n/a	n/a	460,000	2.0%
2021	4,773	n/a	n/a	442,200	2.5%
2022	4,681	n/a	n/a	457,000	4.3%
2023	4,690	n/a	n/a	455,900	7.2%
2024	4,678	n/a	n/a	435,800	8.2%

Notes:

¹ Source: State of California Employment Development Department, San Mateo County; previous years reflect annual averages

² Source: California Labor Market Info for San Mateo County. Data not available for 2018 through 2024

³ Source: California Department of Finance Population Estimates; except where noted

⁴ Source: 2020 US. Census

City of Brisbane
Principal Employers
Current Year and Ten Years Ago

Employer	2024 ¹			2015 ²		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Bi-Rite Foodservice Distributors	300	1	10.00%	259	4	3.61%
LeeMAH Electronics	239	2	7.97%			
Cutera Inc	209	3	6.97%			
Expeditors Intl Inc	206	4	6.87%	223	8	3.11%
Sangamo Therapeutics	155	5	5.17%			
Greenleaf	141	6	4.70%			
Ultragenyx Pharmaceutical Inc	140	7	4.67%			
Amazon Fresh	137	8	4.57%			
Transdev Services Inc	137	9	4.57%			
Norman S. Wright Mechanical Equipment Corporation	127	10	4.23%			
Pepsi Bottling Group				380	1	5.30%
Sunset Scavenger Co				350	2	4.88%
F.W. Spencer				325	3	4.54%
XOJet				250	5	3.49%
Caltronics Business Systems				243	6	3.39%
Monster Cable Products Inc				242	7	3.38%
Bebe				161	9	2.25%
Fong Brothers Printing				148	10	2.07%
Total Top 10 Employers	1,791		59.70%	2,581		36.02%
Total City Labor Force - 2023-2024 ³	3,000					
Total City Labor Force - 2014-2015 ²	7,166					

Source:

¹ Avenu Insights & Analytics (City of Brisbane Business License process partner)

Business License Data Report has been updated to reflect compliance with GASB No. 44.

Results based on direct correspondence with local businesses; reflect City of Brisbane locations only

² City of Brisbane Business License data (self reporting); previous counts may be company-wide

³ Total City Labor Force provided by EDD Labor Force Data

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City of Brisbane
Full-Time Equivalent City Government Employees by Function
Last Ten Fiscal Years

	June 30			
	2015	2016	2017	2018
Function:				
General Government	12.05	12.55	12.55	12.55
Public safety:				
Police	17.11	18.11	19.11	19.11
Fire	10.00	10.00	10.00	10.00
Public Works and Municipal Utilities	15.00	17.00	17.00	19.00
Community Development	5.40	5.40	5.00	5.00
Parks and Recreation	18.83	19.83	19.58	19.58
Marina	7.25	7.25	7.25	5.25
Total	85.64	90.14	90.49	90.49

Source: City of Brisbane Base Budget

June 30					
2019	2020	2021	2022	2023	2024
13.55	13.55	15.55	13.55	13.55	13.55
19.61	19.61	16.11	19.11	19.11	19.11
10.00	10.00	13.00	13.00	13.00	13.00
20.00	20.00	22.00	22.00	22.00	22.00
5.00	5.00	6.00	6.00	6.00	6.00
19.58	15.30	15.30	20.58	20.58	20.58
3.50	3.50	3.50	3.50	3.50	3.50
91.24	86.96	91.46	97.74	97.74	97.74

City of Brisbane
Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year			
	2015	2016	2017	2018
Police				
Response time to :				
Extreme Emergencies	4:33	4:31	5:02	4:36
Emergencies	4:25	4:11	4:06	3:54
Non-Emergencies	6:06	5:18	6:16	6:07
Number of victims per 1,000 citizens or business	31	31	34	33
Fire				
Number of calls answered	713	751	698	694
Number of inspections	382	378	413	502
Public Works:				
Number of Building and Park Maintenance service requests received	166	146	168	173
Number of Graffiti on Public Property requests for service	12	7	6	7
Number of Sidewalk Maintenance/Trip Hazard service requests	14	14	25	29
Number of Street Tree service requests	38	70	42	54
Number of Street-Sign/Light/Traffic Signal service requests	82	94	97	80
Number of Weeds, Trash and Debris on Public Property service requests	66	78	93	111
Water				
Total Water Purchased	279,815 ccf	257,414 ccf	294,756 ccf	334,217 ccf
Number of main breaks and repairs	2	0	1	0
Number of service breaks (public side of meter) and repairs	2	3	3	2
Percentage of water samples that pass health standards	100	97	99	100
Percentage of water storage tanks cleaned and inspected	0	100	0	0
Percentage of reported broken water meters replaced	100	100	100	100
Percentage of backup emergency generators inspected and tested at critical water facilities	100	100	100	100
Percentage of known water main valves exercised	44	28	20	10
Sewer				
Average Daily sewage flow (thousands of gallons)	346	379	475	426
Total annual sewage flow	168,651 ccf	185,044 ccf	231,544 ccf	207,825 ccf
Number of public sewer main blocks/breaks	3	4	3	3
Number of private lateral blocks/breaks that City responds to	25	15	4	4
Percentage of public sewer blockages cleared within:				
4 hours	100	100	75	33
12 hours	100	100	75	33
Community Development:				
Total permit valuation (\$000)	16,811	22,222	12,066	199,996
Parks and Recreation:				
Community/Special Events (Concerts in the Park, Festival of Lights, etc.) number of events	17	26	27	25
Sports Programs (e.g. basketball, softball): number of sports				
Youth	10	10	10	12
Adult	2	2	1	1
Classes: (number of programs)				
Adult	10	10	11	11
Youth	4	7	7	7
Child Care programs (Average Enrollment):				
Preschool	20	25	25	20
Afterschool	103	101	85	90
Day Camps (Average Enrollment)				
Spring	35	36	32	32
Summer	50	44	46	42
Winter	24	29	31	20
Teen Programs (number of programs)	4	3	3	5
Aquatic programs (Enrollment/attendance):				
Summer swim lessons	551	514	518	704
Water aerobics		11 / day	13 / day	12 / day
Senior Center (Enrollment/attendance)	55 / week	46 / week	44 / week	45 / week
Programs	6	5	7	8
All programs				
Rentals				
Community Center	15	17	21	25
Mission Blue	37	26	16	14
Community Park	146	135	113	120
Fields	5	8	10	10

Notes: Indicators are not available for the general government function.

Fiscal Year					
2019	2020	2021	2022	2023	2024
4:43	4:02	4:05	3:38	4:01	4:22
3:58	3:54	3:55	3:51	3:58	4:08
6:21	5:50	5:07	5:15	5:18	5:26
30	35	33	38	35	38
660	529	559	615	660	611
419	371	248	514	381	658
165	230	151	219	298	337
9	7	10	13	8	3
21	38	25	15	32	50
76	77	46	64	71	112
91	109	81	79	71	115
70	70	72	118	143	137
323,917 ccf	310,127 ccf	303,604 ccf	298,906 ccf	258,323 ccf	297,752 ccf
4	6	1	3	2	5
5	2	4	2	6	11
100	100	100	100	100	100
100	0	100	0	0	0
100	100	100	100	100	100
100	100	100	100	100	100
35	22	27	12	3	24
430	397	326	381	441	449
209,917 ccf	193,548 ccf	159,165 ccf	185,721 ccf	215,284 ccf	219,485 ccf
1	1	4	2	0	0
14	6	2	10	2	10
100	100	100	100	100	100
100	100	100	100	100	100
303,030	332,592	284,718	197,245	72,675	325,776
27	30	12	24	34	36
11	15	3	5	6	8
1	1	1	3	4	4
12	12	2	8	4	5
6	4	2	7	6	8
16	16	8	22	20	19
100	100	27	100	110	111
35	32	24	42	42	42
53	55	33	70	81	88
30	45	0	30	33	22
5	3	0	6	9	15
710	602	126	454	513	565
14 / day	9 / day	25/day	25/day	25 / day	25 / day
47 / week	50 / week	en 8 days in fiscal y	45 / week	60 / week	75 / week
8	8	1	13	16	20
		1			
18	13	0	11	71	69
33	22	0	34	88	85
98	51	17	145	156	147
10	4	1	3	4	2

City of Brisbane

Capital Asset Statistics by Function

Last Ten Fiscal Years

Function	Fiscal Year			
	2015	2016	2017	2018
Public Safety:				
Police:				
Stations	1	1	1	1
Patrol units	5	5	5	5
Fire:				
Fire Stations	1	1	1	1
Fire Engines	3	3	3	3
Public Works:				
Streets (miles)	23	23	23	23
Streetlights	791	791	791	659
Sanitary Sewers (linear feet)	80,712	80,712	80,712	82,020
Water Lines (linear feet)	132,830	132,830	132,830	132,830
Water Storage (million gallons)	2.9	2.9	2.9	2.9
Parks and Recreation:				
Parks acreage	57.98	57.98	57.98	57.98
Parks	15	15	15	15
Swimming pools	1	1	1	1
Open Space acreage ¹	184.68	184.68	184.68	184.68
Wetlands	127.75	127.75	127.75	127.75

Note: No capital asset indicators are available for the general government or community development functions.

¹ Source: 2001 Brisbane Open Space Plan

Fiscal Year					
2019	2020	2021	2022	2023	2024
1	1	1	1	1	1
5	5	5	5	6	6
1	1	1	1	1	1
4	4	4	4	4	4
23	23	23	23	23	23
659	659	659	659	700	700
82,020	82,020	82,020	82,020	82,020	82,020
132,830	132,830	132,830	132,830	132,830	132,830
2.9	2.9	2.9	2.9	2.9	2.9
57.98	57.98	57.98	57.98	57.98	57.98
15	15	15	15	15	15
1	1	1	1	1	1
184.68	184.68	184.68	184.68	184.68	184.68
127.75	127.75	127.75	127.75	127.75	127.75

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CITY OF BRISBANE
MEMORANDUM ON INTERNAL CONTROL
FOR THE YEAR ENDED
JUNE 30, 2024

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**CITY OF BRISBANE
MEMORANDUM ON INTERNAL CONTROL**

For The Year Ended June 30, 2024

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MEMORANDUM ON INTERNAL CONTROL

To the City Council of
the City of Brisbane, California

In planning and performing our audit of the basic financial statements of the City of Brisbane (City) as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control included on the Schedule of Significant Deficiencies to be significant deficiencies.

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

Management's written responses included in this report have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Government Auditing Standards require the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying Schedule of Material Weaknesses, Schedule of Significant Deficiencies and Schedule of Other Matters. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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

Maze & Associates

Pleasant Hill, California
July 6, 2026

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF MATERIAL WEAKNESSES

2024-01: Timeliness of Preparation for Audit and Production of Financial Statements

NOTE: This is a repeat finding from fiscal year ended June 30, 2023.

Criteria: Financial Statements should be issued in a timely manner in order to be in compliance with State and bond indenture requirements, as well as to be informative and useful. Best practices ensure there are adequate resources available to not only keep up with day-to-day-operations, but there should be sufficient resources to perform monthly and annual closes, and allow time for analysis of account balances and activities on a regular basis. Part of this is ensuring there are resources available to be utilized on short notice to fill gaps in key positions, especially with the Finance Department.

In order to be able to issue the City's financial statements in a timely manner, Finance staff need to be prepared for the audit by closing the general ledger timely and preparing audit checklist items ahead of the audit time scheduled. Throughout the audit, staff should respond to the auditors' requests and inquiries during the time scheduled as well as follow-up items throughout the process.

Condition: The Finance Department was not adequately prepared for the audit when scheduled. The trial balance was not provided until after the auditors were scheduled to perform the audit, and when provided, was missing several key elements such as capital assets, long-term debt entries, leases, pension, segment information and budgetary information. Throughout the audit process, there were significant delays in the City staff responding to requests, and ultimately, most information was not provided until March 2026.

Effect: The above conditions, as well as the conditions noted in the Schedule of Significant Deficiencies, delayed the completion of the year-end closing process, which increases the risk that errors or misstatements may go undetected by staff and corrections may not be made in a timely manner. Audit effort was substantially increased in response to the increased risks.

In addition, these conditions caused significant delays in the completion of the audit and issuance of the Basic Financial Statements, which adversely impacted the City's credit rating.

Cause: The delay was due to staff constraints, the departure of a key Finance employee, Finance staff dedicated to assist enterprise department in their billing software implementation and the implementation of the City's land permitting software, several family medical leave situations within the Finance Department, and issues with implementation of a budget system software update.

Recommendation: The City should analyze staff resources to determine what plans can or should be made to ensure that the financial data is processed properly and timely. In addition, the City must develop procedures to ensure that accounts are analyzed through the fiscal year (i.e. monthly closes), and after the year end, to ensure the general ledger is closed accurately and timely. The City's staffing should allow for sufficient resources to be allocated to audit preparation and responsiveness.

Management's Response: Staff agrees with the recommendation. The City has implemented a plan to complete all outstanding audits which includes temporary staffing reinforcements, a permanent part-time staff addition, re-evaluating areas that can be automated, additional cross-training, and using resources from other city departments that can add analytical and project support without losing financial integrity of the transactional records. Departmental functions have been re-assigned to enhance efficiencies while maintaining internal controls. Monthly and periodic review checklists have been reimplemented and will be reinforced with staff. Staff is in the process of replacing financial software applications that were not functioning as needed with more robust and vendor supported tools.

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MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF SIGNIFICANT DEFICIENCIES

2024-02: Timely Preparation and Review of Bank Reconciliations

NOTE: This is a repeat finding from fiscal year ended June 30, 2023.

Criteria: Bank reconciliations are an important element of the City's internal control structure. In order to be an effective control, bank reconciliations should be completed as soon as reasonably possible after each month-end, usually within 30 days, and subsequently reviewed for accuracy. Errors and unreconciled differences should be investigated and corrected immediately, so as to prevent additional errors and a decrease in efficiency.

Condition: During the fiscal year 2024 audit, we noted the following:

1. The February 2024 bank reconciliation for the City's Operating Account was prepared and reviewed on July 3, 2024.
2. The June 2024 Bank Reconciliation for the City's Payroll Account was prepared and reviewed on August 17, 2024.
3. The June 2024 Bank Reconciliation for the City's Operating Account was prepared and reviewed on October 24, 2024.

Effect: Without the timely completion of bank and investment reconciliations, errors or unauthorized transactions in these accounts might not be detected and remedied in a timely manner.

Cause: The delay was due to staff constraints, inadequate software applications requiring staff's additional attention, staff required to assist enterprise department in transactional and billing software implementation, and several family medical leave situations.

Recommendation: In order to maintain adequate internal controls and detect any errors, irregularities or unauthorized activity timely, City staff should make the preparation and review of monthly bank reconciliations a priority. Timeliness would be within 30-45 days of month end for both preparation and review. Adjustments should be posted to the general ledger as necessary so that financial reports generated from the accounting system are accurate and up to date.

Management's Response: Staff agrees with the recommendation. The Finance Department will reinforce month-end-close checklists to ensure the timely preparation and review of all bank reconciliations going forward. Additional staffing resources will be pursued for future supervisory-level vacancies.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF SIGNIFICANT DEFICIENCIES

2024-03: Timeliness of Journal Entries

NOTE: This is a repeat finding from fiscal year ended June 30, 2023.

Criteria: Journal entries should be prepared and reviewed in a timely manner for the period in which the entry is to be posted, in order to keep accounts up to date with the current information. In addition, to have a complete audit trail of the journal entry process, the dates of preparation and review should be documented for all journal entries.

Condition: We tested fourteen journal entries for proper controls including sufficient supporting documentation, appropriateness, segregation of duties between preparing, reviewing and posting, recording in proper period, and timeliness. Of the fourteen journal entries tested, six were posted significantly late (more than 45 days after activity).

Effect: When journal entries are not posted and reviewed timely, financial reporting throughout the year may not be accurate. In addition, errors or irregularities may not be detected timely.

Cause: The delay was due to staff constraints, inadequate budgeting software applications requiring staff's additional attention, staff required to assist enterprise department in transactional and billing software implementation, , and several family medical leave situations.

Recommendation: In order to maintain adequate internal controls and detect any errors, irregularities or unauthorized activity timely, City staff should prepare, review and post journal entries timely – typically within 30-45 days of the occurrence necessitating the adjustments. Adjustments should be posted to the general ledger as necessary so that financial reports generated from the accounting system are accurate and up to date. Timeliness of posting journal entries would also facilitate being able to close the year-end books more accurately and sooner.

Management's Response: Staff agrees with the recommendation. Finance is staffed adequately when all employees are present. The challenge for a small department in a full-service city is providing timely execution of duties while up to 50% of the staff positions were vacant for extended periods of time. This issue was further complicated by software application issues. Monthly and periodic review checklists have been reimplemented and will be reinforced with staff. The reimplementation of checklists, increased communication, cross-training and streamlining of operations will help with this situation. In addition, management will be identifying contingency backup plans at supervisory levels to bring in additional resources if similar situations arise in the future.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF SIGNIFICANT DEFICIENCIES

2024-04: Timeliness with Single Audit Deadline

Criteria: Financial statement audits, as well as grant compliance audits, should be completed timely and within statutory deadlines. When the City receives federal awards, and meets the threshold requiring a Single Audit (for fiscal year ended June 30, 2024 the threshold was \$750,000 in federally-funded expenditures), the deadline is nine months after year-end.

Condition: For fiscal year ended June 30, 2024, the City received federal awards including reimbursements from FEMA related to the infrastructure damages caused by severe storms in January of 2023. These awards caused the City to meet the threshold requiring a Single Audit, which is a grant compliance audit of the City's federal awards, which was due March 31, 2025.

Effect: The City is not in compliance with the Single Audit guidelines. This could affect future grant application awards.

Cause: The City has been delayed in having its financial statement audit completed (see recommendations 2024-01, 02 and 03), and Finance staff have not had capacity to prepare documents necessary for the Single Audit.

Recommendation: We recommend Finance staff establish priorities and obtain resources to assist in preparation for the Single Audit, and put processes in place to ensure timeliness for any future grant compliance audits.

Management's Response: Staff agrees with the recommendation and has established a project team from Finance and the City Manager's Office to work with all departments to identify and monitor all federal, state, and local grants received by the City on an ongoing basis. This team is currently identifying all grants by funding source for FY24 and, with the completion of the FY24 audit report, will prepare the Single Audit with an anticipated completion date in July 2026.

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MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

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

EFFECTIVE FISCAL YEAR 2024/25:

GASB 101 – *Compensated Absences*

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

Recognition And Measurement

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

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

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

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

Notes To Financial Statements

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

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 101 – Compensated Absences (Continued)

How the Changes in this Statement Will Improve Financial Reporting

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

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

GASB 102 – Certain Risk Disclosures

SUMMARY

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

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

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

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

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

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 102 – Certain Risk Disclosures (Continued)

Effective Date and Transition

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

How the Changes in This Statement Will Improve Financial Reporting

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

How The Board Considered Costs And Benefits In The Development Of This Statement

One of the principles guiding the Board's setting of standards for accounting and financial reporting is the assessment of expected benefits and perceived costs. The Board strives to determine that its standards address significant user needs and that the costs incurred through the application of its standards, compared with possible alternatives, are justified when compared to the expected overall public benefit.

The Board believes that, in general, (1) the facts and circumstances related to concentrations or constraints and events that are addressed in this Statement already are known to governments and (2) the costs associated with the implementation of and continued compliance with this Statement are limited to governments' judgments related to the disclosure criteria. The Board believes that the expected benefits that will result from the implementation of this Statement—essential information about risks that is understandable, reliable, relevant, timely, consistent, and comparable—are significant and justify the perceived costs of implementation and ongoing compliance.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

EFFECTIVE FISCAL YEAR 2025/26:

GASB 103 - Financial Reporting Model Improvements

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

Management's Discussion and Analysis

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

Unusual or Infrequent Items

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

Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position

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

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 103 - Financial Reporting Model Improvements (Continued)

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

Major Component Unit Information

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

Budgetary Comparison Information

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

Effective Date and Transition

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

How the Changes in This Statement Will Improve Financial Reporting

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

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

The definitions of operating revenues and expenses and of nonoperating revenues and expenses will replace accounting policies that vary from government to government, thereby improving comparability.

The addition of a subtotal for operating income (loss) and noncapital subsidies will improve the relevance of information provided in the proprietary fund statement of revenues, expenses, and changes in fund net position.

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

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 103 - Financial Reporting Model Improvements (Continued)

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

How the Board Considered Costs and Benefits in the Development of This Statement

One of the principles guiding the Board's setting of standards for accounting and financial reporting is the assessment of expected benefits and perceived costs. The Board strives to determine that its standards address significant user needs and that the costs incurred through the application of its standards, compared with possible alternatives, are justified when compared to the expected overall public benefit. The Board believes that the expected benefits that will result from the implementation of this Statement—more comparable, consistent, relevant, reliable, and understandable information—are significant and justify the perceived costs of implementation and ongoing compliance.

Certain decisions made by the Board to not require additional information that some stakeholders requested are intended to mitigate the costs associated with implementing this Statement. For example, this Statement does not require presentation of a schedule of government-wide expenses by natural classification, nor does it include additional requirements for either the presentation or disclosure of debt service fund information or the presentation of a government-wide or governmental fund statement of cash flows. Furthermore, changes to the recognition of elements in and presentation of governmental fund financial statements were not included in this Statement because the desired benefit of conceptual consistency could not be achieved without a reduction in the value of the information provided in the statements.

MEMORANDUM ON INTERNAL CONTROL

CURRENT STATUS OF PRIOR YEAR MATERIAL WEAKNESSES

2023-01: Timeliness of Preparation for Audit and Production of Financial Statements

Criteria: Financial Statements should be issued in a timely manner in order to be in compliance with State and bond indenture requirements, as well as to be informative and useful. Best practices ensure there are adequate resources available to not only keep up with day-to-day-operations, but there should be sufficient resources to perform monthly and annual closes, and allow time for analysis of account balances and activities on a regular basis. Part of this is ensuring there are resources available to be utilized on short notice to fill gaps in key positions, especially with the Finance Department.

In order to be able to issue the City's financial statements in a timely manner, Finance staff need to be prepared for the audit by closing the general ledger timely and preparing audit checklist items ahead of the audit time scheduled. Throughout the audit, staff should respond to the auditors' requests and inquiries during the time scheduled as well as follow-up items throughout the process.

Condition: The Finance Department was not adequately prepared for the audit when scheduled. The trial balance was not provided until after the auditors were scheduled to perform the audit, and when provided, was missing several key elements such as capital assets, leases, pension, segment information and budgetary information. Throughout the audit process, there were significant delays in the City staff responding to requests, and ultimately, the budget information necessary for the statements was not provided until September 2025.

Effect: The above conditions, as well as the conditions noted in the Schedule of Significant Deficiencies, delayed the completion of the year-end closing process, which increases the risk that errors or misstatements may go undetected by staff and corrections may not be made in a timely manner. Audit effort was substantially increased in response to the increased risks.

In addition, these conditions caused significant delays in the completion of the audit and issuance of the Basic Financial Statements, which adversely impacted the City's credit rating.

Cause: The delay was due to staff constraints, two retirements, several family medical leave situations within the Finance Department, and issues with implementation of a budget system software update.

Recommendation: The City should analyze staff resources to determine what plans can or should be made to ensure that the financial data is processed properly and timely. In addition, the City must develop procedures to ensure that accounts are analyzed through the fiscal year (i.e. monthly closes), and after the year end, to ensure the general ledger is closed accurately and timely. The City's staffing should allow for sufficient resources to be allocated to audit preparation and responsiveness.

Management's Response: Staff agrees with the recommendation. The City has implemented a plan to complete all outstanding audits which includes temporary staffing reinforcements, a permanent part-time staff addition, re-evaluating areas that can be automated, additional cross-training, and using resources from other city departments that can add analytical and project support without losing financial integrity of the transactional records. Departmental functions have been re-assigned to enhance efficiencies while maintaining internal controls. Monthly and periodic review checklists have been reimplemented and will be reinforced with staff. Staff is in the process of replacing financial software applications that were not functioning as needed with more robust and vendor supported tools.

Current Status: See comment 2024-01.

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MEMORANDUM ON INTERNAL CONTROL

CURRENT STATUS OF PRIOR YEAR SIGNIFICANT DEFICIENCIES

2023-02: Timely Preparation and Review of Bank Reconciliations

Criteria: Bank reconciliations are an important element of the City's internal control structure. In order to be an effective control, bank reconciliations should be completed as soon as reasonably possible after each month-end, usually within 30 days, and subsequently reviewed for accuracy. Errors and unreconciled differences should be investigated and corrected immediately, so as to prevent additional errors and a decrease in efficiency.

Condition: During the fiscal year 2023 audit, we noted the following:

1. The March 2023 Bank Reconciliation for the City's Operating Account was prepared on October 10, 2023, and reviewed on October 12, 2023.
2. The June 2023 Bank Reconciliation for City's Payroll Account was prepared on August 1, 2023, but not reviewed until August 26, 2023.
3. The June 2023 Bank Reconciliation for the City's Operating Account was prepared on October 10, 2023, and reviewed on October 12, 2023.

Effect: Without the timely completion of bank and investment reconciliations, errors or unauthorized transactions in these accounts might not be detected and remedied in a timely manner.

Cause: The delay was due to staff constraints, two retirements and several family medical leave situations.

Recommendation: In order to maintain adequate internal controls and detect any errors, irregularities or unauthorized activity timely, City staff should make the preparation and review of monthly bank reconciliations a priority. Timeliness would be within 30-45 days of month end for both preparation and review. Adjustments should be posted to the general ledger as necessary so that financial reports generated from the accounting system are accurate and up to date.

Management's Response: Staff agrees with the recommendation. The Finance Department will reinforce month-end-close checklists to ensure the timely preparation and review of all bank reconciliations going forward. Additional staffing resources will be pursued for future supervisory-level vacancies.

Current Status: See comment 2024-02.

MEMORANDUM ON INTERNAL CONTROL

CURRENT STATUS OF PRIOR YEAR SIGNIFICANT DEFICIENCIES

2023-03: Timeliness of Journal Entries

Criteria: Journal Entries should be prepared and reviewed in a timely manner for the period in which the entry is to be posted, in order to keep accounts up to date with the current information. In addition, to have a complete audit trail of the journal entry process, the dates of preparation and review should be documented for all journal entries.

Condition: We tested eleven journal entries for proper controls including sufficient supporting documentation, appropriateness, segregation of duties between preparing, reviewing and posting, recording in proper period, and timeliness. Of the eleven journal entries tested, two were posted significantly late (3-6 months after activity).

Effect: When journal entries are not posted and reviewed timely, financial reporting throughout the year may not be accurate. In addition, errors or irregularities may not be detected timely.

Cause: The delay was due to staff constraints, two retirements, and several family medical leave situations.

Recommendation: In order to maintain adequate internal controls and detect any errors, irregularities or unauthorized activity timely, City staff should prepare, review and post journal entries timely – typically within 30-45 days of the occurrence necessitating the adjustments. Adjustments should be posted to the general ledger as necessary so that financial reports generated from the accounting system are accurate and up to date. Timeliness of posting journal entries would also facilitate being able to close the year-end books more accurately and sooner.

Management's Response: Staff agrees with the recommendation. Finance is staffed adequately when all employees are present. The challenge for a small department in a full-service city is providing timely execution of duties while up to 50% of the staff positions were vacant for extended periods of time. This issue was further complicated by software application issues. Monthly and periodic review checklists have been reimplemented and will be reinforced with staff. The reimplementation of checklists, increased communication, cross-training and streamlining of operations will help with this situation. In addition, management will be identifying contingency backup plans at supervisory levels to bring in additional resources if similar situations arise in the future.

Current Status: See comment 2024-03.

MEMORANDUM ON INTERNAL CONTROL

CURRENT STATUS OF PRIOR YEAR OTHER MATTERS

2023-04: Capital Assets Detail Records

Criteria: City staff should maintain capital asset and construction in progress (CIP) detailed records that should be updated regularly for new acquisitions and project costs, and reviewed for any costs that should be written off (i.e. retirements or costs previously included in CIP that have been determined not to be capitalizable).

Condition: The capital assets and CIP reports initially provided for the audit were not properly updated. Beginning balances of CIP did not tie to the prior year audited financial statements, and the detail included CIP costs recorded in previous years that were not capitalizable.

Effect: When capital asset records are not updated regularly, there is a higher risk that expenditures may be over- or under- stated and may require more time to reconcile at year-end.

Cause: Although the City has adopted procedures for updating and reconciling fixed asset schedules and currently meets with departments to review the status of projects on a quarterly basis, the procedures were not followed, and data was not updated and reconciled on a timely basis.

Recommendation: The Finance Department should re-train staff on the fixed asset accounting procedures and review accounts and update the capital asset and CIP records regularly. More frequent updates will reduce time at year-end close when workload is high, ensure all capitalizable costs are captured, and that the accounts are materially correct.

Management's Response: Staff agrees with the recommendation. Although annual reviews are common in municipalities as part of the year-end close, the City will consider implementing a mid-year fixed asset activity progress review, including updating the fixed asset module with to-date acquisitions and disposals. In addition, the new Financial Services Manager and the Accounting Systems Analyst will be trained on the fixed asset procedures. Finally, for year-end reconciliation, the Tyler Incode software is lacking in its ability to easily provide depreciation by fund/department, government function and asset type activity, as required for disclosure purposes in the annual report. To streamline the amount of staff time required for this disclosure, Finance will be assessing a modification to the software to automate the production of this information on a timely basis.

Current Status: The City continues to work on streamlining the process and assessing modifications to the software.

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CITY OF BRISBANE
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2024

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CITY OF BRISBANE
SINGLE AUDIT REPORT
For The Year Ended June 30, 2024

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CITY OF BRISBANE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2024

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? X Yes No
- Significant deficiency(ies) identified? X Yes None Reported

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified? Yes X None Reported

Type of auditor’s report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes X No

Identification of major program(s):

Assistance Listing Number(s)	Name of Federal Program or Cluster
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes X No

SECTION II – FINANCIAL STATEMENT FINDINGS

Our audit disclosed significant deficiencies and material weaknesses, but no instances of noncompliance material to the basic financial statements, included as part of our separately issued Memorandum on Internal Control July 6, 2026, which is an integral part of our audits and should be read in conjunction with this report.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Our audit did not disclose any findings or questioned costs required to be reported in accordance with Uniform Guidance.

CITY OF BRISBANE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2024

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures
U.S. Department of Homeland Security, Pass-Through Programs From:			
California Governor's Office of Emergency Services Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4683-DR-CA	\$1,897,183
Program Subtotal			1,897,183
Total U.S. Department of Homeland Security			1,897,183
Total Expenditures of Federal Awards			\$1,897,183

See Accompanying Notes to Schedule of Expenditures of Federal Awards

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CITY OF BRISBANE

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended June 30, 2024

NOTE 1 – REPORTING ENTITY

The Schedule of Expenditure of Federal Awards (the Schedule) includes expenditures of federal awards for the City of Brisbane, California, and its component units as disclosed in the notes to the Basic Financial Statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting refers to *when* revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. The proprietary and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Expenditures of Federal Awards reported on the Schedule are recognized when incurred.

NOTE 3 – INDIRECT COST ELECTION

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – PRIOR YEAR EXPENDITURES

The Department of Homeland Security - Disaster Grants – Public Assistance (Presidentially Declared Disasters) (AL# 97.036) Program requires that expenditures under the program be reported on the Schedule when (1) the Federal Emergency Management Agency's (FEMA) has approved the City's project, and (2) the City has incurred the eligible expenditures. FEMA's approval of a subaward is indicated when FEMA obligates the federal share of the eligible project cost. The City incurred expenditures related to the State of California's severe winter storms, flooding, landslides, and mudslides that began on December 27, 2022. The current year Schedule includes expenditures from the prior fiscal years in the amount of \$551,294.

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**INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING
AND REPORT ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Members of the City Council
City of Brisbane, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Brisbane as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 6, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies as listed on the Schedule of Material Weaknesses included as part of our separately issued Memorandum on Internal Control dated July 6, 2026 to be material weaknesses, which is an integral part of our audit and should be read in conjunction with this report.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies as listed on the Schedule of Significant Deficiencies included as part of our separately issued Memorandum on Internal Control dated July 6, 2026 to be significant deficiencies, which is an integral part of our audit and should be read in conjunction with this report.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

City's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in our separately issued Memorandum on Internal Control dated July 6, 2026, which is an integral part of our audit and should be read in conjunction with this report. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Pleasant Hill, California
July 6, 2026

**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Members of the City Council
City of Brisbane, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Brisbane's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining funds information of the City as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated July 6, 2026, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects in relation to the basic financial statements as a whole.



Pleasant Hill, California
July 6, 2026

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City Council Staff Report

Meeting Date: July 16, 2026

From: Caroline Cheung, Assistant to the City Manager, Jeremy Dennis, City Manager

Subject: Consider Approval of 2026 Halloween Road Closures

Recommendation

Staff recommend the City Council consider recommendations regarding this year's Halloween road closures and provide approval or any further direction to staff.

Background

Last year, the City hosted its first Halloween event. The event was well received and staff has begun its planning efforts for this year's event, which formally kicked off with staff's presentation of an informational report on last year's pilot road closures on Halloween.

In April's report, over 80% of 86 survey respondents (with 57% of the respondents living within the closure area) thought the road closures contributed to a safer environment for trick-or-treaters and pedestrians, with strong support for continuing the program. Most respondents described their experience with the pilot program very positively, frequently mentioning increased safety for children and families and a more relaxed atmosphere. A few comments mentioned specific logistical issues, such as bottlenecks and heavy traffic on Alvarado, which was not closed and became congested. Survey responses from volunteers who helped monitor the 9 outer perimeter closure points mentioned that some seemed unaware that Alvarado and Visitacion were NOT closed.

Staff from Public Works, Police, and the City Manager's Office met in June to discuss the community's feedback and offer suggestions for improvements to this year's event, which falls on Saturday, October 31, 2026.

Discussion

Fortunately, Brisbane Police Department received no calls for service during last year's road closures between 6-8 PM. However, with Halloween falling on a Saturday this year, this is not anticipated to be the case, and officers would need to leave the event immediately if called to respond to an incident. With their assistance largely needed for the closure of San Bruno Avenue, it is being recommended that the footprint of the closure area be made slightly smaller, with San Bruno remaining open. The closure area would thus be scaled

back to only include the side streets between Visitacion and San Bruno – Mariposa, Monterey, Mendocino, and Klamath. Please see Attachment 1.

Other improvements/staff recommendations for this year include:

- Using larger “W-3” barricades at each of the 8 closure points vs. “W-2’s” or “sandwich boards”. This will allow the boundaries of the closure area to be clearer to both pedestrians and motorists. “W-2’s” would be used again, however, to close off each side of the mid-block alleyways.
- Setting up temporary lighting, especially near intersections where the streetlights may be dimmer.
- Placing recycling and trash toters at each of the 8 closure points to help keep the streets clear of debris.
- Communicating with rideshare services such as Waymo, Uber, and Lyft and food delivery services such as UberEATS, Grubhub, and DoorDash about the closure, as well as informing mapping services such as Google/Waze and Apple to indicate alternate routes during the closure period.
- Producing maps for the volunteers to hand out to visitors, showing areas where they can park and where a restroom facility is located at the Community Park. Large posters listing the overflow parking locations can also be placed at the top-most and bottom closure points.
- Engaging the Complete Streets Safety Committee to further plan and implement the closure.

Staff seeks input from the Council on this year’s Halloween event, based on staff’s recommendations above.

Fiscal Impact

Fiscal impacts will mostly be due to staff overtime costs with the event falling on a Saturday:

- Police overtime (11 hours or \$1,221.84)
- Public Works overtime (12 hours or \$1,694.26)
- Printed door hangers for residences within the closure area

Attachments

1. 2026 Halloween Road Closures Map

City Manager Approval

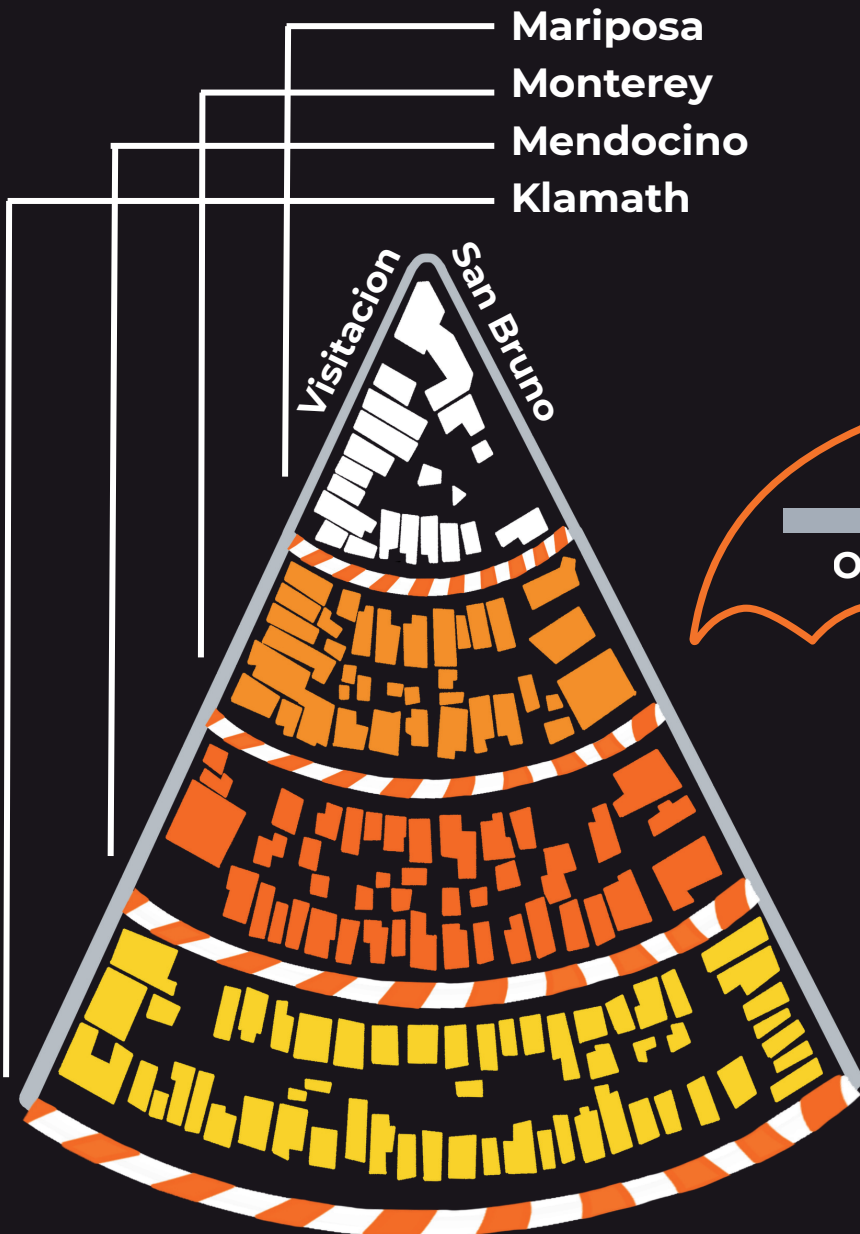


Jeremy Dennis, City
Manager

07/10/2026



Halloween Road Closures 6-8 PM



City of
BRISBANE
CALIFORNIA



City Council Staff Report

Meeting Date: July 16, 2026

From: Carolina Yuen, Finance Director

Subject: Consider Adoption of Resolution submitting to the electors in the November 3, 2026 election a ballot measure to update the City's Business License Tax by amending Sections of Title 5, Division I of the Brisbane Municipal Code; directing the City Attorney to prepare an impartial analysis; and authorizing the filing of arguments in favor of measure.

Recommendation

Adopt a resolution submitting to the electors in the November 3, 2026 election a ballot measure to update the City's Business License Tax by amending Sections of Title 5, Division I of the Brisbane Municipal Code; directing the City Attorney to prepare an impartial analysis; and authorizing the filing of arguments in favor of measure.

Background

Brisbane Municipal Code Title 5, Division Code 1 imposes a gross receipts business license tax on any person within the City conducting business in the City.

During the review of the budget for Fiscal Year 2024-25, Council directed staff to review the City's Business License Tax program to determine if the current methodology of applying the tax is consistent with best practice and Council goals. Staff engaged Hinderliter De Llamas & Associates (HdL) to conduct a business license tax study to review the City's current business license portfolio, fee structure and methodologies, best practices and potential methods given the current and future business types allowed in Brisbane.

On April 16, 2026, City Council reviewed the study results and opted to pursue a single gross receipts tax structure. At the June 18, 2026 City Council Meeting, Council directed staff to prepare a ballot measure updating the relevant provisions of the Municipal Code.

The City's business license tax is a general tax, meaning all revenues are deposited into the City's General Fund and used for general purposes. Any general tax must be approved by a majority of the voters voting upon the proposed tax/increase at a regularly scheduled election at which members of the Brisbane City Council will be elected. The November 3, 2026 election is the next regularly scheduled statewide general election at which members of the Brisbane City Council will be elected.

Discussion

Procedural Issues

Usually, all general taxes must be approved by the voters. However, because Brisbane's business license tax was in effect prior to 1986, the effective date of Proposition 62, the tax itself did not require voter approval. Any increases or extensions of the tax are subject to voter approval.

On June 18, 2026, City Council approved separating revisions to the City's current tax, codified in BMC Title 5, Division 1 into two categories: 1) revisions increasing or extending the tax and thus requiring voter approval, and are thus the subject of the Ordinance staff recommends the Council place on the ballot at this meeting; and 2) procedural revisions that do not require voter approval and may be made by the City Council. If the ballot measure passes, staff will bring a "clean up" ordinance, including recommended procedural revisions, to Council later this year. Separating the revisions into two ordinances allows the City to streamline the revisions being presented to the voters.

Tonight's action is to adopt a resolution placing an Ordinance amending sections of Title 5, Division I on the ballot. The Ordinance would revise the current tiered tax structure to a simpler structure: 1) businesses with gross receipts of \$25,000 or less would pay \$50; 2) most other businesses with gross receipts or cost of operations greater than \$25,000 would pay \$50 plus an additional \$1.00 per every \$1,000 of gross receipts over \$25,000. The ordinance proposes establishing a minimum tax base equal to the cost of operations for businesses whose operating costs exceed gross receipts. The Ordinance would maintain existing exemptions, including for non-profits.

The resolution also sets forth the question that would appear on the ballot. It reads:

<i>Shall the measure updating the City's Business License Tax by replacing the current tiered structure with a \$50 tax for businesses with annual gross receipts of \$25,000 or less and \$50 plus \$1.00 per \$1,000 of gross receipts above \$25,000 for most other businesses; establishing a minimum tax base equal to the cost of operations for businesses whose operating costs exceed gross receipts; and raising approximately \$1,000,000 annually, until repealed by voters, be adopted?</i>	YES	
	NO	

Ballot Arguments

The resolution authorizes the City Council to prepare arguments in favor of the measure, and rebuttal arguments in response to potential arguments against the measure. Arguments in favor of the measure cannot exceed 300 words and must be submitted to the City Clerk by noon on August 7, 2026; rebuttals cannot exceed 250 words and are due by noon on August 14, 2026.

The resolution is drafted for the City Council to appoint a subcommittee to prepare the argument in favor and rebuttal argument. The two members prepare the argument, lodge it with the City Clerk, the Clerk then notifies other members of the Council, who may sign the argument. To comply with the Brown Act, other Councilmembers may not make any revisions to the argument. The same procedure would be used for the rebuttal argument.

If the Council places the measure on the ballot, the City Attorney will prepare an impartial analysis of the measure, explaining the effect of the measure on the existing law and the operation of the measure, and submit it to the City Clerk by August 17.

Because it is a tax measure, the resolution must pass by a 4/5 vote of the Council.

Fiscal Impact

The direct fiscal impact includes approximately \$20,000 paid to San Mateo County in placing a measure on the November 2026 ballot as part of the general municipal election. The City Manager's proposed operating budget for FY2026-27 reviewed by the City Council includes funding for the election.

If enacted, the amended Business License tax would generate approximately \$1,000,000 annually for the City.

Compliance with CEQA

Revising the Business License Tax is not a "Project" as defined under section 15378(b)(4) of the California Environmental Quality Act (CEQA) Guidelines because it is a financing decision without commitment to a specific project that may result in a potentially significant physical impact on the environment; therefore, pursuant to section 15060(c)(3) of the State CEQA Guidelines, the action is not subject to CEQA.

Attachment

1 – Proposed Resolution 2026-XX

City Manager Approval

A handwritten signature in black ink, appearing to be 'JD', written above a horizontal line.

Jeremy Dennis, City Manager

RESOLUTION NO. XXXX

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRISBANE SUBMITTING TO THE ELECTORS IN THE NOVEMBER 3, 2026 ELECTION A BALLOT MEASURE TO UPDATE THE CITY'S BUSINESS LICENSE TAX BY AMENDING SECTIONS OF TITLE 5, DIVISION I OF THE BRISBANE MUNICIPAL CODE; DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS; AND AUTHORIZING THE FILING OF ARGUMENTS IN FAVOR OF MEASURE

WHEREAS, by Resolution No. 2026-26, adopted on June 18, 2026, the City Council of the City of Brisbane called and gave notice of a General Municipal Election on Tuesday, November 3, 2026 to be consolidated with the election to be conducted by the County of San Mateo on the same date; and

WHEREAS, the City of Brisbane enacted a Business License Tax in or around 1977; and

WHEREAS, the City Council held open and public meetings on June 18 and July 16, 2026 to receive public input and discuss revisions to its Business License Tax ("Tax"); and

WHEREAS, the Tax is codified in Title 5, Division I of the Brisbane Municipal Code; and

WHEREAS, the Tax is a general tax, as all revenues are deposited into the Brisbane General Fund and used for general services; and

WHEREAS, Article XIII C, section 2(b) of the California Constitution requires that any general tax be approved by a majority vote of the voters voting on the issue; and

WHEREAS, Article XIII C, section 2(b) of the California Constitution requires that an election by the voters to approve a general tax be consolidated with a statewide general election at which members of the City Council will be elected; and

WHEREAS, November 3, 2026 is the date of the statewide general election at which members of the City Council will be elected; and

WHEREAS, the proposed revisions in this measure replace the tiered rate structure with a gross-receipts rate and modify the definition of "gross receipts," in an effort to ensure the Business License Tax is applied in as equitable a manner as possible; and

WHEREAS, the City Council believes that it is in the best interests of the City to submit the proposed revisions to the Business License Tax to the voters of City.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Brisbane that the City of Brisbane orders as follows:

Section 1. Ballot Language. The ballot question for the proposed measure shall be as follows:

<i>Shall the measure updating the City's Business License Tax by replacing the current tiered structure with a \$50 tax for businesses with annual gross receipts of \$25,000 or less and \$50 plus \$1.00 per \$1,000 of gross receipts above \$25,000 for most other businesses; establishing a minimum tax base equal to the cost of operations for businesses whose operating costs exceed gross receipts; and raising approximately \$1,000,000 annually, until repealed by voters, be adopted?</i>	YES	
	NO	

Section 2. Approval of Ordinance and Placement of Ordinance on Ballot. Pursuant to Elections Code section 9222, the City Council of the City of Brisbane hereby approves the ballot language, and the Ordinance attached hereto as Attachment A, to be placed on the ballot and submitted to the voters of the City at the November 3, 2026 election.

Section 3. Publication of Measure. The City Clerk is hereby directed to cause notice of the measure to be published in accordance with Section 12111 of the California Elections Code.

Section 4. Request to Consolidate and Conduct Election and Canvass Returns.

(a) Pursuant to California Elections Code Section 10400 *et seq.*, the election for this measure shall be consolidated with the election to be conducted on November 3, 2026. The City Council hereby requests that the San Mateo Board of Supervisors consolidate the election called by this Resolution with the City's General Municipal election and statewide election to be conducted on November 3, 2026 and order the election to be conducted by the Chief Elections Officer & Assessor-County Clerk-Recorder. The City Council of the City of Brisbane acknowledges that the consolidated election will be held and conducted in the manner prescribed in Elections Code Section 10418. The City Council recognizes that additional cost will be incurred by the County of San Mateo by reason of the consolidation of the election with the Statewide election and agrees to reimburse the County of San Mateo for any costs that are not reimbursed by the State, and the City Council hereby authorizes the City Manager to pay the County of San Mateo for said services in full. The City Clerk is directed to file a certified copy of this Resolution with the Board of Supervisors of San Mateo and the Chief Elections Officer & Assessor-County Clerk-Recorder of

San Mateo County on or before August 7, 2026.

(b) The election on the measure set forth herein shall be held and conducted, the voters canvassed and the returns made, and the results ascertained and determined as provided herein. The election shall be held in accordance with the Elections Code of the State of California.

(c) The election on the measure set forth herein shall be held in San Mateo County in the City of Brisbane on November 3, 2026, as required by law, and the County is authorized to canvass the returns of the election with respect to the votes cast in the City of Brisbane and certify the results to the City Council of the City of Brisbane.

(d) At the next regular meeting of the City Council of the City of Brisbane occurring after the returns of the election for the measure set forth herein have been canvassed and the results have been certified to the City Council, or at a special meeting called for such purpose if required by law, the City Council shall cause to be entered in its minutes a statement of the results of the election.

Section 5. Submission of Ballot Arguments.

(a) In accordance with California Elections Code § 9282, the City Council authorizes the City Council or members of the City Council to file written arguments in favor of the Ordinance, accompanied by the printed name(s) and signature(s) of the author(s) submitting them.

(b) Arguments in favor and against the measure shall be filed with the City Clerk no later than 12:00 p.m. on August 7, 2026, signed, with the printed name(s) and signature(s) of the author(s) submitting them, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers who is the author of the argument. The City Clerk will file the arguments with the County on August 11, 2026. The argument shall be accompanied by the *Form of Statement to Be Filed By Author(s) of Argument*, which can be obtained from the Office of the City Clerk.

(c) Arguments shall not exceed three hundred (300) words and shall be signed by not more than five (5) persons.

(d) The City Council hereby appoints a subcommittee of the City Council, comprising of Councilmembers XX and XX, and authorizes said subcommittee to prepare and file the written argument in favor of the proposed measure, on behalf of the City Council, no later than August 7, 2026. Once the argument is lodged with the City Clerk, the City Clerk shall notify other members of the City Council, who may then sign the argument on file, but may not make any revisions thereto.

(e) When the City Clerk has selected the arguments for and against the measure, which will be printed and distributed to the voters, the City Clerk shall send copies of the argument in favor of the measure to the authors of the argument against it, and copies of the argument against it to the authors of the argument in favor. Any rebuttal argument shall not exceed 250 words and shall be filed no later than 12:00 p.m. on August 14, 2026, accompanied by the printed names and signatures of the persons submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers. The City Clerk will file the arguments with the County by August 18, 2026. The rebuttal arguments shall be accompanied by the *Form of Statement to Be Filed By Author(s) of Argument*, which can be obtained from the Office of the City Clerk. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument that it seeks to rebut.

Section 6. Impartial Analysis. In accordance with California Elections Code section 9280, the City Council directs the City Clerk to transmit a copy of this Measure to the City Attorney, who shall prepare an impartial analysis showing the effect of the measure on the existing law and the operation of the measure. The City Attorney's impartial analysis may not exceed 500 words and shall be filed with the City Clerk no later than 5:00 p.m. on August 17, 2026.

Section 7. Public Review Period. Pursuant to Elections Code Section 9295, the ten (10) day public review period for direct arguments submitted shall open at 5:00 p.m. on August 11, 2026 and shall close at 5:00 p.m. on August 21, 2026. If a rebuttal argument is submitted, the ten (10) day public review period shall open at 5:00 p.m. on August 18, 2026, immediately following the filing deadline with the County, and shall close at 5:00 p.m. on August 28, 2026.

Section 8. Services of City Clerk. The City Clerk is hereby authorized and directed to take all steps necessary to place the measure on the ballot and to cause the ordinance or measure to be printed. A copy of the measure shall be made available to any voter upon request.

Section 9. Severability. Should any section, subsection, clause or provision of this resolution for any reason be held to be invalid, then the remainder of the resolution shall be deemed valid, it being expressly declared that this resolution, and each and every section, subsection, clause and phrase hereof would have been prepared, proposed, approved, adopted and/or ratified even if any other section, subsection, sentence, clause or phrase of this resolution were declared invalid.

Section 10. Compliance with CEQA. The City Council finds and determines that revising its Business License Tax is not a "Project" as defined under section 15378(b)(4) of the California Environmental Quality Act (CEQA) Guidelines because it is a financing decision without commitment to a specific project that may result in a potentially

significant physical impact on the environment; therefore, pursuant to section 15060(c)(3) of the State CEQA Guidelines, the action is not subject to CEQA.

Section 11. Passage of this Resolution. This Business License Tax is a general tax requiring the approval of a majority of qualified electors casting votes. Pursuant to Government Code Section 53724, this Resolution must be approved by the affirmative vote of at least two-thirds of the Council.

I, Ingrid Padilla, City Clerk of the City of Brisbane, do hereby certify that the above and foregoing City Council resolution was duly and regularly passed and adopted at a meeting of said City Council on the ____ day of July, 2026, by the following votes:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Official Seal of said City on this ____ day of July, 2026.

Ingrid Padilla, City Clerk

EXHIBIT A

ORDINANCE NO. XXXX

AN ORDINANCE OF THE PEOPLE OF THE CITY OF BRISBANE AMENDING CHAPTERS 5.04 (GENERAL PROVISIONS), 5.12 (LICENSE REQUIREMENTS AND EXEMPTIONS), AND 5.20 (LICENSE FEES) OF BRISBANE MUNICIPAL CODE TITLE 5 (BUSINESS LICENSES, TAXES AND REGULATIONS), DIVISION I (BUSINESS LICENSE TAX) TO REVISE CERTAIN DEFINITIONS AND REVISE THE METHOD OF CALCULATION OF THE BUSINESS LICENSE TAX, DELETE CERTAIN FEES

WHEREAS, the City conducted a comprehensive Business License Tax Study through its business license administrator, HdL Companies, to evaluate the City's existing business license tax structure, compare it to current best practices, and assess alternatives that would better align the tax program with the City's existing and future business environment; and

WHEREAS, the Business License Tax Study found that the City's current tax structure has not been significantly updated since 1983, that the top 100 businesses account for approximately 95 percent of reported gross receipts and 90 percent of total tax assessed, and that business license tax revenue growth has remained relatively flat over the last four years; and

WHEREAS, following review of the alternatives presented in the Study, the City Council directed staff to proceed with a simplified tax structure based on a single gross receipts methodology, consisting of a flat-rate tax for smaller businesses and a uniform gross receipts rate for businesses exceeding a specified revenue threshold, in order to modernize the tax program, improve administrative simplicity, accommodate current and emerging industries, and support small businesses and micro-enterprises; and

WHEREAS, the proposed measure would maintain existing exemptions and special tax provisions, including those applicable to nonprofit organizations, the Capital Improvement Tax, and other specifically regulated business categories, while introducing a cost-of-operations methodology for certain businesses whose activities are not appropriately measured by gross receipts or employee headcount.

NOW, THEREFORE, THE PEOPLE OF THE CITY OF BRISBANE DO ORDAIN AS FOLLOWS:

Section 1. Findings.

The People of the City of Brisbane find that the above referenced recitals are true and correct and material to the adoption of this Ordinance.

Section 2. Compliance with CEQA.

Adoption of this Ordinance is not a “project” pursuant to the California Environmental Quality Act, Public Resources Code section 21000 et seq., including without limitation California Code of Regulations, Title 14, Sections 15378(b)(4) and 15061(b)(3), as it can be seen with certainty that there is no possibility that the adoption of this Ordinance may have a significant effect on the environment. This Ordinance revises the Business License Tax and thus pertains to the creation of City funding mechanisms and City fiscal activities, which does not involve any commitment to any project which may result in a potentially significant physical impact on the environment.

Section 3. Amendment of Brisbane Municipal Code.

Division I (Business License Tax) of Title 5 (Business Licenses, Taxes, and Regulations) of the Brisbane Municipal Code is hereby amended as shown in Attachment 1. Deletions are shown as ~~striketrough~~ and additions are underlined.

Section 4. Severability.

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the Ordinance and the application of such provision to other persons or circumstances shall not be affected thereby, and to this end the provisions of this Ordinance are declared to be severable.

Section 5. Council Authority to Amend.

Pursuant to California Elections Code Section 9217, the City Council has the right and authority to amend this Ordinance to further its purposes and intent (including, but not limited to, amendment for more efficient administration as determined by the City Council) in any manner that does not increase a tax rate, or otherwise constitute a tax increase for which voter approval is required by Article XIIC of the California Constitution

Section 6. Codification.

This Ordinance shall be codified in the City of Brisbane Municipal Code.

Section 7. Effective Date.

If this Ordinance is approved by a majority vote of the City of Brisbane electorate voting on the measure at the November 3, 2026 election, then this Ordinance shall become effective ten (10) days following the date the vote is declared by the City Council in accordance with Elections Code §9217.

Section 8. Publication.

The City Clerk is directed to publish this Ordinance as required by State law.

ATTACHMENT 1 to EXHIBIT A

Brisbane Municipal Code

Title 5 – Business Licenses, Taxes, and Regulations

Division I — Business License Tax

Chapter 5.04 — General Provisions

Article I — General Provisions

5.04.010 - Revenue measure

The ordinance codified in Chapters 5.04 through 5.24 is enacted solely to raise revenue for municipal purposes and is not intended for regulation.

(Ord. 232 § 3-5, 1977)

5.04.020 - Effect on other ordinances or chapters

Persons required to pay a license tax for transacting and carrying on any business under Chapters 5.04 through 5.24 shall not be relieved from the payment of any license tax for the privilege of doing such business required under any other ordinance or chapter of the city, and shall remain subject to the regulating provisions of other ordinances.

(Ord. 232 § 3-6, 1977)

Article II — Definitions

5.04.030 - Business

"Business," wherever used in Chapters 5.04 through 5.24, means ~~and includes professions, trades, occupations, and all and every kind of calling carried on for profit or livelihood. a profession, art, trade, vocation, rental, lease, enterprise, establishment, occupation, or calling, which is conducted for the purpose of earning in whole, or in part, a profit or livelihood, whether or not a profit or livelihood is actually earned, whether paid in money, goods, labor, or otherwise, and whether or not the business has a fixed place of business in the City.~~

(Ord. 232 § 1-1, 1977)

5.04.040 - City

"City" means the City of Brisbane.

(Ord. 232 § 1-8, 1977)

5.04.050 - Conducting

"Conducting" means and includes the act of conducting, managing, or carrying on a certain business or occupation.

(Ord. 232 § 1-2, 1977)

5.04.060 - Contractor

"Contractor" includes any person who shall do any type of construction work for an agreed price, or who holds himself out to the public as in such business, or who erects, constructs,

alters, or repairs any building or structure for the purpose of selling or renting the same, and who does not employ therefor a regularly licensed person.

(Ord. 232 § 1-3, 1977)

5.04.070 - Day

"Day" means calendar day unless otherwise specified.

(Ord. 232 § 1-8.5, 1977)

5.04.080 - Employee

"Employee" means all persons engaged in the operation or conduct of any business, whether the owner, a member of the owner's family, partner, agent, manager, solicitor, and any and all other persons employed or working in the business.

(Ord. 232 § 1-4, 1977)

5.04.090 - Fiscal year

"Fiscal year" means the twelve-month period commencing January 1st and ending December 31st, both inclusive.

(Ord. 232 § 1-5, 1977)

5.04.100 - Fixed place of business

"Fixed place of business" means a place of business regularly kept open, with someone in charge for the transaction of the particular business engaged in during the hours customary to transact such business.

(Ord. 232 § 1-6, 1977)

5.04.110 - Gross receipts

~~"Gross receipts" includes the total amounts actually received or receivable from sales and the total amounts actually received or receivable for the performance of any act or service of whatever nature, for which a charge is made or credit allowed, whether or not such act or service is done as part of or in connection with the sale of materials, goods, wares, or merchandise. "Gross receipts" includes all receipts, cash, credits, and property of any kind or nature, without any deduction for the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses.~~

~~Excluded from "gross receipts" are the following:~~

- ~~A. Cash discounts allowed and taken on sales;~~
- ~~B. Credit allowed on property accepted as part of the purchase price and which property may later be sold;~~
- ~~C. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;~~
- ~~D. Such part of the sale price of property returned by a purchaser upon rescission of the contract of sale as is refunded either in cash or by credit;~~
- ~~E. Amounts collected for others where the business is acting as an agent or trustee, to the extent such amounts are paid to those for whom collected, provided the agent or trustee has furnished the director of finance with the names and addresses of the others and the amounts paid to them;~~
- ~~F. That portion of the receipts of a general contractor representing payments to subcontractors, provided such subcontractors are licensed under Chapters 5.04 through 5.24 and the general contractor furnishes the director of finance with the names and addresses of the subcontractors and the amounts paid to each;~~

~~G. Receipts of refundable deposits, except that refundable deposits forfeited and taken into income of the business are not excluded;~~

~~H. As to a real estate agent or broker, the sales price of real estate sold for the account of others, except that portion representing commission or other income to the agent or broker;~~

~~I. As to a retail gasoline dealer, the portion of receipts from the sale of motor vehicle fuels equal to the motor vehicle fuel license tax imposed by and previously paid under Part 2 of Division 2 of the Revenue and Taxation Code; and~~

~~J. As to a retail gasoline dealer, the special motor fuel tax imposed by Section 4041 of Title 26 of the United States Code, if paid by the dealer or collected from the consumer or purchaser.~~

Gross Receipts

"Gross receipts" means the total amount of compensation actually received or receivable from all sales and the total amount of compensation actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as part of or in connection with the sale of materials, goods, wares, or merchandise. Included in "gross receipts" are all receipts, cash, credits, and property of any kind or nature, without any deduction for the cost of property sold, materials, labor, service, interest, losses, or other expenses whatsoever.

- a. Where the gross receipts are less than the cost of maintaining the operations of the Licensee, then the Licensee shall be deemed to produce gross receipts in an amount at least equal to the cost of operations. The "cost of operations" means the cost of maintaining the operations of the business and includes, but is not limited to, rent, utilities, depreciation, salaries, wages, fixed charges, and other expenses.
- b. The following are excluded from "gross receipts":
 1. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser.
 2. Receipts of refundable deposits, except that such deposits when forfeited and taken as income of the Licensee are not excluded.
 3. Amounts collected for others where the Licensee is acting as an agent or trustee to the extent that such amounts are paid to those for whom they are collected, provided the agent or trustee has furnished the Tax Collector with the names and addresses of the others and the amounts paid to them. The exclusion does not apply to any fees, percentages, or other payments retained by the agent or trustee.
 4. Transactions between a partnership and its partners when the partnership itself has obtained a business license and paid business license tax under this Article.

(Ord. 232 § 1-11, 1977)

5.04.120 - License collector

"License collector" means the finance director of the city.

(Ord. 232 § 1-7, 1977)

5.04.130 - Person

"Person" means any individual, firm, copartnership, joint adventure, association, corporation, estate, trust, business trust, receiver, syndicate, or any other group or combination acting as a unit.

(Ord. 232 § 1-10, 1977)

5.04.140 - Vehicle

"Vehicle" means every device in, upon, or by which any person or property is or may be transported or drawn upon a public street, excepting devices moved by human power or used exclusively upon stationary rails or tracks. A trailer shall be treated as a separate vehicle.

(Ord. 232 § 1-9, 1977)

Chapter 5.12 — License Requirements and Exemptions

5.12.010 - License required

It is unlawful for any person, whether for himself/herself or for any other person, to commence or carry on any business in the city without first having procured a license from the city, or without complying with Chapters 5.04 through 5.24.

(Ord. 232 § 3-1, 1977)

5.12.020 - Separate licenses required for branch establishments

A separate license must be obtained for each branch establishment or location of the business transacted and carried on, and for each separate unrelated type of business at the same location. Each license authorizes the licensee to transact and carry on only the business licensed at the location or in the manner designated in such license; provided, that warehouses and distributing plants used in connection with and incidental to a licensed business shall not be deemed to be separate places of business or branch establishments.

(Ord. 232 § 3-2, 1977)

5.12.030 — Exemption — Newspapers

~~Chapters 5.04 through 5.24 shall not apply to the publication and sale of newspapers intended primarily for the dissemination of news, having a bona fide list of subscribers residing within the city, and published at regular intervals of not less than once per month.~~

~~(Ord. 232 § 8-1, 1977)~~

5.12.040 — Exemption — Charitable and nonprofit organizations

~~Chapters 5.04 through 5.24 shall not require the payment of a license tax to conduct, manage, or carry on any business, occupation, or activity from any institution or organization conducted, managed, or carried on wholly for charitable purposes or from which profit is not derived, either directly or indirectly, by any individual. No license tax shall be required for the conducting of any entertainment, concert, exhibition, or lecture on scientific, historical, literary, religious, or moral subjects within the city whenever the receipts are to be appropriated to any church or school or to any religious or benevolent purpose; nor shall any license tax be required for entertainment, dances, concerts, exhibitions, or lectures by any religious, charitable, fraternal, educational, military, state, county, or municipal organization or association whenever the receipts are to be appropriated for the purposes for which such organization or association was formed and from which profit is not derived, either directly or indirectly, by any individual.~~

~~(Ord. 232 § 8-2, 1977)~~

5.12.050 - Exemption — Public utilities

Any public utility subject to regulation by the California Public Utilities Commission and making payment to the city under the terms of a franchise or similar agreement shall be exempt from Chapters 5.04 through 5.24.

(Ord. 232 § 8-3, 1977)

5.12.060 - Exemption — Interstate commerce

Every peddler, solicitor, or other person claiming exemption from any license under Chapters 5.04 through 5.24 on the ground that such license burdens interstate commerce shall file a verified statement with the license collector, disclosing the interstate or other character of the business entitling such exemption. The statement shall contain: the name and location of the company or firm for which orders are to be solicited; the name and address of the nearest local or state manager; the kind of goods, wares, or merchandise to be delivered; the place from which the same are to be shipped; the method of solicitation; the location of any warehouse, factory, or plant within the state; the method of delivery; the name and address of the applicant; and any other facts necessary to establish the claim of exemption. A copy of the order blank, contract form, or other papers used by such person in taking orders shall be attached to the application.

(Ord. 232 § 4-7, 1977)

5.12.070 — Exemption — Cafe musicians and real estate auctioneers

~~Chapters 5.04 through 5.24 shall not be construed to require a regulatory license or impose a regulatory license fee with respect to cafe musicians to the extent the city may be prohibited from doing so pursuant to Section 16000.5 of the California Business and Professions Code; nor shall Chapters 5.04 through 5.24 be construed to require a license fee for the privilege of auctioning real estate from any real estate auctioneer whose business is limited exclusively to auctioning real estate, unless the auctioneer's permanent place of business is located in the city. This latter restriction is intended to reflect the limitations imposed upon the city by Section 16002.1 of the California Business and Professions Code.~~

~~(Ord. 261 § 22, 1980; Ord. 232 § 8-4, 1977)~~

5.12.080 — Exemption — Veterans

~~Every peddler, solicitor, or other person claiming exemption from payment of any license provided in Chapters 5.04 through 5.24 on the ground that he is an honorably discharged or released soldier, sailor, or marine of the United States who is physically unable to obtain a livelihood by manual labor and is a qualified elector of the state, as provided by Section 16004 of the Business and Professions Code, shall also file with the license collector a certificate of a regularly licensed and practicing physician, dated within a month of the application, to the effect that the applicant is physically unable to obtain a livelihood by manual labor and stating the nature of the incapacitation.~~

~~(Ord. 232 § 4-8, 1977)~~

Chapter 5.20 — License Fees

5.20.010 - Tax based on gross receipts, ~~number of employees, or square footage~~

A. Tax Based Upon Gross Receipts

~~Except as provided in subsections B through D, every person having a fixed place of business engaged in selling at retail any goods, wares, or merchandise; engaged in a wholesale or manufacturing business; or conducting any trade, profession, occupation, service, calling, or~~

business in the city not otherwise specifically licensed shall pay a business license tax based upon the annual estimated gross sales or receipts as follows:

Gross Receipts Over	But Not More Than	Business License Tax
\$0	\$50,000	\$50
50,000	75,000	75
75,000	100,000	100
100,000	150,000	125
150,000	250,000	150
250,000	350,000	175
350,000	450,000	200
450,000	550,000	225
550,000	700,000	250
700,000	1,000,000	300
1,000,000	1,500,000	350
1,500,000	2,000,000	400

Gross Receipts Over	But Not More Than	Business License Tax
\$2,000,000	\$3,000,000	\$500 plus 20¢ per \$1,000 or fraction thereof over \$2,000,000 and up to \$3,000,000
3,000,000	4,000,000	\$700 plus 15¢ per \$1,000 or fraction thereof over \$3,000,000 and up to \$4,000,000
4,000,000	5,000,000	\$850 plus 10¢ per \$1,000 or fraction thereof over \$4,000,000 and up to \$5,000,000
5,000,000	10,000,000	\$1,050 plus 5¢ per \$1,000 or fraction thereof over \$5,000,000 and up to \$10,000,000
10,000,000	—	\$1,300 plus 4¢ per \$1,000 or fraction thereof over \$10,000,000 * The city will calculate the tax due based on 7.5¢ per \$100.00 and sales tax received, with a minimum of \$1,300.00 and

Gross Receipts Over	But Not More Than	Business License Tax
		maximum of \$35,000.00 (after 2010, the maximum will be indexed with inflation).

B. Tax Based Upon Number of Employees

Notwithstanding subsection A, every person manufacturing any goods, wares, or merchandise; any person operating any warehouse for the storage of wholesale or retail goods, wares, or merchandise; or any person whose administrative headquarters are within the city boundaries shall pay an annual business license tax that is the greater of the amount due under subsection A or the amount due under the following schedule:

Employees	Annual Tax
1 employee	\$18.00
Next 19 employees	\$9.00 per person (\$189.00 per 20 employees)
Next 80 employees	\$4.50 per person (\$549.00 per 100 employees)
Next 100 employees	\$3.75 per person (\$924.00 per 200 employees)
Over 200 employees	\$2.25 per person

C. Storage Facilities

Any person engaged in the business of operating, leasing, supplying, or providing storage facilities not covered in subsection B shall pay an annual business license tax that is the greater of \$.10 per square foot of storage space or the amount that would be due under subsection A.

D. Rental of Commercial or Residential Property

Every person engaged in the business of operating rental units, whether used for commercial or residential purposes, shall pay as an annual business license tax the sum that would be due under subsection A; except that in the case of residential rental, the annual business license tax shall not be levied upon gross receipts from any property with fewer than five units.
(Ord. 290 § 1(part), 1983; Ord. 232 § 7-1, 1977)

Rates

Except for the businesses identified in provisions listed in Sections **5.20.011, 5.20.015, 5.20.025, 5.20.035, 5.20.100, 5.20.125, 5.20.180, 5.20.220, and 5.20.240**, all businesses subject to this chapter must pay a license tax based on the general gross receipts rate.

(a) A licensee must pay a license tax for each tax year based on gross receipts derived from business activity in the city.

(b) If those gross receipts are \$25,000 or less, the licensee must pay a flat license tax of \$50.

(c) If the gross receipts are greater than \$25,000, then the license tax is calculated as follows:

a. Take the total gross receipts and subtract \$25,000.

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b. Multiply the remaining gross receipts by **\$1.00 per \$1,000** of gross receipts above \$25,000.

c. Add \$50 to the sum in step b to account for the first \$25,000 in gross receipts.

d. Gross receipts are measured by the licensee's total gross receipts derived from business conducted in the city for the previous tax year, except when a licensee did not operate in the city for the entirety of the previous tax year, in which case the tax is measured by the licensee's gross receipts derived from business conducted in the city for the current tax year. The rate applied is the maximum rate unless lowered by appropriate Council action.

e. If the licensee is exempt under this chapter, no license tax is owed.

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5.20.011 - Liquid storage facilities

A. Any person engaged in the business of operating, leasing, supplying, or providing a liquid storage facility shall pay an annual business license tax of up to six cents (\$0.06) per barrel delivered over the rack in the preceding calendar year, with the exact rate to be determined each year by the Brisbane City Council; provided, however, that the tax imposed on SFPP, L.P. (or its successor) for the liquid storage facility at the Brisbane Terminal, located at 950 Tunnel Avenue, Brisbane, California, shall in no event exceed four hundred thousand dollars (\$400,000.00) annually.

B. The annual amount of liquid storage facilities business license tax payable by any person shall be reduced by the amount of sales or use tax received by the city attributable to such person, or sales tax attributable to other persons based on sales of liquid storage facilities as the point of sale, during the same calendar year (the "sales tax credit").
(Ord. No. 587, § 1, 11-5-13; Ord. No. 646, § 1, 11-5-19)

5.20.015 - Special tax for capital improvements

A. Designation of Special Tax. The special tax imposed by this section shall be known and designated as the capital improvement tax.

B. Definitions. As used in this section:

1. "Capital improvement" means any asset having an acquisition, construction, or installation cost of \$25,000 or more and a useful life of 10 years or more, as shown on the financial records of the city.
2. "Capital improvement project" means any capital improvement financed, in whole or in part, with proceeds of the capital improvement tax.

C. Use of Special Tax. Proceeds of the capital improvement tax shall be utilized only for the acquisition, construction, installation, maintenance, repair, and replacement of capital improvements owned or to be constructed or acquired by the city. Such proceeds shall be allocated each fiscal year to specific capital improvement projects identified in the city's annual budget, subject to adjustments as may be approved from time to time during the fiscal year by resolution of the city council.

D. Accounting and Annual Report. All proceeds of the capital improvement tax shall be accounted for in a separate capital improvement tax fund, hereby established as part of the city's financial records. Disbursements from the capital improvement tax fund shall only be made for payment of costs related to capital improvement projects. Not later than March 1st of each year, the director of administrative services shall submit an annual report to the city council showing the total amount of capital improvement tax proceeds deposited during the preceding fiscal year, the nature and amount of expenditures from the fund during the preceding fiscal year, and the current status of each capital improvement project being financed by such disbursements.

E. Application of Special Tax. The capital improvement tax shall be imposed upon every person taxed under subsection 5.20.010(A) having annual gross sales or gross receipts in excess of \$10,000,000. The capital improvement tax shall be in addition to any general business license tax payable under subsection 5.20.010(A) and shall be paid at the same time. Persons having annual gross sales or gross receipts of \$10,000,000 or less shall be exempt from the capital improvement tax.

F. Calculation of Capital Improvement Tax. The special tax shall be seven and one-half cents ($7\frac{1}{2}\%$) per one hundred dollars (\$100.00) or fraction thereof of the annual gross sales or gross receipts of every person subject to the capital improvement tax, reduced by the amount of general business license tax payable by such person pursuant to subsection 5.20.010(A).

G. Credit for Sales Tax Received by the City. The annual amount of capital improvement tax payable by any person shall be reduced by the amount of sales or use tax received by the city attributable to such person during the same calendar year (the "sales tax credit"). In the event the sales tax credit for any single year exceeds the capital improvement tax payable for the same year, the excess sales tax credit shall be applied toward reduction of the general business license tax payable under subsection 5.20.010(A) for the same year, but in no event shall the general business license tax be reduced below the minimum payment of \$1,300.

H. Limit on Total Amount of General and Special Business License Taxes. The total amount of the general business license tax payable under subsection 5.20.010(A) plus the capital improvement tax, as calculated in accordance with subsections 5.20.015(F) and 5.20.015(G), shall in no event exceed the following limits:

1. \$10,000 for calendar year 2009;
2. \$22,500 for calendar year 2010;
3. \$35,000 for calendar year 2011; and
4. For each calendar year beginning January 1, 2012, and each January 1 thereafter (the "adjustment date"), \$35,000 plus an amount obtained by multiplying \$35,000 by a fraction, the numerator of which shall be the Consumer Price Index for Urban Wage Earners and Clerical Workers, All Items, San Francisco-Oakland Statistical Area ("CPI"), published nearest to the adjustment date, and the denominator of which shall be the CPI published nearest to January 1, 2011.

Where the combined total of the general business license tax and the capital improvement tax exceeds the applicable limit, the excess shall be deducted from the capital improvement tax and not the general business license tax.

I. Administrative Regulations. The director of administrative services is authorized to adopt rules and regulations for implementation of this section, consistent with the provisions hereof. Any decision or determination of the director may be appealed to the city manager, and any ruling by the city manager may be further appealed to the city council. Appeals shall be filed with the city clerk within 30 days after the date of the final decision or determination at the preceding level. The notice of appeal shall set forth the grounds of the appeal and may be accompanied by supporting documents.

(Ord. No. 535, § 1, 11-4-08)

5.20.020—Delivery by vehicle

~~Every person not having a fixed place of business within the city, and not otherwise licensed under Chapters 5.04 through 5.24, who regularly delivers goods, wares, or merchandise of any kind by vehicle, or who provides any service by the use of vehicles in the city, shall pay a license tax of thirty dollars (\$30.00) annually; provided, that any such person may elect to pay a license tax under Section 5.20.010, measured by gross receipts from business done within the city.~~

~~(Ord. 232 § 7-2, 1977)~~

5.20.025 - Cannabis business

A. "Cannabis business" means a person issued a cannabis operator permit pursuant to Chapter 17.33.

B. The license tax is as follows and may be adjusted by city council by resolution or ordinance:

1. 1% of gross receipts, and up to 2% of gross receipts, for commercial cannabis testing operations;
2. 1% of gross receipts, and up to 2% of gross receipts, for commercial cannabis distribution operations;
3. 1% of gross receipts, and up to 4% of gross receipts, for commercial cannabis manufacturing operations;
4. 1% of gross receipts, and up to 5% of gross receipts, for commercial cannabis retail operations; and
5. 1% of gross receipts, and up to 6% of gross receipts, for a commercial cannabis business not otherwise included in this subsection B.

C. The license tax imposed is an excise tax and not a sales and use tax, and is in addition to any other fees required under the Brisbane Municipal Code.

D. Payment of a tax required under this section, and its acceptance by the city, shall not entitle any person to engage in any cannabis business unless the person has complied with all requirements of Chapter 17.33 and all other applicable state or local laws. No tax paid under this section shall be construed as authorizing the conduct or continuance of any illegal or unlawful business, or any business in violation of any state or local laws.

E. Commercial cannabis businesses operating unlawfully in the city are subject to the license taxes under this section, in addition to any applicable penalties or fines under local and state laws.

(Ord. No. 647, § 2, 11-5-19)

5.20.030 – Itinerant vendors

~~Every person engaged in the business or occupation of any itinerant vendor shall pay a license tax of twenty-five dollars (\$25.00) per day in advance. "Itinerant vendor" means and includes all persons, both principal and agent, who engage in a temporary and transient business in the city, selling goods, wares, and merchandise with the intention of continuing in the city for a period of not more than 90 days, and who, for the purpose of carrying on such business, hires, leases, or occupies any room, building, or structure for the exhibition or sale of such goods, wares, or merchandise, or from which sales shall be made or business solicited by means of samples or delivery from house to house. Such person or firm shall not be relieved from the provisions of this section by reason of temporarily associating with any local dealer, trader, merchant, or auctioneer, or by conducting such temporary or transient business in connection with, as a part of, or in the name of any local dealer, trader, merchant, or auctioneer. The provisions of this section shall not apply to commercial travelers or selling agents selling to dealers, whether by sample or otherwise, nor to hawkers on the street, peddlers from vehicles, nor to persons selling fruit, vegetables, butter, eggs, or other fruits or ranch products.~~

~~(Ord. 232 § 7-3, 1977)~~

5.20.035 - Hotels and other places designed for occupancy by transients

A. Definitions. The definitions used in this Section 5.20.035 shall be the same as the definitions in Section 3.24.020 of the Brisbane Municipal Code, as that section may be amended from time to time.

B. Every operator shall pay a daily business license tax of two dollars and fifty cents (\$2.50) for every room in a hotel for which a transient has paid rent.

C. The business license tax under this Section 5.20.035 shall be paid in four installments, due no later than January 1, April 1, July 1, and October 1 of each year.

D. Beginning January 1, 2024, and on January 1 of each subsequent year (the "adjustment date"), the \$2.50 referred to in subsection B may be increased by multiplying \$2.50 by a fraction, the numerator of which shall be the Consumer Price Index for Urban Wage Earners and Clerical Workers, All Items, San Francisco-Oakland-Hayward Statistical Area ("CPI"), published nearest to the adjustment date, and the denominator of which shall be the CPI published nearest to the date the business license tax was set at \$2.50.

(Ord. No. 673, § 1, 7-7-22)

5.20.036 - Definitions

Terms used in Sections 5.20.037 through 5.20.043 shall have the same meanings as the definitions of those terms in Section 3.24.020 of this code, as that section may be amended from time to time.

(Ord. No. 676, § 2, 12-15-22)

5.20.037 - Reporting and remitting

Each operator shall, on or before the last day of April, July, October, and January, make a return to the tax administrator, on forms provided by the tax administrator, of the total rooms rented during the previous three months and the amount of tax calculated for such room rentals. The full amount of the tax calculated shall be remitted to the tax administrator at the time the return is filed. The tax administrator may require additional information in any return. Such actions may be appealed under Section 5.20.040. Returns and payments are due immediately upon cessation of any business for any reason.

(Ord. No. 676, § 2, 12-15-22)

5.20.038 - Penalties and interest

A. Original Delinquency. Any operator who fails to remit any tax imposed by Section 5.20.035 within the time required shall pay a penalty of ten percent (10%) of the amount of the tax, in addition to the amount of the tax.

B. Continued Delinquency. Any operator who fails to remit any delinquent remittance within 30 days after the date on which the remittance first became delinquent shall pay a second delinquency penalty of ten percent (10%) of the amount of the tax, in addition to the amount of the tax and the first ten percent (10%) penalty.

C. Fraud. If the tax administrator determines that the non-payment of any remittance due under Section 5.20.035 is due to fraud, a penalty of twenty-five percent (25%) of the amount of the tax shall be added, in addition to the penalties stated in subsections A and B.

D. Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by Section 5.20.035 shall pay interest at the rate of one percent per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid in full.

E. Penalties and Interest Merged With Tax. Every penalty imposed and such interest as accrues under this section shall become part of the tax required to be paid by Section 5.20.035.

(Ord. No. 676, § 2, 12-15-22)

5.20.039 - Failure to collect and report tax — determination of tax by tax administrator

A. Assessment of Estimated Tax. If any operator shall fail or refuse to pay the tax and to make a return within the time provided in Section 5.20.036, the tax administrator shall proceed to obtain facts and information upon which to base an estimate of the tax due. As soon as the tax administrator procures sufficient facts and information upon which to base an assessment, the tax administrator shall determine and assess against such operator the tax, penalty, and interest

provided by Section 5.20.038. The tax administrator may include in the assessment the costs of any necessary audits or investigations.

B. Notice of Assessment. Where a determination and assessment is made under subsection A, the tax administrator shall give notice of the amount so assessed by serving it personally or by depositing it in the U.S. mail, postage prepaid, addressed to the operator at the operator's last known place of address. Such operator may, within 10 days after the serving or mailing of such notice, make written application to the tax administrator for a hearing on the amount assessed. If no application for a hearing is made within the prescribed time, the tax, penalties, and interest determined by the tax administrator shall become final and conclusive and immediately due and payable. If such application is made, the tax administrator shall give no less than five days' written notice to the operator to show cause at a time and place fixed in the notice why the amount specified should not be fixed for such tax, penalties, and interest. At such hearing, the operator may appear and offer evidence. After the hearing, the tax administrator shall determine the proper tax, penalties, and interest to be remitted and shall give written notice to the operator of such determination and the amount due. The amount determined to be due shall be paid in full within 15 days unless an appeal is taken as provided in Section 5.20.040.

(Ord. No. 676, § 2, 12-15-22)

5.20.040 - Appeal

Any operator aggrieved by any decision of the tax administrator with respect to the amount of such tax, penalties, and interest may appeal to the city manager by filing a notice of appeal with the city clerk within 15 days of the serving or mailing of the determination of tax due. The city manager shall fix a time and place for hearing such appeal, and the city clerk shall give written notice to the operator at the operator's last known place of address. The city manager may designate a neutral hearing officer to hear the appeal and make a recommendation to the city manager. The findings of the city manager shall be final and conclusive and shall be served on the operator/appellant in the manner prescribed above. Any amount found to be due shall be immediately due and payable upon service of the notice.

(Ord. No. 676, § 2, 12-15-22)

5.20.041 - Records

Every operator liable for payment of any tax imposed by Section 5.20.035 shall keep and preserve, for a period of three years, all records as may be necessary to determine the amount of such tax as the operator may have been liable to pay to the city, which records the tax administrator shall have the right to inspect at all reasonable times. Such records shall be maintained at the operator's premises or shall be available for delivery to the tax administrator within two weeks after request. Such records shall be maintained for at least six months after a change of operator. The records shall include, at minimum, daily summaries of rooms rented.

(Ord. No. 676, § 2, 12-15-22)

5.20.042 - Refunds

A. Whenever the amount of any tax, penalty, or interest has been overpaid or paid more than once, or has been erroneously or illegally paid or received by the city under Section 5.20.035 or 5.20.036, it may be refunded as provided in subsections B and C, provided a written claim, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the tax administrator within three years of the date of payment or the date the tax was due, whichever was earlier.

B. An operator may claim a refund or take a credit against taxes to be remitted in the amount overpaid, paid more than once, or erroneously or illegally paid or received, when established to the satisfaction of the tax administrator that the tax paid or received was overpaid, paid more than once, or erroneously or illegally paid or received by the city.

C. No refund shall be paid under the provisions of this section unless the operator establishes the right thereto by written records showing entitlement to such refund.
(Ord. No. 676, § 2, 12-15-22)

5.20.043 - Collection of tax

A. Actions to Collect. Any tax required to be paid by any operator under Section 5.20.035 shall be deemed a debt owed by the operator to the city. Any operator owing money to the city under Section 5.20.035 shall be liable to an action brought in the name of the city for recovery of such amount.

B. Notice of Intent to Record a Lien — Hearing. If the amount required to be paid to the city under Section 5.20.035 is not paid when due, the tax administrator may, within three years after the amount is due, give written notice to the operator and the owner of the property on which the hotel is located (if different) of the city's intent to record a lien against the property. The notice shall specify a time and place at which a hearing will be conducted by the tax administrator to consider any objections, which hearing shall not be less than 15 days from the date of the notice. The date of the hearing may be continued from time to time by the tax administrator. At the conclusion of the hearing, the tax administrator shall render a decision as to whether a lien should be filed with respect to any amount the tax administrator finds is then delinquent. The decision may be appealed to the city manager as provided in Section 5.20.040.

C. Recordation and Enforcement of Tax Lien. Upon a final determination of the amount of the delinquency by the tax administrator or the city manager on appeal, the tax administrator may file for record in the office of the San Mateo County recorder a tax lien specifying the amount of the tax, penalty, and interest due; the name and address of the operator liable for same; the name of the property owner; and the legal description of the property on which the hotel is located. From the time of the filing for record, the amount required to be paid together with penalties and interest constitutes a lien upon such real property. Such lien shall be valid for a period of ten years and may be enforced by an action to foreclose the lien in the manner prescribed by law.

D. Successor's Liability — Withholding by Purchaser. If any operator liable for any amount under Section 5.20.035 sells or transfers the hotel or any ownership interest therein, the successor or transferee shall withhold sufficient funds out of the purchase price to cover such amount until the former operator produces a receipt from the tax administrator showing that it has been paid, or a certificate stating that no amount is due.

E. Liability of Purchaser. If the purchaser of a hotel fails to withhold funds from the purchase price as required, the purchaser shall become liable for the payment of the amount required to be withheld, to the extent of the purchase price.

F. Continued Liability of Operator. The sale or transfer of a hotel, dismissal of the operator, or other termination of the rights of an operator to operate the hotel shall not relieve the operator from liability for taxes due or owing under Section 5.20.035.

(Ord. No. 676, § 2, 12-15-22)

5.20.044 - Violations

Any violation of Sections 5.20.035 through 5.20.043 shall be punishable by the fines, penalties, and enforcement provisions set forth in Chapters 1.14, 1.16, and 1.18 of this code.

(Ord. No. 676, § 2, 12-15-22)

5.20.050 - Solicitors

~~A. Every person conducting the business of solicitor shall pay a quarterly license tax of twenty-five dollars (\$25.00) in advance. This section shall not apply to persons engaged in the business of solicitor when such persons are the employees of licensees engaged in such business.~~

~~B. For the purpose of this section, "solicitor" is defined as one who engages in the business of going from house to house, place to place, or in or along the streets within the city, selling or taking orders for, or offering to sell or take orders for, goods, wares, merchandise, advertising, or other things of value for future delivery, or for services to be performed in the future.
(Ord. 232 § 7-5, 1977)~~

5.20.060 – Contractors and related occupations

~~A. Every person who engages in the business of contracting within the city shall pay a license tax of thirty-five dollars (\$35.00) per quarter; provided, that any such person may elect to pay a license tax under Section 5.20.040, measured by gross receipts from business done within the city.~~

~~B. All specialty contractors engaging in the business of contracting within the city which require a state license as provided in Chapter 9, Subdivision 3 of the Business and Professions Code shall pay a license tax of twenty-five dollars (\$25.00) per quarter; provided, that any such specialty contractor may elect to pay a license tax under Section 5.20.040, measured by gross receipts from business done within the city.
(Ord. 232 § 7-6, 1977)~~

5.20.070 – Handbill distributors

~~Every person conducting the business of advertising by the distribution of handbills, circulars, or other written or printed advertising material, not having a fixed place of business within the city, shall pay a semiannual license fee of one hundred fifty dollars (\$150.00).
(Ord. 232 § 7-7, 1977)~~

5.20.080 – Real estate brokers

~~Every licensed real estate broker conducting the business of selling or offering for sale any real property not owned by such person, which property is located within the city, but with no fixed place of business within the city, shall pay a license fee of seventy-five dollars (\$75.00) semiannually; provided, that any such real estate broker may elect to pay a license fee under Section 5.20.040, measured by gross receipts from business done within the city.
(Ord. 232 § 7-8, 1977)~~

5.20.090 – Mediumship

~~Every person who conducts, carries on, practices, or professes to conduct, carry on, or practice the business or art of astrology, palmistry, phrenology, life reading, fortunetelling, cartomancy, clairvoyance, clairaudience, crystal gazing, hypnotism, mediumship, prophecy, augury, divination, magic, or necromancy, and demands or receives a fee for the exercise or exhibition of that art, directly or indirectly, either as a gift, donation, or otherwise, or makes an exhibition thereof at any place where admission is charged, shall pay a license fee of one hundred dollars (\$100.00) per day.
(Ord. 232 § 7-9, 1977)~~

5.20.100 - Recycling establishments

A. Definition. As used in this section, "recycling establishment" means an establishment engaged in the business of collecting, sorting, cleansing, treating, processing, or reconstituting waste or other discarded materials for the purpose of reuse in altered form. The term does not include any of the following:

1. A "scavenger," as defined in Section 8.24.010(F), having a contract with the city to collect garbage, rubbish, and waste matter pursuant to Chapter 8.24;
2. An "authorized recycling agent," as defined in Section 8.32.020(A), having a contract with the city to collect recyclable materials pursuant to Chapter 8.32;

3. An "applicant," as defined in Section 15.75.010, engaged in the performance of a "covered project," as defined and governed by Chapter 15.75 pertaining to construction and demolition debris; or

4. An establishment primarily engaged in the recycling of soil, including the incidental recycling of rock, stone, concrete, or rebar.

B. Business License Tax. Every recycling establishment that recycles 100,000 tons or more of material during any single calendar year shall pay a business license tax of up to four million dollars (\$4,000,000) per year, subject to adjustments as provided in subsection C. The business license tax imposed by this section shall become effective in an amount as determined by the city council up to the authorized ceiling amount on such date as established by city council resolution. The business license tax shall be paid in two equal installments, due not later than January 1 and July 1 of each year.

C. Adjustments. Beginning January 1, 2018, and on January 1 of each subsequent year (the "adjustment date"), the business license tax payable under subsection B may be increased to any amount within the authorized ceiling of \$4,000,000 per year. On any adjustment date after the business license tax has been set at the authorized ceiling of \$4,000,000 per year, the business license tax shall be whichever is greater: (1) the tax charged for the immediately preceding year plus three percent (3%) of such tax; or (2) \$4,000,000 plus an amount obtained by multiplying \$4,000,000 by a fraction, the numerator of which shall be the Consumer Price Index for Urban Wage Earners and Clerical Workers, All Items, San Francisco-Oakland Statistical Area ("CPI"), published nearest to the adjustment date, and the denominator of which shall be the CPI published nearest to the date the business license tax was set at \$4,000,000 per year. The city council may, by resolution, adopt a business license tax for any calendar year in an amount below the maximum tax that could be charged under the three percent or CPI adjustment provided in this subsection C.

(Ord. No. 569, § 1, 12-5-11; Ord. No. 628, 11-7-17)

5.20.110 – Movie theaters

~~Every person conducting or carrying on the business of operating a movie theater, theater, concert hall, auditorium, stadium, park, arena, racetrack, flea market, or other place of amusement or business where an admission charge is levied for the privilege of entering onto private property shall pay a weekly license fee as follows:~~

~~A. The license fee shall be twenty-five cents (\$.25) for each person admitted over the age of twelve years.~~

~~B. Such admission charge shall be determined exclusive of any applicable sales taxes and shall not include refunds of admission charges.~~

~~C. On Monday of each week, the persons charging for admissions shall submit an accounting showing the number of paid admissions during the preceding week and such other information as prescribed by the license collector. The accounting shall be filed with the license collector and all moneys due shall be paid to the license collector each Monday for the preceding week. Should Monday fall on a holiday, the accounting and payment shall be due on the next following workday.~~

~~D. Should the licensee fail to file the accounting and make payments as prescribed in this section, the license collector shall impose penalties as prescribed by Section 5.24.070. The license collector may institute license revocation proceedings as set forth in Section 5.16.120 for failure to make payments due under this section within five days after demand.~~

~~(Ord. 238 § 1, 1978; Ord. 232 § 7-11, 1977)~~

5.20.120 – Pawnbrokers

~~All pawnbrokers and pawnbroker establishments shall pay an annual license fee of five thousand dollars (\$5,000.00). The fee shall be paid in advance for each year or portion thereof prior to the issuance of the license.
(Ord. 232 § 7-12, 1977)~~

5.20.125 - Soil recycling establishment

A. Definition. As used in this section, "soil recycling establishment" means an establishment engaged primarily in the recycling of soil, including the incidental recycling of rock, stone, or rebar.

B. Any soil recycling establishment shall pay an annual business license tax of twenty percent (20%) of its gross receipts or two hundred thousand dollars (\$200,000), whichever is greater; provided, however, the city council may by resolution impose a business license tax for any calendar year in an amount below the maximum tax that could be charged under this subsection. The business license tax shall be paid in two equal installments, due not later than January 1 and July 1 of each year.

C. Beginning January 1, 2019, and on January 1 of each subsequent year (the "adjustment date"), the \$200,000 referred to in subsection B may be increased by multiplying \$200,000 by a fraction, the numerator of which shall be the Consumer Price Index for Urban Wage Earners and Clerical Workers, All Items, San Francisco-Oakland-Hayward Statistical Area ("CPI"), published nearest to the adjustment date, and the denominator of which shall be the CPI published nearest to the date the business license tax was set at \$200,000 per year.
(Ord. No. 627, 11-7-17)

5.20.130 – Circuses and carnivals

~~All circuses and carnivals shall pay a business license fee of one hundred fifty dollars (\$150.00) for the first day of operation and fifty dollars (\$50.00) for each day thereafter during the period of the permit as issued by the city council. The fee shall be paid in advance prior to the issuance of the license. The fee is in lieu of fees set forth in Section 5.20.110.
(Ord. 232 § 7-13, 1977)~~

5.20.140 – Catering and ice cream vending trucks

~~A. Fee. All businesses operating catering or ice cream vending trucks and vehicles shall pay a semiannual license fee of fifty dollars (\$50.00). The fee shall be paid in advance for each year or portion thereof prior to the issuance of the license.~~

~~B. Permits. Prior to operation of a catering or ice cream vending vehicle in the city, a permit must be obtained from the Brisbane Police Department approving hours of operation, routes, noise level limitations, and other matters determined by the chief of police that may affect the health, safety, or peace of the citizens of Brisbane. The chief of police or designee may revoke the permit if the conditions thereon are violated or if the business operation becomes a nuisance. Any action of the chief of police in denying, revoking, or setting conditions for the permit may be appealed within 10 days to the city council for hearing and final determination.~~

~~C. Background Check for Ice Cream Vendors. The police department shall conduct a background search, including fingerprinting, of all vendors of ice cream and other products sold from vehicles where the customers are primarily minors. There shall be a fee of twenty dollars (\$20.00) payable in advance for each background search and investigation of each driver or vendor. Upon good cause, the chief of police or designee may refuse to issue a permit to operate the business within the city. The decision may be appealed to the city council as set forth in Section 5.16.130.
(Ord. 232 § 7-14, 1977)~~

5.20.150 – Amusement concessions

~~Every person conducting any amusement concession not in conjunction with a carnival or fair shall pay a license tax for each concession and device as follows:~~

~~A. Merry-go-round, ferris wheel, dodgem, swing, or other mechanical device for the carrying of passengers: \$50.00 quarterly;~~

~~B. Ball and ring throwing games, spin the wheel, mechanical and electrical games, shooting gallery, keno, lotto, and other similar games of chance, provided and to the extent that these games are otherwise permitted by state law: \$40.00 quarterly;~~

~~C. Sales of merchandise or foodstuffs, not in connection with any game of chance: \$20.00 quarterly.~~

~~(Ord. 232 § 7-15, 1977)~~

~~5.20.160—Boxing or wrestling exhibitions~~

~~Every person staging a boxing or wrestling exhibition shall pay a license tax of one hundred dollars (\$100.00) for each such exhibition.~~

~~(Ord. 232 § 7-16, 1977)~~

~~5.20.170—Secondhand dealers or collectors, not auto or machine wrecking~~

~~The license fee for all secondhand dealers or collectors, not auto or machine wrecking, doing business within the city shall be one hundred fifty dollars (\$150.00) annually.~~

~~(Ord. 232 § 7-17, 1977)~~

5.20.180 - Waste recycling

Every person conducting or carrying on the business of recycling non-water-soluble, non-decomposable wastes and industrial wastes shall pay a license fee as follows:

A. The business license fee shall be five cents (\$.05) for every ton of waste either stored or brought into the city, and an additional five cents (\$.05) for every ton of recycled waste removed from the city.

B. On the first of each month, persons subject to the license requirements of this section shall submit an accounting showing the number of tons of waste brought into the city during the preceding month and the number of tons of recycled waste removed from the city in the preceding month, on forms prescribed by the license collector. The accounting shall be filed with the license collector and all moneys due shall be paid to the license collector on the first of each month. Should the first fall on a holiday or weekend, the accounting and payment shall be due on the next following workday.

C. Should the licensee fail to file the accounting and make payments as prescribed in this section, the license collector shall impose penalties as prescribed by Section 5.24.070. The license collector may institute license revocation proceedings as set forth in Section 5.16.120 for failure to make payments due under this section within five days after demand.

(Ord. 232 § 7-18, 1977)

~~5.20.190—Auto wreckers~~

~~Every person conducting the business of auto wrecking shall pay the annual license fee of two hundred dollars (\$200.00).~~

~~(Ord. 232 § 7-19, 1977)~~

5.20.200 - Taxicabs

Every person engaging in the business of operating a taxicab shall pay the annual license fee of five dollars (\$5.00) per vehicle.

(Ord. 232 § 7-20, 1977)

5.20.210 – Commercial kennels

~~The annual license fee for each kennel in the city, both commercial and noncommercial, shall be twenty five dollars (\$25.00) for the first ten dogs kept or proposed to be kept, and five dollars (\$5.00) for each additional dog in excess of ten to be kept on the premises.
(Ord. 232 § 7-21, 1977)~~

5.20.220 - Outdoor advertising

Every person engaging in the business of outdoor advertising shall pay, as an annual license fee, a sum of eight percent (8%) of actual gross receipts as defined in Section 5.04.110 of this code; however, any person who maintains a double-faced, 20 x 60 foot (or equivalent square footage) painted bulletin outdoor advertising structure within the limits of this city shall pay a minimum fee of eighteen thousand dollars (\$18,000.00) per year.
(Ord. 290 § 1(part), 1983; Ord. 232 § 7-22, 1977)

5.20.230 – Mechanical amusement devices

~~Any person carrying on the business of distributing or operating mechanical amusement devices, as defined in Chapter 5.44, shall pay annual license fees as follows:~~

~~A. The distributor of mechanical amusement devices shall pay the annual license fee of one hundred dollars (\$100.00).~~

~~B. An operator of mechanical amusement devices shall pay an annual license fee per premises of operations of six percent (6%) of gross receipts, with the maximum annual fee per premises of three hundred fifty dollars (\$350.00).~~

~~(Ord. 232 § 7-23, 1977)~~

5.20.235 – Peddlers, hawkers, and street vendors

~~A. Every person carrying on the business of a peddler of any goods, wares, or merchandise shall pay a license tax of twenty five dollars (\$25.00) per day in advance.~~

~~B. For purposes of this section, "peddler" means every person not having a regularly established place of business in the city, who travels from place to place or has a stand upon any public street, alley, or other public place, doorway of any building, or unenclosed or vacant lot or parcel of land, who sells or offers for sale any goods, wares, or merchandise in the person's possession.~~

~~(Ord. No. 676, § 3, 12-15-22)~~

5.20.240 - Residential business license tax

A. A residential business license tax is imposed solely for revenue purposes on the development and construction of all residential structures in the sum of fifty cents (\$.50) per square foot of gross floor area of the dwelling unit. No such tax shall be imposed upon the development or construction of any single-family residential unit for which a building permit has been issued.

B. Unless and until the city council adopts a resolution directing that the business license tax authorized by subsection A be collected, a moratorium is established on the collection of the business license taxes authorized by subsection A. Except as otherwise provided herein, subsection A shall remain in full force and effect.

(Ord. 250 § 2, 1979; Ord. 240 § 1, 1978; Ord. 232 § 10-4, 1977)

5.20.250 - Due dates for payment of fees

Unless otherwise specifically provided:

A. All annual license fees shall be due and payable in advance on the first day of January of each year;

- B. All semiannual license fees shall be due and payable in advance on the first day of January and July of each year;
- C. All quarterly license fees shall be due and payable in advance on the first day of January, April, July, and October of each year;
- D. All monthly license fees shall be due and payable on the first day of each month succeeding the licensed period;
- E. All weekly license fees shall be due and payable on the first Monday following the licensed period; and
- F. All daily flat-rate license taxes shall be due and payable each day in advance.

(Ord. 232 § 3-3, 1977)

~~5.20.260 – License fees for less than full period~~

~~License fees for less than the full license period shall be prorated on the basis of the number of months or fraction thereof remaining in such period.~~

~~(Ord. 232 § 3-4, 1977)~~



City Council Staff Report

Meeting Date: July 16, 2026

From: Christina Fernandez, Assistant City Manager, Angel Ibarra, Administrative Management Analyst, Jeremy Dennis, City Manager

Subject: Discussion of Illegal Dumping Fees

Recommendation

Staff recommend the City Council:

1. Receive a report on efforts made to curb illegal dumping in San Mateo County; and
2. Provide direction on potential updates to the City's enforcement structure, including the potential to increase penalties and create a dedicated illegal dumping ordinance.

Background

In March 2026, Mayor Pro Tem Davis requested staff explore increasing civil penalties for illegal dumping, citing an increase in illegal dumping throughout the City. Staff agreed to research enforcement mechanisms of neighboring cities and confer with the City Attorney on potential changes to the City's enforcement tools.

Illegal dumping continues to impact public rights of way, open spaces, and private property in Brisbane and throughout San Mateo County. Cities use a combination of administrative citations, nuisance abatement, and cleanup cost recovery to deter and address illegal dumping.

State Law Framework for Illegal Dumping Penalties

General Law cities rely on California Penal Code 374.3, which establishes statewide criminal penalties for illegal dumping. These penalties are as follows:

- First offense: \$250-\$1,000
- Second offense: \$500-\$1,500
- Third offense: up to \$3,000 (may be higher due to SB 1230)

Commercial quantities carry penalties of a minimum of \$1,000 to \$3,000 and up to \$10,000—\$15,000 for repeat business offenses. Hazardous waste or sensitive habitat impacts may include civil settlements up to \$28,000. Additionally, violators are responsible for total clean-up costs, hauling and disposal fees, and double fines for tire dumping.

Brisbane utilizes the State Code section penalties.

Comparison of Illegal Dumping Penalties in San Mateo County

Most San Mateo County cities rely on standard administrative citation schedules in response to illegal dumping. The fines are typically \$100 for the first offense, \$200 for the second offense, and \$500 for the third offense. In addition, typically violators are also required to pay for staff time, equipment, disposal fees, and administrative overhead.

Daly City

Daly City repealed and replaced Chapter 8.32 (Illegal Dumping and Littering) of their municipal code to protect private and public property from illegal dumping. Subsequently, Daly City created the C.L.E.A.N program, which addresses illegal dumping by using the 4 E's: education, engagement, enforcement, and eradication. The administrative citations are specific to certain categories. Penalties for illegal dumping were increased to \$1,000 for the first violation, \$2,500 for the second, and \$5,000 for the third violation with a clean-up notice of 24 hours. For property owners who fail to abate, the first penalty is \$1,000, the second penalty is \$3,000, and the third penalty is \$3,000 with a clean-up notice of 72 hours. For major violations, the first citation is \$5,000, the second is \$7,500, and the third is \$10,000. The C.L.E.A.N program also has a dedicated hotline to report illegal dumping and an app for service requests.

Redwood City

Redwood City Municipal Code 14.5 prohibits dumping, placing, or burying garbage, trash, rubbish, manure, or other waste matter anywhere in the city. Illegal dumping may be penalized with fines of up to \$1,000 for the first offense. However, per the municipal code, there is a structure for administrative fines including \$100 for the first offense, \$200 for the second offense, and \$500 for the third or subsequent offense committed within 12 months of the first offense. There is not a standalone dumping ordinance, only administrative citations and penalties. Residents may report illegal dumping by contacting code enforcement by phone or email.

San Bruno

The San Bruno Municipal Code (Title 5) defines nuisances and violations as those conditions and uses that are detrimental to public health, safety and welfare, that promote blight, or which reduce property values in the City. The Municipal Code also specifies regulations that will promote the sound maintenance of property and the enhancement of conditions of appearance, habitability or occupancy, and safety of all structures in the City. Illegal dumping is considered a common nuisance violation and is handled by code enforcement that occurs on private property. Other city departments deal with nuisances in the public right of way or on public facilities. Residents may report illegal dumping by calling the city. Similar to the other cities, administrative fines are \$100 for the first offense, \$200 for the second offense, and \$500 for the third violation.

San Mateo

Chapter 17.08.20 of the City of San Mateo Municipal Code prohibits placing objects anywhere on the public right of way, street, or sidewalk. Further, Chapter 7.32.060 states that "no person shall dump or place any solid waste upon any lot, land or street, unless such lot, land or street has first been approved as a dumping ground by the Council." Administrative penalties are \$100 for the first violation, \$200 for the second violation and \$500 for a third violation. Residents may report illegal dumping by calling the police department if they witness illegal dumping. Should a resident discover illegal dumping, they may contact the city's public works department.

South San Francisco

Chapter 8.20.30 of the South San Francisco Municipal Code states that "It is unlawful and a violation of this code and this chapter for any person to illegally dump discarded items or waste matter or cause discarded items or waste matter not to be disposed of as otherwise provided by this code or state or federal law." Violators are subject to enforcement through civic action and administrative penalties. Illegal dumping is a misdemeanor and punishable by a fine of up to \$1,000 per violation, in addition to any administrative or civil penalties. Violators may also be assessed costs relating to illegal dumping, which may include the cost of abatement, the cost for loss of use of the property on which the dumping occurred, costs of investigation, attorneys' fees and investigation fees, and any other damages permissible under state and federal law.

Summary table of above analysis:

Jurisdiction	1st Violation	2nd Violation	3rd+ Violations	Maximum Penalty per occurrence	Standalone Illegal Dumping Ordinance
San Mateo County (Unincorporated)	\$100	\$100–\$500	Up to \$500	Up to \$3,000	Yes (Ordinance No. 04756)
Daly City	\$1,000	\$2,500	\$5,000	\$5,000	Yes (Chapter 8.32; adopted by Ordinance No. 1441 (2020))
Redwood City	\$100	\$200	\$500	Up to \$1,000	No
City of San Mateo	\$100	\$200	\$500	\$500	No

City of San Bruno	\$100	\$200	\$500	\$500	No
South San Francisco	\$100	\$200	\$500	Varies; cost recovery authorized	Yes (Chapter 8.20; adopted by Ordinance No. 1579 (2019))

Brisbane Illegal Dumping Enforcement

Illegal dumping in Brisbane is governed by Title 8 (Health and Safety) and Title 9 (Public Peace, Morals and Welfare). The title defines public nuisances, health hazards, and prohibited activities, but does not contain a standalone chapter specific to illegal dumping. Currently, the City enforces illegal dumping through administrative citations, nuisance abatement powers, and cleanup cost recovery. Chapter 8.16 of the Municipal Code is known as the Brisbane Antilitter Ordinance and requires the "placement of litter in receptacles or in authorized private receptacles to prevent litter from being deposited upon any street, sidewalk, or other public place upon private property." Administrative citations under Chapter 1.16.060 applies \$100 for the first citation, \$200 for a second citation for the same violation within 12 consecutive months, and \$500 for each additional citation for the same violation within 12 consecutive months. Brisbane's citation structure aligns with other San Mateo County cities. Most San Mateo County cities rely on administrative citations.

The City remains committed to curbing illegal dumping through ongoing enforcement, maintenance, and cleanup efforts. During FY 2024/25, the City removed approximately 7.11 tons of illegally dumped material from the public right of way through its on-call cleanup program, as documented in the City's FY 2024/25 Annual Stormwater Report. During the same reporting period, the City received 79 service requests related to illegal dumping through the MyBrisbane Service Request system. This figure reflects requests submitted by the public and does not include incidents that may have been identified and addressed by City staff or contractors during routine maintenance activities. Illegal dumping occurs throughout the community, with recurring cleanup efforts in areas such as Tunnel Avenue and Lagoon Way, Beatty Avenue and Alana Way, Fisherman's Park, and other public rights of way. These ongoing response efforts require staff time and City resources to investigate, coordinate cleanup, and restore affected public spaces.

Discussion

There are various options available to the City Council to curb illegal dumping.

1. One option is to adopt higher administrative citation penalties. As noted earlier, currently citations range from \$100 to \$500 per citation occurrence. Administrative penalties vary by jurisdiction and do not require a nexus study as they are not fees. The City may implement administrative citation penalties under the City's police power authority, which authorizes cities to impose administrative fines for violations of municipal codes. Penalties that do not require cost justification include those adopted by ordinance, consistent with constitutional limits, and are reasonably related to deterrence and enforcement. The increase in penalties may be made through a simple ordinance amendment.

2. Another option is to adopt a dedicated illegal dumping ordinance modeled after other municipalities, such as the County of San Mateo. This would not only increase fines but also define dumping categories and major violations (such as appliances and commercial loads). It may also strengthen the City's enforcement authority.

The County of San Mateo's Illegal Dumping Ordinance (Chapter 3.50) was created to protect public and private property by strengthening penalties and enforcement tools to deter illegal dumping in incorporated areas. The Board of Supervisors found that illegal dumping creates blight, poses health and safety risks, harms neighborhoods and decreases property values, and requires enhanced deterrence and cleanup mechanisms.

Chapter 3.50 gives detailed definitions of illegal dumping, defining specific penalties for major violations involving dumping a commercial quantity, harmful waste matter, furniture, appliances, universal or electronic waste. If a person commits a major violation, that person is cited and given notice to remove the illegal dumped waste. If they fail to remove the waste within 24 hours, they are cited with an administrative penalty of \$3,000. The Ordinance also provides that dumping multiple items, such as dumping both a mattress and an appliance, would constitute two separate major violations, subject to penalties of \$3,000 per item. The owner of the vehicle used during an illegal dump may also be held liable. When there is an eviction or vacation of a rental property, there is also a provision that requires a property owner to ensure that any former tenant's property is either retained by the tenant or properly disposed of in accordance with law.

Should the City wish to pursue adoption of an illegal dumping ordinance, staff would work with the City Attorney to craft an ordinance that would increase administrative penalties, categorize major violations based on the items dumped, and explore liability for the vehicles used in an illegal dump. The ordinance may also have provisions requiring property owners to dispose of or retain a former tenant's property in the case of vacation of a unit.

3. Alternatively, the City may wish to continue to enforce illegal dumping through its current

enforcement structure and no additional action will be taken.

The City has various tools at its disposal. It may increase administrative fines through an ordinance amendment to the existing fine structure, and it may create a more comprehensive, standalone illegal dumping ordinance. The illegal dumping ordinance would provide a comprehensive approach to illegal dumping, including not only the increase in administrative fines, but also the categorization of major violations and culpability for vehicles used during an act of illegal dumping and increased responsibilities for property owners.

Fiscal Impact

The fiscal impact is dependent on Council direction.

Attachments

None

City Manager Approval



Jeremy Dennis, City
Manager

07/07/2026



City Council Staff Report

Meeting Date: July 16, 2026

From: Jeremy Dennis, City Manager, Christina Fernandez, Assistant City Manager

Subject: Selection of two alternate representatives to the North County Fire Authority JPA Board of Directors

Recommendation

Staff recommend the City Council select two alternate representatives to the North County Fire Authority Joint Powers Authority Board, and assign one alternate to Attend an Upcoming Meeting of the NCFA Board

Background

The cities of Brisbane and Pacifica formed the North County Fire Authority in June 2001, establishing a joint powers agency known as the North County Fire Authority (NCFA). Brisbane and Pacifica amended the JPA agreement in 2003 to allow admission of additional member agencies to the NCFA. In October 2003, Daly City became a member of NCFA. The JPA agreement was last amended on April 24, 2012 (Attachment 1).

Discussion

Section Six of the Joint Powers Authority Agreement provides that each Member Agency's City Council shall appoint two representatives and two alternates to serve on the Authority's Board of Directors. The Board must also elect one of its members as Chairperson and another as Vice Chairperson. At present, Mayor Pro Tem Davis and Councilmember O'Connell serve as the City's representatives on the NCFA JPA Board, and the City has no designated alternates. To ensure uninterrupted City participation and decision-making when primary board members are unavailable due to illness, conflict, travel or emergencies, staff recommends that the City Council appoint two alternate representatives to the North County Fire Authority Joint Powers Authority Board.

Staff recommends assigning two alternates to the NCFA board, and assigning one to attend an upcoming meeting of the NCFA Board as one board member is unable to attend.

Fiscal Impact

There is no fiscal impact.

Attachments

1. North County Fire Authority JPA - 4-24-2012

City Manager Approval



Jeremy Dennis, City
Manager

07/07/2026

**AMENDED AND RESTATED
JOINT POWERS AGREEMENT
FOR THE NORTH COUNTY FIRE AUTHORITY**

THIS AMENDED AND RESTATED JOINT POWERS AGREEMENT, effective as of 6/24/12, 2012, by and between the City of Daly City ("Daly City"), the City of Brisbane ("Brisbane") and the City of Pacifica ("Pacifica") (collectively referred to as the "Member Agencies), is made with reference to the following facts:

- A. Each of the Member Agencies is a municipal corporation organized and operating under the laws of the State of California.
- B. Each of the Member Agencies has the authority to perform fire suppression activities, Emergency Medical Services, and other related activities.
- C. The Member Agencies are desirous of improving the quality and level of Fire and Emergency Medical Services within their communities through the sharing of resources and expertise.
- D. Each of the Member Agencies is authorized to contract with each other for the joint exercise of common power pursuant to Government Code sections 6500 through 6518.
- E. Brisbane and Pacifica entered into a Joint Powers Agreement dated June 11, 2001 (the "JPA Agreement"), establishing a joint powers agency known as the North County Fire Authority ("NCFA" or "the Authority").
- F. Brisbane and Pacifica amended the JPA Agreement by a First Amendment executed in 2003, allowing for the admission of additional member agencies to the NCFA.
- G. In October, 2003, Daly City became a member of NCFA.
- H. The Member Agencies desire to further amend and completely replace the original JPA Agreement with this Amended and Restated Joint Powers Agreement ("Restated JPA Agreement"), as hereinafter set forth.

NOW, THEREFORE, the Member Agencies, for and in consideration of the mutual benefits, covenants and agreements set forth herein, agree as follows:

SECTION ONE - PURPOSE

- A. The purpose of this Agreement is to enhance the quality of services and to better utilize available resources. To accomplish this, the parties establish a single public authority to manage and coordinate the provision of various

Fire and Emergency Medical services within the respective jurisdictions of the Member Agencies.

- B. As a further objective of the Agreement, the Joint Powers Authority may coordinate the activities and operations of the respective Member Agencies' Fire/Emergency Medical Services with other jurisdictions to achieve the most efficient and effective delivery system possible to the benefit of the communities involved.

SECTION TWO - DEFINITIONS

- A. "Member Agency" shall mean Daly City, Brisbane, Pacifica, and any additional public agency which becomes a signatory and party to this Agreement pursuant to Section Ten.
- B. "Fire and Emergency Medical Services" shall mean the provision of fire suppression, prevention, training, public education, first responder emergency medical services, and related activities.
- C. "Cost/Allocation Formula" shall mean that formula approved by the Board of Directors of the Authority for the allocation of costs incurred in performing the purposes of the NCFA.

SECTION THREE - ESTABLISHMENT OF NORTH COUNTY FIRE AUTHORITY

- A. The Member Agencies have established an entity known as the North County Fire Authority. The Authority is an entity that is separate from the Member Agencies and is responsible for the administration of this Agreement.
- B. The Member Agencies may enter into separate agreements regarding the contractual and financial relationship between parties for various services including but not limited to administration and management, training, and purchasing and supplies.
- C. Each Member Agency shall determine the range and levels of service to be provided to it by the Authority within that Member's jurisdiction. The obligation of the Authority to furnish the range and levels of service requested by a Member Agency shall be dependent upon that Member providing the necessary financial and other resources to meet such requirements. No Member Agency shall be required to subsidize the cost of any services provided by the Authority to another Member Agency.
- D. The formation of the North County Fire Authority does not alter the existing labor agreements between the Member Agencies and any unions representing the employees of the Member Agencies.

SECTION FOUR - TERM

This Restated JPA Agreement shall continue in effect until terminated in accordance with the provisions of Section Thirteen of this Agreement.

SECTION FIVE – POWERS OF THE AUTHORITY; SETTLEMENT OF CLAIMS

- A. The Authority shall have the power to make and enter into contracts and subcontracts; to employ agents and employees; to incur debts, liabilities or other obligations; to apply for, receive and utilize funds from all available sources, including federal, state and local funds; to make payments due under contracts, grants, or any other source authorized and approved by the Board of Directors; to take such actions as necessary to implement or fulfill obligations entered into; to pursue those actions and activities necessary to ensure the cost effective and efficient operation for the purposes set forth above and to do all other acts deemed necessary or convenient to achieve the purposes and objectives of the Authority.
- B. The Authority shall not have authority to settle liability claims naming both the NCFA and a Member Agency as a responsible parties. Such claims shall be filed with the City Clerk of the city in which the event on which the claim is based is alleged to have occurred. The City Clerk shall send a copy of the claim to the Fire Chief for review and comment. The claim shall be processed by that city in the same manner as other liability claims, including investigation and the denial, settlement, or defense of the claim. Insurance coverage for the claim and payment of any self-insured retention amount shall be provided by the city processing the claim, subject to any reimbursement or indemnification rights to which that city may be entitled. If the claim has also been filed against more than one Member Agency, each city shall be responsible for the processing, settlement or defense of the claim asserted against it.

SECTION SIX – BOARD OF DIRECTORS

- A. The City Council or Board of Directors of each Member Agency shall appoint two representatives and two alternates to serve on the Board of Directors of the Authority. The Board of Directors shall elect one of its members to serve as Chairperson and one member as Vice Chairperson.
- B. The Board of Directors shall hold publicly noticed meetings as needed but at least annually. Meetings shall be held in San Mateo County at a place(s) to be designated. A majority of the members of the Board of Directors shall constitute a quorum for the transaction of business.
- C. The Board of Directors shall be responsible for adoption of the annual cost allocations between Member Agencies and approval of any contracts to which the Authority is a party.

SECTION SEVEN – ADMINISTRATIVE COMMITTEE

- A. An Administrative Committee shall be made up of the City Manager, or his or her representative, from each of the Member Agencies. The Administrative Committee shall ensure that the direction of the Board of Directors is implemented operationally and administratively within the respective Member Agencies jurisdictional limits.
- B. Designated representatives shall elect a Chair and Vice Chair of the Administrative Committee and a quorum shall consist of a majority of the Member agencies.

SECTION EIGHT – SECRETARY OF THE AUTHORITY

The Board of Directors shall appoint a Member Agency to act as Secretary to the Authority, who shall be responsible for maintaining all necessary records on behalf of the Authority.

SECTION NINE – TREASURER OF THE AUTHORITY

The Board of Directors shall designate a Treasurer of the Authority from its Member Agencies. Such Member Agency shall be responsible for handling any funds belonging to the Authority. The Authority's funds may be deposited into common bank accounts for convenience but a separate record of all Authority funds, including the amount and source of all receipts and the amount and purpose of all disbursements, shall be maintained. Such financial records shall be available upon request to the other Member Agencies at any time during normal business hours. The Treasurer shall also act as Controller for the Authority and shall perform all such functions such as disbursement of revenues, payment of outstanding obligations of the Authority and other similar functions.

SECTION TEN – ADMISSION OF ADDITIONAL MEMBER AGENCIES

- A. Additional public agencies may be admitted to the Authority with the unanimous consent of the existing Member Agencies. The admission may be subject to compliance by the prospective member with such conditions and requirements as determined by the existing Member Agencies, including, but not limited to, payment of capital or operating costs under an adjusted Cost/Allocation Formula
- B. Each additional public agency admitted to the Authority shall agree in writing to be bound by all of the terms and provisions of the this Agreement, as now or hereafter amended.

SECTION ELEVEN – WITHDRAWAL

- A. Member Agency may withdraw from the Authority by filing written notice of intention to do so with the other Member Agencies at least six months in advance of the beginning of a fiscal year.
- B. In the event that the Authority enters into a contract or sub-contract on behalf of the Member Agencies, Member Agencies may not withdraw from the Authority during the term of such contract, unless provision is made for the withdrawing Member Agency to assume or discharge its proportionate share of the obligation incurred.

SECTION TWELVE – DISPOSITION OF ASSETS UPON WITHDRAWAL OF MEMBER

The withdrawal of any Member Agency from the Authority shall not terminate this Agreement or the Authority and no Member Agency, by withdrawing, shall be entitled to payment or return of funds paid or property donated, if any, by the Member Agency to the Authority or to any distribution of the Authority's assets except for its proportionate share of any unobligated fund balance held by the Authority.

SECTION THIRTEEN – TERMINATION OF AUTHORITY

This Agreement may be terminated and the Authority dissolved upon the consent of the Member Agencies. Upon termination of this Agreement and dissolution of the Authority, all funds shall first be used to pay any liabilities and expenses of the Authority, and then distributed to the Member Agencies, based upon the most recently adopted Cost/Allocation Formula, and a proportionate share of any assets, equipment or supplies shall be returned to the Member Agencies.

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RESOLUTION NO. 12-143

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DALY CITY
APPROVING AMENDED AND RE-STATED JOINT POWERS AGREEMENT
FOR THE NORTH COUNTY FIRE AUTHORITY

A. The original joint powers agreement was adopted in June, 2001 between Brisbane and Pacifica as its only Member Agencies. In 2003, the agreement was amended to allow the admission of additional Member Agencies and Daly City joined the NCFA.

B. The original joint powers agreement was prepared from a template of an agreement used by another JPA. The original agreement therefore incorporated several provisions that may be relevant for a typical JPA, which is actively governed and managed by a board of directors and has separate assets, liabilities, contractual obligations, and perhaps its own employees as well. But the NCFA does not share any of these features. Consequently, the provisions dealing with operational management by the Board, involvement with mutual aid agreements, and establishment of general policies for providing fire protection service have all been deleted from the proposed draft amendment. In the case of NCFA, most of these matters are determined at the local level by each individual Member Agency.

C. The powers of the Authority, as described in Paragraph A of Section Five, are substantially the same as the original agreement but a new Paragraph B has been added dealing with claims. The original agreement did not establish a process for the handling and settlement of claims naming the Authority as a responsible party. Since any claim is also likely to name the City in which the event occurred, the revised draft provides that claims should be served upon the City Clerk for that City, with a copy sent to the Fire Chief. The City named in the claim would have authority to process, settle or defend the claim. If more than one City is named, then each City would provide its own defense, as in the case of any liability claim. In other words, the Authority itself would not process, settle or defend claims and all of these functions would be performed at the local City level.

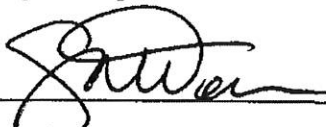
D. The provisions concerning the Treasurer of the Authority have been revised to allow deposit of funds into a common bank account for convenience, as long as separate records are maintained. Language has also been added to make it clear that the Authority's financial records are available upon request to the other member agencies. Although Daly City has been handling the Authority's funds, the agreement would allow this function to be assumed by another Member Agency if Daly City wishes to discontinue providing its financial services.

E. Staff recommends the City Council adopt the Amended and Re-stated Joint Powers Agreement for the North County Fire Authority.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Daly City approves the Amended and Re-stated Joint Powers Agreement for the North County Fire Authority and, does hereby authorize the City Manager or her designated representative to execute said Amendment on behalf of the City of Daly City.

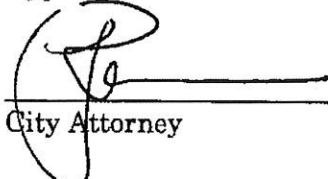
IN WITNESS WHEREOF, the parties have executed this Agreement the day and year first above written.

CITY OF DALY CITY
a Municipal Corporation

By: 

Attest: 
City Clerk

Approved as Form:


City Attorney

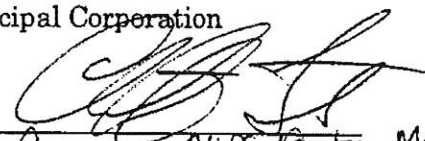
CITY OF PACIFICA
a Municipal Corporation

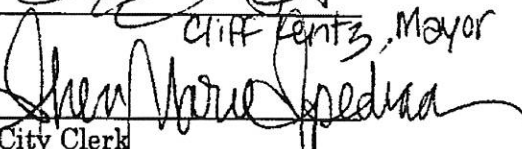
By: _____

Attest: _____
City Clerk

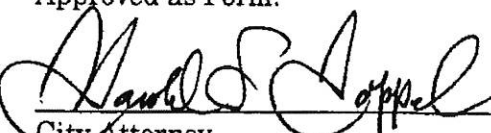
City Attorney

CITY OF BRISBANE
a Municipal Corporation

By: 
Cliff Fentz, Mayor

Attest: 
City Clerk

Approved as Form:


City Attorney

IN WITNESS WHEREOF, the parties have executed this Agreement the day and year first above written.

CITY OF DALY CITY
a Municipal Corporation

By: _____

Attest: _____
City Clerk

Approved as Form:

City Attorney

CITY OF PACIFICA
a Municipal Corporation

By: Pete DeJornatt

Attest: Kathy O'Connell
City Clerk

Michael Guina
City Attorney

CITY OF BRISBANE
a Municipal Corporation

By: Cliff Kentz Mayor

Attest: Shirley Spedna
City Clerk

Approved as Form:

David S. Appel
City Attorney



City Council Staff Report

Meeting Date: July 16, 2026

From: Jeremy Dennis, City Manager, Christina Fernandez,
Assistant City Manager

Subject: Appointment of member to the Baylands Subcommittee

Recommendation

Staff recommend that the City Council appoint a member to the Baylands Subcommittee in order to ensure the continuity of work during the development agreement process.

Background

The City Council's Baylands Subcommittee is a two-member working group that supports the City of Brisbane's ongoing Baylands planning and negotiations. Its work includes reviewing draft environmental documents, the Baylands Specific Plan, landfill remediation issues, infrastructure planning, habitat considerations, and coordinating with relevant City departments. Serving in an advisory role, the subcommittee provides recommendations to the full City Council and is re-appointed periodically to ensure continuity and consistent oversight throughout the multi-year Baylands process.

Discussion

One subcommittee member, Councilmember O'Connell, is unable to continue on the Baylands Subcommittee due to a schedule conflict. To maintain continuity throughout the development agreement process, staff recommends that the City Council appoint a member to the Baylands Subcommittee to replace Councilmember O'Connell. The subcommittee will shortly begin its work on the creation of a development agreement and addressing any related issues that may arise.

Fiscal Impact

There is no fiscal impact.

Attachments

None

City Manager Approval



Jeremy Dennis, City
Manager

07/09/2026



City Council Staff Report

Meeting Date: July 16, 2026

From: Jeremy Dennis, City Manager, Christina Fernandez, Assistant City Manager

Subject: Discussion of Changing the Day of the Week for Council Meetings

Recommendation

Staff recommend the City Council discuss potential changes to Chapter 2.44 of the Municipal Code relating to Public Meetings including:

1. Changing regular City Council meeting days from the first and third Thursday of the month to another day of the week
2. Adoption of any future changes to Chapter 2.44 by resolution rather than by ordinance
3. Flexibility around location of public meetings

Background

Chapter 2.44 of the City's Municipal Code stipulates that regular City Council meetings shall be held on the first and third Thursdays of each month at 6:30 p.m. Brisbane is currently the only jurisdiction in San Mateo County whose City Council convenes on Thursdays, which results in conflicts with the meeting schedules with a number of regional and county-led boards and commissions.

At present, any modification to the date, time, or location of regular City Council meetings must be enacted by ordinance. Staff recommends amending the Ordinance to allow Council to make certain decisions by resolution, which would provide needed operational flexibility.

Furthermore, Section 2.44.020 specifies that all regular City Council meetings must be held in the Brisbane Community Room. To enhance adaptability and ensure continuity of government operations in the event of an emergency, staff recommends amending the Ordinance to allow flexibility regarding the permissible locations for regular public meetings.

Discussion

Many councilmembers also serve on regional and county boards and commissions, numerous of which convene on Thursday evenings. To support councilmembers' ability to participate in these important regional and county bodies, staff recommends that the Council provide direction on whether to prepare an amendment to Chapter 2.44 that moves the City Council's regular meetings from the first and third Thursday of each month to another day of the week. It is also worth noting that the majority of cities and towns in San Mateo County hold their City Council meetings on Mondays or Tuesdays, thereby allowing most elected officials within the

county to engage in regional and county board activities on other days. For a list of San Mateo County cities' regular Council meeting schedules, please see Attachment 1.

Under the current Municipal Code, any change to the date, time, or location of regular City Council meetings must be enacted by ordinance. Staff recommends revising this requirement to allow such adjustments to be adopted by resolution, which would provide greater operational flexibility for both Council and staff.

Finally, staff recommends that the Council consider allowing additional flexibility regarding the locations at which regular public meetings may be held. This change would support continuity of government operations in the event of emergencies or other unforeseen circumstances.

Staff recommend the City Council provide guidance to staff on these three items. Should the Council determine that these changes are appropriate, staff will return with an amended ordinance reflecting the recommended revisions.

Fiscal Impact

There is no fiscal impact.

Attachments

1. San Mateo County Cities Regular Meeting Schedules

City Manager Approval



Jeremy Dennis, City
Manager

07/09/2026

San Mateo County Cities | City Council Regular Meeting Schedules

- **Belmont** – 2nd & 4th Tuesdays at 7:00 PM
- **Brisbane** – 1st & 3rd Thursdays at 6:30 PM
- **Burlingame** – 1st & 3rd Mondays at 7:00 PM
- **Daly City** – 2nd & 4th Mondays at 7:00 PM
- **East Palo Alto** – 1st & 3rd Tuesdays at 6:30 PM
- **Foster City** – 1st & 3rd Mondays at 6:30 PM
- **Half Moon Bay** – 1st & 3rd Tuesdays at 7:00 PM
- **Menlo Park** – 2nd & 4th Tuesdays at 6:00 PM
- **Millbrae** – 2nd & 4th Tuesdays at 7:00 PM
- **Pacifica** – 2nd & 4th Mondays at 6:00PM
- **Redwood City** – 2nd & 4th Mondays at 6:00PM
- **San Bruno** – 2nd & 4th Tuesdays at 7:00PM
- **San Carlos** – 2nd & 4th Mondays at 7:00PM
- **San Mateo** – 1st & 3rd Mondays at 7:00 PM
- **South San Francisco** – 2nd & 4th Wednesdays at 6:30PM

San Mateo County Towns

- **Atherton** – Third Wednesdays at 6:00PM
- **Colma** – 2nd & 4th Wednesdays at 7:00PM
- **Hillsborough** – 2nd Mondays at 6:00 PM
- **Portola Valley** – 2nd & 4th Wednesdays at 7:00PM
- **Woodside** – 2nd & 4th Tuesdays at 7:00PM

**City Council Staff Report****Meeting Date:** July 16, 2026**From:** Ingrid Padilla, City Clerk**Subject:** Recruitment Update**Recommendation**

Staff recommend beginning recruitment to fill 1 vacant seat for a term expiring in January 2029 on the Open Space and Ecology Committee (OSEC).

Background

On July 8, 2026, Councilmembers received correspondence from Rohendra Atapattu informing them of his resignation as a Committee Member of the Open Space and Ecology Committee. His term was to expire on January 2029.

Discussion

Staff is proposing to have the recruitment period to fill the OSEC vacancy starting July 17, 2026 and ending August 31, 2026. Councilmembers can interview applicants in September 2026 and the newly appointed OSEC Committee Member can be sworn in as early as the City Council Meeting of September 17, 2026.

Fiscal Impact

None.

Attachments

None

City Manager Approval

Jeremy Dennis, City
Manager



CITY of BRISBANE

Council Subcommittee Update

From June 13th, 2026, to July 10th, 2026

1. Report Out on Subcommittees/Committees

A. Baylands Subcommittee

7/1

Lentz, O'Connell

The subcommittee received an informational report regarding implementation of the proposed water service framework identified in the Baylands Specific Plan and provided a status update on ongoing coordination efforts. Staff and the subcommittee discussed policy considerations that may help inform future discussions with CalWater and other project partners, the responsibility of building the infrastructure and revisited the recycled water facilities and wastewater flows necessary to support recycled water production.

Next steps #1: Staff to investigate whether the Water Balance Study was completed, as identified in the [Sustainability Framework](#) on page 56.

Next steps #2: Staff will continue to work with the project partners.

To view the agenda packet:

<https://brisbaneca.portal.civicclerk.com/event/6913/files/agenda/10421>

2. Upcoming Subcommittees:

SPP Parks & Open Space Subcommittee	7/13 2:30pm	Kern, Lentz
Beautification Subcommittee	7/13 4pm	Davis, Kern
Sea Level Rise Subcommittee	7/15 4pm	Lentz, Mackin
Planning Issues Subcommittee	7/21 3:30pm	Kern, Mackin
Housing Subcommittee	Early/mid August	Davis, Lentz
Brisbane School District & City 2x2	8/13 5pm	Davis, Lentz

3. Proposed Subcommittees:

Does any councilmember wish to propose any items for a subcommittee to discuss?