



City of Brisbane

City Council Housing Authority and GVMID Meeting Agenda

Thursday, May 7, 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, HA & GVMID Board

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:

Members of the public may observe/participate in the City Council meeting by logging into the Zoom Webinar listed below. City Council meetings may also be viewed live and/or on-demand via the City's YouTube Channel, youtube.com/brisbaneca, or on Comcast Ch. 27. Archived videos may be replayed on the City's website, brisbaneca.org/meetings. Please be advised that if there are technological difficulties, the meeting will nevertheless continue if remote participation is available.

The agenda materials may be viewed online at brisbaneca.org at least 72 hours prior to a Regular Meeting, and at least 24 hours prior to a Special Meeting.

Remote Public Comments:

Remote meeting participants may address the City Council via Zoom Webinar. Aside from commenting personally while in the Zoom Webinar, you can also use the call in number. The public comments received will be noted for the record during Oral Communications 1 and 2 or during an agenda item. We encourage you to email comments in advance of the meeting to ipadilla@brisbaneca.org. That email address, however, will not be monitored during the meeting and emails received during the meeting will not be responded to or brought to the attention of the City Council during the meeting.

Join Zoom Webinar: zoom.us (please use the latest version: zoom.us/download)
brisbaneca.org/cc-zoom

Webinar ID: 991 9362 8666

Call In Number: 1 (669) 900-9128

Note: Callers dial *9 to "raise hand" and dial *6 to mute/unmute.

Special Assistance:

If you need special assistance to participate in this meeting, please contact the City Clerk at (415) 508- 2113. Notification in advance of the meeting will enable the City to make reasonable arrangements to ensure

accessibility to this meeting.

Writings that Are Received After the Agenda Has Been Posted

Any writings that are received after the agenda has been posted but before 4pm of the day of the meeting will be available for public inspection at the front lobby in City Hall and on the internet (brisbaneca.org/meetings). Any writings that are received after 4pm of the day of the meeting will be distributed to the Council and made available for public inspection at the front lobby and on the internet the day after the meeting (brisbaneca.org/meetings).

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. Youth Advisory Committee Annual Presentation

Oral Communications No. 1

Consent Calendar

- C. Proclaiming May 2026 as Asian American Native Hawaiian Pacific Islander Heritage Month
- D. Proclaiming May 2026 as Wildfire Preparedness Month
- E. Proclaiming Week of May 17-23, 2026 as Emergency Medical Services Week
- F. Approve Minutes of City Council Meeting of April 2, 2026
- G. Approve Minutes of City Council Closed Session Meeting of April 6, 2026
- H. Approve Minutes of City Council Closed Session Meeting of April 13, 2026
- I. Approve Minutes of City Council Closed Session of April 16, 2026
- J. Approve Minutes of Housing Authority Closed Session of April 16, 2026
- K. Accept Investment Report as of March 2026
- L. Adopt Resolution Approving Agreement with the County of San Mateo for Animal care and Control Services to be Provided by the Peninsula Humane Society & SPCA (PHS)
- M. Adopt a Brisbane City Council Resolution and a GVMID Resolution approving the First Amendment to the Joint Exercise of Powers Agreement between the City and County of San Francisco, the City of Brisbane, and the Guadalupe Valley Municipal Improvement District for

Wholesale Wastewater Treatment and Disposal Services

- N. Approve Resolutions to Appoint Members to City Committees
- O. Adopt Resolution to Amend the Current Communication and Digital Media Coordinator and Senior Accounting Assistant Job Descriptions
- P. Approve Cosponsorship of Lions Club Scholar Dinner
- Q. Approve Cosponsorship of Brisbane Library's CaveSim Event
- R. Approve Cosponsorship of Brisbane Library's Lucha Libro Event
- S. Approve Cosponsorship of the Friends of the Brisbane Library's Citywide Garage Sale
- T. Approve Cosponsorship of Brisbane Chamber's Brassy, Bassy, & Broadway Event

Continued Awards and Presentations

- U. Swearing In Newly Appointed Committee Members

New Business

- V. Review and Acceptance of the Fiscal Year 2022-2023 Audit
- W. Receive Sanitary Sewer Smoke Testing Informational Update
- X. Receive Local Hazard Mitigation Planning Update
- Y. Discuss Public Art Advisory Committee Membership Composition and Consider Adopting a Resolution to Amend the Public Art Implementation Guidelines

Staff Reports

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

Mayor and Council Matters

- AA. Future Agenda Items
- BB. Countywide Assignments and Subcommittee Reports
 - i. Parkside 2 Ad Hoc Subcommittee Update
 - ii. Report Out on Subcommittee Meetings
 - iii. Upcoming Subcommittee Meetings
- CC. Written Communications

Oral Communications No. 2

Adjournment

City of Brisbane PROCLAMATION

PROCLAIMING MAY 2026 AS ASIAN AMERICAN, NATIVE HAWAIIAN, & PACIFIC ISLANDER HERITAGE MONTH

WHEREAS, during the month of May 2026, we celebrate the contributions and culture of Asian Americans, Native Hawaiians, and Pacific Islander (AANHPI) communities; and

WHEREAS, Asian Americans, Native Hawaiians and Pacific Islanders are the second largest ethnic group in the City of Brisbane at 32% and the fastest growing racial group in the United States; and

WHEREAS, according to the Federal Asian Pacific American Council (FAPAC), the theme for AANHPI Heritage Month 2026 is “Power in Unity: Strengthening Communities Together.” This theme emphasizes collective strength, storytelling, and building bridges to foster resilience and connection within AANHPI communities; and

NOW THEREFORE, be it resolved by the City Council of the City of Brisbane, hereby recognizes May 2026 as Asian American, Native Hawaiian and Pacific Islander Heritage Month in the City of Brisbane. We call upon all community members to learn more about the history of Asian Americans, Native Hawaiians, and Pacific Islanders, and to observe this month by supporting local programs and activities.

DATED this 7th day of May 2026.



Coleen Mackin, Mayor



City of Brisbane PROCLAMATION

WILDFIRE PREPARENESS MONTH MAY 2026

WHEREAS, in California, over 2 million homes are at risk of wildfire; and

WHEREAS, last year 8,036 wildfires burned 525,223 acres across the state; and

WHEREAS, ninety-five percent of all wildfires are human-caused. Human acts of carelessness result in wildfire disasters every year; and

WHEREAS, Genasys Protect, formally known as Zonehaven, has been adopted as a county-wide tool to assist with informed evacuations during wildfire and we encourage “know your zone” before an emergency arises; and

WHEREAS, the North County Fire Authority encourages fire-safe behavior by all who live, work, and recreate throughout the City of Brisbane; and

WHEREAS, each of us can do our part to prepare for wildfire emergencies by taking steps to make effective changes to our homes and landscapes to reduce the risk of wildfire; and

NOW, THEREFORE, I, Coleen Mackin, Mayor of the City of Brisbane, on behalf of the city council, do now proclaim **May 2026 as “WILDFIRE PREPAREDNESS MONTH”** and encourage all Brisbane residents to increase their knowledge and awareness of proper safety measures to protect themselves from devastating effects of wildfires.

DATED this 7th day of May 2026.




Coleen Mackin, Mayor

City of Brisbane PROCLAMATION

Designating Week of May 17-23, 2026, as Emergency Medical Services Week

WHEREAS, emergency medical services is a vital public service; and
WHEREAS, the members of emergency medical services teams are ready to provide lifesaving care to those in need 24 hours a day, seven days a week; and

WHEREAS, access to quality emergency care dramatically improves the survival and recovery rate of those who experience sudden illness or injury; and

WHEREAS, the emergency medical services system consists of first responders, emergency medical technicians, paramedics, emergency medical dispatchers, firefighters, police officers, educators, administrators, pre-hospital nurses, emergency nurses, emergency physicians, trained members of the public, and other out of hospital medical care providers; and

WHEREAS, it is appropriate to recognize the value and the accomplishments of emergency medical services providers by designating the Emergency Medical Services Week; now

THEREFORE, I, Coleen Mackin, Mayor of the City of Brisbane, in recognition of this event do hereby proclaim the week of May 17 - 23, 2026, as

EMERGENCY MEDICAL SERVICES WEEK

The 52nd anniversary of EMS Week theme is **EMS WEEK: Improving Outcomes, Together**. I encourage the community to observe this week with appropriate programs, ceremonies, and activities in honor of the EMS profession and the essential service it provides.

DATED this 7th day of May 2026.



Coleen Mackin, Mayor



BRISBANE CITY COUNCIL

ACTION MINUTES

**CITY COUNCIL MEETING AGENDA
THURSDAY, APRIL 2, 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, City Attorney McMorrow, Legal Counsel Roush, Finance Director Yuen, Public Works Director Bozorginia, Assistant to the City Manager Cheung, Management Analyst Brown, and Admin Management Analyst Ibarra

REPORT OUT OF CLOSED SESSION

City Attorney McMorrow reported out of the Closed Session Meeting of March 23, 2026. He reported that Council gave direction to staff regarding the Public Employment Item and denied the liability claim.

ADOPTION OF AGENDA

Council made a request to Pull New Business Items I and Item L for further review and refinement.

Councilmember Davis made a motion, seconded by Councilmember Lentz, to adopt the agenda amended. The motion was carried unanimously by all present.

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

Noes: None

Absent: None

Abstain: None

PUBLIC COMMENT

Marjorie Ruiz from PG&E provided information about the new Report It App. An application that allows the public to communicate directly to PG&E.

Jimmy Sosa asked council to look into serious traffic issues on Tulare Street.

CONSENT CALENDAR

- B. Approve Minutes of City Council Meeting of March 5, 2026**
- C. Approve Minutes of City Council Closed Session Meeting of March 19, 2026**
- D. Accept Investment Report as of February 2026**
- E. Adopt Resolution Authorizing the Director of Public Works or the City Clerk to Accept and Consent to Deeds or Grants of Real Estate**
- F. Adopt Resolution Approving and Recertifying of the City of Brisbane's 2026 Sewer System**
- G. Adopt Resolution to Amend the Current Deputy Public Works Director Job Description**

Councilmember Davis made a motion, seconded by Councilmember Lentz, to approve Consent Calendar Items B-F The motion was carried unanimously by all present.

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

Noes: None

Absent: None

Abstain: None

After some Council questions, Councilmember O'Connell made a motion, seconded by Councilmember Davis, to approve Consent Calendar Item G. The motion was carried unanimously by all present.

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

Noes: None

Absent: None

Abstain: None

OLD BUSINESS

H. Halloween Street Closure Event Review

Assistant City Manager Cheung provided an comprehensive review of the Halloween Street Closure Event. After some council questions, Paul Bouscal suggested adding a food truck near Midtown Market and crossing guards on Visitacion.

Chris Florkowski commented that volunteers had a great experience. Street lighting to increase safety.

Diana S. commented on the great amount of trash on San Bruno Avenue due to the event. S

Councilmembers thanked staff and community members for their ideas and time in making this event a success. Councilmembers also looked forward to planning the 2026 Halloween Street Closure Event in the Fall.

NEW BUSINESS

I. Consider an Urgency Ordinance for a Moratorium on New Residential Development in the NCRO-2 District

This item was pulled from the meeting agenda.

J. Complete Streets Safety Committee 2025 Accomplishments & 2026 Work Plan

City Engineer Bozorginia introduced Paul Bouscal, Chair of the Complete Streets Safety Committee. Mr. Bouscal presented the committee's accomplishments in 2025 and the 2026 Work Plan which included the following:

1. Finalize the CSSC recommendation to address speeding and overall traffic safety issues on Visitacion Avenue and continue evaluating and recommending traffic-safety improvements along Visitacion Avenue and San Bruno Avenue.
2. Through the Cycle 5 San Mateo County Office of Education School Travel Fellowship, evaluate and recommend safety improvements/plans for Brisbane Elementary School that advance the Safe Routes to School program goals.
3. Evaluate commercial truck circulation patterns and identify opportunities to improve freight mobility and safety
4. Conduct a citywide audit of sidewalk conditions and needs, crosswalk conditions, and tree-related sight obstructions
5. Conduct a citywide safety and infrastructure review of bicycle routes
6. Evaluate wayfinding signage for effectiveness and identify locations for additions, incorporating input from the Public Arts Advisory Committee

After some council questions, no public comment, Council gave their consensus of approval of the workplan.

K. Complete Streets Safety Committee Recommendations for Visitacion Avenue Corridor Safety and Operations

City Engineer Bozorginia reported that the Complete Streets Safety Committee provided recommendations for improvements to the Visitacion Avenue corridor. Staff is needing direction regarding prioritization and next steps within the following categories:

1. Pedestrian Safety Improvements
2. Traffic Flow Modifications
3. Enforcement Strategies
4. Parking Supply and Management

After council questions, Michele Salmon provided suggestions for stopping U-turns over double yellow lines, adding stop sign at every intersection, 2-hour parking enforcement, special parking permits for residents who

live on Visitacion, and no double parking.

Chris Florkowski commented that animorphic crosswalks, similar to the picture presented by Councilmember Kern, are designed to be viewed from one direction and is not an issue for the driver going the other direction.

Diana S. suggested replacing Safe Routes to School Medallions, provide options for the 5-way round about, and no U-turns on Visitacion Avenue.

Michele Salmon added legal U-turns should be allowed but not between the intersections in the middle of the street.

After Council discussion, Staff was directed to return to Council with a more defined capital projects scope and additional information on parking enforcement options.

L. Consider Adoption of Fiscal Year 2026-2027 Council Priorities

This item was pulled from the meeting agenda.

STAFF REPORTS

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

City Manager Dennis reported on upcoming events.

MAYOR/COUNCIL MATTERS

N. Recruitment Update for Council Committees

After receiving a recruitment update from City Clerk Padilla, Staff were directed to schedule interviews with applicants.

O. Future Agenda Items

No future agenda items were proposed.

P. Countywide Assignments and Subcommittee Reports

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

Council provided brief reports on their county assignment meetings.

Q. Written Communications

Written Correspondence was received from Lori Eames

Lloyd (4/2/26) item I for tonight's Council meeting Brisbane - NCRO-2 moratorium
Mills (4/2/26) Support for Visitacion Avenue Improvements and Pedestrian Safety Enhancements

Leon (4/2/26) Preschool

Eanes (4/2/26) please vote no to the Quarry Development

Follien (4/1/26) Regarding the BCC Mtg Agenda New Business Item K. CSSC Recommendations for Visitacion Avenue

Kureshi (3/30/26) Proposed Development on San Bruno Mountain

Wornum (3/23/26) Do not endanger critical wildlife on San Bruno mountain

ORAL COMMUNICATIONS NO. 2

Chris Florkowski asked when did the City stop enforcing the two-hour parking limit and what's to stop the City from enforcing this?

ADJOURNMENT

Mayor Mackin adjourned the meeting at 8:56 P.M.

Ingrid Padilla
City Clerk



BRISBANE CITY COUNCIL

ACTION MINUTES

**CITY COUNCIL CLOSED SESSION MEETING AGENDA
MONDAY, APRIL 6, 2026**

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

3:30 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

Mayor Mackin called the meeting to order at 3:35 P.M.

Councilmember Lentz made a motion, seconded by Councilmember Davis 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

There was no public comment. Mayor Mackin adjourned the meeting into Closed Session.

REPORT OUT OF CLOSED SESSION

Legal Counsel Roush reported that direction was provided to staff regarding Anticipated Litigation Item D.

ADJOURNMENT

The meeting was adjourned at 7:30 P.M.

Ingrid Padilla, City Clerk



BRISBANE CITY COUNCIL

ACTION MINUTES

**CITY COUNCIL CLOSED SESSION MEETING AGENDA
MONDAY, APRIL 13, 2026**

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

3:30 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

Mayor Mackin called the meeting to order at 3:35 P.M.

Councilmember Lentz made a motion, seconded by Councilmember Kern 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

There was no public comment. Mayor Mackin adjourned the meeting into Closed Session.

REPORT OUT OF CLOSED SESSION

Legal Counsel Roush reported that direction was provided to staff regarding Anticipated Litigation Item D.

ADJOURNMENT

The meeting was adjourned at 7:30 P.M.

Ingrid Padilla, City Clerk



BRISBANE CITY COUNCIL

ACTION MINUTES

**CITY COUNCIL CLOSED SESSION MEETING AGENDA
THURSDAY, APRIL 16, 2026**

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

5:30 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: Amiri, pursuant to Government Code, section 54956.95

E. Liability Claim: Dzotsenidze, pursuant to Government Code, section 54956.95

Mayor Mackin called the meeting to order at 5:32 P.M.

Councilmember O'Connell made a motion, seconded by Councilmember Kern 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

There was no public comment. Mayor Mackin adjourned the meeting into Closed Session.

REPORT OUT OF CLOSED SESSION

Legal Counsel Roush reported that Council denied Liability Claims D and E.

ADJOURNMENT

The meeting was adjourned at 5:44 P.M.

Ingrid Padilla, City Clerk



HOUSING AUTHORITY

ACTION MINUTES

BRISBANE HOUSING AUTHORITY CLOSED SESSION MEETING AGENDA THURSDAY, APRIL 16, 2026

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

5:45 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. Real Property Negotiations under Government Code, section 54954.

Property: 2-8 Visitacion Avenue, Brisbane, CA

Negotiator: Jeremy Dennis, Executive Director, Brisbane Housing Authority

Negotiating Parties: HEART-SV and Bridge Housing, Inc.

Under Negotiation: Price and Terms of Proposed and Existing Ground Leases

Authority Board Chair Mackin called the meeting to order at 5:45 P.M.

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

Ayes: Authority Board Member Davis, Kern, O'Connell and Chair Mackin

Noes: None

Absent: None

Abstain: Authority Board Member Lentz

There was no public comment. Authority Board Chair Mackin adjourned the meeting into Closed Session.

REPORT OUT OF CLOSED SESSION

Legal Counsel Roush reported that the Housing Authority Board did not take any action and provided direction to the staff.

ADJOURNMENT

The meeting was adjourned at 6:29 P.M.

**CITY OF BRISBANE
CASH BALANCES & INVESTMENTS
SOURCE OF FUNDING
March 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		\$ 3,146,611	\$ 3,146,611	\$ 3,146,611	0.000		110% collateral
STATE FUND (LAIF)	Deposit on call	continuous	\$ 13,334,735	\$ 13,334,735	\$ 13,334,735	3.920	on call	no rating
Other Investments								
	FHLB	3/25/2022	\$ 1,000,000	\$ 1,000,000	\$ 989,210	2.600	03/25/2027	
	FFCB	11/28/2025	\$ 1,000,000	\$ 1,000,000	\$ 996,740	3.970	11/28/2028	
	FNMA	2/27/2026	\$ 1,000,000	\$ 1,000,000	\$ 988,390	4.000	08/20/2029	
	FHLB	3/18/2026	\$ 1,000,000	\$ 1,000,000	\$ 995,440	4.000	03/18/2030	
	FFCB	11/28/2025	\$ 1,000,000	\$ 1,000,000	\$ 990,990	4.150	05/28/2030	
	FHLB	10/21/2025	\$ 1,000,000	\$ 1,000,000	\$ 993,220	4.125	10/21/2030	
	FHLM	12/23/2025	\$ 1,000,000	\$ 1,000,000	\$ 991,120	4.000	12/23/2030	
	FHLB	12/30/2025	\$ 1,000,000	\$ 1,000,000	\$ 988,940	4.215	12/27/2030	
	FHLMC	2/26/2026	\$ 1,000,000	\$ 1,000,000	\$ 982,210	4.050	02/26/2031	
	FNMA	3/10/2026	\$ 1,000,000	\$ 1,000,000	\$ 993,750	4.000	03/10/2031	
BNY Mellon	Treasury Obligations	continuous	\$ 4,066,862	\$ 4,066,862	\$ 4,066,862	3.600	on call	110% collateral
Sub-total			\$ 14,066,862	\$ 14,066,862	\$ 13,976,872			
U.S. Bank	2014 BGPGA Bond (330)	Improvements	Fed Treas Obl	\$ -	10031			
		Reserve Fund	Fed Treas Obl	\$ 1	10032			
		Revenue Fund	Fed Treas Obl	\$ 270,000	10034			
		Expense Fund	Fed Treas Obl	\$ -	10035			
		Principal	Fed Treas Obl	\$ 1	10036			
		Interest Fund	Fed Treas Obl	\$ 53,115	10037			
U.S. Bank	2015 Utility Capital (545)	Improvements	Fed Treas Obl	\$ -	10031			
		Reserve	Fed Treas Obl	\$ 511	10032			
		Expense Fund	Fed Treas Obl	\$ -	10035			
BNY Mellon	2023 BGVMIDFA Bond (328)	Improvements	Fed Treas Obl	\$ 67	10031			
		Reserve / Project	Fed Treas Obl	\$ 1,450,202	10032			
		Expense Fund	Fed Treas Obl	\$ -	10035			
		Principal	Fed Treas Obl	\$ -	10036			
		Interest Fund	Fed Treas Obl	\$ 36	10037			
PARS	OPEB Trust	Trust Cash	Investments	\$ 5,117,622	13050			
PARS	Retirement Trust	Trust Cash	Investments	\$ 1,859,999	13050			
Sub-total	Cash with Fiscal Agents			\$ 8,751,553				
Total other investments			\$ 22,818,415	\$ 22,818,415	\$ 13,976,872			
TOTAL INVESTMENTS & CASH BALANCES			\$ 39,299,761	\$ 39,299,761	\$ 30,458,218			

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%

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

Two year Treasury	3.79%	
Weighted Interest	3.03%	
Weighted maturity	1.37	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.

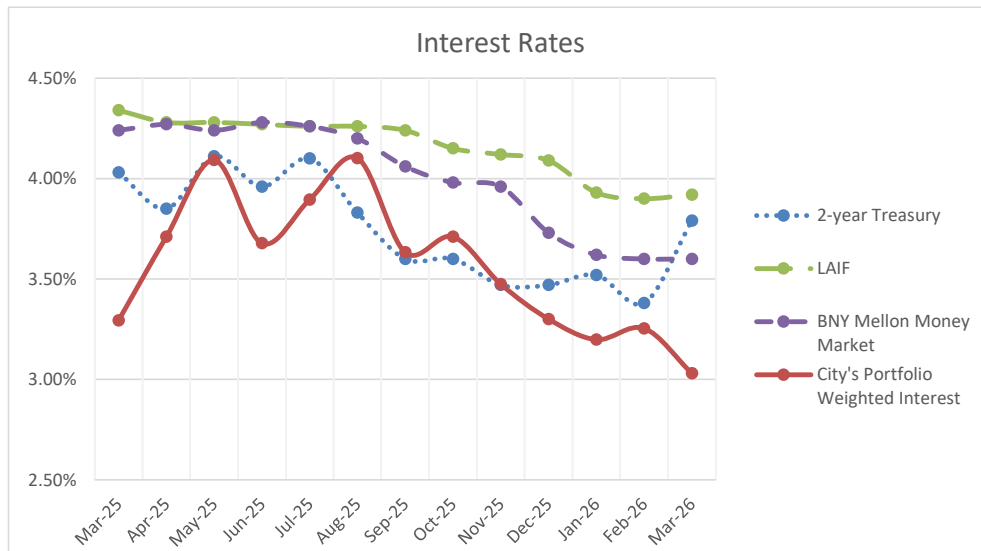
It is also certified that enough liquid resources (including maturities and anticipated revenues) are available to meet the next six months' cash flow.

Carolina Yuen

CITY TREASURER

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

NAME OF DEPOSITORY	INVESTMENT TYPE	FACE		Previous Month			Previous Year		
		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	\$ 3,146,611	\$ 3,146,611	\$ 2,074,094	\$ 1,072,517	51.7%	\$ 4,685,258	\$ (1,538,647)	(32.8%)
STATE FUND (LAIF)	Deposit on call	\$ 13,334,735	\$ 13,334,735	\$ 13,334,735	\$ -	0.0%	\$ 6,617,684	\$ 6,717,051	101.5%
Other Investments									
Sub-total	BNY Mellon	\$ 14,066,862	\$ 13,976,872	\$ 14,039,628	\$ 27,234	0.2%	\$ 23,165,093	\$ (9,098,231)	(39.3%)
Sub-total	Cash with Fiscal Agents	\$ 8,751,553		\$ 8,790,485	\$ (38,932)	(0.4%)	\$ 8,137,507	\$ 614,046	7.5%
	Total other investments	\$ 22,818,415		\$ 22,830,113	\$ (11,698)		\$ 31,302,600	\$ (8,484,184)	
TOTAL INVESTMENTS & CASH BALANCES		\$ 39,299,761	\$ 30,458,218	\$ 38,238,942	\$ 1,060,819	2.8%	\$ 42,605,542	\$ (3,305,780)	(7.8%)



March 2026 Review

The City's overall investments and cash balances increased by net \$1.1M from the previous month, primarily due to the increase in sales taxes and reimbursement of \$676K from CCAG for the SMART Corridor project.

As reflected on Page 1, the BNY Mellon agency bonds subtotal grew to \$10M. The City continues to seek and purchase longer term bonds with rates higher than LAIF to ladder maturities when available. Two \$1M bonds earning 4.0% were purchased, moving funds to higher interest rates from the BNY Custody Money Market account.

The slight increase in the WFB balance left funds in non-interest-earning accounts instead of in the BNY Custody Money Market account or LAIF, resulting in a decrease in the City's portfolio weighted interest to 3.03% at month-end, lower than the 2-year Treasury rate benchmark of 3.79%.

The City's Cash with Fiscal Agents March 2026 \$8.8M balance is primarily comprised of \$7M of the PARS trust accounts, \$1.5M of the 2023 Bond proceeds held in trust, and \$323K of the 2014 Bonds trust account balance as reflected on Page 1. The increase of \$323K for the 2014 Bonds April debt service payment was offset with interest loss of \$292K in the PARS trust accounts, resulting in net reduction of \$39K.



City Council Staff Report

Meeting Date: May 7, 2026

From: Jeremy Dennis, City Manager, Christina Fernandez, Assistant City Manager

Subject: Adopt Resolution Approving Agreement with the County of San Mateo for Animal care and Control Services to be Provided by the Peninsula Humane Society & SPCA (PHS)

Recommendation

Staff recommends that the City Council adopt a resolution authorizing the City Manager to execute an agreement with the County of San Mateo (the County) for an amendment to the agreement between the County and the 20 cities of the county for animal care and control services provided by the Peninsula Humane Society and SPCA (PHS) for a term of three years to begin July 1, 2026.

Background

Animal control has been one of the longest running regional/shared services in San Mateo County. Since 1952, the County has contracted with the Peninsula Humane Society & SPCA (PHS) for animal control field and sheltering service. All 20 cities in the County have in turn contracted with the County for these services. Historically, cities have taken advantage of the economies of pooling resources in order to realize lower costs for services than each city could likely achieve by providing its own services.

PHS provides animal control services in a County-owned 45,000 square foot building at 12 Airport Boulevard in San Mateo. The mandated animal control service functions, which occur at the Airport Boulevard facility, include: receiving and housing stray animals; serving as the location for the public when looking for lost pets or surrendering animals; sheltering animals; spay/neuter clinic; and, vaccination clinic. For public convenience, licensing, micro-chipping, veterinary care and animal behavior work, and field services staff are at this location and respond to calls for service in the community.

On January 5, 2021, the County released a request for proposals to 71 organizations for an Animal Care, Control and Shelter Services Contractor serving San Mateo County. Two contractors submitted proposals on February 18, 2021 (Peninsula Humane Society & SPCA and Partners in Animal Care & Compassion/Pets in Need).

On March 4, 2021, a review committee composed of nine reviewers including a Deputy County Manager, a San Mateo County Fiscal Officer, five reviewers from various San Mateo County cities, and subject matter experts from Los Angeles and San Bernardino evaluated the proposals. The evaluation determined that both proposals were acceptable; however,

Peninsula Humane Society & SPCA (PHS) scored higher overall. Contract negotiations with PHS started March 24, 2021 and amicably concluded on April 3, 2021. The negotiating team included the County Manager, County Counsel, the County Animal Control Manager, and six city representatives. This contract will conclude on June 30, 2026.

Discussion

The current contract state that Animal Control services will conclude on June 30, 2026. However, a clause in the contract allows for parties to extend the term for an additional three years and is referenced below. Subsequently, the County met with the President of PHS and both parties agreed to extend the Animal Care and Control Services contract for another three years until June 30, 2029.

As the Council will recall, the PHS contract was developed in concept and reviewed by a working group of County managers, City Managers, and other interested city participants (e.g., personnel from some Police Departments). The San Mateo County City Managers Association (SMCCMA) has also established a standing committee to do an in-depth review of the contract, performance audits, cost sharing formulas, and strategic direction for provision of countywide animal control services. The SMCCMA committee was directly involved with the County during contract negotiations and had a seat at the table with PHS and the County hammering out the final outcome.

The contract has performed effectively, providing the cities with reliable animal control services and significantly reducing the number of complaints compared to previous years.

Only a few modifications have been made to the agreement, as outlined below:

4.1.a The County will pay Animal Control Contractor the following agreed-to amounts. These costs are to be reimbursed by the Cities as provided in Section 3.7 above.

Fiscal Year	Amount
2021-22	\$6,189,290.95
2022-23	\$6,327,480.28
2023-24	\$6,499,455.67
2024-25	\$6,674,024.00
2025-26	\$6,858,739.01
2026-27	\$7,037,138.11
2027-28	\$7,220,177.44
2028-29	\$7,407,977.72

This is less than a 3% increase a year for the contracted animal control services and this cost will be passed onto our city.

Section 4.1 is amended to read as follows:

4.1.b The County will pay the Animal Licensing Contractor the following agreed-to amounts. These costs are to be reimbursed by the Cities as provided in Section 3.7 above (the table in 4.2 includes the payment for the contract PetData for approximately \$1,096,827 for five years, which is \$219,365 yearly and which will end on June 30, 2027).

Current Contract 2022-2027	Amount
One year license	\$4.28 per license
Multi-year license	\$4.28 for the first year and \$2 for each additional year
Late fees collected	\$2.50 collection service fee for each license
Replacement tags	\$4.28 per tag
Bank and supply fees	Actual cost

Section 4.2 is amended to read as follows:

4.2 The County shall provide the administrative services as outlined in this Agreement for the following estimated amounts to be charged to and paid by the Cities. Costs may vary as labor negotiations and internal service charges are negotiated at a Countywide level. Cities will only be invoiced for the actual costs to provide said services as outlined in this Agreement and are to be reimbursed by the Cities as provided in Section 3.7 above.

Fiscal Year	Amount
2021-22	\$790,835
2022-23	\$790,375
2023-24	\$814,086
2024-25	\$822,227
2025-26	\$846,894
2026-27	\$872,301
2027-28	\$898,470
2028-29	\$925,424

Section 4.3.j has been removed from the agreement.

This section was to arrange a performance audit or fiscal assessment of the Animal Control Contractor PHS. The county released an RFP in January to find a vendor to perform an audit of PHS and felt that it would not be fiscally responsible to turn around within three years and conduct another audit within three years and would wait until the new contract in 2027 and write it into the new contract. This is the reason for removal.

Section 5.8 Term and Termination is amended to read as follows:

5.8 Term and Termination. Subject to compliance with all terms and conditions, the term of this Agreement shall be from July 1, 2021 through June 30, 2029.

Dates and minor edits were made in this section of the agreement.

In addition to the above, the Amendment includes minor amendments to various definitions and an amendment to the Notices provision.

Fiscal Impact

The estimated cost to the City of Brisbane for the 2026-2027 fiscal year is \$46,630. The County's Department of Health, which oversees the Animal Control and Licensing Program, uses a contracted methodology wherein the City's annual contract costs are based on a three-year rolling average of usage (shelter and field services) and offset by the City's share of the last calendar year's licensing revenue. The licensing revenue is divided on a percentage basis determined by the number of licenses sold in each city.

Attachments

1. 2026-2027 Animal Control to Cities April
2. Draft Animal Control Agreement
3. Draft RESOLUTION No. 2026-XX

City Manager Approval



Jeremy Dennis, City
Manager

04/30/2026



ESTIMATE - FY 2026-27 ANIMAL CONTROL COSTS

ESTIMATE - FY 2026-27 Animal Control Costs - calculating Field @ 41% & Shelter @ 59% over 3 years and using past calendar year license revenue per city								26-27 Year Control rev less control & licensing exp less licensing rev	CY 2025 licensing revenue	TOTAL OF AC&L Rev less exp
								\$6,617,109	\$1,101,147	\$7,718,256
CITY	Service Level Percentage	Service Level Percentage	Service Level Services Percent	Animals Received Percent	Service Level Percentage	Estimated 2026-2027 Distribution	Estimated 2026-2027	CY 2025 Licensing Revenue		Adjusted 2026-27 City Cost
	CY 2023 Actual	CY 2024 Actual	CY2025	CY2025	CY 2025 Actual		Before subtracting license revenue	% of total revenue	Licensing Revenue Collected	
Atherton	1.05%	0.94%	1.35%	0.71%	0.97%	0.99%	\$76,167	1.18%	\$ 13,044	\$63,123
Belmont	3.04%	2.79%	3.73%	2.60%	3.07%	2.96%	\$228,613	4.43%	\$ 48,834	\$179,779
Brisbane	0.58%	0.73%	0.94%	0.66%	0.77%	0.69%	\$53,623	0.64%	\$ 6,993	\$46,630
Burlingame	3.95%	3.96%	3.96%	3.81%	3.87%	3.92%	\$302,910	4.93%	\$ 54,310	\$248,600
Colma	0.38%	0.34%	0.72%	0.38%	0.52%	0.41%	\$31,915	0.17%	\$ 1,915	\$30,000
Daly City	9.68%	9.66%	8.59%	10.92%	9.97%	9.77%	\$753,974	7.44%	\$ 81,913	\$672,061
East Palo Alto	9.68%	8.16%	6.55%	11.34%	9.38%	9.07%	\$700,262	0.96%	\$ 10,579	\$689,683
Foster City	2.74%	2.85%	3.72%	2.48%	2.99%	2.86%	\$220,807	3.86%	\$ 42,528	\$178,279
Half Moon Bay	1.96%	1.78%	2.23%	1.04%	1.53%	1.76%	\$135,513	2.85%	\$ 31,336	\$104,177
Hillsborough	1.05%	1.21%	1.61%	0.66%	1.05%	1.10%	\$85,240	2.45%	\$ 26,975	\$58,265
Menlo Park	5.11%	5.50%	5.11%	5.55%	5.37%	5.33%	\$411,227	3.74%	\$ 41,223	\$370,004
Millbrae	2.05%	2.07%	1.73%	2.69%	2.30%	2.14%	\$165,058	2.80%	\$ 30,816	\$134,242
Pacifica	4.16%	4.43%	5.30%	3.59%	4.29%	4.30%	\$331,607	8.39%	\$ 92,424	\$239,183
Portola Valley	0.49%	0.57%	0.97%	0.14%	0.48%	0.51%	\$39,525	1.48%	\$ 16,292	\$23,233
Redwood City	12.19%	11.83%	11.77%	12.31%	12.09%	12.04%	\$929,037	11.93%	\$ 131,347	\$797,690
San Bruno	5.28%	5.60%	4.43%	5.96%	5.33%	5.41%	\$417,198	5.77%	\$ 63,518	\$353,681
San Carlos	2.80%	2.94%	3.61%	2.72%	3.08%	2.94%	\$226,922	5.52%	\$ 60,821	\$166,101
San Mateo	15.03%	15.19%	12.64%	15.86%	14.54%	14.92%	\$1,151,582	15.27%	\$ 168,156	\$983,426
S. San Francisco	8.62%	8.41%	7.86%	9.22%	8.66%	8.56%	\$660,900	7.45%	\$ 82,084	\$578,816
Woodside	1.02%	1.10%	1.34%	0.45%	0.81%	0.98%	\$75,527	1.40%	\$ 15,434	\$60,093
County	9.14%	9.96%	11.83%	6.90%	8.92%	9.34%	\$720,649	7.32%	\$ 80,605	\$640,044
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	\$7,718,256	100.00%	\$1,101,147	\$6,617,109

AMENDMENT TO AGREEMENT

BETWEEN THE COUNTY OF SAN MATEO AND the Cities

THIS AMENDMENT TO THE AGREEMENT, entered into this _____. 20____, by and between the COUNTY OF SAN MATEO, hereinafter called "County," and Atherton, Belmont, Brisbane, Burlingame, Colma, Daly City, East Palo Alto, Foster City, Half Moon Bay, Hillsborough, Menlo Park, Millbrae, Pacifica, Portola Valley, Redwood City, San Bruno, San Carlos, San Mateo, South San Francisco, and Woodside, each hereinafter individually called a "City" and collectively called "Cities".

WITNESSETH:

WHEREAS, such agreements are authorized and provided for by Section 51300, et seq. of the California Government Code and under the Parties respective police powers;

WHEREAS, the Cities and County, hereinafter collectively called "Parties", entered into an Agreement for animal care and control, shelter services and animal licensing, in which the County agrees to facilitate provision of and the Cities agree to reimburse the County for the costs of specified animal care and control, shelter services, and animal licensing hereinafter set forth, as they have done for over 70 years with the current Agreement expiring on June 30, 2021; and

WHEREAS, in order to facilitate coordinated countywide system of animal care and control, shelter services, and animal licensing as desired by Cities, County is agreeable to facilitating the provision of such services on the terms and conditions as hereinafter set forth; and

WHEREAS, On June 6, 2021, the Cities entered into an agreement with the County to facilitate and coordinate animal control and licensing on a countywide basis on behalf of the Cities and County for a term of 5 years ending on June 30, 2026.

WHEREAS, the Cities and County wish to amend the Agreement to extend the term up to **June 30, 2029**.

NOW, THEREFORE, IT IS HEREBY AGREED BY THE PARTIES HERETO AS FOLLOWS:

1. Section 2 Definitions under 2.3 Animal Control Program of the agreement is amended to read as follows:

2.3 Animal Control Program: The program within the **County Health**, or County's designated contract agent, or both, or such other agency as the County of San Mateo Board of Supervisors may designate, which is specifically charged with regulating and enforcing laws dealing with animal control within the territorial limits of the County.

Section 2 Definitions under 2.6 Animal Licensing Service of the agreement is amended to read as follows:

2.6 Animal Licensing Program: The program within the **San Mateo County** Health, or County's designated contract agent, or both, or such other agency as the County of San Mateo Board of Supervisors may designate, which is specifically charged with regulating and enforcing laws dealing with animal licensing within its jurisdiction

Section 2 Definitions under 2.9 Holidays of the agreement is amended to read as follows:

2.9 Holidays: Federally designated holidays with the addition of Easter and exclusion of Columbus Day/**Indigenous Peoples' Day**, in accordance with the Animal Control Contractor's and Animal Licensing Contractor's existing labor contracts

Section 3 Each City's Responsibilities under 3.3 Designation of Animal Control & License Revenue Collector of the agreement is amended to read as follows:

3.3 Designation of Animal Control & License Revenue Collector. Each City hereby designates **County** Health or County's designated contractor as the entity authorized to collect, at Cities' cost, animal control and licensing revenue on the part of each City

Section 4 County Responsibilities under 4.1.a of the agreement is amended to read as follows:

4.1.a The County will pay Animal Control Contractor the following agreed-to amounts. These costs are to be reimbursed by the Cities as provided in Section 3.7 above.

Fiscal Year	Amount
2021-22	\$6,189,290.95
2022-23	\$6,327,480.28
2023-24	\$6,499,455.67
2024-25	\$6,674,024.00
2025-26	\$6,858,739.01
2026-27	\$7,037,138.11
2027-28	\$7,220,177.44
2028-29	\$7,407,977.72

Section 4 County Responsibilities under 4.1.b of the agreement is amended to read as follows:

4.1.b The County will pay Animal Licensing Contractor the following agreed-to amounts. These costs are to be reimbursed by the Cities as provided in Section 3.7 above (the table in 4.2 includes the payment for the contract Petdata for approximately \$1,096,827 which will end on June 30, 2027).

Current Contract 2016-2021	Amount
One year license	\$4.28 per license
Multi-year license	\$4.28 for the first year and \$2 for each additional year
Late fees collected	\$2.50 collection service fee for each license
Replacement tags	\$4.28 per tag
Bank and supply fees	Actual cost

Section 4 County Responsibilities under 4.2 of the agreement is amended to read as follows:

4.2 The County shall provide the administrative services as outlined in this Agreement for the following estimated amounts to be charged to and paid by the Cities. Costs may vary as labor negotiations and internal service charges are negotiated at a Countywide level. Cities will only be invoiced for the actual costs to provide said services as outlined in this Agreement and are to be reimbursed by the Cities as provided in Section 3.7 above.

Fiscal Year	Amount
2021-22	\$790,835
2022-23	\$790,375
2023-24	\$814,086
2024-25	\$822,227
2025-26	\$846,894
2026-27	\$872,301
2027-28	\$898,470
2028-29	\$925,424

Section 4 County Responsibilities under 4.3.j of the agreement is amended to read as follows:

Section 4 County Responsibilities under 4.3.j has been removed from the agreement.

Section 5 General Provisions under 5.8 Term and Termination of the agreement is amended to read as follows:

5.8 Term and Termination. Subject to compliance with all terms and conditions, the term of this Agreement shall be from July 1, 2021 through **June 30, 2029**.

Except as otherwise provided by this section, this Agreement may not be terminated by any party during the effective period from July 1, 2021 through June 30, 2026. Each City is responsible for its annual percentage share under this Agreement for the entire term of this Agreement.

In the event any City fails to pay its percentage share as set forth in this Agreement and Exhibit B, every other City shall promptly pay its Proportionate Share of Cost of the non-payment, unless and until the County is able to recover the non-payment from the late or non-paying City.

This Agreement shall automatically terminate in the event of termination of the Animal Control Services Agreement. Upon termination, the County shall have no further obligation to provide, facilitate or coordinate services specified herein or in the Animal Control Services Agreement or Animal Licensing Services Agreement. Each City shall promptly pay its Proportionate Share of Cost as set forth in Exhibit B for all services rendered prior to termination.

Section 5 General Provisions under 5.15 Notices of the agreement is amended to read as follows:

5.15 Notices. Any notice, request, demand, or other communication required or permitted under this Agreement shall be deemed to be properly given when both: (1) transmitted via facsimile to the telephone number listed below or transmitted via email to the email address listed below; and (2) sent to the physical address listed below by either being deposited in the United States mail, postage prepaid, or deposited for overnight delivery, charges prepaid, with an established overnight courier that provides a tracking number showing confirmation of receipt.

Any notices required by or given pursuant to this Agreement to any City shall be in writing and shall be delivered to the Clerk of that City at the address of the principal business offices of the respective City listed in the introduction of this Agreement or at such other address as any City may specify in writing to the County.

In the case of County, to:

Name/Title: Lori Morton-Feazell, Program Manager of Animal Control and Licensing

Address: 1600 W. Hillsdale Blvd San Mateo, CA 94402

Telephone: 650.573.2623

Email: lmorton-feazell@smcgov.org

4. All other terms and conditions of the agreement dated [Enter information here], between the County and Contractor shall remain in full force and effect.

IN WITNESS WHEREOF, the Board of Supervisors of the County of San Mateo has authorized and directed the Health System Chief to execute this Agreement for and on behalf of the County of San Mateo. The Cities of Atherton, Belmont, Brisbane, Burlingame, Colma, Daly City, East Palo Alto, Foster City, Half Moon Bay, Hillsborough, Menlo Park, Millbrae, Pacifica, Portola Valley, Redwood City, San Bruno, San Carlos, San Mateo, South San Francisco, and Woodside have caused this Agreement to be subscribed by its duly authorized officer and attested by its Clerk.

For County:

COUNTY OF SAN MATEO

By:
President, Board of Supervisors, San Mateo County

Date:

ATTEST:

By:
Clerk of Said Board

Dated:

ATTEST:

Town of Atherton, Clerk

TOWN OF ATHERTON

by

Dated:

CITY OF BELMONT

ATTEST:

City of Belmont, Clerk

by

Dated:

ATTEST:

City of Brisbane, Clerk

CITY OF BRISBANE

by

Dated:

ATTEST:

City of Burlingame, Clerk

CITY OF BURLINGAME

by

Dated:

TOWN OF COLMA

ATTEST:

Town of Colma, Clerk

by

Dated:

CITY OF DALY CITY

ATTEST:

City of Daly City, Clerk

by

Dated:

CITY OF EAST PALO ALTO

ATTEST:

City of East Palo Alto, Clerk

by

Dated:

ATTEST:

City of Foster City, Clerk

CITY OF FOSTER CITY

by

Dated:

ATTEST:

City of Half Moon Bay, Clerk

CITY OF HALF MOON BAY

by

Dated:

ATTEST:

Town of Hillsborough, Clerk

TOWN OF HILLSBOROUGH

by

Dated:

ATTEST:

City of Menlo Park, Clerk

CITY OF MENLO PARK

by

Dated:

CITY OF MILLBRAE

ATTEST:

City of Millbrae, Clerk

by

Dated:

ATTEST:

City of Pacifica, Clerk

CITY OF PACIFICA

by

Dated:

TOWN OF PORTOLA VALLEY

ATTEST:

Town of Portola Valley, Clerk

by

Dated:

ATTEST:

City of Redwood City, Clerk

CITY OF REDWOOD CITY

by

Dated:

CITY OF SAN BRUNO

ATTEST:

City of San Bruno, Clerk

by

Dated:

ATTEST:

City of San Carlos, Clerk

CITY OF SAN CARLOS

by

Dated:

ATTEST:

City of San Mateo, Clerk

CITY OF SAN MATEO

by

Dated:

ATTEST:

City of South San Francisco, Clerk

CITY OF SOUTH SAN FRANCISCO

by

Dated:

TOWN OF WOODSIDE

ATTEST:

Town of Woodside, Clerk

by

RESOLUTION NO. 2026-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRISBANE APPROVING AN AGREEMENT BETWEEN THE COUNTY OF SAN MATEO AND THE CITY OF BRISBANE FOR FACILITATION AND COORDINATION OF ANIMAL CONTROL SERVICES WITHIN THE CITY AND AUTHORIZING ITS EXECUTION

WHEREAS, the City of Brisbane has passed and is responsible for enforcing its ordinances governing the regulation, licensing and impounding of certain animals within the City; and

WHEREAS, the City of Brisbane (along with other cities in San Mateo County) and San Mateo County wish to enter into an agreement for animal care and control, shelter services, and animal licensing, for which the County would facilitate subject to reimbursement by the City, as has been done for more than 70 years; and

WHEREAS, the City of Brisbane desires the County to facilitate and coordinate animal control and licensing within the City, as well as on a County wide basis, as provided in the attached Agreement, which Agreement has a term of three years ending on June 30, 2029; and

WHEREAS, these types of agreements are authorized by California Government Code, section 51300 and following, as well as under the City's general police powers.

NOW, THEREFORE, the City Council of the City of Brisbane does hereby resolve as follows:

Section 1. The Agreement between the County of San Mateo and the City of Brisbane (as well as with other cities in San Mateo County) is approved and the Mayor of the City is authorized to sign the Agreement on behalf of the City.

Section 2. This resolution shall take effect immediately upon its adoption.

Coleen Mackin, Mayor

PASSED, APPROVED, AND ADOPTED by the City Council of the City of Brisbane at a regular meeting on May 7, 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Ingrid Padilla, City Clerk



City Council Staff Report

Meeting Date: May 7, 2026

From: Maz Bozorginia, Public Works Director, Jerry Flanagan

Subject: Adopt a Brisbane City Council Resolution and a GVMID Resolution approving the First Amendment to the Joint Exercise of Powers Agreement between the City and County of San Francisco, the City of Brisbane, and the Guadalupe Valley Municipal Improvement District for Wholesale Wastewater Treatment and Disposal Services

Recommendation

Adopt a Brisbane City Council Resolution and a Board of Directors of GVMID Resolution approving the First Amendment to the Joint Exercise of Powers Agreement between the City and County of San Francisco, the City of Brisbane, and the Guadalupe Valley Municipal Improvement District, extending the agreement under the existing terms, conditions, and rate structure.

Background

On July 31, 1995, an agreement was executed between the City and County of San Francisco (City), the City of Brisbane, and the Guadalupe Valley Municipal Improvement District (GVMID) for wastewater treatment and disposal services.

Under this agreement, the San Francisco Public Utilities Commission (SFPUC) provides wastewater treatment and disposal services to Brisbane and Guadalupe Valley Municipal Improvement District for dischargers within their service area. The agreement had a term of thirty (30) years, expiring on July 31, 2025. The parties have continued operating under the terms and conditions of the agreement since that date.

Discussion

The proposed First Amendment would extend the agreement for up to two additional years while the parties continue negotiations on a new long-term contract. These negotiations may include revisions to wastewater treatment and disposal rates, as well as updates to regulatory compliance requirements and procedures. The extension is intended to allow sufficient time to

finalize a new agreement before July 31, 2027.

To ensure continuity of service, all parties desire to extend the existing agreement until a new agreement is executed or the extended term expires.

Adoption of these Resolutions is not a project under CEQA because it is a continuing administrative activity, such as general policy or procedure making, and is not applied to any specific instance (CEQA Guidelines, Section 15378(b)(2)). Accordingly, no further environmental review is required.

Fiscal Impact

None as a direct result of this action.

Attachments

1. Resolution
2. GVMID Resolution
3. Draft First Amendment to Joint Exercise of Powers Agreement
4. Existing Agreement

City Manager Approval



Jeremy Dennis, City
Manager

05/02/2026

RESOLUTION NO. 2026-__

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRISBANE
APPROVING THE FIRST AMENDMENT TO THE JOINT EXERCISE OF
POWERS AGREEMENT BETWEEN THE CITY AND COUNTY OF SAN
FRANCISCO, THE CITY OF BRISBANE, AND THE GUADALUPE VALLEY
MUNICIPAL IMPROVEMENT DISTRICT FOR WASTEWATER
TREATMENT AND DISPOSAL SERVICES**

WHEREAS, a Joint Exercise of Powers Agreement (“Agreement”) was entered into between the City and County of San Francisco, acting by and through its Public Utilities Commission (“SFPUC”), the City of Brisbane and the Guadalupe Valley Municipal Improvement District (“GVMID”) on July 31, 1995; and

WHEREAS, pursuant to the Agreement, the SFPUC provides wastewater treatment and disposal services to Brisbane and GVMID for discharges within their service area; and

WHEREAS, wastewater discharges from Brisbane and GVMID’s are collected by their respective wastewater facilities and conveyed into the SFPUC’s combined wastewater sewer for treatment and disposal; and

WHEREAS, the Agreement had a term of thirty (30) years, commencing on July 31, 1995, and expiring on July 31, 2025; and

WHEREAS, the parties have continued to operate under the terms and conditions of the Agreement following its expiration; and

WHEREAS, the parties are currently negotiating a new long-term agreement, including potential revisions to wastewater treatment and disposal service rates, as well as regulatory compliance requirements and procedures; and

WHEREAS, the SFPUC and the City of Brisbane and GVMID desire to extend the term of the Agreement until a new agreement is executed;

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

1. The First Amendment to Joint Exercise of Powers Agreement between the City and County of San Francisco, the City of Brisbane, and the Guadalupe Valley Municipal Improvement District is approved.

Coleen Mackin, Mayor

I hereby certify that the foregoing Resolution No. 2026-__ was duly and regularly adopted at the regular meeting of the Brisbane City Council on May 7, 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Ingrid Padilla, City Clerk

**GUADALUPE VALLEY MUNICIPAL IMPROVEMENT DISTRICT
RESOLUTION NO. 2026-__**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF GUADALUPE
VALLEY MUNICIPAL IMPROVEMENT DISTRICT APPROVING THE
FIRST AMENDMENT TO THE JOINT EXERCISE OF POWERS
AGREEMENT BETWEEN THE CITY AND COUNTY OF SAN FRANCISCO,
THE CITY OF BRISBANE, AND THE GUADALUPE VALLEY MUNICIPAL
IMPROVEMENT DISTRICT FOR WASTEWATER TREATMENT AND
DISPOSAL SERVICES**

WHEREAS, a Joint Exercise of Powers Agreement (“Agreement”) was entered into between the City and County of San Francisco, acting by and through its Public Utilities Commission (“SFPUC”), the City of Brisbane and the Guadalupe Valley Municipal Improvement District (“GVMID”) on July 31, 1995; and

WHEREAS, pursuant to the Agreement, the SFPUC provides wastewater treatment and disposal services to Brisbane and GVMID for discharges within their service area; and

WHEREAS, wastewater discharges from Brisbane and GVMID’s are collected by their respective wastewater facilities and conveyed into the SFPUC’s combined wastewater sewer for treatment and disposal; and

WHEREAS, the Agreement had a term of thirty (30) years, commencing on July 31, 1995, and expiring on July 31, 2025; and

WHEREAS, the parties have continued to operate under the terms and conditions of the Agreement following its expiration; and

WHEREAS, the parties are currently negotiating a new long-term agreement, including potential revisions to wastewater treatment and disposal service rates, as well as regulatory compliance requirements and procedures; and

WHEREAS, the SFPUC and the City of Brisbane and GVMID desire to extend the term of the Agreement until a new agreement is executed;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Guadalupe Valley Municipal Improvement District as follows:

1. The First Amendment to Joint Exercise of Powers Agreement between the City and County of San Francisco, the City of Brisbane, and the Guadalupe Valley Municipal Improvement District is approved.

Coleen Mackin, Chair

I hereby certify that the foregoing GVMID Resolution No. 2026-__ was duly and regularly adopted at the regular meeting of the Board of Directors of Guadalupe Valley Municipal Improvement District on May 7, 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Ingrid Padilla, Board Secretary

**FIRST AMENDMENT TO JOINT EXERCISE OF POWERS AGREEMENT BETWEEN THE
CITY AND COUNTY OF SAN FRANCISCO, THE CITY OF BRISBANE, AND THE
GUADALUPE VALLEY MUNICIPAL IMPROVEMENT DISTRICT**

THIS FIRST AMENDMENT (Amendment) to the Joint Exercise of Powers Agreement Between the City and County of San Francisco, the City of Brisbane, and the Guadalupe Valley Municipal Improvement District (Agreement) is entered into as of June ___, 2026, by and between the City and County of San Francisco, acting by and through its Public Utilities Commission (SFPUC), the City of Brisbane (Brisbane), and the Guadalupe Valley Municipal Improvement District (District) (Brisbane and District are collectively referred to as Brisbane/District).

Recitals

- A. Pursuant to the Agreement, included as **Exhibit A**, the SFPUC provides wastewater treatment and disposal services to Brisbane and District for dischargers within their service areas; and
- B. Brisbane/District's wastewater discharges are collected by their wastewater facilities which then enter SFPUC's combined wastewater sewer system for treatment and disposal; and
- C. The Agreement had a term of 30 years, beginning on July 31, 1995 and expiring on July 31, 2025; and
- D. The parties are continuing to operate under the terms and conditions of the Agreement; and
- E. The parties are currently negotiating a new long-term agreement, including potential changes to wastewater and treatment disposal service rates and regulatory compliance requirements and procedures; and
- F. To ensure continuity of service, SFPUC and Brisbane/District desire to extend the term of the Agreement until a new agreement is reached.

NOW, THEREFORE, the parties agree as follows:

- 1. **Term:** The term of the Agreement is retroactively extended until the earlier of December 31, 2027, or when a new long-term agreement is executed by the parties.
- 2. **Other Agreement Terms:** All other terms of the Agreement remain unchanged and in full force and effect.

IN WITNESS WHEREOF, the parties have executed this Amendment as of the date first mentioned above.

[signatures on the following page]

CITY AND COUNTY OF SAN FRANCISCO

APPROVED AS TO FORM:

David M. Chiu, City Attorney

By: _____

Deputy City Attorney

CITY OF BRISBANE

GUADALUPE VALLEY MUNICIPAL IMPROVEMENT DISTRICT

APPROVED AS TO FORM:

By: _____

Exhibit A

**Joint Exercise of Powers Agreement Between the City and County of San Francisco, the City of
Brisbane, and the Guadalupe Valley Municipal Improvement District**

[Agreement to be included]

Exhibit A

**JOINT EXERCISE OF POWERS AGREEMENT BETWEEN
THE CITY AND COUNTY OF SAN FRANCISCO,
THE CITY OF BRISBANE, AND THE
GUADALUPE VALLEY MUNICIPAL IMPROVEMENT DISTRICT**

THIS AGREEMENT, is made and entered into this 31st day of July, 1995, by and between the CITY AND COUNTY OF SAN FRANCISCO (hereinafter referred to as "CITY"), the CITY OF BRISBANE (hereinafter referred to as "BRISBANE") and the GUADALUPE VALLEY MUNICIPAL IMPROVEMENT DISTRICT (hereinafter referred to as "DISTRICT") (BRISBANE and DISTRICT hereinafter collectively referred to as "BRISBANE/DISTRICT").

WITNESSETH:

WHEREAS, CITY is a municipal corporation chartered under the Constitution of the State of California and is governed pursuant to the provisions of its charter; and

WHEREAS, CITY's Director of Public Works (hereinafter referred to as "DIRECTOR") is duly authorized to act on behalf of CITY for purposes of this Agreement; and

WHEREAS, BRISBANE is a municipal corporation, duly organized and acting pursuant to the laws of the State of California; and

WHEREAS, DISTRICT is a public District duly organized and acting pursuant to the laws of the State of California; and

WHEREAS, Pursuant to San Mateo County Local Agency Formation Commission Resolution No. 791, dated June 21, 1989, and San Mateo County Board of Supervisors Resolution No. 53754, dated April 3, 1990, DISTRICT was established as subsidiary District of Brisbane; and

WHEREAS, The above-mentioned resolutions also empowered and authorized the Brisbane City Council to act as the ex-officio Board of Directors of DISTRICT; and

WHEREAS, BRISBANE and DISTRICT are each parties to existing separate agreements with CITY pursuant to which BRISBANE and DISTRICT are discharging wastewater into CITY's sewerage system for treatment and disposal; and

WHEREAS, BRISBANE and DISTRICT desire to continue discharging wastewater into CITY's sewerage system and CITY is willing to continue accepting such discharges for treatment and disposal, in accordance with the terms of this Agreement; and

WHEREAS, the Federal Water Pollution Control Act of 1972, as amended, and the Porter-Cologne Water Quality Act establish goals for the elimination of water pollution of navigable waters; and

WHEREAS, in accordance with the aforementioned statutes, CITY's treatment and discharge of wastewater into navigable waters must comply with the standards promulgated by the Environmental Protection Agency, the State Water Resources Control Board and the San Francisco Bay Regional Water Quality Control Board; and

WHEREAS, CITY and BRISBANE/DISTRICT desire to enter into an agreement that reflects and satisfies all Environmental Protection Agency, State Water Resources Control Board, and San Francisco Bay Regional Water Quality Control Board requirements.

NOW THEREFORE, THE PARTIES AGREE AS FOLLOWS:

1. Authority: This Agreement is entered into in accordance with the provisions of California Government Code Sections 6500 et. seq., regarding the establishment of joint powers agreements.
2. Prior Agreements: This Agreement supersedes all other agreements between CITY and BRISBANE and between CITY and DISTRICT pertaining to discharges from BRISBANE and between CITY and DISTRICT pertaining to discharges from BRISBANE and DISTRICT into CITY's sewerage system.
3. Term: Subject to the terms and conditions hereinafter set forth, CITY shall provide and sell to BRISBANE/DISTRICT, and BRISBANE/DISTRICT shall purchase and receive from CITY, wastewater disposal services for a term of thirty (30) years from and after the

date first mentioned above, unless sooner terminated pursuant to Section 17. Negotiations for the extension of this Agreement should be commenced not later than one year prior to the date of expiration.

4. Definition of Wastewater: As used herein, the term "wastewater" means all sewage and industrial waste, except storm water, discharged into any sewerage system by a discharger. BRISBANE and DISTRICT shall not discharge storm water into CITY's sewer system without approval of the DIRECTOR. CITY and BRISBANE/DISTRICT agree to negotiate in good faith the terms of any proposal to discharge storm water from BRISBANE/DISTRICT to CITY's sewer system.

5. Definition of Sewage: As used herein, the term "sewage" means any discharges that are contributed solely by reasons of normal human hygienic functions, and the term "industrial waste" means any substances, other than sewage and storm water, that are discharged into any sewerage system, including but not limited to liquid, solid, gaseous, and radioactive substances resulting from any producing, manufacturing, processing, commercial or industrial operation of whatever nature.

6. Calculation and Payment of Charges: Rates charged by CITY for waste water treatment and disposal services provided to BRISBANE/DISTRICT on and after January 1, 1992, shall be calculated by CITY and paid by BRISBANE/DISTRICT in accordance with the requirements of this Agreement; CITY shall calculate charges for the quarterly periods beginning July 1, October 1, January 1 and April 1 of each year and bills shall be delivered to BRISBANE/DISTRICT as soon as reasonably possible after the close of each quarter. The proposed annual rates to be utilized by CITY for calculation of the quarterly charges, together with such supporting documentation as may be available, shall be furnished by CITY to BRISBANE/DISTRICT by September 15th each year. The quarterly charges shall be based upon the "quarterly volume" and the "unit charge", as hereinafter defined, and shall be determined as follow:

- a. Quarterly Volume: the volume of pumped wastewater discharged shall be metered each month by BRISBANE/DISTRICT and shall be subject to audit by the DIRECTOR. The "Quarterly Volume" shall be determined by adding the monthly volumes of metered pumped wastewater discharged for each of the three months of the quarter. The resulting quarterly volume shall be used to calculate quarterly charges. BRISBANE/DISTRICT shall furnish the "Quarterly Volume" to the DIRECTOR within fifteen (15) days after the end of the quarter.

The only means of discharge for BRISBANE/DISTRICT to CITY'S wastewater treatment facilities shall be through the pump station unless otherwise approved by the DIRECTOR.

- b. Unit Charge: "Unit Charge" is the charge that is made for each 100 cubic feet of Quarterly Volume. The Unit Charge applicable during a fiscal year starting July 1st, is based on the total net costs allocable to BRISBANE/DISTRICT, as detailed below, divided by the previous year's total influent at all CITY sewerage treatment plants.

The total net cost allocable to BRISBANE/DISTRICT consists of the City Clean Water Enterprise (hereinafter referred to as "ENTERPRISE") costs based on the CITY's annual appropriation ordinance (appropriations to the CITY Department of Public Works Fund Group/Fund 35/001 and the CITY Chief Administrative Officer's Fund Group/Fund 07/001, or their equivalents if renamed) less seventy-five percent (75%) of the Sewer Repair Cost, less an adjustment for interest and surplus.

The adjustment for interest and surplus shall consist of two parts: (1) Operation, Maintenance and Replacement (hereinafter referred to as "OM&R"), and (2) Debt Service.

- (1) The OM&R adjustment shall be the ratio of the cost allocable to BRISBANE/DISTRICT for OM&R to the full cost for Enterprise OM&R times the amount of interest and surplus used to offset OM&R cost in Table 1 of the Enterprise detailed rate calculation model.
- (2) The Debt Service adjustment shall be the amount of interest and surplus used to offset debt service in Table 1 of the Enterprise detailed rate calculation model.

An example of this method of calculation is included in Appendix A attached hereto and made a part hereof. Nothing contained in this Agreement shall release, discharge, or modify any legal obligation CITY may have to comply with any applicable federal, state or regional rules, regulations or guidelines pertaining to the establishment of fair and equitable rates.

- c. Quarterly Charges: The quarterly charges are calculated by multiplying the unit charge by the quarterly volume.

- d. Payments: Payment in full by BRISBANE/DISTRICT shall be made within thirty (30) days following receipt of the quarterly bill from City. Late payments shall be subject to a ten percent (10%) late charge. Acceptance by CITY of any partial payment shall not constitute a waiver of CITY's right to levy late charges on the unpaid portion or to demand payment in full. Conversely, the payment of any quarterly bill by BRISBANE/DISTRICT shall not constitute a waiver of the right to contest the charges set forth therein or to request additional information concerning the calculation thereof.

7. Notice of Rate Increase: CITY shall give BRISBANE/DISTRICT at least twenty-one (21) days prior written notice of any public hearing or other proceeding being conducted for the purpose of increasing the rates charged by CITY for wastewater treatment and disposal service furnished to BRISBANE/DISTRICT under this Agreement. The proposed annual rates to be utilized by City for calculation of the quarterly charges, together with such supporting documentation as may be available, shall be furnished by CITY to BRISBANE/DISTRICT by September 15th each year.

8. Construction of Facilities: BRISBANE/DISTRICT, at its sole expense, shall operate and maintain all facilities, including the receiving manhole, at Sunnydale Avenue and Bayshore Boulevard to connect to CITY's service, and required to furnish service hereunder. Title to all such facilities, except the manhole, shall be and remain in BRISBANE/DISTRICT, and BRISBANE/DISTRICT shall be responsible for all loss or damage to such facilities. The total manhole structure shall be CITY's property. If future changes in CITY'S system require a change in the existing point of entry for connection to CITY's service, or require additional pumping facilities for BRISBANE/DISTRICT's wastewater, BRISBANE/DISTRICT shall build any new facilities necessary for such new point of entry or additional pumping. CITY shall reimburse BRISBANE/DISTRICT for the reasonable actual costs of such construction, either in a lump sum or in installments as the work progresses, whichever method of payment may be requested by BRISBANE/DISTRICT, such payment to be made by CITY within sixty (60) days after receipt of each requisition showing the nature and cost of the work for which payment is being requested. CITY shall have the right to review and audit such work and the costs incurred in performing such work prior to payment. In the event BRISBANE/DISTRICT desires to alter or relocate the point of entry to CITY's system, pumping capacity, or other such facilities, the cost of such alteration or relocation shall be the sole responsibility of BRISBANE/DISTRICT. BRISBANE/DISTRICT at all times shall be responsible for maintaining the facilities subject to this Section, including, but not

limited to, manholes constructed in accordance with this Section and owned by CITY.

BRISBANE/DISTRICT shall indemnify, defend, and hold harmless CITY for all damages, claims, losses or liability, as a result of any negligent act or omission of BRISBANE/DISTRICT's agents or employees in the performance of their obligations under this Section of this Agreement.

9. Metering of Service: All service furnished by CITY shall be measured by suitable metering equipment of standard manufacture, to be furnished, installed, maintained, and calibrated by BRISBANE/DISTRICT at its expense, such metering equipment shall be accessible to personnel authorized by CITY for the purpose of reading measurements thereon. In the event any meter fails to register or registers incorrectly, the parties shall agree upon a period during which said meter failed to register or registered incorrectly, and the quantity of service delivered thereto during such period, and, upon agreement, an appropriate adjustment based thereon shall be made in CITY's statement. For the purpose of this preceding sentence, any meter which registers not more than five percent (5%) slow or fast shall be deemed correct.

10. Discharge Limits: It is anticipated that BRISBANE/DISTRICT's wastewater discharge shall gradually increase from the existing peak wet weather daily discharge of 1.5 million gallons per day to a maximum of a peak wet weather discharge of 6.7 million gallons per day and that BRISBANE/DISTRICT shall not discharge wastewater into the CITY's system in excess of 6.7 million gallons per day. The dry weather discharge rate of BRISBANE/DISTRICT at the commencement of this agreement is estimated at 0.2 million gallons per day or less. BRISBANE/DISTRICT's rate of delivery of wastewater into the CITY's system shall not exceed 4,700 gallons per minute. BRISBANE/DISTRICT may receive a temporary revocable permit to exceed the aforementioned 6.7 million gallons per day. Such request for approval, except for emergency circumstances, shall be made thirty (30) days prior to the actual date of excessive discharge. BRISBANE/DISTRICT shall indemnify, defend, and hold harmless CITY for any claims, injuries or damages of any type arising out of BRISBANE/DISTRICT's unauthorized discharge of sewage or waste in excess of the limits specified herein.

In the event BRISBANE/DISTRICT assumes responsibility for providing sanitary sewer service for the area presently served by the Bayshore Sanitary District, or any portion thereof, the discharge limit hereunder shall not increase beyond 6.7 million gallons per day.

BRISBANE/DISTRICT shall promptly notify CITY of any plans which would cause BRISBANE/DISTRICT's discharge to increase by 200,000 gallons per day or more.

11. Interruption of Service: CITY shall use reasonable diligence to provide regular and uninterrupted service at the service location, but shall not be liable for damages, breach of

contract or otherwise to BRISBANE or DISTRICT for failure, suspension, diminution or other variations of service occasioned by or in consequence of any causes beyond the control of CITY, including but not limited to acts of God or of the public enemy, fires, floods, earthquakes, or other catastrophes or strikes.

12. Monitoring and Inspection: The DIRECTOR shall be responsible for the monitoring and inspection of facilities related to industrial waste discharges owned by BRISBANE and DISTRICT and their respective customers. Upon showing proper credentials, the DIRECTOR or his or her designated representative, when necessary for the performance of his or her duties, shall have the right as provided by law to enter the premises of BRISBANE or DISTRICT or any private discharger when there is reasonable ground for believing that illegal sewage and industrial waste discharges have occurred or are reasonably expected to occur, or in making the routine inspection he or she deems necessary. At the request of the DIRECTOR, BRISBANE or DISTRICT shall seek an inspection warrant in the event a discharger refuses to permit an inspection. The procedures provided by the general laws of the State of California shall govern the issuance, execution and enforcement of an inspection warrant in the event the discharger refuses to permit an inspection by the DIRECTOR or his or her designated representative. Upon written demand by the DIRECTOR, BRISBANE and DISTRICT shall promulgate, enact, or amend their respective regulations and ordinances in whatever manner is reasonably necessary to enable the DIRECTOR to accomplish the monitoring and inspection tasks necessary to facilitate discharger compliance with enforcement standards.

13. Enforcement: CITY is authorized to enforce within BRISBANE and DISTRICT the standards contained in CITY's ordinances and regulations and federal and state industrial waste discharge laws and regulations, and any amendments thereto, pertaining to sewage and industrial waste discharges into its sewerage system, to the same extent as CITY is enforcing such laws and regulations within its own jurisdiction. Upon written demand by the DIRECTOR, BRISBANE and DISTRICT shall promulgate, enact or amend their respective regulations and ordinances in whatever manner is reasonably necessary to effectuate CITY's capability to enforce the sewage and industrial waste discharge standards contained in CITY's regulations and ordinances, as required by City, state and federal law. BRISBANE and DISTRICT shall exercise their respective legislative and regulatory powers in such a manner as to enable CITY to fully comply with all rules, regulations, and statutes imposed upon CITY by state and federal law, the Environmental Protection Agency, the State Water Resources Control Board, the Regional Water Quality Control Board, and any other regulatory agencies. CITY shall at all times have the right to

seek injunctive relief in a court of competent jurisdiction and pursue other actions authorized by law to enforce its sewage and industrial waste discharge standards and the terms of this Agreement, to the same extent as CITY is enforcing such standards within its own jurisdiction.

14. Maps of Facilities and List of Dischargers: BRISBANE and DISTRICT represent that they have provided to CITY all maps in their possession of existing sanitary sewer facilities located within BRISBANE and DISTRICT's boundaries, and maps of BRISBANE/DISTRICT's connections to CITY's facilities. BRISBANE/DISTRICT shall annually update said maps as may be necessary to reflect any changes to existing facilities shown thereon or installation of new sanitary sewer facilities that may have occurred during the preceding year. The updated maps shall be transmitted to the DIRECTOR by July 1st of every year.

BRISBANE/DISTRICT shall also provide to CITY a list of the addresses and types of occupancy of all non-residential dischargers under BRISBANE/DISTRICT's jurisdiction and shall transmit an annual update of the complete list to the DIRECTOR by July 1st of every year. In addition thereto, BRISBANE/DISTRICT shall provide to the DIRECTOR a monthly supplement to the annual discharger list showing the addresses and types of occupancy of all new non-residential dischargers to whom business licenses were issued by BRISBANE during the preceding month; provided, however, that if any such license is issued to an EPA Categorical Discharger, as defined by federal law, notification shall be given to CITY as required by Section 15 of this Agreement.

15. Compliance with Law; Notice of Categorical Dischargers: CITY and BRISBANE/DISTRICT agree to comply with all applicable federal and state statutes and regulations and future amendments thereto. BRISBANE/DISTRICT shall provide to CITY notification of the name and address of any EPA Categorical Discharger, as defined by federal law, within ten (10) days after BRISBANE/DISTRICT has received notice of such discharger utilizing or intending to utilize their sewage facilities, to enable the DIRECTOR to comply with the EPA and Regional Water Quality Control Board standards.

16. Revenue Program: BRISBANE/DISTRICT shall prepare the Revenue Program required by the Environmental Protection Agency and the State of California of all agencies benefiting from state and federal grants and/or state revolving fund loans. The Revenue Program shall comply with the applicable federal and state laws and regulations, including State Water Resources Control Board Revenue Program Guidelines. The initial Revenue Program shall be furnished by BRISBANE/DISTRICT to CITY within thirty (30) days after the date of execution of this Agreement. Thereafter, a current copy of the BRISBANE/DISTRICT Revenue Program

shall be delivered to CITY within sixty (60) days after CITY has furnished to BRISBANE/DISTRICT the proposed annual rates to be utilized by CITY for calculation of the quarterly charges, together with the supporting documentation, in accordance with Section 7 of this Agreement. BRISBANE/DISTRICT shall reimburse CITY for any and all expenses, damages or losses incurred by CITY because of BRISBANE/DISTRICT's failure, through no fault of CITY, to submit a Revenue Program approvable by the Environmental Protection Agency or State Water Resources Control Board.

17. Termination by BRISBANE/DISTRICT: If at any time during the term of this Agreement, BRISBANE/DISTRICT determines that it is in its best interest to construct and maintain its own sewage treatment plant or in any other way dispose of its sewage and industrial waste, BRISBANE/DISTRICT may terminate this agreement without incurring any liability hereunder (except for the cost of sewage and industrial waste actually discharged into CITY service) upon giving CITY written notice, at least ninety (90) days in advance of its intention to terminate this Agreement. However, BRISBANE/DISTRICT shall reimburse CITY for BRISBANE/DISTRICT's share of the unamortized costs for facilities that were installed or increased in size for the expressed purpose of accommodating BRISBANE/DISTRICT's wastewater discharges and the quality thereof. The costs shall be pro-rated over a 15-year replacement period.

18. Assignment: BRISBANE/DISTRICT shall not assign or transfer its rights, obligations or duties provided by this Agreement without the approval of CITY and written amendment of this Agreement.

19. Notices: Unless any party advises to the contrary, all notices and communications shall be in writing and shall be addressed as follows:

If to CITY:	Director of Public Works City and County of San Francisco 875 Stevenson Street, Room 410 San Francisco, CA 94103-0934
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If to BRISBANE/DISTRICT:	Director of Finance City of Brisbane 50 Park Lane Brisbane, CA 94005
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20. Conflict with State or Federal Laws: In the event any term of this Agreement conflict with any applicable state or federal law or regulation, the requirements of the applicable state or federal law or regulation shall be followed.

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

CITY AND COUNTY OF
SAN FRANCISCO

By: [Signature]
Attest: [Signature]
Clerk, Board of Supervisors

Approved:

[Signature]
Chief Administrative Officer
Approved: [Signature]
Director of Public Works

APPROVED AS TO FORM:
LOUISE H. RENNE, City Attorney

By: [Signature]
Deputy City Attorney

CITY OF BRISBANE

By: [Signature]
Attest: [Signature]
City Clerk

GUADALUPE VALLEY MUNICIPAL
IMPROVEMENT DISTRICT

By: [Signature]
Chair
Attest: [Signature]
Clerk

APPROVED AS TO FORM:

By: [Signature]
City Attorney

APPENDIX A

18-Apr-95

SAN FRANCISCO CLEAN WATER ENTERPRISE SSC REV PROJECTION FROM CITY OF BRISBANE

2	SAN FRANCISCO CLEAN WATER ENTERPRISE					18-Apr-95	
3	SSC REV PROJECTION FROM CITY OF BRISBANE						
4							
5							
6	B	C	D	O	P	Q	R
7				1994-95	COST ALLOCABLE		
8	CLEAN WATER ENTERPRISE BUDGET			CWE COSTS(AAO)	TO BRISBANE		
9							
10	DPW COSTS, DEPT. 90:						
11							
12				2,430,993		2,430,993	ANNUAL APPROPRIATION ORDINANCE (AAO)
13	2101	Clean Water Operations		484,078		484,078	ANNUAL APPROPRIATION ORDINANCE (AAO)
14	2102	S.E. Community Facility		(387,681)		(387,681)	RATE MODEL (TABLE-1)
15		Less: SECF Rental Rev.		56,783,308		56,783,308	ANNUAL APPROPRIATION ORDINANCE (AAO)
16	2133	WPC Wastewater Treatment		9,032,375		2,258,094	ANNUAL APPROPRIATION ORDINANCE (AAO)
17	2143	SSR Sewer Repair		6,010,986		6,010,986	ANNUAL APPROPRIATION ORDINANCE (AAO)
18	2135	Pretreatment & User Charge					
19	Sub-Totals			74,354,059		67,579,778	
20				2,585,667		2,585,667	ANNUAL APPROPRIATION ORDINANCE (AAO)
21	Repair & Replacement, (1/3)						AND RATE MODEL (TABLE-1)
22				76,939,726		70,165,444	
23	Totals O, M & R Costs:					91.195%	
24	Brisbane share to total Budget:			(11,037,374)		(10,065,571)	RATE MODEL (TABLE-1)
25	Offset for interest			(5,921,924)		(5,400,519)	RATE MODEL (TABLE-1)
26	Offset for Surplus						
27				59,980,428		54,699,355	
28	Adjusted Total O, M & R Costs:						
29							
30	Debt Service/Capitalized Cost:						
31				15,161,383		15,161,383	ANNUAL APPROPRIATION ORDINANCE (AAO)
32	State Loans			39,889,278		39,889,278	ANNUAL APPROPRIATION ORDINANCE (AAO)
33	Revenue Bonds			55,171,333		5,171,333	AAO AND RATE MODEL (TABLE-1)
34	Capitalized portion of R/R (2/3)						
35				4,663,450		4,663,450	ANNUAL APPROPRIATION ORDINANCE (AAO)
36	CAO, DEPT 70 GO Bonds						
37	Sub-Totals			64,885,444		64,885,444	
38				(2,250,000)		(2,250,000)	RATE MODEL (TABLE-1)
39	Offset for Surplus						
40				62,635,444		62,635,444	
41	Total Debt Serv /Cap Cost						
42				122,615,872		117,334,799	
43	GRAND TOTAL ANNUAL NET COST						
44				<----- 1993-94 ----->		FLOW UNITS	
45	FLOWS SHARES			MGD		(ANNUAL)	
46							
47							
48							
49	San Francisco "raw" flows						
50	Southeast (influent)			67.00		32,693,850	1993-94 SEWPCP INFLUENT
51	North Shore (influent)			1.96		966,176	1993-94 NPWPCP FLOW
52	Richmond-Sunset/Oceanside (effluent),						
53	adjusted for raw (times 1.072)=influent			19.2		10,043,551	1993-94 RSWPCP/OCEANSIDE EFFLUENT
54				20.56			
55							
56	San Francisco Total			89.56		43,703,576	
57							
58						--- 1994-95 ---	
59	UNIT RATE (COST)					2.6848	
60	ANNUAL FLOWS OF BRISBANE					56,008	
61	REVENUE USING UNIT RATE X ANNUA					150,370	(Half-year, July-Decr. 1994)
62							
63							



City Council Staff Report

Meeting Date: May 7, 2026

From: Ingrid Padilla, City Clerk

Subject: Approve Resolutions to Appoint Members to City Committees

Recommendation

Adopt Resolutions Appointing Members to the Public Art Advisory Committee, Inclusion, Diversity, Equity & Accountability Committee (IDEA), Open Space & Ecology Committee (OSEC), and the Complete Streets Safety Committee.

Background

Resolutions were drafted to reflect the Council's direction given to the City Clerk at the City

Council Meeting of April 21, 2026 which is to appoint the following community members to the following City Committees for various terms:

- Jose Moreno, Complete Streets Safety Committee for a term through January 2030
- Janice Au-Young, Complete Streets Safety Committee for a term through January 2030
- Hannah Carney, Open Space and Ecology Committee for a term through January 2030
- Lupita Gonzalez, IDEA Committee for an initial shortened term through January 2027
- Kat Thomas, Public Art Advisory Committee for a shortened term through January 2028

Discussion

Staff received applications for appointments by April 1, 2026, and Council interviewed applicants at a noticed Council meeting on April 21, 2026.

Deanna Washington regretfully declined the appointment to the Public Art Advisory Committee and Peter Sutherland regretfully declined the appointment to the Complete Streets Safety Committee.

Fiscal Impact

None

Attachments

1. City Committee Appointment Resolutions

City Manager Approval



Jeremy Dennis, City
Manager

04/30/2026

Attachment 1
RESOLUTION NO. 2026-XX
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRISBANE MAKING AN
APPOINTMENT TO A VACANT POSITION ON THE
COMPLETE STREETS SAFETY COMMITTEE

RESOLVED by the City Council of the City of Brisbane that the following resident:

Jose Moreno

is hereby appointed as a Member of the Brisbane Complete Streets Safety Committee for the period of May 7, 2026 through January 1, 2030 or until their successor is qualified and appointed.

Coleen Mackin, Mayor

* * *

ADOPTED at a City Council Meeting held on May 7, 2026, by the City of Brisbane City Council by the following vote:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

Ingrid Padilla, City Clerk

APPROVED AS TO FORM:

Samantha Zutler, City Attorney

RESOLUTION NO. 2026-XX
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRISBANE MAKING AN
APPOINTMENT TO A VACANT POSITION ON THE
COMPLETE STREETS SAFETY COMMITTEE

RESOLVED by the City Council of the City of Brisbane that the following resident:

Janice Au-Young

is hereby appointed as a Member of the Brisbane Complete Streets Safety Committee for the period of May 7, 2026 through January 1, 2030 or until their successor is qualified and appointed.

Coleen Mackin, Mayor

* * *

ADOPTED at a City Council Meeting held on May 7, 2026, by the City of Brisbane City Council by the following vote:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

Ingrid Padilla, City Clerk

APPROVED AS TO FORM:

Samantha Zutler, City Attorney

RESOLUTION NO. 2026-XX
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRISBANE MAKING AN
APPOINTMENT TO A VACANT POSITION ON THE
OPEN SPACE & ECOLOGY COMMITTEE

RESOLVED by the City Council of the City of Brisbane that the following resident:

Hannah Carney

is hereby appointed as a Member of the Brisbane Open Space & Ecology Committee for the period of May 7, 2026 through January 1, 2030 or until their successor is qualified and appointed.

Coleen Mackin, Mayor

* * *

ADOPTED at a City Council Meeting held on May 7, 2026, by the City of Brisbane City Council by the following vote:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

Ingrid Padilla, City Clerk

APPROVED AS TO FORM:

Samantha Zutler, City Attorney

RESOLUTION NO. 2026-XX
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRISBANE MAKING AN
APPOINTMENT TO A VACANT POSITION ON THE INCLUSION, DIVERSITY, EQUITY
& ACCOUNTABILITY COMMITTEE

RESOLVED by the City Council of the City of Brisbane that the following resident:

Lupita Gonzalez

is hereby appointed as a Member of the Brisbane Inclusion, Diversity, Equity & Accountability Committee for the period May 7, 2026 through January 1, 2027 or until their successor is qualified and appointed.

Coleen Mackin, Mayor

* * *

ADOPTED at a City Council Meeting held on May 7, 2026, by the City of Brisbane City Council by the following vote:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

Ingrid Padilla, City Clerk

APPROVED AS TO FORM:

Samantha Zutler, City Attorney

RESOLUTION NO. 2026-XX
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRISBANE MAKING AN
APPOINTMENT TO A VACANT POSITION ON THE PUBLIC ART ADVISORY COMMITTEE

RESOLVED by the City Council of the City of Brisbane that the following resident:

Kat Thomas

is hereby appointed as a Member of the Public Art Advisory Committee for the period May 7, 2026 through January 1, 2028 or until their successor is qualified and appointed.

Coleen Mackin, Mayor

* * *

ADOPTED at a City Council Meeting held on May 7, 2026, by the City of Brisbane
City Council by the following vote:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

Ingrid Padilla, City Clerk

APPROVED AS TO FORM:

Samantha Zutler, City Attorney



City Council Staff Report

Meeting Date: May 7, 2026

From: Abby Partin , Human Resources Director

Subject: Adopt Resolution to Amend the Current Communication and Digital Media Coordinator and Senior Accounting Assistant Job Descriptions

Recommendation

Staff recommend adoption of a resolution amending the current Communication and Digital Media Coordinator and Senior Accounting Assistant job descriptions.

Background

The Communication and Digital Media Coordinator and Senior Accounting Assistant job descriptions have not been comprehensively updated since their last revisions and may not fully reflect current operational needs, industry standards, or the evolving scope of work within the City.

The proposed updates for both classifications are intended to modernize language, ensure alignment with classification standards, and accurately reflect the duties currently performed.

Discussion

Communications Coordinator Job Description

The proposed update removes the limitation implied by “Digital Media” and aligns the classification title with industry standards and the actual scope of work performed. The revised title more accurately reflects responsibilities that extend beyond digital media to include print communications, public information efforts, and coordination of messaging across departments.

A review of comparable positions across other cities indicates that titles such as “Communications Coordinator” or “Communications Specialist” are more commonly used and better represent the comprehensive, citywide communications responsibilities associated with this role.

The updated job description also reflects the City’s evolving communications needs and the increasing demand for timely, accurate, and accessible public information. The revisions clarify that the position operates with a high level of autonomy in managing day-to-day communications functions within a modern, fast-paced environment.

Specifically, the revised description emphasizes the incumbent’s responsibility to

independently manage: website updates, social media publishing, digital asset organization, and accessibility compliance.

These functions are core to the role and require consistent attention without continuous supervision. This enhanced level of autonomy supports more efficient day-to-day operations while maintaining close coordination with the Assistant to the City Manager for strategic direction, prioritization, and overall message alignment.

Additionally, the updated description corrects prior assumptions regarding duties that were not part of the position. For example, the previous description referenced responsibility for recording and broadcasting public meetings. In practice, this function has never been assigned to or performed by the Communication and Digital Media Coordinator, as it requires specialized staffing, equipment management, and technical coordination beyond the scope of the role.

Senior Accounting Assistant Job Description

The proposed revisions to the Senior Accounting Assistant classification are intended to modernize and better align the job description with current Finance operations and organizational needs. The updated description consolidates all Finance functional areas performed at this level into a single classification. The previous version primarily reflected payroll duties; however, current operational needs also include utility billing and related accounting functions.

The revised job description updates terminology, tools, and systems to reflect current finance practices, including the use of ERP systems and other modern financial software that were not reflected in the last update (2003). The language has also been revised to align with current classification standards.

Additionally, the updated classification more accurately reflects the scope of work performed by a Senior Accounting Assistant today. The position requires increased interaction with other departments, use of integrated financial systems, and broader administrative and technical support responsibilities within a current finance environment.

The updates for both job descriptions have been reviewed and approved by the General Employees Associate Group.

The proposed updates ensure that both classifications accurately reflect current operational needs, current industry standards, and the evolving nature of work within the City. Approval of the amended job descriptions will improve clarity, consistency, and alignment with current organizational practices.

Fiscal Impact

There is no fiscal impact associated with updating the job descriptions. The proposed

changes do not modify the classification or compensation of the positions which are already budgeted for in the current and upcoming fiscal year.

Attachments

1. Resolution 2026-XX

City Manager Approval



Jeremy Dennis, City
Manager

04/30/2026

RESOLUTION NO 2026-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRISBANE AMENDING RESOLUTION 2001-11 TO INCLUDE THE AMENDMENTS TO THE CLASSIFICATIONS OF COMMUNICATION AND DIGITAL MEDIA COORDINATOR AND SENIOR ACCOUNTING ASSISTANT IN THE CLASS SPECIFICATION MANUAL

WHEREAS, on February 13, 2001, the City Council approved Resolution 2001-11 establishing the classifications and pay plan and approving the class descriptions included in Exhibit “A” of said resolution for development of the Class Specification Manual; and

WHEREAS, the City Manager has established the need for the amendments in the classifications of Communication and Digital Media Coordinator and Senior Accounting Assistant, including the re-titling of Communication and Digital Media Coordinator to Communication Coordinator; and

WHEREAS, the class description amendments for Communication Coordinator and Senior Accounting Assistant were developed in cooperation with and have been approved by the City Manager; and

WHEREAS, this newly developed class descriptions for Communication Coordinator and Senior Accounting Assistant meet the requirements established in Rule 6.02b of the City of Brisbane Personnel Rules and Regulations for the Class Specification Manual.

NOW, THEREFORE, the City Council of the City of Brisbane resolves as follows:

The class descriptions for the classification of Communication Coordinator and Senior Accounting Assistant in Exhibit “A” is approved for inclusion in the Class Specification Manual.

Coleen Mackin, 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 May 7, 2026, by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Ingrid Padilla, City Clerk

CITY OF BRISBANE
COMMUNICATIONS & DIGITAL MEDIA COORDINATOR

Definition

~~Under general direction, Organizes and implements~~performs and administers the City's digital communication~~s-actions~~, activities, including website content management, and messaging in order to grow City-owned pages and leverage the power of social media publishing, digital asset management, photography, and ; ~~produces video s-content~~ support; ensures public-facing communications are accurate, timely, and accessible to meet current standards. This position works both independently and in close coordination with the City Manager's designee, who directs City communications, and is responsible for implementing assigned communications priorities, supporting citywide messaging, and carrying out day-to-day communications functions, and readies them for sharing across all owned platforms, including the City's website; maintains a content calendar to support strategic communications activities; and helps cultivate the City's relationships with the residents of Brisbane.

Class Characteristics

This classification is distinguished from all other classes by its responsibility ~~in carrying out for the~~ day-to-day digital communications functions and supporting the City's public information program. The incumbent exercises independent judgment in content development, organization, and publishing, and is expected to perform a significant portion of work independently, ~~operation of communications programs,~~ and by its ~~coordinating, supervisory, and administrative duties for the assigned program.~~

Supervision Received and Exercised

This position is responsible for executing communications initiatives and supporting the ~~Works directly with Communications Manager to assist in the planning, development, implementation of citywide, and administration of the City's communication plan and communication strategies as directed by the City Manager's designee.~~ This classification does not exercise direct supervision but may provide technical guidance to staff.

Examples of Important and Essential Duties - the duties described below are provided as examples and are not to be considered as exclusive or all inclusive:

- ~~Implements communications priorities and projects as directed by the City Manager's designee, ensuring timely and consistent delivery of public information.~~
- ~~Updates and maintains content on the City's website; ensures information is accurate, current, and consistent with established standards and accessibility requirements.~~
- ~~Creates, r~~Reviews, edits, and publishes content submitted by departments; ensures alignment with City policies, branding, and communication practices, ~~or distributes innovative and diverse communications tools in print or digital form, which may include flyers, brochures, ads, newsletters, graphics, and videos to expand visibility and awareness of emerging issues, programs, priorities, and progress on community, City Council and organizational goals, initiatives, and accomplishments.~~
- ~~Publishes and monitors content on official City social media accounts; supports consistent posting and timely dissemination of public information.~~
- ~~Designs and produces clear, engaging, and accessible~~Develops compelling stories, messages, and graphics and visual materials to effectively communicate City news, programs, and initiatives to a broad and diverse community across digital and print platforms. ~~s through a variety of mediums~~

~~including video that attract and engage a digital audience while following the City's brand standards and communication style guidelines.~~

- Develops and executes editorial calendar for City-administered pages social media pages and website digital signboards.
- Maintains and organizes a centralized digital photo and media library, including file naming, tagging, archiving, and retrieval.~~Customizes outreach content and medium to each population/initiative as appropriate to enhance civic engagement.~~
- Applies digital accessibility best practices, including alt text, captioning, and document formatting, in alignment with current standards (WCAG 2.1 AA).~~Optimizes City-administered pages within each platform to increase the visibility of the City's information and content.~~
- Reviews and edits captions and transcripts for recorded video content to ensure accuracy and accessibility.~~Records and broadcasts two meetings per month by operating the new HD cameras/hybrid meeting equipment in the Community Meeting Room's A/V booth.~~
- Coordinates with City departments to gather, verify, and prepare content for publication, while independently managing assigned projects and deadlines.~~Provides visual enhancements of information and multimedia on the City's website.~~
- Provides on-site support at City events, including photography and basic media coverage.~~timely responses to residents' and followers' queries and comments.~~
- Tracks and reports basic website and ~~Monitors the City's~~ social media performance metrics; uses data to develop and optimize marketing communications strategies.
- Captures and edits ~~Takes photographs of~~ and videos for City programs, events, and facilities for use in digital and print communications-administered sites and publications; maintains archives.
- Assists with layout and design of digital and print materials, including newsletters, flyers, and reports, in collaboration with the City Manager's designee.~~production of monthly newsletter.~~
- Livestreams shorter city events.
- Performs related duties as assigned.

Qualifications

Knowledge of:

- Website content management systems (CMS) and digital publishing workflows.~~Techniques of effective, transparent, and timely communication and outreach.~~
- Basic graphic design principles, including layout, typography, and visual communication.
- Structure and content of the English language, including spelling, punctuation, grammar, and rules of composition.
- Writing for digital platforms including web and social media.
- Basic Photography principles and image editing software, and video techniques.
- Social media platforms and best practices, their respective participants (Facebook, Instagram, LinkedIn, Pinterest, YouTube, Twitter, etc.) and how they can be deployed in different scenarios.
- Social media best practices, content creation, online community engagement, and content management.
- Video platforms and captioning processes.
- Digital accessibility standards and best practices, including WCAG 2.1 AA.
- Recordkeeping and digital file management practices.
- Modern office procedures, methods, and computer equipment and software.
- Principles of outreach strategies and technologies, including social media and other web-based communication tools and technologies.
- Techniques for dealing effectively with the public and City staff, in person and over the telephone.

Skill to:

- Operate a variety of office equipment including computers and mobile equipment.
- Perform Word processing and database management with speed and accuracy.
- Work effectively and efficiently in a fast-paced environment, with time-sensitive situations and meet deadlines.

Ability to:

- Work independently while coordinating with management on priorities and messaging.
- Develop visual content that enhances public understanding, accessibility, and community engagement.
- Maintain Have a high attention to detail, particularly in reviewing public information, and coordinate multiple projects simultaneously while meeting project timelines.
- Organize and maintain digital files and media assets Respond to residents and address complaints/problems in a timely, accurate, courteous, respectful and friendly manner; understand the resident's needs and provide information by focusing on the customer.
- Communicate effectively, orally and in writing.
- Prepare and edit clear, Draft concise, and accurate public-facing content copy that conveys intended voice and tone.
- Foster an environment that embraces diversity, integrity, trust, and respect.
- Work collaboratively with staff across departments. Analyze situations quickly and objectively and determine proper course of action.
- Learn and apply City policies, procedures, and accessibility requirements.
- Exercise sound judgment in content publishing and handling of public information.
- Keep supervisor informed of all major issues and to recommend changes as appropriate.
- Work autonomously in developing and implementing communications plans and strategies.
- Attend evening meetings and/or work various shifts, including nights, weekends, and holidays.

Education and Experience: *Any combination of experience and education that would provide the required knowledge, skills, and abilities would be qualifying. A typical way to obtain the knowledge, skills, and abilities would be:*

Education: Equivalent to an associate or Bbachelor's degree from an accredited college or university with major coursework in communications, public relations, marketing, journalism, web design, or a closely related field; and.

Experience: One (1) to Minimum of three (3) years of increasingly responsible experience in website content management, social media, or digital communications, multi-media/marketing communications or a related field; or equivalent technical training, education, and/or experience. Required experience to include content creation such as blogging, writing, and/or video, and photography. Practical experience in social media marketing or search engine optimization is desired. Additional experience in a professional or support capacity in a government department may be substituted for the required education on a year-for year basis.

Licenses and Certifications:

- Possession of a valid California Class C driver's license and a satisfactory driving record

Special Requirements: In addition to the regular work schedule, this position may be required to work evenings and weekends for meetings, support events, or and respond to emergency situations, including communications response and media monitoring in situations of emergency for communications response and media monitoring.

Spanish and/or Chinese bilingual skills (speaking and writing) are highly desirable.

Physical Demands:

- Must possess ~~the sufficient~~ mobility to work in a standard office and field environment setting and to attend meetings and events at various locations throughout the City, including occasional exposure to outdoor conditions.
- Must be able to operate use standard office equipment and camera equipment, travel to different sites as required, and lift and carry items weighing up to 20 pounds. ~~including a computer, and to travel to different sites or locations and~~
- move up to 20 pounds;
- vision ~~Must have the ability~~ to read printed materials and a computer screen; and sufficient hearing and speech to communicate effectively in person and over the telephone.

Approved Date: July 15, 2021
Resolution: 2021-58

Revised Date: May 7, 2026
Resolution:

Bargaining Unit: General Employees Association
Resolution: 2021-58

Former Titles:

Abolished:

CITY OF BRISBANE

SENIOR ACCOUNTING ASSISTANT

Definition

Under general supervision of the Finance Director, in support of the assigned function in revenue and utility billing or in financial services such as accounts payable or payroll, provides difficult a variety of-and complex and technical accounting tasks in the areas of payroll, accounts payable, accounts receivable, general ledger, purchasing, cash receipts, business licenses, utility billing and implementation and maintenance of the enterprise resources planning (ERP) system modules and specialized software. This class involves frequent contact with the public and external vendors; functions as a liaison to other divisions and departments by answering questions, resolving problems, and researching information while compiling, reconciling, and verifying general financial and statistical data; and office support related to the processing of financial transactions and the preparation and reconciliation of financial and accounting records and reports; oversees the City's payroll process; may provide day to day or project direction to a small staff; and performs other related duties work as required.

Class Characteristics

This is the advanced journey-level/specialist single position support class. Positions at this level perform the full range of duties as assigned, work independently, and exercise judgement and initiative. Responsibilities include oversight of the payroll function as well as performing complex and difficult work in one or more of the following areas: accounts receivable, accounts payable, payroll or business licensing, in addition to performing a variety of customer services, record keeping, reconciliation and report preparation activities. Positions at this level receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit. Work is normally reviewed upon completion and for overall results. Responsibilities regularly include the use of one or more automated systems, although some manual processing may be required. Lead direction of staff may be required on a project or day-to-day basis.

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Examples of Duties (Illustrative Only) (Dependent on assigned function)

- Performs and provides technical support in the preparation, maintenance, and operation of the accounting function, including the general ledger, payroll, accounts payable, purchasing, accounts receivable, cash receipts, and year end audit workpapers. complex and difficult accounting and financial support work within programmatic and procedural guidelines.
- Reviews and processes timesheets and payroll on biweekly and monthly basis, researching and correcting discrepancies as required, files payroll taxes, submits employee retirement information, and manages other related payments. Prepares payroll and salary reports for estimating labor-related expenses and annual compliance reporting. Prepares and distributes quarterly and year-end reports and filings, such as Forms W-2 and 1099 forms. Oversees the payroll process; ensures that data submitted and payments made are correct; prepares tax, insurance and other payments.
- Prepares and distributes payroll tax forms and 1099's on an annual basis.

- Reviews invoices and processes accounts payable on a weekly basis to support request for payments and reconciles discrepancies as required. Researches a variety of reports, records and documents to reconcile ledgers and journals and to produce a variety of specialized reports; may develop report formats and utilize varied databases.
- Directs the work of a small staff on a project or day-to-day basis; trains staff in work procedures.
- Prepares routine accounts receivable and general billing, follows up on past due invoices, and recommends write-offs of uncollectible accounts.
- Oversees the collection, reporting, and reconciliation of daily payments, maintenance of vendor accounts, posting and retrieval of information on payments and other records.
- Composes correspondence relating to accounting, utility billing and payroll inquiries.
- Exercises discretion in dealing with customers, payroll and personnel matters; handles sensitive data and information in regard to payroll processing.
- Participates in month-end and year-end close and audit; prepares accruals and reports for auditors. Gathers financial and statistical information and materials; compiles, reconciles and verifies information and prepares financial, federal, and state mandated reports.
- Maintains utility billing system to oversee the collection, reporting, and reconciliation of daily payments, maintenance of customer accounts, posting and retrieval of accurate information on payments and other records. Manages utility billing payment arrangements and interprets administrative policies and resolves service and payment issues, including adjustments and shut-off activities.
- Groups, organizes, and schedules utility meter routes to ensure timely and efficient collection of meter data; verifies readings to locate abnormal consumption, records reasons for fluctuations and ensures resolution. Reviews pre-billing reports, reviews and proofs final billing data prior to mailing for bi-monthly utility billing process. Answers questions, addresses issues, provides information regarding complex and technical procedures and regulations to employees, vendors, contractors, the public and others.
- Demonstrates a full understanding and ensures compliance with federal, state and local laws, as well as City policies, procedures and agreements; responsible for writing, implementing and training employees from other departments on the ERP system as needed; notifies appropriate staff to address concerns or discrepancies.
- Verifies, posts, and records a variety of financial transactions; prepares and maintains databases, records, and a variety of periodic and special reports; generates and balances reports.
- Prepares, processes, reviews and verifies documents, records, and forms related to assigned area for accuracy, completeness and conformance to applicable policies, rules and regulations.
- Receives, interprets, transmits, and provides information by telephone, in writing, or personal contact to employees and vendors; provides customer and public assistance, works with the appropriate government agencies on various related issues. Builds and maintains positive working relationships with co-workers, other City employees and the public.
- Evaluates the efficiency and effectiveness of business processes and procedures and provides recommendations for improvements. May assist in the design and implementation of related software and development of related procedures.
- Provides training to staff on department and/or division procedures and programs as necessary.
- Processes accounts payable; assigns purchase order and vendor numbers; reviews invoices and receiving reports for accuracy and appropriate authorization; ensures that funds are budgeted and available and prepares documentation required for payment; enters data into the accounts payable system to produce payment.

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- ~~Provides information to business owners regarding business license requirements and fees; processes license applications and renewals; receives and receipts payments and prepares license certificates; enters appropriate data into the financial system.~~
- ~~Posts receipts, encumbrances and expenditures to various accounts; reconciles accounts and prepares general ledger entries.~~
- ~~Prepares and distributes billings for money owed to the City for fees and services.~~
- ~~Records and verifies a variety of complex financial transactions; prepares and maintains records and a variety of periodic and special financial, accounting and statistical reports.~~

Senior Accounting Assistant

Page Two

- ~~Enters and retrieves information using word processing, spreadsheet and database software.~~
- Performs other related general office support duties, as assigned. required

Qualifications

Knowledge of:

- Terminology and p~~Practices and techniques of automated and manual financial, and accounting, and billing -document processing and record keeping of functions such as payroll, accounts payable, accounts receivable, general ledger, purchasing, business licensing and utility billing.~~
- ~~processing and record keeping.~~
- Principles and practices of auditing and reconciling a variety of financial documents and records.
- General principles and practices of fund accounting, public agency budgeting, purchasing/receiving policies and operations, financial data collection, analysis and report preparation. Public agency payroll principles and practices.
- ~~Basic supervisory principles and practices.~~
- Standard office support practices and procedures, including the use of standard office ~~e~~Equipment and computer applications (e.g. Microsoft software packages) to conduct, compile and generate documentation..
- ~~Computer applications related to the work, including word processing , spreadsheet and database applications.~~
- Records management principles and practices.
- Business arithmetic and basic statistical techniques.
- Techniques for dealing effectively with the public, vendors, contractors and City staff, in person and over the telephone.

Skill in:

- Overseeing and personally processing the functional area assigned payroll system.
- Performing difficult, complex and technical accounting and financial office support work accurately and in a timely manner.
- ~~Directing the work of others and training others in work procedures.~~
- Interpreting, applying and explaining complex policies and procedures.
- Composing correspondence and reports independently or from brief instructions.
- Making accurate arithmetic, financial and statistical computations.
- Establishing, maintaining, and researching files.

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- ~~Communicating clearly and concisely, both orally. Using English effectively to communicate in person, over the telephone and in writing, using appropriate grammar and syntax. Establishing and maintaining effective working relationships with those contacted in the course of the work.~~
- Using initiative and independent judgment within established policy and procedural guidelines.
- Organizing work, setting priorities and meeting critical time deadlines.
- Entering and retrieving data from a computer with sufficient speed and accuracy to perform assigned work.
- ~~Establishing and maintain effective working relationships with those contacted in the course of the work.~~

Education and Experience:

Equivalent to completion of two years of college or possession of an Associate of Arts degree in accounting, ~~bookkeeping~~, business or a field related to the work and three years of experience in

~~Senior Accounting Assistant~~
~~Page Three~~

performing accounting and financial document processing and record keeping. Additional experience as described above may be substituted for ~~the~~ education on a year-for-year basis.

Physical Demands:

~~Must possess sufficient mobility to work in a standard office setting and to operate standard office equipment, including a computer. Must have visual acuity to read printed materials and a computer screen, and sufficient hearing and speech ability to communicate effectively in person, in writing, and over the telephone. Must possess mobility to work in a standard office setting and to use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone.~~

Approved Date: February 13, 2001
Resolution: 2001-11

Revised Date: June 2, 2003
Resolution:

~~Revised Date: May 7, 2026~~
~~Resolution:~~

Bargaining Unit: General Employees Association
Resolution: 2001-20

Former Titles:

Abolished:



City Council Staff Report

Meeting Date: May 7, 2026

From: Jeff Franco, Parks and Recreation Coordinator, Noreen Leek, Parks and Recreation Director

Subject: Approve Cosponsorship of Lions Club Scholar Dinner

Recommendation

Staff recommends that the Council review and consider approving the 2026 Lions Club Scholar dinner as a cosponsored event.

Background

In 2003, following construction of the Mission Blue Center, the Brisbane City Council adopted a policy establishing guidelines for event cosponsorships. The policy supports and encourages recreational, educational, and cultural programs that are accessible to all individuals regardless of age, gender, race, religion, or national origin. As such, the City has a long-standing tradition of partnering with local nonprofit organizations by cosponsoring community events and waiving facility rental and staffing fees, thereby expanding access to programs that enrich residents' lives and strengthen civic connections. This collaborative approach maximizes public resources, increases community engagement, encourages volunteerism, fosters inclusivity, and activates public spaces in meaningful ways.

Qualifying criteria for cosponsored events include Brisbane residency, designation by the State of California as a non-profit organization (i.e. 501(c)3), and the event must be open to the public and suitable for the community at large.

Discussion

The Brisbane Lions Club, formed in 1947, is a 501(c)(3) non-profit organization committed to serving the Brisbane community. Lions Clubs bring individuals together to donate their time towards improving their communities, and the world. The organization helps our local community with access to vision and hearing resources and equipment, scholarships for students in Brisbane, and more. The Brisbane Lions Club Scholar Dinner will take place at the Mission Blue Center on Friday, June 12, 2026, from 5:00–9:00pm. The event is open to scholar award recipients and their families.

The event sponsor is also requesting waiver of the deposit (\$500) and insurance certificates which are typically required for private facility rental groups. They are also requesting the City's

support with promotion and marketing of their event (i.e. signboards, social media).

Fiscal Impact

FISCAL IMPACT SUMMARY BASED ON APPLICATION

Rental of Mission Blue Center \$371/hour x 6 hours

TOTAL = \$2,226

Attachments

1. Cosponsorship Application for 2026 Scholar Award Dinner

City Manager Approval



Jeremy Dennis, City
Manager

04/30/2026



City of Brisbane

CO-SPONSORSHIP APPLICATION

This application must be submitted to the Parks & Recreation Department at least **(90) working days** prior to the requested event.

PHONE: 415-508-2140 | EMAIL: BRISBANEREC@BRISBANECA.ORG | OFFICE: 50 Park Place, Brisbane, CA 94005

APPLICANT INFORMATION

Name of Contact Person: _Lion Sharon

Contact Person's Phone: 650.280.8468

Contact Person's Email: BrisbaneLionsClub@gmail.com

Name of Organization: Brisbane Lions Club

Organization's Website: BrisbaneLions.org

Organization's Address or P.O. Box: P.O. Box 317, Brisbane, CA, 94005

Circle ONE of the following items below that best describes your organization.

- a. **Brisbane Non-Profit Organization**
- b. Non-resident, Non-Profit Organization (Outside of Brisbane)
- c. School District, School, or School Affiliated Group (ex. PTO)
- d. Private Group, Club, or Organization

What year did your organization begin serving the Brisbane community? 1947

How has your organization contributed to the Brisbane community in the past 2 years? We have provided over \$125,000 in scholar awards to 81 brisbane students. we have provided financial support to various community member s in need. We have also helped a family rebuild their home after the mud slides in 2023.

What is your organization's mission and/or purpose? To Serve the community of Brisbane. Our Lions club motto is "We Serve".

EVENT DETAILS

Name of Event: Brisbane Lions Senior Luncheon

Event Set-up Start Time: 3:00pm

Event Date (mm/dd/yy): 06/12/2026

Event Start Time: 5:00pm

Event Day of Week: Friday

Event Close Time: 9pm

Event Location: Mission Blue

Reservation Permit Number (if applicable): _____

Describe what can be expected from this event? (ex. Performance, shopping, activities, etc.) Holiday Senior Luncheon for Brisbane Seniors

Will there be any fundraising at this event? No If yes, what will the funds raised be used for?

Are there any admission fees for this event? No If yes, please list them here:

If this event is NOT open to the general public, what are the restrictions for who may attend? (ex. Age, membership, residency, etc.)

__This event is for the scholar award recipients and their family.

INDOOR FACILITY ACCESS REQUEST

City Staff must be present to accommodate the use of any of our indoor facilities. The following schedule will be used to ensure some-one will be available when you need access. (If you are not requesting indoor facility use, you may skip to the next section)

Date of Facility Access (mm/dd/yy): 06/12/26 Opening Time: 3pm Closing Time: 9pm
Date of Facility Access (mm/dd/yy): _____ Opening Time: _____ Closing Time: _____
Date of Facility Access (mm/dd/yy): _____ Opening Time: _____ Closing Time: _____

EQUIPMENT USE REQUEST

<Insert Equipment Use Liability Notice>

Indicate the equipment you wish to borrow for this event.

Bluetooth Speaker? _____ with Microphone? _____

Projector & Screen? (Mission Blue Only) Yes

Theater Risers? (Mission Blue Only) _____

Theatrical Lighting? (Mission Blue Only) _____ Lighting Technician? _____

Other: _____

Quantity:

Item:

_____	6ft Long Rectangle Tables
_____	5ft Diameter Round Tables
_____	Chairs
_____	10ft x 10ft Canopy/Pop-up Tent
_____	Weighted Sandbags

PERMITS

Food & Beverage Permits

Will any food or non-alcoholic beverages be sold at your event? No If yes, this permit is required smchealth.org/food-program

Will alcoholic beverages be served or sold at your event? NO

If yes, you must attach a copy of an [Alcoholic Beverage Permit](#)

*Full Liquor Liability: If beer or wine is available for consumption and money is transacted in any form (i.e. for donation, for a ticket, for a meal, for entry to the event, for the beverage) then full liquor liability premiums are necessary.

Traffic Permits

Will this event require any street or parking closures? NO If yes, you must obtain a [Brisbane Encroachment Permit](#)

Amplified Sound Permits

Do you wish to use amplified sound at this event? _____ If yes, you must submit an [Brisbane Amplified Sound Permit Application](#)

ADDITIONAL SUPPORT

Do you need any promotional support for this event?

Signboards? _____ Social Media? _____

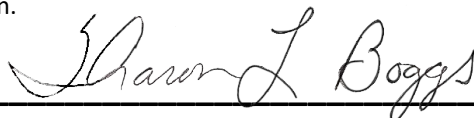
Digital Graphics / Flyers? _____ Programs? _____

Other: _____

USE AGREEMENT & LIABILITY RELEASE

To the fullest extent allowed by law, I agree to indemnify and defend the City of Brisbane, its directors, officers, agents, employees and volunteers and hold them harmless from and against any and all loss, liability, expense, claims, costs, suits, and damages, including attorneys' fees, arising out of the use or occupancy described in this application. I agree to waive all rights of subrogation against the City, its elected or appointed officers, officials, agents and employees for losses paid under the terms of any policy which arise from the use or occupancy described in this application.

Applicant Signature



Date **02/17/2026**



City Council Staff Report

Meeting Date: May 7, 2026

From: Jeff Franco, Parks and Recreation Coordinator, Noreen Leek, Parks and Recreation Director

Subject: Approve Cosponsorship of Brisbane Library's CaveSim Event

Recommendation

Staff recommends that the Council review and consider approving the Brisbane Library's CaveSim event as a cosponsored event.

Background

In 2003, following construction of the Mission Blue Center, the Brisbane City Council adopted a policy establishing guidelines for event cosponsorships. The policy supports and encourages recreational, educational, and cultural programs that are accessible to all individuals regardless of age, gender, race, religion, or national origin. As such, the City has a long-standing tradition of partnering with local nonprofit organizations by cosponsoring community events and waiving facility rental and staffing fees, thereby expanding access to programs that enrich residents' lives and strengthen civic connections. This collaborative approach maximizes public resources, increases community engagement, encourages volunteerism, fosters inclusivity, and activates public spaces in meaningful ways.

Qualifying criteria for cosponsored events include Brisbane residency, designation by the State of California as a non-profit organization (i.e. 501c3), and the event must be open to the public and suitable for the community at large.

Discussion

The Brisbane Library is a Non-profit 501(c)(3) organization established in 1981. Their mission is "together, we build meaningful connections and inspire lifelong curiosity" and their vision is "where community grows and thrives". The Brisbane Library Cave Adventures "CaveSim" event will be held at the Brisbane Community Park on Sunday, June 28, 2026, from 10:00am-4:00pm. The event will include a cave simulator with over 60 feet of tunnels to explore, a 12-foot vertical caving tower, cave rescue practice with a real stretcher, STEM lessons about cave rescue, and bat biology. This event is open and free to the general public. An encroachment permit to block parking is required.

The event sponsor is also requesting waiver of the deposit (\$50) and the City's support with promotion and marketing of their event (i.e. signboards, social media).

Fiscal Impact

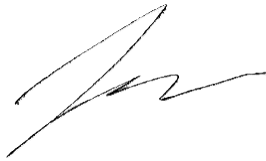
FISCAL IMPACT BASED ON APPLICATION

Rental of Community Picnic Areas =
Park Picnic Areas 1, 2, 3 \$164/day x 3 = \$492
Encroachment Permit \$115
TOTAL = \$607

Attachments

1. 2026 Cosponsorship Application - Library CaveSim

City Manager Approval



Jeremy Dennis, City
Manager



City of Brisbane

CO-SPONSORSHIP APPLICATION

This application must be submitted to the Parks & Recreation Department at least **(90) working days** prior to the requested event.

PHONE: 415-508-2140 | EMAIL: BRISBANEREC@BRISBANECA.ORG | OFFICE: 50 Park Place, Brisbane, CA 94005

APPLICANT INFORMATION

Name of Contact Person: Cary Mossing Contact Person's Phone: 650-684-0877

Contact Person's Email: mossing@smcl.org

Name of Organization: Brisbane Library Organization's Website: www.smcl.org/brisbane

Organization's Address or P.O. Box: 163 Visitacion Ave, Brisbane CA 94005

Circle ONE of the following items below that best describes your organization.

- ☒ a. Brisbane Non-Profit Organization
- b. Non-resident, Non-Profit Organization (Outside of Brisbane)
- c. School District, School, or School Affiliated Group (ex. PTO)
- d. Private Group, Club, or Organization

What year did your organization begin serving the Brisbane community? 1981

How has your organization contributed to the Brisbane community in the past 2 years?

The Brisbane Library is a community hub, open 7 days a week and offering free resources and programs for all ages. From storytime for children and families to computer classes for adults, 3D printing appointments to craft activities, everyone is welcome to learn and explore at the library.

What is your organization's mission and/or purpose?

Our Vision
Where community grows and thrives

Our Mission
Together, we build meaningful connections and inspire lifelong curiosity

EVENT DETAILS

Name of Event: Cave Adventures with CaveSim Event Set-up Start Time: 9:00 am

Event Date (mm/dd/yy): June 28, 2026 Event Start Time: 10:00 am

Event Day of Week: Sunday Event Close Time: 4:00 pm

Event Location: Brisbane Community Park table area, street near restrooms

Reservation Permit Number (if applicable): _____

Describe what can be expected from this event? (ex. Performance, shopping, activities, etc.)

Activity: CaveSim is a realistic cave with over 60 feet of tunnels to explore, a 12 foot vertical caving tower, cave rescue practice with a real stretcher, STEM lessons about cave rescue phones and bat biology.

Will there be any fundraising at this event? No If yes, what will the funds raised be used for? _____

Are there any admission fees for this event? No If yes, please list them here: _____

If this event is NOT open to the general public, what are the restrictions for who may attend? (ex. Age, membership, residency, etc.)

INDOOR FACILITY ACCESS REQUEST

City Staff must be present to accommodate the use of any of our indoor facilities. The following schedule will be used to ensure someone will be available when you need access. (If you are not requesting indoor facility use, you may skip to the next section)

Date of Facility Access (mm/dd/yy): _____	Opening Time: _____	Closing Time: _____
Date of Facility Access (mm/dd/yy): _____	Opening Time: _____	Closing Time: _____
Date of Facility Access (mm/dd/yy): _____	Opening Time: _____	Closing Time: _____

EQUIPMENT USE REQUEST

<Insert Equipment Use Liability Notice>

Indicate the equipment you wish to borrow for this event.

Bluetooth Speaker? _____ with Microphone? _____

Projector & Screen? (Mission Blue Only) _____

Other: _____

Quantity:

Item:

_____	6ft Long Rectangle Tables
_____	5ft Diameter Round Tables
_____	Chairs
_____	10ft x 10ft Canopy/Pop-up Tent
_____	Weighted Sandbags

PERMITS

Food & Beverage Permits

Will any food or non-alcoholic beverages be sold at your event? No If yes, this permit is required smchealth.org/food-program

Will alcoholic beverages be served or sold at your event? No If yes, you must attach a copy of an [Alcoholic Beverage Permit](#)

*Full Liquor Liability: If beer or wine is available for consumption and money is transacted in any form (i.e. for donation, for a ticket, for a meal, for entry to the event, for the beverage) then full liquor liability premiums are necessary.

Traffic Permits

Will this event require any street or parking closures? Yes If yes, you must obtain a [Brisbane Encroachment Permit](#)

Amplified Sound Permits

Do you wish to use amplified sound at this event? No If yes, you must submit an [Brisbane Amplified Sound Permit Application](#)

ADDITIONAL SUPPORT

Do you need any promotional support for this event?

Signboards? Yes

Social Media? Yes

Digital Graphics / Flyers?

Programs?

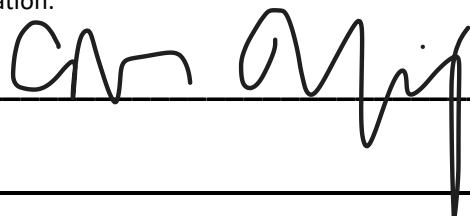
Other: Blast feature

Access to water at Community Park restrooms to fill tent weights, access to 20 amp outlet.

USE AGREEMENT & LIABILITY RELEASE

To the fullest extent allowed by law, I agree to indemnify and defend the City of Brisbane, its directors, officers, agents, employees and volunteers and hold them harmless from and against any and all loss, liability, expense, claims, costs, suits, and damages, including attorneys' fees, arising out of the use or occupancy described in this application. I agree to waive all rights of subrogation against the City, its elected or appointed officers, officials, agents and employees for losses paid under the terms of any policy which arise from the use or occupancy described in this application.

Applicant Signature



Date 03/09/2026



City Council Staff Report

Meeting Date: May 7, 2026

From: Jeff Franco, Parks and Recreation Coordinator, Noreen Leek, Parks and Recreation Director

Subject: Approve Cosponsorship of Brisbane Library's Lucha Libro Event

Recommendation

Staff recommends that the Council review and consider approving the Brisbane Library's Lucha Libro event as a cosponsored event.

Background

In 2003, following construction of the Mission Blue Center, the Brisbane City Council adopted a policy establishing guidelines for event cosponsorships. The policy supports and encourages recreational, educational, and cultural programs that are accessible to all individuals regardless of age, gender, race, religion, or national origin. As such, the City has a long-standing tradition of partnering with local nonprofit organizations by cosponsoring community events and waiving facility rental and staffing fees, thereby expanding access to programs that enrich residents' lives and strengthen civic connections. This collaborative approach maximizes public resources, increases community engagement, encourages volunteerism, fosters inclusivity, and activates public spaces in meaningful ways.

Qualifying criteria for cosponsored events include Brisbane residency, designation by the State of California as a non-profit organization (i.e. 501c3), and the event must be open to the public and suitable for the community at large.

Discussion

The Brisbane Library is a Non-profit 501(c)(3) organization established in 1981. Their mission is "together, we build meaningful connections and inspire lifelong curiosity" and their vision is "where community grows and thrives". The Brisbane Library "Lucha Libro" event will be held at the Brisbane Community Park gazebo and lawn area on Saturday, July 18, 2026, from 12:00-2:00pm. The event will include a library-themed wrestling performance. This event is open and free to the general public. The event sponsor is also requesting waiver of the deposit (\$200) and the City's support with promotion and marketing of their event (i.e. signboards, social media).

Fiscal Impact

FISCAL IMPACT BASED ON APPLICATION

Rental of Community	\$80/hour x 3 hours =
Park Gazebo	\$240
Rental of Community	\$257/day
Park Lawn Area	
TOTAL = \$497	

Attachments

1. 2026 Cosponsorship Application - Library Lucha Libro

City Manager Approval



Jeremy Dennis, City
Manager



City of Brisbane

CO-SPONSORSHIP APPLICATION

This application must be submitted to the Parks & Recreation Department at least **(90) working days** prior to the requested event.

PHONE: 415-508-2140 | EMAIL: BRISBANEREC@BRISBANECA.ORG | OFFICE: 50 Park Place, Brisbane, CA 94005

APPLICANT INFORMATION

Name of Contact Person: Cary Mossing Contact Person's Phone: 650-684-0877

Contact Person's Email: mossing@smcl.org

Name of Organization: Brisbane Library Organization's Website: www.smcl.org/brisbane

Organization's Address or P.O. Box: 163 Visitacion Ave, Brisbane CA 94005

Circle ONE of the following items below that best describes your organization.

- ☒ a. Brisbane Non-Profit Organization
- b. Non-resident, Non-Profit Organization (Outside of Brisbane)
- c. School District, School, or School Affiliated Group (ex. PTO)
- d. Private Group, Club, or Organization

What year did your organization begin serving the Brisbane community? 1981

How has your organization contributed to the Brisbane community in the past 2 years?

The Brisbane Library is a community hub, open 7 days a week and offering free resources and programs for all ages. From storytime for children and families to computer classes for adults, 3D printing appointments to craft activities, everyone is welcome to learn and explore at the library.

What is your organization's mission and/or purpose?

Our Vision
Where community grows and thrives

Our Mission
Together, we build meaningful connections and inspire lifelong curiosity

EVENT DETAILS

Name of Event: Lucha Libro Event Set-up Start Time: 11:00 am

Event Date (mm/dd/yy): July 18, 2026 Event Start Time: 12:00 pm

Event Day of Week: Saturday Event Close Time: 2:00 pm

Event Location: Brisbane Community Park Gazebo, Lawn

Reservation Permit Number (if applicable): _____

Describe what can be expected from this event? (ex. Performance, shopping, activities, etc.)

Performance: Library-themed wrestling performance

Will there be any fundraising at this event? No If yes, what will the funds raised be used for? _____

Are there any admission fees for this event? No If yes, please list them here: _____

If this event is NOT open to the general public, what are the restrictions for who may attend? (ex. Age, membership, residency, etc.)

INDOOR FACILITY ACCESS REQUEST

City Staff must be present to accommodate the use of any of our indoor facilities. The following schedule will be used to ensure someone will be available when you need access. (If you are not requesting indoor facility use, you may skip to the next section)

Date of Facility Access (mm/dd/yy): _____	Opening Time: _____	Closing Time: _____
Date of Facility Access (mm/dd/yy): _____	Opening Time: _____	Closing Time: _____
Date of Facility Access (mm/dd/yy): _____	Opening Time: _____	Closing Time: _____

EQUIPMENT USE REQUEST

<Insert Equipment Use Liability Notice>

Indicate the equipment you wish to borrow for this event.

Bluetooth Speaker? _____ with Microphone? _____

Projector & Screen? (Mission Blue Only) _____

Other: _____

Quantity:

Item:

_____	6ft Long Rectangle Tables
_____	5ft Diameter Round Tables
_____	Chairs
_____	10ft x 10ft Canopy/Pop-up Tent
_____	Weighted Sandbags

PERMITS

Food & Beverage Permits

Will any food or non-alcoholic beverages be sold at your event? No If yes, this permit is required smchealth.org/food-program

Will alcoholic beverages be served or sold at your event? No If yes, you must attach a copy of an [Alcoholic Beverage Permit](#)

*Full Liquor Liability: If beer or wine is available for consumption and money is transacted in any form (i.e. for donation, for a ticket, for a meal, for entry to the event, for the beverage) then full liquor liability premiums are necessary.

Traffic Permits

Will this event require any street or parking closures? Yes If yes, you must obtain a [Brisbane Encroachment Permit](#)

Amplified Sound Permits

Do you wish to use amplified sound at this event? Yes If yes, you must submit an [Brisbane Amplified Sound Permit Application](#)

ADDITIONAL SUPPORT

Do you need any promotional support for this event?

Signboards? Yes Social Media? Yes

Digital Graphics / Flyers? _____ Programs? _____

Other: Blast feature

USE AGREEMENT & LIABILITY RELEASE

To the fullest extent allowed by law, I agree to indemnify and defend the City of Brisbane, its directors, officers, agents, employees and volunteers and hold them harmless from and against any and all loss, liability, expense, claims, costs, suits, and damages, including attorneys' fees, arising out of the use or occupancy described in this application. I agree to waive all rights of subrogation against the City, its elected or appointed officers, officials, agents and employees for losses paid under the terms of any policy which arise from the use or occupancy described in this application.

Applicant Signature 

Date 03/05/2026



City Council Staff Report

Meeting Date: May 7, 2026

From: Jeff Franco, Parks and Recreation Coordinator, Noreen Leek, Parks and Recreation Director

Subject: Approve Cosponsorship of the Friends of the Brisbane Library's Citywide Garage Sale

Recommendation

Staff recommends that the Council review and consider approving the Friends of the Brisbane Library's Citywide Yard Sale as a cosponsored event.

Background

In 2003, following construction of the Mission Blue Center, the Brisbane City Council adopted a policy establishing guidelines for event cosponsorships. The policy supports and encourages recreational, educational, and cultural programs that are accessible to all individuals regardless of age, gender, race, religion, or national origin. As such, the City has a long-standing tradition of partnering with local nonprofit organizations by cosponsoring community events and waiving facility rental and staffing fees, thereby expanding access to programs that enrich residents' lives and strengthen civic connections. This collaborative approach maximizes public resources, increases community engagement, encourages volunteerism, fosters inclusivity, and activates public spaces in meaningful ways.

Qualifying criteria for cosponsored events include Brisbane residency, designation by the State of California as a non-profit organization (i.e. 501c3), and the event must be open to the public and suitable for the community at large.

Discussion

The City-Wide Yard Sale is open to the general public and includes flea market style shopping opportunities at both the Brisbane Community Park and participating resident homes throughout Brisbane. A map of all the garage/yard sales locations will be distributed to the public. Hosted by the Friends of the Brisbane Library (FOBL), this annual yard sale is the Friends' biggest fundraiser. Brisbane community members register early to sell on the day of the event, and their registration fees support FOBL efforts. This event brings community members together in a unique format to repurpose household supplies/clothing and promote sustainability. The Brisbane City-Wide Yard Sale event will be held throughout Brisbane, along San Francisco Ave and in Picnic area #1 in the Brisbane Community Park on Saturday, July 18,

2026, from 6:00am-5:00pm. They are requesting closure of a portion of San Francisco Avenue, therefore, an encroachment permit is required. The event is open and free to the general public.

The event sponsor is also requesting waiver of the deposit (\$50) and the City's support with promotion and marketing of their event (i.e. signboards, social media).

Fiscal Impact

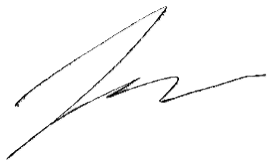
FISCAL IMPACT BASED ON APPLICATION

Rental of Community Park Picnic Area 1	\$164/day
Public Works staff time to place "No Parking" signs prior, and conduct street closures on the day of	Approximately 4 hours of OT @ \$52.50/hour = \$210
Encroachment permit	\$115
TOTAL	= \$489

Attachments

1. 2026 - Cosponsorship Application - FOBL CityWide Yard Sale

City Manager Approval



Jeremy Dennis, City
Manager



City of Brisbane

CO-SPONSORSHIP APPLICATION

This application must be submitted to the Parks & Recreation Department at least (90) working days prior to the requested event.

PHONE: 415-508-2140 | EMAIL: BRISBANEREC@BRISBANECA.ORG | OFFICE: 50 Park Place, Brisbane, CA 94005

APPLICANT INFORMATION

Name of Contact Person: DAWN DAVID (CO-JUNE HEAVNER) Contact Person's Phone: 415.823.3552
Contact Person's Email: dawndavid25@gmail.com / friendsofthebrnlibrary@gmail.com
Name of Organization: FOBL/FRIENDS OF BRISBANE LIBRARY Organization's Website: FOBL.INFO
Organization's Address or P.O. Box: 163 VISTACION AVE. BRISBANE, CA 94005

Circle ONE of the following items below that best describes your organization.

- ☒ a. Brisbane Non-Profit Organization
- ☐ b. Non-resident, Non-Profit Organization (Outside of Brisbane)
- ☐ c. School District, School, or School Affiliated Group (ex. PTO)
- ☐ d. Private Group, Club, or Organization

What year did your organization begin serving the Brisbane community? 1999

How has your organization contributed to the Brisbane community in the past 2 years?

FOBL.INFO
SAN MATEO COUNTY LIBRARY

What is your organization's mission and/or purpose?

FOBL.INFO
SAN MATEO COUNTY LIBRARY

WE ARE A NONPROFIT ORGANIZATION THAT PROVIDES ASSISTANCE TO THE BRISBANE LIBRARY
WE ORGANIZE, DEVELOPE & PROVIDE EVENTS & RESOURCES TO SUSTAIN OUR TREASURED LIBRARY

EVENT DETAILS

Name of Event: BRISBANE CITYWIDE YARD SALE Event Set-up Start Time: 6AM
Event Date (mm/dd/yy): 07/18/ 2026 Event Start Time: 9AM
Event Day of Week: SATURDAY Event Close Time: 5PM
Event Location: CITYWIDE & SF AVE. & PLEINIC AREA #1
Reservation Permit Number (if applicable): _____
Describe what can be expected from this event? (ex. Performance, shopping, activities, etc.)
FOBL.INFO / GENERAL SEATING FOR PARTICIPANTS, COMMUNITY MIXING
Will there be any fundraising at this event? YES If yes, what will the funds raised be used for? FOBL.INFO (PROGRAMS & MORE)
Are there any admission fees for this event? NO. If yes, please list them here: N/A.
If this event is NOT open to the general public, what are the restrictions for who may attend? (ex. Age, membership, residency, etc.)
N/A.

INDOOR FACILITY ACCESS REQUEST

City Staff must be present to accommodate the use of any of our indoor facilities. The following schedule will be used to ensure some-one will be available when you need access. (If you are not requesting indoor facility use, you may skip to the next section)

Date of Facility Access (mm/dd/yy): N/A Opening Time: N/A Closing Time: N/A
Date of Facility Access (mm/dd/yy): _____ Opening Time: _____ Closing Time: _____
Date of Facility Access (mm/dd/yy): _____ Opening Time: _____ Closing Time: _____

EQUIPMENT USE REQUEST

<Insert Equipment Use Liability Notice>

Indicate the equipment you wish to borrow for this event.

Bluetooth Speaker? NA with Microphone? _____

Projector & Screen? (Mission Blue Only) _____

Other: _____

Quantity:

Item:

5 6 4

6ft Long Rectangle Tables

2

5ft Diameter Round Tables

20

Chairs

2

10ft x 10ft Canopy/Pop-up Tent

4

Weighted Sandbags

PERMITS

Food & Beverage Permits

Will any food or non-alcoholic beverages be sold at your event? NO If yes, this permit is required smchealth.org/food-program

Will alcoholic beverages be served or sold at your event? NO If yes, you must attach a copy of an [Alcoholic Beverage Permit](#)

*Full Liquor Liability: If beer or wine is available for consumption and money is transacted in any form (i.e. for donation, for a ticket, for a meal, for entry to the event, for the beverage) then full liquor liability premiums are necessary.

Traffic Permits

Will this event require any street or parking closures? YES If yes, you must obtain a [Brisbane Encroachment Permit](#)

Amplified Sound Permits

Do you wish to use amplified sound at this event? NO If yes, you must submit an [Brisbane Amplified Sound Permit Application](#)

ADDITIONAL SUPPORT

Do you need any promotional support for this event?

Signboards? YES

Social Media? YES

Digital Graphics / Flyers? YES

Programs? YES

Other: _____

USE AGREEMENT & LIABILITY RELEASE

To the fullest extent allowed by law, I agree to indemnify and defend the City of Brisbane, its directors, officers, agents, employees and volunteers and hold them harmless from and against any and all loss, liability, expense, claims, costs, suits, and damages, including attorneys' fees, arising out of the use or occupancy described in this application. I agree to waive all rights of subrogation against the City, its elected or appointed officers, officials, agents and employees for losses paid under the terms of any policy which arise from the use or occupancy described in this application.

Applicant Signature

[Signature]

Date

3/12/26



City Council Staff Report

Meeting Date: May 7, 2026

From: Jeff Franco, Parks and Recreation Coordinator, Noreen Leek, Parks and Recreation Director

Subject: Approve Cosponsorship of Brisbane Chamber's Brassy, Bassy, & Broadway Event

Recommendation

Staff recommends that the Council review and consider approving the Chamber of Commerce's "Brassy, Bassy, and Broadway" event as a cosponsored event.

Background

In 2003, following construction of the Mission Blue Center, the Brisbane City Council adopted a policy establishing guidelines for event cosponsorships. The policy supports and encourages recreational, educational, and cultural programs that are accessible to all individuals regardless of age, gender, race, religion, or national origin. As such, the City has a long-standing tradition of partnering with local nonprofit organizations by cosponsoring community events and waiving facility rental and staffing fees, thereby expanding access to programs that enrich residents' lives and strengthen civic connections. This collaborative approach maximizes public resources, increases community engagement, encourages volunteerism, fosters inclusivity, and activates public spaces in meaningful ways.

Qualifying criteria for cosponsored events include Brisbane residency, designation by the State of California as a non-profit organization (i.e. 501c3), and the event must be open to the public and suitable for the community at large.

Discussion

The Brisbane Chamber of Commerce is Non-profit 501(c)(6) organization created through a partnership of businesses, civic leaders, and residents working together to enhance Brisbane's economic landscape. The Chamber continues to print The Luminary, offer scholarships to college students, partner with Lipman Middle School on a job shadowing day, create wooden holiday stars for residents, and sponsor the Brisbane Garden Show. On Saturday, August 29, 2026, from 6:30-8:30pm, the Chamber will host Brassy, Bassy, & Broadway. This fundraiser will showcase Brisbane resident Leanne Borghesi and will be similar to the Chamber's previous Cabaret events. Event admission is fee-based and tickets will be available for purchase through the Chamber. Note: The Chamber will be responsible for securing an ABC license to serve and

sell alcoholic beverages at the event.

The event sponsor is also requesting waiver of the deposit (\$500) and insurance certificates which are typically required for private facility rental groups. They are also requesting the City's support with promotion and marketing of their event (i.e. signboards, social media).

Fiscal Impact

FISCAL IMPACT BASED ON APPLICATION

Rental of Mission Blue Center	\$371/hour x 8.5 hours = \$3,153.50
Alcohol Surcharge Fee	\$106/day
	TOTAL = \$3,259.50

Attachments

1. 2026 Copponsorship Application-Brassy, Bassey, & Broadway

City Manager Approval



Jeremy Dennis, City
Manager



CITY OF BRISBANE COSPONSORSHIP APPLICATION

This application must be submitted to the Parks & Recreation Department at least **(90) working days** prior to the requested event.

Phone: (415) 508-2140 | Email: brisbanerec@brisbaneca.org | Office: 50 Park Place, Brisbane, CA 94005

APPLICANT INFORMATION

Name of Contact Person: Madison Davis **Phone:** 415-706-5276

Email: madison@brisbanechamber.org

Name of Organization: Brisbane Chamber of Commerce **Organization Website:** brisbanechamber.org

Organization Address or P.O. Box: 50 Park Place, Brisbane

Circle **ONE** of the following descriptions below that best describes your organization:

a. Brisbane Non-Profit Organization

- b. Non-resident, Non-Profit Organization (Outside of Brisbane)
- c. School District, School, or School Affiliated Group (ex. PTO)
- d. Private Group, Club, or Organization

What year did your organization begin serving the Brisbane community? 1946

How has your organization added value to the Brisbane community in the past?

The Brisbane Chamber assisted small businesses throughout COVID with critical information, partnered with the City of Brisbane to distribute grants, prints Brisbane's only newspaper-The Luminary, gives college scholarships to students, partners with Lipman on a job shadowing day, creates Holiday stars for residents, and sponsors the garden show. These are just a few of our programs.

What is your organization's mission and/or purpose?

The Brisbane Chamber of Commerce is non-profit 501(c)(6) organization created through a partnership of businesses, civic leaders, and residents working together to enhance Brisbane's economic landscape.

EVENT DETAILS

(If you are requesting multiple days & times, please attach those details on a separate sheet of paper.)

Name of Event: Brassy, Bassey, & Broadway

Event Set-up Start Time: 12pm

Event Date (mm/dd/yy): 8/29

Event Start Time: 6:30pm

Event Day of Week: Saturday

Event End Time: 8:30 pm

Event Location: Mission Blue

Describe what can be expected at this event? (ex. Performance, Dinner, Activities, etc.)

The Chamber hopes to host a show from Brisbane resident Leanne Borghesi called "Brassy, Bassey, & Broadway." This will be similar to the Chamber's previous Cabarat events (Moonlight Madness ('22), Moodswings ('23), and The ShowBroads ('25). This is a fundraiser.

Will there be any fundraising at this event? Yes **If yes, what will the funds raised be used for?** Brisbane Chamber of Commerce

Are there any admission fees for this event? Yes **If yes, please list them here:** \$50-\$90 a person, exact price (TBD)

If this event is NOT open to the general public, what are the restrictions for who may attend? (ex. age, membership, residency, etc.)

Guests should be 21+

INDOOR FACILITY ACCESS REQUEST

City Staff must be present to accommodate the use of any indoor facilities. The below requested times will be used to ensure staff will be available when you need to access the facility. (If you are not requesting indoor facility use, you may skip to the next section.)

Date of Facility Access (mm/dd/yy): 8/28 (room set up) Opening Time: TBD Closing Time: TBD
Date of Facility Access (mm/dd/yy): _____ Opening Time: _____ Closing Time: _____
Date of Facility Access (mm/dd/yy): _____ Opening Time: _____ Closing Time: _____

EQUIPMENT USE REQUEST

If you would like to request any equipment for an **outdoor event**, please include those details below. (If your event is at one of our indoor facilities, you may indicate your equipment needs on the rental layout.)

Quantity:	Item:
_____	6ft Long Rectangle Tables
_____	Chairs
_____	10ft x 10ft Canopy/Pop-up Tent
_____	Weighted Sandbags

Mission Blue Center ONLY

If your event will be at the Mission Blue Center, please indicate if you wish to request any of the equipment listed below.

Bluetooth Speaker? _____ with Microphone? _____
Projector & Screen? _____
*Theatrical Lighting? Yes with *Lighting Technician? Yes
*Theater Risers? TBD

*Any additional fees associated with reservation of special equipment will be the responsibility of the applicant, and may require additional planning time.

PERMITS

Alcoholic Beverage Permit

Will alcoholic beverages (beer/wine) be sold at your event? Yes If yes, you must attach a copy of an [Alcoholic Beverage Permit](#)

*Full Liquor Liability: If beer or wine is available for consumption and money is transacted in any form (i.e. for donation, for a ticket, for a meal, for entry to the event, for the beverage) then full liquor liability premiums are necessary.

Food & Beverage Permits - Outdoor Events Only

Will any food or non-alcoholic beverages be sold at your event? _____ If yes, this permit is required smchealth.org/food-program

Traffic Permits

Will this event require any street or parking closures? No If yes, you must obtain a [Brisbane Encroachment Permit](#)

Amplified Sound Permits - Outdoor Events Only

Do you wish to use amplified sound at this event? _____ If yes, you must submit an [Brisbane Amplified Sound Permit Application](#)

Brisbane Business License

Do you intend to sell goods of any kind at your event? Yes If yes, you must have a valid [Brisbane Business License](#)

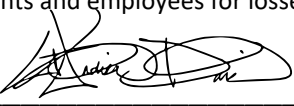
ADDITIONAL SUPPORT

To request promotional support, please circle the specific areas you would like support with. (Please note: promotional support is not guaranteed. Any graphics or content for your event are expected to be provided by the applicant.)

a. Brisbane Signboards b. Social Media c. City Website d. City Publications Other: _____

USE AGREEMENT & LIABILITY RELEASE

To the fullest extent allowed by law, I agree to indemnify and defend the City of Brisbane, its directors, officers, agents, employees and volunteers and hold them harmless from and against any and all loss, liability, expense, claims, costs, suits, and damages, including attorneys' fees, arising out of the use or occupancy described in this application. I agree to waive all rights of subrogation against the City, its elected or appointed officers, officials, agents and employees for losses paid under the terms of any policy which arise from the use or occupancy described in this application.

Applicant Signature  Date 1/22/26

ADMINISTRATIVE SECTION



City Council Staff Report

Meeting Date: May 7, 2026
From: Carolina Yuen, Finance Director
Subject: Review and Acceptance of the Fiscal Year 2022-2023 Audit

Recommendation

Staff recommend City Council accept the FY 2022-2023 Audit report, also known as the Annual Comprehensive Financial Report, and the correlating Memorandum on Internal Control.

Background

The financial statements of the City of Brisbane for the fiscal year ending June 30, 2023, 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 City Council reviewed a draft of the report as presented on May 28, 2024, in correlation to the presentation of the Fiscal Year 2025 Budget. At the time, the auditors expected their opinion would reveal that the financial statements presented fairly, in all material respects, the respective financial position of the City as of June 30, 2023, and that the financial statements were prepared in conformity with general accepted accounting principles (GAAP).

After several delays described later in this report, staff and the auditors completed the report whereas the financial statements were finalized in December 2025. There was no change in the opinion and the financial statements were reported to be presented fairly, in all material respects, the financial position of the various activities and funds of the City in accordance with 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 of General Fund Results

The City's General Fund revenues increased by \$5.2 million, or 22.6% compared to the prior fiscal year amount of \$23.2 million. General Fund revenues, including property taxes, sales

taxes, charges for services, business license taxes, and transient occupancy taxes increased compared to the prior year.

The City's General Fund expenditures totaled \$31.7 million, an increase of \$3.8 million from prior year expenditures of \$27.9 million, or 13.8%. The increase in expenditures was primarily caused by increases in salaries and benefits per negotiated labor agreements, expansion of programming coming out of COVID, review of an org-wide technology plan, and increases in costs of fuel, shipping and services.

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 \$11.3 million, or 7.24%, to \$167.7 million, of which \$124.3 million represents governmental assets and deferred outflows and \$43.4 million represents business-type assets and deferred outflows.
- As of June 30, 2023, the City's total liabilities and deferred inflows increased by \$10.1 million, or 15.0%, to \$79.5 million, of which \$67.1 million represents governmental liabilities and deferred inflows and \$12.3 million represents business-type liabilities and deferred inflows.
- The assets and deferred outflows of the City exceed its liabilities and deferred inflows by \$88.2 million (net position). Of this amount, (\$7.7) 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 increased by \$1.2 million primarily because the City experienced an increase in property and sales taxes, which offset an increase in expenses in operations. The result was favorable to budget.
- At the close of the current fiscal year, the City of Brisbane's governmental funds reported combined fund balances of \$25.4 million. Approximately 11% of this amount, \$2.7 million is available for spending at the government's discretion (unassigned fund balance).
- City-wide revenue increased by \$5.9 million, or 19%, to \$39.6 million, of which \$31.3 million was generated by governmental activities and \$8.2 million was generated by business-type activities.
- City-wide expenses increased by \$1 million, or 2.6%, to \$37.8 million, of which \$28.7 million were generated by governmental activities and \$9.1 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 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 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.

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.

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 FY2022/23 is reported at \$15,524,000, an increase of \$323,000 from prior year, or 2.1%. The unassigned balance of \$9.7 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 \$704,000 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 originally expected to receive \$1,900,000 as reimbursement from FEMA and has received \$2,200,000 in FY24. Costs related to staff time are part of operating expenses. The majority of the repair costs occurred in FY24 and were not included in the FY23 financials. Because the payments were received from a federal agency (FEMA), a single audit is required to review the accounting of the related transactions.

Implementation of GASB 87 – The objective of this pronouncement is to improve accounting and financial reporting for leases by governments. GASB 87 enhances the relevance and consistency of financial reporting for local governments by establishing a single, unified model for lease accounting based on the principle that most leases are financings of the right to use an underlying asset. It improves transparency by requiring lessees and lessors to recognize assets and liabilities for leases previously classified as operating leases, which were often excluded from the Statement of Net Position or Balance Sheet. This in turn boosts accountability and allows for better comparability of leasing activities between different government entities. There were no applicable leases over the threshold for GASB 87 implementation where the City is the Lessor. The City, however, serves as a Lessee for GASB 87 implementation in the agreement to lease the building located at 25 Park Place. Lease 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 11 – Leases 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 because of 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. 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 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 audits for FY24 and FY25 that have been behind schedule. 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 with 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. 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 50% of the staff positions were vacant for extended periods of time during FY23 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 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.

During the audit, the auditors found several capital asset schedules that did not reconcile properly to the financial system balances. This led to a comment in the Schedule of Other Matters. Staff reconcile their capital asset transactions annually as part of the year-end close. Although this is common in municipalities, doing so can cause delays at year-end and leaves room for errors. The audit recommendation is to re-train staff on the procedures and perform the reconciliations more often or at least earlier in the year to reduce the stressful turn-around at year-end. Staff agree with the recommendation and are implementing mid-year capital asset activity procedures and enhanced progress reviews. Also, additional staff will be trained on the fixed asset

module and assess a modification to the accounting software to automate the production of this information on a timely basis with less manual intervention.

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.

Fiscal Impact

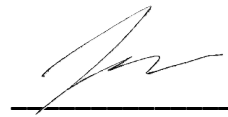
There is no fiscal impact by accepting this report.

Attachments

FY2022-23 Annual Comprehensive Financial Report

FY2022-23 Memorandum on Internal Control

City Manager Approval



Jeremy Dennis, City Manager

05/01/2026

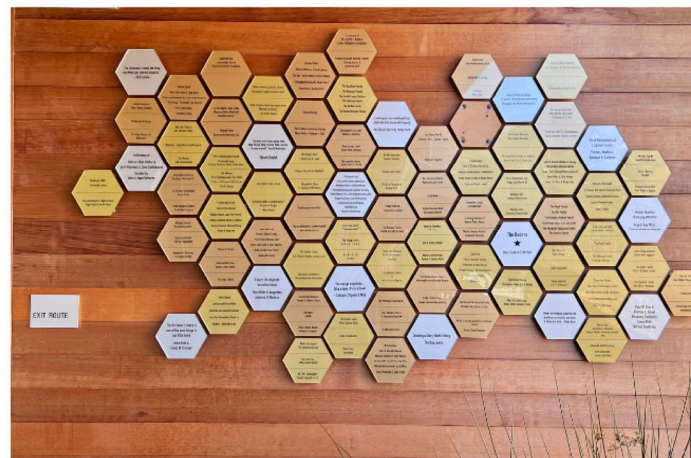


City of **BRISBANE** California



Annual Comprehensive Financial Report

For the
Fiscal Year Ended
June 30, 2023



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CITY OF BRISBANE
CALIFORNIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023

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, 2023**

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City of Brisbane
50 Park Place
Brisbane, CA 94005-1310
(415) 508-2100
(415) 467-4989 Fax

December 5, 2025

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, 2023. 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, 2023, 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 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.

Providing for Today, Preparing for Tomorrow

- 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 4,668 residents (2021 census) 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 prides itself on being environmentally progressive, for which it 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 was 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 largely 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 66 % of all Sales Tax collected.

In March 2020, the City and the rest of the world, experienced an unprecedented event with the declaration of the worldwide pandemic of a novel coronavirus (COVID-19). As a result, On March 9, 2020, the City confirmed and ratified the Proclamation of the Existence of a Local Emergency as recommended by the City Manager, acting as Director of Emergency Services.

The COVID-19 pandemic impacted every section of the state and local economy. Mandated closures of restaurants, services deemed as non-essential, event spaces and tourist sites led to record-high unemployment and loss of income across the state.

The City conducted business with the public mostly online from the start of the pandemic through fiscal year 2021-2022 and was fully opened for business mid-way in fiscal year 2022-2023. Activities of the General Fund, the primary operating fund of the City used to account for most day-to-day activities, experienced revenues for FY2022-23 higher than budgeted, primarily due to some one-time occurrences in sales taxes, increase in business license taxes and increase in fees and charges compared to a lower budget. However, actual current expenditures for the same period came in higher than budgeted by \$2.7 million primarily due to repairs to the storm drains and road after major storms. Other departmental costs increased including increases in one-time retirement vacation payout for Administrative department, Planning activity and support to address the commercial developments at Sierra Point, and continued increase in costs of goods, services, utilities and salary costs. The implementation of GASB 87 for Leases increased a one-time charge to capital outlay of \$5.5 million.

Due to the make-up of the revenue streams (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 2023 was \$1.1 million, a drop of 12% 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 2022.

A business license tax for a large recycling firm that wants to expand within the city limits was approved by the voters in November 2011. In November 2017, voters passed an increase to the business license tax on recycling establishments. The vote increased the maximum tax to \$4 million per year, with increases thereafter based on an inflationary formula.

Another business license tax for liquid storage tanks was enacted in November 2013. Subsequent to June 2018, the City reached a settlement with SFPP doing business as Kinder Morgan in regard to a lawsuit brought on to challenge the methodology of this business tax. In November 2019, voters passed a proposition to change the basis for the tax from a cubic feet of storage space to the basis of per gallon of delivered fuel and adding an annual cap of \$400,000.

In November 2017, voters passed a business license tax to include soils processing businesses. The measure authorizes a tax of a minimum of 20% of gross receipts or \$200,000. The minimum is set to increase by CPI each year.

The City's room tax revenues are generated by the two hotels located at Sierra Point. In November 2019, voters passed an increase in the Transient Occupancy Tax (TOT) rate to 14%.

In November 2019, voters passed a proposition establishing a business license tax on the gross receipts of cannabis businesses.

In November 2022, voters passed two propositions that went into effect in 2023. One established a business license tax on hotels and other places designated for occupancy by transients. Every operator is asked to pay a daily business license tax of (\$2.50) for every room for which a transient has paid rent. The daily rate is set to increase by CPI each year. The second 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. The City is preparing an environmental impact report (EIR) for the Specific Plan. The Specific Plan and EIR will be subject to public review and hearings before the City's Planning Commission and City Council. A Development Agreement between the Developer and the City will also be prepared and considered along with the Specific Plan.

Healthpeak Properties is nearing completion of "The Shore," a five-building life science development on Sierra Point. Development is largely complete, with all five R&D buildings being occupied by tenants under temporary occupancy approvals. Close-out of the development permits is expected by late 2024. The project also includes over 15,000 square feet of retail space, most of which lines the parking garage at the east end of the campus. Specialties Café & Bakery completed a tenant improvement and opened for business in the western portion of the retail space in 2023. The remainder of the retail tenant buildout and occupancy for the garage liner is still to follow.

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 anticipated to be completed in Q4-2023 and temporary occupancy authorized for all three buildings within Q1-2024. One building is fully leased along with half of a second building by the same tenant, with occupancy of those buildings expected in the second quarter 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 Design Permit to develop a 1,319,000 square-foot warehouse within a portion of the Guadalupe Quarry site. The

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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. An EIR is under preparation by the City and is expected to be released later in 2024.

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.

Although the City experienced reduced sales tax and transient occupancy tax revenues over the past year, as the local area recovers from the COVID-19 economic impact, the City is well-positioned to tap into rainy day or unassigned reserves as needed.

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 accompanying with a ten-year forecast. This provides City Council and the community greater information on projects and issues that will be affecting the community in the short and long term.

After moving away from a two-year budget process during the recession in the late 2000s, the City returned to a two-year budget process commencing with fiscal years 2016-2017. However, due to COVID, the City decided to return to one-year budgets commencing with fiscal year 2023.

In 2017, the City Council updated its Fund Balance policy for the General Fund. The adopted policy requires a certain amount of funds be available for economic uncertainty, an additional amount in cases of natural disasters, and a final amount 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 represents approximately two years of the City's current unfunded liability.

In February 2018 the City Council adopted a Drought Reserve Rate to charge customers an additional rate for water usage to build a reserve within the Utility Fund to stabilize rates during a drought.

The City initiated a water and sewer rate study in 2021 to identify potential rate table restructuring and increases. Rates were reviewed through public hearing in early April 2023 and set to increase over five years commencing in July 2023.

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 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. The first payment was received in July 2021, and the second installment in July 2022. 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. 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. Plans are in place to improve the property as a City Hall Annex for the increase in staff needed to address current growth and to plan for future city expansions.

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 the past year, overall rates have been generally low, so our portfolio is weighted a bit to a shorter maturity (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. As the number of employees has decreased, maintaining separation of duties has become more challenging. The City is implementing compensating controls where needed.

AWARDS & ACKNOWLEDGEMENTS

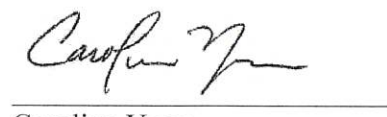
For many years, the City received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). Although the City discontinued applying for the award in the late 2000s due to budgetary constraints, we continue to maintain the same quality 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 year-round efficiency of the staff in the Finance Division. We would like to take this opportunity to compliment and give a special thanks to Financial Services Manager Tran Nguyen, Management Analyst Marilyn Jay, Accounting Systems Analyst Lori Pierce, Senior Accounting Assistant Ligia Ferreira, and Administration Assistant Anthony Wong and their special efforts working in conjunction with 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 Yuen
Finance Director

Providing for Today, Preparing for Tomorrow

FY2022/2023



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, 2023**

CITY COUNCIL/BOARD MEMBERS

Madison Davis, Mayor / Board Chairperson
Terry O'Connell, Mayor Pro Tempore / Board Vice-Chairperson
Karen S. Cunningham, Council Member / Board Member
Cliff R. Lentz, Council Member / Board Member
Coleen Mackin, Council Member / Board Member

STAFF MEMBERS

Clayton L. Holstine
City Manager, Agency Executive Director, District Manager

Thomas McMorrow
City Attorney, Agency / District Legal Counsel

Carolina Yuen
Finance Director / Treasurer

John A. Swiecki
Community Development Director

Lisa Macias
Police Chief

Randy Breault
Public Works Director / City Engineer

Ingrid Padilla
City Clerk

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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, 2023, 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, 2023, 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 December 5, 2025, 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.

A handwritten signature in black ink that reads "Maze & Associates". The signature is written in a cursive, flowing style.

Pleasant Hill, California
December 5, 2025

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, 2023. 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 \$11.3 million, or 7.24%, to \$167.6 million, of which \$124.2 million represents governmental assets and deferred outflows and \$43.4 million represents business-type assets and deferred outflows.
- The City's total liabilities and deferred inflows increased by \$10.1 million, or 15.0%, to \$79.5 million, of which \$67.1 million represents governmental liabilities and deferred inflows and \$12.3 million represents business-type liabilities and deferred inflows.
- The assets and deferred outflows of the City exceed its liabilities and deferred inflows by \$88.2 million (net position). Of this amount, (\$7.7) 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 increased by \$1.2 million primarily because the City experienced an increase in sales taxes and property taxes greater than the increase in operating expenses.
- At the close of the current fiscal year, the City of Brisbane's governmental funds reported combined fund balances of \$25.4 million. Approximately 11.2% of this amount, \$2.8 million is available for spending at the government's discretion (unassigned fund balance).
- City-wide revenue increased by \$5.9 million, or 19.1%, to \$39.6 million, of which \$31.3 million was generated by governmental activities and \$8.2 million was generated by business-type activities.
- City-wide expenses increased by \$1 million, or 2.6%, to \$37.8 million, of which \$28.7 million were generated by governmental activities and \$9.1 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 GVMID) 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 16 to 17 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 20-23 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 26-28 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 30-31 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 33-88 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 112-145 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	
	2023	2022	2023	2022	2023	2022
Current Assets	\$ 30,789	\$ 29,853	\$ 7,378	\$ 8,443	\$ 38,167	\$ 38,296
Capital assets	71,224	67,338	32,417	33,177	103,641	100,515
Other non-current assets	3,327	3,402	2,296	2,296	5,623	5,698
Total assets	<u>\$ 105,340</u>	<u>\$ 100,593</u>	<u>\$ 42,091</u>	<u>\$ 43,916</u>	<u>\$ 147,431</u>	<u>\$ 144,509</u>
Deferred Outflows	\$ 18,886	\$ 11,233	\$ 1,324	\$ 613	\$ 20,210	\$ 11,846
Current liabilities	\$ 6,464	\$ 6,129	\$ 2,772	\$ 2,696	\$ 9,237	\$ 8,825
Non-current liabilities	51,504	33,903	9,092	8,743	60,595	42,647
Total liabilities	<u>\$ 57,968</u>	<u>\$ 40,032</u>	<u>\$ 11,864</u>	<u>\$ 11,440</u>	<u>\$ 69,832</u>	<u>\$ 51,472</u>
Deferred Inflows	\$ 9,165	\$ 16,767	\$ 459	\$ 1,136	\$ 9,624	\$ 17,903
Net position:						
Net investment in capital assets,	\$ 53,119	\$ 53,735	\$ 26,698	\$ 27,057	\$ 79,817	\$ 80,792
Restricted	15,275	13,862	759	759	16,034	14,621
Unrestricted	(11,300)	(12,570)	3,636	4,138	(7,664)	(8,432)
Total net position	<u>\$ 57,095</u>	<u>\$ 55,026</u>	<u>\$ 31,092</u>	<u>\$ 31,954</u>	<u>\$ 88,187</u>	<u>\$ 86,980</u>

For more detailed information see the Statement of Net Position (page 16).

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 \$88.2 million at the close of the most recent fiscal year.

By far the largest portion of the City's net position, \$79.8 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 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, 2023, 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.

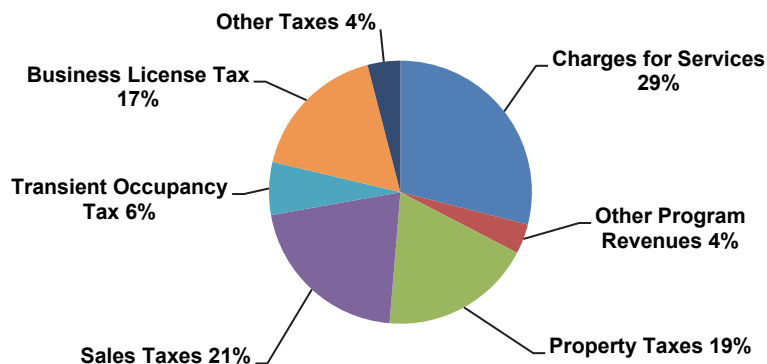
**Government Wide
Statement of Activities
As of June 30,
(in thousands)**

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 11,543	\$ 10,665	\$ 8,241	\$ 7,776	\$ 19,784	\$ 18,441
Operating contributions and grants	1,372	1,213	-	-	1,372	1,213
Capital contributions and grants	27	-	-	-	27	-
Total program revenues	12,942	11,879	8,241	7,776	21,183	19,655
General revenues:						
Property taxes	6,201	5,257	35	35	6,236	5,293
Sales taxes	6,406	5,792	-	-	6,406	5,792
Transient occupancy tax	2,151	1,653	-	-	2,151	1,653
Other taxes	2,383	1,635	-	-	2,383	1,635
Total taxes	17,141	14,337	35	35	17,176	14,372
Investment earnings (loss)	494	(426)	(97)	(401)	397	(827)
Other revenue	172	33	60	60	93	93
Total revenues	\$ 30,749	\$ 25,823	\$ 8,239	\$ 7,470	\$ 39,988	\$ 33,294
Expenses:						
General government	\$ 11,022	\$ 8,694	\$ -	\$ -	\$ 11,022	\$ 8,694
Public safety - police	5,689	6,108	-	-	5,689	6,108
Public safety - fire	3,865	5,763	-	-	3,865	5,763
Public works	4,804	4,267	-	-	4,804	4,267
Parks and recreation	3,069	2,648	-	-	3,069	2,648
Interest on long-term debt	261	185	-	-	261	185
Water	-	-	2,417	2,216	2,417	2,216
Sewer	-	-	2,428	2,575	2,428	2,575
Guadalupe Valley	-	-	2,581	2,710	2,581	2,710
Muni Imp District	-	-	-	-	-	-
Marina	-	-	1,646	1,647	1,646	1,647
Total expenses	\$ 28,710	\$ 27,665	\$ 9,072	\$ 9,149	\$ 37,781	\$ 36,814
Increase/decrease in net assets before transfers	\$ 2,039	\$ (1,842)	\$ (833)	\$ (1,679)	\$ 1,206	\$ (3,520)
Transfers	29	16	(29)	(16)	-	-
Special items	-	-	-	-	-	-
Increase/decrease in net assets	2,068	(1,826)	(862)	(1,694)	1,206	(3,520)
Net assets - beginning of year	55,026	56,853	31,954	33,648	86,980	90,501
Net assets - end of year	\$ 57,095	\$ 55,026	\$ 31,092	\$ 31,954	\$ 88,187	\$ 86,980

Governmental activities. Program revenues generated 41% 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 18%. 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 11% over the prior year. Hotel taxes (transient occupancy) increased by \$498 thousand, or 30%, reflecting the continued rebound 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 35% of the City's total net position and showed an increase over prior year.

- Program revenues increased by 6% primarily due to the increase in water and sewer rates.
- Expenses decreased by 1% primarily due to the decrease in pension cost and decrease 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, 2023, the City’s Governmental Funds reported combined Fund Balances of \$25.4 million, an increase of \$1.3 million compared to prior year.

Revenues from Governmental Funds increased by \$5.6 million, or 21.5%, from the prior year for a total of \$31.3 million, primarily due to the increase in Sales and Property Taxes. Whereas Governmental Fund expenditures increased by \$3.9 million for a total of \$35.1 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 \$15.5 million. Of this amount, \$3.6 million is nonspendable including: Encumbrances, Advances to Other Funds, and Loans Receivables. The Unassigned portion of the Fund Balance is \$9.7 million. The General Fund’s reserves still met the Council’s policy of 50% of its expenditures in reserves.

The City’s tax revenues increased by \$2.7 million, or 19.6%, over prior year, including an increase of \$944 thousand in property taxes and an increase of \$1.1 million in sales taxes. Secured property taxes grew by \$250.9 thousand, or 8%, the excess funds returned to the City from the state’s Educational Revenue Augmentation Fund (ERAF) increased by \$271.6 thousand. The property tax increase reflected the continued growth in Sierra Point Parkway as well as home sales and remodeling projects. Sales taxes increased primarily due to continued rebound from COVID, several one-time large purchases, and the enactment of the Use Tax. The transient occupancy tax saw an increase from prior year in the amount of \$498 thousand, but not yet to pre-pandemic levels. The increase of licenses, permits and fees of \$1.9 million, was due to the continued growth in permits for development projects, a catch-up payment in liquid storage business tax, an increase in business license taxes including the newly enacted hotel businesses license tax.

General Fund expenditures increased by \$3.8 million primarily due to repairs to the storm drains and road after major storms, and other capital outlay. Other departmental costs increased including increases in one-time large retirement vacation payout for Administrative department, Planning activity and support to address the commercial developments at Sierra Point, and continued increase in costs of goods, services, utilities and salary costs. The implementation of GASB 87 for Leases increased a one-time charge to capital outlay of \$5.5 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 \$2 million. This was a decrease of \$1.2 million as a combination of the slight increase in charges for services offset by increases in costs of water purchases and sewer treatment.

Marina Fund – Fiscal year 2022/23 saw operating income slightly decrease by \$15 thousand as berth rentals usage of live-aboard fees essentially remained steady. Operating expenses remained steady at \$1.6 million.

GENERAL FUND BUDGETARY HIGHLIGHTS

At mid-year, revenue estimates were adjusted by \$4.4 million for anticipated increases in sales taxes as the first two quarters of taxes came in higher than projected; business license taxes came in higher including a catch-up payment for liquid storage business tax, increase in business activity and the hotel business license tax; licenses, permits and fees and charges for services were also increased with increased activity coming out of COVID. At mid-year, expense estimates were increased \$560 thousand primarily to reflect several expenses that were missed during the adoption of the original budget, including the Low Income Rate Assistance subsidy to the Utility Fund, Co-Sponsorships and the annual transfer to the Vehicle Replacement Fund. Originally, we projected the use of \$2.6 million from reserves (fund balance) to balance the budget. The mid-year adjustment projected a surplus of \$670 thousand. The actual revenue exceeded the final budget by \$2.3 million and expenses exceeded the final budget by \$6.2 million leaving a decrease to fund balance of \$3.2 million. The implementation of GASB 87 for Leases increased a one-time charge to capital outlay of \$5.5 million which was not budgeted.

CAPITAL ASSETS

The City of Brisbane's investment in capital assets for its governmental and business-type activities as of June 30, 2023, amounts to \$103.6 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 \$3.1 million. This reflects the implementation of GASB 87 for Leases which increased a one-time charge to capital outlay for Right of Use Leased Property and the change in construction in progress for various utility projects.

Major capital asset events during the current fiscal year included the following:

- Improvements to Charging Stations at City Hall
- Resurfacing Project
- A/V system for Council Chambers
- Improvements to Childcare Module
- Retaining Wall on Solano

Capital Assets As of June 30, (in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Non-depreciable assets:						
Land and artwork	\$ 16,722	\$ 16,722	\$ 648	\$ 648	\$ 17,370	\$ 17,370
Construction in progress	975	11,328	228	4,130	1,204	15,458
Total non-depreciable assets	17,697	28,050	876	4,778	18,573	32,828
Depreciable assets:						
Land improvements	8,224	6,333	13,692	12,309	21,916	18,642
Buildings and structures	26,189	17,538	12,022	9,527	38,211	27,065
Machinery and equipment	5,104	4,891	883	859	5,987	5,750
Right-to-use leased property	8,721	3,152	-	-	8,721	3,152
Infrastructure	31,758	31,758	32,245	32,245	64,003	64,003
Total depreciable assets	79,996	63,672	58,842	54,940	138,838	118,612
Less accumulated depreciation	(26,469)	(24,383)	(27,301)	(26,541)	(53,770)	(50,925)
Total depreciable assets, net	53,527	39,288	31,541	28,399	85,068	67,687
Total capital assets	\$ 71,224	\$ 67,338	\$ 32,417	\$ 33,177	\$ 103,641	\$ 100,515

Additional information on the City of Brisbane's capital assets can be found in Note 6 on pages 51-53 of this report.

DEBT ADMINISTRATION

Long-term debt. At the end of the current fiscal year, the City had total debt outstanding of \$26.0 million. Of this amount, \$4.4 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	
	2023	2022	2023	2022	2023	2022
Pension obligation bonds	\$ -	\$ 382	\$ -	\$ -	\$ -	\$ 382
Direct Borrowing	4,355	4,355			4,355	4,355
Revenue bonds	5,658	6,148	7,523	8,340	13,181	14,488
Energy conservation loan	35	49			35	49
Capital lease	8,410	3,024	-	-	8,410	3,024
Total	\$ 18,458	\$ 13,957	\$ 7,523	\$ 8,340	\$ 25,981	\$ 22,297

The total debt increased by \$5.5 million during the current fiscal year to recognize the amendment to the lease contract for the City Hall Annex.

The City of Brisbane maintained an "A+" rating from Standard & Poor's at June 30, 2023. 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 54-60.

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 is preparing an environmental impact (EIR) for the Specific Plan. 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 late 2024. A second site contains a three-building life science campus scheduled to complete construction on the third building by the end of 2023. 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 and the related proposal is expected to be reviewed by the City Planning Commission and City Council in 2024. 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, and public hearings are expected to commence in early 2024.

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 January 2020, City Council established business license tax rates to be imposed on cannabis businesses in anticipation of growth in this industry within City limits. 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.

The City made strategic decisions in response to the recession of the late 2000s that helped the City manage through the economic impact of COVID-19. This included establishing several reserves to set aside funds for specific long-term programs and unexpected expenditures to avoid significant impact to the General Fund for one-time or emergency events. Although the COVID-19 pandemic impacted every section of the state and local economy, the City continues to see increases in revenues, including sales taxes and property taxes, and is well-positioned to tap into established reserves as needed.

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

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, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and investments available for operations (Note 3)	\$24,637,090	\$6,462,883	\$31,099,973
Restricted cash and investments (Note 3)	1,558,575	93	1,558,668
Accounts receivable	1,935,082	1,252,953	3,188,035
Taxes receivable	2,163,854	649	2,164,503
Internal balances (Note 4D)	371,320	(371,320)	
Accrued interest	119,080	32,800	151,880
Prepays	4,136		4,136
Noncurrent assets:			
Loans receivable, net (Note 5)	3,326,692	2,295,996	5,622,688
Capital assets (Note 6):			
Non-depreciable	17,696,941	876,202	18,573,143
Depreciable, net	53,526,804	31,541,242	85,068,046
Total Assets	105,339,574	42,091,498	147,431,072
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferred outflows (Note 9)	17,713,745	999,750	18,713,495
OPEB related deferred outflows (Note 10)	1,171,903	324,237	1,496,140
Total Deferred Outflows of Resources	18,885,648	1,323,987	20,209,635
LIABILITIES			
Current liabilities:			
Accounts payable	893,968	831,643	1,725,611
Accrued payroll	754,356	62,106	816,462
Interest payable	58,705	82,888	141,593
Deposits	2,361,583	211,948	2,573,531
Claims payable - due within one year (Note 12)	555,188		555,188
Compensated absences - due within one year (Note 1F)	548,638	22,527	571,165
Long-term debt - due within one year (Note 7)	761,969	845,000	1,606,969
Unearned revenue	527,901	716,346	1,244,247
Noncurrent liabilities:			
Claims payable - due in more than one year (Note 12)	1,121,773		1,121,773
Compensated absences - due in more than one year (Note 1F)	666,487	67,583	734,070
Net pension liability (Note 9)	27,920,690	1,448,853	29,369,543
Net OPEB liability (Note 10)	4,098,251	897,230	4,995,481
Long-term debt - due in more than one year (Note 7)	17,696,313	6,678,000	24,374,313
Total Liabilities	57,965,822	11,864,124	69,829,946
DEFERRED INFLOWS OF RESOURCES			
Pension related deferred inflows (Note 9)	7,621,373	199,375	7,820,748
OPEB related deferred inflows (Note 10)	1,543,504	259,916	1,803,420
Total Deferred Inflows of Resources	9,164,877	459,291	9,624,168
NET POSITION (Note 8)			
Net investment in capital assets	53,119,463	26,697,537	79,817,000
Restricted for:			
Pension and employee benefits program	1,384,156		1,384,156
Capital projects	3,660,541	758,885	4,419,426
Debt service	961,736		961,736
Specific projects and programs	9,268,289		9,268,289
Total Restricted Net Position	15,274,722	758,885	16,033,607
Unrestricted	(11,299,662)	3,635,648	(7,664,014)
Total Net Position	\$57,094,523	\$31,092,070	\$88,186,593

See accompanying notes to financial statements

CITY OF BRISBANE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

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	\$11,021,805	\$9,537,272	\$972,235		(\$512,298)		(\$512,298)
Public safety - police	5,689,291	61,080	400,094		(5,228,117)		(5,228,117)
Public safety - fire	3,864,335	586,918			(3,277,417)		(3,277,417)
Public works	4,803,641	548,931		\$26,500	(4,228,210)		(4,228,210)
Parks and recreation	3,069,260	808,569			(2,260,691)		(2,260,691)
Interest on long-term debt	261,273				(261,273)		(261,273)
Total Governmental Activities	28,709,605	11,542,770	1,372,329	26,500	(15,768,006)		(15,768,006)
Business-type Activities:							
Water	2,416,475	1,949,472				(\$467,003)	(467,003)
Sewer	2,428,222	1,277,679				(1,150,543)	(1,150,543)
Guadalupe Valley Municipal Improvement District	2,580,658	2,696,251				115,593	115,593
Marina	1,646,363	2,317,877				671,514	671,514
Total Business-type Activities	9,071,718	8,241,279				(830,439)	(830,439)
Total Primary Government	<u>\$37,781,323</u>	<u>\$19,784,049</u>	<u>\$1,372,329</u>	<u>\$26,500</u>	<u>(15,768,006)</u>	<u>(830,439)</u>	<u>(16,598,445)</u>
General revenues:							
Taxes:							
Property taxes					6,201,371	34,827	6,236,198
Sales taxes					6,406,312		6,406,312
Transient occupancy tax					2,151,105		2,151,105
Other taxes					2,383,063		2,383,063
Miscellaneous revenues					171,845		171,845
Investment earnings					493,564	(97,398)	396,166
Developer contributions						60,000	60,000
Transfers (Note 4C)					28,892	(28,892)	
Total General Revenues and Transfers					17,836,152	(31,463)	17,804,689
Change in Net Position					2,068,146	(861,902)	1,206,244
Net Position-Beginning					55,026,377	31,953,972	86,980,349
Net Position-Ending					<u>\$57,094,523</u>	<u>\$31,092,070</u>	<u>\$88,186,593</u>

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 2023. 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, 2023

	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)	\$4,977,657	\$4,477,504		\$13,028,428	\$22,483,589
Restricted cash and investments (Note 3)	1,384,156				1,384,156
Accounts receivable, net	1,834,113				1,834,113
Interest receivable	37,692	20,081		53,012	110,785
Taxes receivable	2,125,322			38,532	2,163,854
Prepays	4,136				4,136
Due from other funds (Note 4A)	5,057,840				5,057,840
Loans receivable (Note 5)	443,750	2,882,942			3,326,692
Advances to other funds (Note 4B)	3,136,320				3,136,320
Total Assets	<u>\$19,000,986</u>	<u>\$7,380,527</u>		<u>\$13,119,972</u>	<u>\$39,501,485</u>
LIABILITIES					
Accounts payable	\$673,428	\$21,825		\$160,516	\$855,769
Accrued payroll	512,580			11,762	524,342
Due to other funds (Note 4A)			\$4,042,874	112,907	4,155,781
Deposits payable	2,291,273		14,395	55,915	2,361,583
Interest payable			16,177		16,177
Advances from other funds (Note 4B)			2,765,000		2,765,000
Unearned revenue				527,901	527,901
Total Liabilities	<u>3,477,281</u>	<u>21,825</u>	<u>6,838,446</u>	<u>869,001</u>	<u>11,206,553</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	3,584,206				3,584,206
Restricted	1,384,156	4,475,760		7,222,958	13,082,874
Assigned	841,666			5,153,718	5,995,384
Unassigned	9,713,677		(6,838,446)	(125,705)	2,749,526
Total Fund Balances (Deficit)	<u>15,523,705</u>	<u>4,475,760</u>	<u>(6,838,446)</u>	<u>12,250,971</u>	<u>25,411,990</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$19,000,986</u>	<u>\$7,380,527</u>		<u>\$13,119,972</u>	<u>\$39,501,485</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, 2023

Total fund balances reported on the Governmental Funds Balance Sheet	\$25,411,990
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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	71,223,745
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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	2,327,920
Accounts and interest receivable	109,264
Accounts payable and accrued liabilities	(38,199)
Accrued payroll	(230,014)
Due to other funds	(902,059)
Accrued claims payable	(1,676,961)

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	(17,828,318)
Long-term debt	(18,458,282)
Net OPEB liability, deferred outflows and deferred inflows	(4,469,852)
Compensated absences	(1,215,125)
Interest payable	(40,288)

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$57,094,523</u></u>
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See accompanying notes to financial statements

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2023

	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	\$16,394,318			\$938,012	\$17,332,330
Intergovernmental	356,839		\$26,500	405,329	788,668
Licenses, permits and fees	7,174,444		345,137	1,064	7,520,645
Charges for services	3,620,043				3,620,043
Fines and forfeitures	50,974				50,974
Use of money and property	422,239	\$60,727	(72,672)	186,834	597,128
Other revenues	432,037			967,235	1,399,272
Total Revenues	28,450,894	60,727	298,965	2,498,474	31,309,060
EXPENDITURES					
Current:					
General government	10,233,185			37,800	10,270,985
Public safety - police	5,899,495				5,899,495
Public safety - fire	4,260,084				4,260,084
Public works	2,914,950	52,238		972,141	3,939,329
Parks and recreation	2,868,778				2,868,778
Capital outlay	5,553,080		888,334	118,932	6,560,346
Debt service:					
Principal	13,751			871,333	885,084
Interest and fiscal charges	453		1,745	418,577	420,775
Total Expenditures	31,743,776	52,238	890,079	2,418,783	35,104,876
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,292,882)	8,489	(591,114)	79,691	(3,795,816)
OTHER FINANCING SOURCES (USES)					
Proceeds from leases (Note 7)	5,544,819				5,544,819
Transfers in (Note 4C)	168,136		155,157	1,584,103	1,907,396
Transfers (out) (Note 4C)	(2,096,658)			(323,293)	(2,419,951)
Total Other Financing Sources (Uses)	3,616,297		155,157	1,260,810	5,032,264
NET CHANGES IN FUND BALANCES	323,415	8,489	(435,957)	1,340,501	1,236,448
BEGINNING FUND BALANCES (DEFICITS)	15,200,290	4,467,271	(6,402,489)	10,910,470	24,175,542
ENDING FUND BALANCES (DEFICITS)	\$15,523,705	\$4,475,760	(\$6,838,446)	\$12,250,971	\$25,411,990

See accompanying notes to financial statements

Reconciliation of the
NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS
with the STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

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	\$1,236,448
--	-------------

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	5,971,494
Depreciation expense is deducted from the fund balance	(2,085,797)

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	(5,544,819)
Repayments of debt principal and interest are added back to fund balance	1,043,999
Pension related expenses	2,500,389
OPEB related expenses	(7,733)

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	587
Compensated absences	212,597

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	(1,259,019)
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$2,068,146
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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 2023.

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, 2023

	Business-type Activities-Enterprise Funds			Governmental Activities- Internal Service Funds
	Utility	Marina	Totals	
ASSETS				
Current Assets:				
Cash and investments (Note 3)	\$3,889,669	\$2,573,214	\$6,462,883	\$2,153,501
Restricted cash and investments (Note 3)	93		93	174,419
Accounts receivable, net	1,167,059	85,894	1,252,953	100,969
Taxes receivable	649		649	
Interest receivable	18,307	14,493	32,800	8,295
Total Current Assets	5,075,777	2,673,601	7,749,378	2,437,184
Noncurrent Assets:				
Loans receivable (Note 5)		2,295,996	2,295,996	
Capital assets (Note 6)				
Non-depreciable	876,202		876,202	
Depreciable, net	26,042,509	5,498,733	31,541,242	
Total Noncurrent Assets	26,918,711	7,794,729	34,713,440	
Total Assets	31,994,488	10,468,330	42,462,818	2,437,184
DEFERRED OUTFLOWS				
Deferred outflows related to pensions (Note 9)	699,869	299,881	999,750	
Deferred outflows related to OPEB (Note 10)	73,727	250,510	324,237	
Total Deferred Outflows	773,596	550,391	1,323,987	
LIABILITIES				
Current Liabilities:				
Accounts payable	791,978	39,665	831,643	38,199
Due to other funds (Note 4A)				902,059
Accrued payroll	45,254	16,852	62,106	230,014
Interest payable	70,558	12,330	82,888	2,240
Accrued claims payable (Note 12)				555,188
Compensated absences due within one year (Note 1F)	16,435	6,092	22,527	
Bonds payable due within one year (Note 7)	415,000	430,000	845,000	
Deposits	19,299	192,649	211,948	
Unearned revenue	716,346		716,346	
Total Current Liabilities	2,074,870	697,588	2,772,458	1,727,700
Noncurrent Liabilities:				
Compensated absences due in more than one year (Note 1F)	49,306	18,277	67,583	
Accrued claims payable (Note 12)				1,121,773
Advances from other funds (Note 4B)		371,320	371,320	
Bonds payable due in more than one year (Note 7)	5,305,000	1,373,000	6,678,000	
Net pension liability (Note 9)	1,014,197	434,656	1,448,853	
Net OPEB liability (Note 10)	204,011	693,219	897,230	
Total Noncurrent Liabilities	6,572,514	2,890,472	9,462,986	1,121,773
Total Liabilities	8,647,384	3,588,060	12,235,444	2,849,473
DEFERRED INFLOWS				
Deferred inflows related to pensions (Note 9)	139,667	59,708	199,375	
Deferred inflows related to OPEB (Note 10)	59,100	200,816	259,916	
Total Deferred Inflows	198,767	260,524	459,291	
NET POSITION (Note 8)				
Net investment in capital assets	21,198,804	5,498,733	26,697,537	
Restricted for capital projects	758,885		758,885	
Unrestricted	1,964,244	1,671,404	3,635,648	(412,289)
Total Net Position	\$23,921,933	\$7,170,137	\$31,092,070	(\$412,289)

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, 2023

	Business-type Activities-Enterprise Funds			Governmental Activities- Internal Service Funds
	Utility	Marina	Totals	
OPERATING REVENUES				
Charges for sales and services	\$5,923,402	\$2,298,453	\$8,221,855	\$2,250,686
Other revenues		19,424	19,424	5,689
Total Operating Revenues	5,923,402	2,317,877	8,241,279	2,256,375
OPERATING EXPENSES				
Cost of sales and services	3,965,788	617,294	4,583,082	26,399
General and administrative	2,807,395	921,587	3,728,982	2,815,499
Depreciation	652,172	107,482	759,654	
Other expenses				1,204,469
Total Operating Expenses	7,425,355	1,646,363	9,071,718	4,046,367
Operating Income (Loss)	(1,501,953)	671,514	(830,439)	(1,789,992)
NONOPERATING REVENUES (EXPENSES)				
Taxes and assessments	34,827		34,827	
Investment income	127,745	55,519	183,264	(10,474)
Interest expense	(216,795)	(63,867)	(280,662)	
Total Nonoperating Revenues (Expenses)	(54,223)	(8,348)	(62,571)	(10,474)
Income (Loss) Before Contributions and Transfers	(1,556,176)	663,166	(893,010)	(1,800,466)
Developer contributions	60,000		60,000	
Transfers in (Note 4C)	47,555		47,555	541,447
Transfers out (Note 4C)	(60,289)	(16,158)	(76,447)	
Net Contributions and Transfers	47,266	(16,158)	31,108	541,447
Change in net position	(1,508,910)	647,008	(861,902)	(1,259,019)
BEGINNING NET POSITION	25,430,843	6,523,129	31,953,972	846,730
ENDING NET POSITION	\$23,921,933	\$7,170,137	\$31,092,070	(\$412,289)

See accompanying notes to financial statements

CITY OF BRISBANE
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30, 2023

	Business-type Activities-Enterprise Funds			Governmental Activities- Internal Service Funds
	Utility	Marina	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$5,835,496	\$2,298,188	\$8,133,684	\$2,259,474
Cash payments to suppliers	(6,876,595)	(1,573,341)	(8,449,936)	(3,456,005)
Cash Flows from Operating Activities	(1,041,099)	724,847	(316,252)	(1,196,531)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes and assessments	34,603		34,603	
Due to other funds				801,411
Advances from other funds		1,046	1,046	
Transfers in	47,555		47,555	(10,168)
Transfers (out)	(60,289)	(16,158)	(76,447)	
Cash Flows from Noncapital Financing Activities	21,869	(15,112)	6,757	791,243
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Adjustments of property, plant and equipment	1	49	50	
Principal payment of debt	(400,000)	(417,000)	(817,000)	
Interest paid	(222,598)	(65,727)	(288,325)	
Developer contributions received	60,000		60,000	
Cash Flows from Capital and Related Financing Activities	(562,597)	(482,678)	(1,045,275)	
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest paid				(29,006)
Investment income receipts	121,529	49,262	170,791	17,145
Cash Flows from Investing Activities	121,529	49,262	170,791	(11,861)
Net Cash Flows	(1,460,298)	276,319	(1,183,979)	(417,149)
Cash and investments at beginning of period	5,350,060	2,296,895	7,646,955	2,745,069
Cash and investments at end of period	\$3,889,762	\$2,573,214	\$6,462,976	\$2,327,920
Reconciliation of Operating Income (Loss) to Cash Flows from Operating Activities:				
Operating income (Loss)	(\$1,501,953)	\$671,514	(\$830,439)	(\$1,789,992)
Adjustments to reconcile operating income (Loss) to cash flows from operating activities:				
Depreciation	652,172	107,482	759,654	
Change in assets, deferred outflows, liabilities and deferred inflows:				
Accounts receivable	(87,906)	(19,689)	(107,595)	14
Accounts payable and accrued liabilities	48,542	(5,914)	42,628	(134,137)
Accrued payroll	1,225	3,195	4,420	143,890
Accrued claims payable				583,694
Compensated absences	4,840	3,918	8,758	
Deposits	870	5,750	6,620	
Net pension liability, deferred inflows and deferred outflows	(171,868)	(85,509)	(257,377)	
Net OPEB liability, deferred inflows and deferred outflows	12,979	44,100	57,079	
Cash Flows from Operating Activities	(\$1,041,099)	\$724,847	(\$316,252)	(\$1,196,531)

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 2023:

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, 2023

	Successor Agency Private-Purpose Trust Fund	Custodial Funds
ASSETS		
Cash and investments (Note 3)		\$229,251
Restricted cash and investments (Note 3)	\$3,022,173	
Accounts receivable, net	4,133	92,066
Interest receivable		380
Total Assets	<u>3,026,306</u>	<u>321,697</u>
DEFERRED OUTFLOW OF RESOURCES		
Deferred charges on refunding (Note 15C)	<u>938,431</u>	
Total Deferred Outflow of Resources	<u>938,431</u>	
LIABILITIES		
Accounts payable	1,891	1,224,046
Deposits payable		2,607,118
Interest payable	88,061	
Loans payable to City (Note 15B)	2,295,996	
Long- term debt (Note 15B):		
Due within one year	1,570,000	
Due in more than one year	<u>3,535,000</u>	
Total Liabilities	<u>7,490,948</u>	<u>3,831,164</u>
NET POSITION (DEFICIT)		
Restricted for:		
Held in trust for private-purpose	(3,526,211)	
Organizations and other governments		<u>(3,509,467)</u>
Total Net Position (Deficit)	<u><u>(\$3,526,211)</u></u>	<u><u>(\$3,509,467)</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, 2023

	Successor Agency Private-Purpose Trust Fund	Custodial Funds
ADDITIONS		
Investment income	\$1,157	\$630
Other revenue	2,324,280	288,385
Total additions	2,325,437	289,015
DEDUCTIONS		
Public works	12,000	
Interest and fiscal charges	500,412	
Professional services		2,399,389
Total deductions	512,412	2,399,389
CHANGES IN NET POSITION	1,813,025	(2,110,374)
BEGINNING NET POSITION (DEFICIT)	(5,339,236)	(1,399,093)
ENDING NET POSITION (DEFICIT)	(\$3,526,211)	(\$3,509,467)

See accompanying notes to financial statements

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CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

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, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
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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, 2023

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, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
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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, 2023

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, 2023:

	Governmental Activities	Business-Type Activities	Total
Beginning Balance	\$ 1,427,722	\$ 81,352	\$ 1,509,074
Additions	393,651	56,643	450,294
Payments	(606,248)	(47,885)	(654,133)
Ending Balance	<u>\$ 1,215,125</u>	<u>\$ 90,110</u>	<u>\$ 1,305,235</u>
Current Portion	<u>\$ 548,638</u>	<u>\$ 22,527</u>	<u>\$ 571,165</u>
Non-current Portion	<u>\$ 666,487</u>	<u>\$ 67,583</u>	<u>\$ 734,070</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, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
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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.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
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L. 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.

M. New Governmental Accounting Standards Board Statement Implementation

GASB Statement No. 91 – In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The provisions of this Statement were implemented during fiscal year 2023. The implementation had no effect on the financial statements.

GASB Statement No. 94 – In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
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M. *New Governmental Accounting Standards Board Statement Implementation (Continued)*

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The provisions of this Statement were implemented during fiscal year 2023. The implementation had no effect on the financial statements.

GASB Statement No. 96 – In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The provisions of this Statement were implemented during fiscal year 2023. The City inventoried its SBITAs and determined that there weren't any meeting the criteria to be recorded under GASB 96.

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING
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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.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING (Continued)
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A. *Budgeting Procedures (Continued)*

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, 2023, 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.

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.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING (Continued)

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	\$2,479,749
	Public Safety - Police	520,941
	Public Works	410,326
	Capital Outlay	5,553,080
	Debt Service: Principal	13,751
	Debt Service: Interest and Fiscal Charges	453
Low and Moderate Income Housing Assets		
Special Revenue Fund	Public Works	7,238
Non-major Special Revenue Funds:		
NPDES	Public Works	245,311
ARPA	General Government	37,800
Non-major Debt Service Funds:		
B/GVMID Public Financing Authority	Debt Service: Interest and Fiscal Charges	70,876
2017 B/GVMID Public Financing Authority	Debt Service: Principal	24,910
2017 B/GVMID Public Financing Authority	Debt Service: Interest and Fiscal Charges	19,566
2018 Library Construction Loan	Debt Service: Interest and Fiscal Charges	14,735
2022 B/GVMID Public Financing Authority	Debt Service: Interest and Fiscal Charges	233,627

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, 2023

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, 2023, 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	\$ 31,099,973
Restricted cash and investments	<u>1,558,668</u>
Total City Cash and Investments	<u>32,658,641</u>
 Cash and investments in Fiduciary Funds	 229,251
Restricted cash and investments in Fiduciary Funds	<u>3,022,173</u>
Total Fiduciary Cash and Investments	<u>3,251,424</u>
 Total Cash and Investments	 <u><u>\$ 35,910,065</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, 2023

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, 2023

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	\$973,470	\$976,140		\$1,949,610
Federal Home Loan Banks	974,730	12,528,040	\$983,560	14,486,330
Time Certificates of Deposit:				
Goldman Sachs Bank	240,200			240,200
Wells Fargo Bank		243,577		243,577
American Express National Bank		243,597		243,597
Money Market Mutual Funds	11,964,677			11,964,677
Local Agency Investment Fund	1,989,629			1,989,629
Total Investments	<u>\$16,142,706</u>	<u>\$13,991,354</u>	<u>\$983,560</u>	31,117,620
			Cash in banks and on hand	4,792,445
			Total Cash and Investments	<u>\$35,910,065</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, 2023, for each investment type:

Investment Type	Aaa/AAAm	Not Rated	Total
Securities of U.S. Government Treasury and Agencies			
Federal Farm Credit Banks	\$1,949,610		\$1,949,610
Federal Home Loan Banks	14,486,330		14,486,330
Money Market Mutual Funds	11,964,677		11,964,677
Local Agency Investment Fund		\$1,989,629	1,989,629
Time Certificates of Deposit		727,374	727,374
Total Investments	<u>\$28,400,617</u>	<u>\$2,717,003</u>	31,117,620
Cash in banks and on hand			4,792,445
Total Cash and Investments			<u>\$35,910,065</u>

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

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, 2023, these investments matured in an average of 260 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, 2023

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, 2023:

	Level 2	Total
Investments by Fair Value Level:		
Securities of U.S. Government Treasury and Agencies	\$16,435,940	\$16,435,940
Time Certificates of Deposit	727,374	727,374
Total	<u>\$17,163,314</u>	17,163,314
Investments Measured at Amortized Cost:		
Money Market Mutual Funds		6,841,116
Held by Trustee:		
Money Market Mutual Funds		5,123,561
Investments Exempt from Fair Value Hierarchy:		
Local Agency Investment Fund		<u>1,989,629</u>
Total Investments		<u>\$31,117,620</u>

Securities of the U.S. Government Agency's \$16.4 million and the Time Certificates of Deposits totaling \$.7 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, 2023, 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	\$4,042,874	\$112,907	\$902,059	\$5,057,840
Total	<u>\$4,042,874</u>	<u>\$112,907</u>	<u>\$902,059</u>	<u>\$5,057,840</u>

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 4 – INTERFUND TRANSACTIONS (Continued)

B. Advances To/From Other Funds

At June 30, 2023, 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	<u>\$2,765,000</u>	<u>\$371,320</u>	<u>\$3,136,320</u>

In March 2013, the City approved an advance from the General Fund to the Capital Improvement Fund in the amount of \$850,000. It was issued for the purpose of financing a property purchase from the Brisbane Housing Authority. The term of the advance is ten years. It bears interest at 1.89% annually and payments are due each March 1 in the amount of \$94,084. In fiscal year 2018, the City approved another 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, 2023 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, 2023 was \$371,320.

C. Transfers In/Out

The City had the following transfers in/out for the year ended June 30, 2023:

Transfers Out	Transfers In					Total
	General Fund	Capital Projects Fund	Non-Major Governmental Funds	Utility Enterprise Fund	Internal Service Funds	
General Fund			\$1,584,103	\$47,555	\$465,000	\$2,096,658
Non-Major Governmental Funds	\$168,136	\$155,157				323,293
Enterprise Funds:						
Utility					60,289	60,289
Marina					16,158	16,158
Total	<u>\$168,136</u>	<u>\$155,157</u>	<u>\$1,584,103</u>	<u>\$47,555</u>	<u>\$541,447</u>	<u>\$2,496,398</u>

Transfers out from the General Fund, Special Revenue Funds, Utility Enterprise Fund, and the Marina Enterprise Fund were for debt service payments.

Transfers into the Internal Service funds were for reimbursement of retirement payments and to initiate the Facilities Maintenance Fund.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

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, 2023, the City had the following loans receivable:

	Balance June 30, 2022	Deletions	Balance June 30, 2023
Governmental Funds:			
Loan to Administrative Services Director	\$318,750		\$318,750
Loan to City Manager	200,000	\$75,000	125,000
Bridge Housing Corporation Loan	2,336,086		2,336,086
First Time Home Buyers	546,856		546,856
Total Governmental Funds	3,401,692	75,000	3,326,692
Proprietary Funds:			
Loan to Successor Agency	2,295,996		2,295,996
Loan to City Engineer/Director of Public Works	1,046	1,046	
Total Proprietary Funds	2,297,042	1,046	2,295,996
Total	\$5,698,734	\$76,046	\$5,622,688

- 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. 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.
- 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, 2023, the balance of the loan was \$2,336,086.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 5 – LOANS RECEIVABLE (Continued)
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- 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 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.

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, 2023, the Successor Agency recorded a loan payable in the amount of \$2,295,966 and the City Marina Enterprise Fund recorded a loan receivable in the amount of \$2,295,996.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 5 – LOANS RECEIVABLE (Continued)

- F.* On October 22, 2001, the City made a loan to the City Engineer/Director of Public Works in the amount of \$320,000 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 borrower is trustor and trustee. The loan is secured by the Deed of Trust. On October 1, 2005, the City modified the agreement to include interest in the amount of \$45,479. As of June 30, 2023, the balance of the loan was paid off.

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, 2023

NOTE 6 – CAPITAL ASSETS (Continued)

Changes in capital assets during the year ended June 30, 2023 comprise of the following:

	Balance at June 30, 2022	Additions	Adjustments	Transfers	Balance at June 30, 2023
Governmental activities					
Non-depreciable capital assets:					
Land	\$16,716,300				\$16,716,300
Artwork	5,500				5,500
Construction in progress	11,327,782	\$893,165	(\$549,727)	(\$10,696,079)	975,141
Total non-depreciable capital assets:	28,049,582	893,165	(549,727)	(10,696,079)	17,696,941
Capital assets being depreciated:					
Land Improvements	6,332,993			1,891,425	8,224,418
Building and Structures	17,537,741			8,651,284	26,189,025
Machinery and Equipment	4,890,687	59,555		153,370	5,103,612
Right Of Use Leased Property	3,152,216	5,568,501			8,720,717
Infrastructure	31,758,104				31,758,104
Total capital assets, depreciable	63,671,741	5,628,056		10,696,079	79,995,876
Less accumulated depreciation:					
Land Improvements	(2,648,269)	(198,715)			(2,846,984)
Building and Structures	(6,519,503)	(455,431)			(6,974,934)
Machinery and Equipment	(3,560,798)	(310,193)			(3,870,991)
Right Of Use Leased Property	(128,153)	(569,505)			(697,658)
Infrastructure	(11,526,552)	(551,953)			(12,078,505)
Total accumulated depreciation	(24,383,275)	(2,085,797)			(26,469,072)
Depreciable capital assets	39,288,466	3,542,259		10,696,079	53,526,804
Governmental activity capital assets, net	\$67,338,048	\$4,435,424	(\$549,727)		\$71,223,745

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 6 – CAPITAL ASSETS (Continued)

	Balance at June 30, 2022	Additions	Adjustments	Transfers	Balance at June 30, 2023
<u>Business-type activities</u>					
Capital assets not being depreciated:					
Land	\$647,815				\$647,815
Construction in Progress	4,130,445		(\$50)	(\$3,902,008)	228,387
Total non-depreciable capital assets:	4,778,260		(50)	(3,902,008)	876,202
Capital assets, being depreciated:					
Land Improvements	12,309,095			1,382,631	13,691,726
Building and Structures	9,526,843			2,495,377	12,022,220
Machinery and Equipment	859,161			24,000	883,161
Infrastructure	32,245,204				32,245,204
Total capital assets being depreciated	54,940,303			3,902,008	58,842,311
Less accumulated depreciation for:					
Land Improvements	(6,706,192)	(\$75,426)			(6,781,618)
Building and Structures	(3,190,006)	(162,427)			(3,352,433)
Machinery and Equipment	(618,327)	(30,370)			(648,697)
Infrastructure	(16,026,890)	(491,431)			(16,518,321)
Total accumulated depreciation	(26,541,415)	(759,654)			(27,301,069)
Depreciable capital assets	28,398,888	(759,654)		3,902,008	31,541,242
Business-type activity capital assets, net	\$33,177,148	(\$759,654)	(\$50)		\$32,417,444

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.

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		\$1,013,491
Public Safety		255,400
Public Works		616,424
Parks and Recreation		200,482
Total Governmental Activities		<u>\$2,085,797</u>
Business-Type Activities		
Utility:		
Water		\$233,335
Sewer		82,565
Guadalupe Valley Municipal Improvement District		336,272
Marina		107,482
Total Business-Type Activities		<u>\$759,654</u>

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

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, 2023:

	Balance at June 30, 2022	Additions	Retirements	Balance at June 30, 2023	Current Portion	Non-Current Portion
Governmental Activities						
2013 Pension Side Fund Bank Loan (Direct Borrowing)	\$382,000		(\$382,000)			
2014 Lease Revenue Refunding Bonds	3,910,000		(245,000)	\$3,665,000	\$255,000	\$3,410,000
2017 Lease Revenue Refunding Bonds (Direct Placement)	991,000		(131,000)	860,000	138,000	722,000
2018 San Mateo County Library Loan (Direct Borrowing)	1,246,667		(113,333)	1,133,334	113,334	1,020,000
2022 Bank of West Loan (Direct Borrowing)	4,355,000			4,355,000	71,000	4,284,000
Energy Conservation Loan (Direct Borrowing)	48,732		(13,751)	34,981	13,888	21,093
Leases payable (see Note 11)	3,024,063	\$5,544,819	(158,915)	8,409,967	170,747	8,239,220
Total Governmental Long-Term Debt	\$13,957,462	\$5,544,819	(\$1,043,999)	\$18,458,282	\$761,969	\$17,696,313
Business-type Activities						
2015 Utility Revenue Bonds	\$6,120,000		(\$400,000)	\$5,720,000	\$415,000	\$5,305,000
2015 Installment Sale Agreement (Direct Placement)	2,220,000		(417,000)	1,803,000	430,000	1,373,000
Total Business-Type Long-Term Debt	\$8,340,000		(\$817,000)	\$7,523,000	\$845,000	\$6,678,000

A. 2013 Pension Side Fund Bank Loan (Direct Borrowing)

On June 26, 2013, the City, through the Brisbane Public Financing Authority, entered into a loan agreement with a bank in the amount of \$1,611,000. Proceeds in the amount of \$1,533,433 were wire transferred to CalPERS to pay off the City's Miscellaneous Pension Side Fund. The remaining proceeds were used for issuance financing costs. Principal and interest payments are due semiannually on June 1 and December 1, with an interest rate of 3.98% per annum.

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. As of June 30, 2023, the City has fully paid off the loan.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 7 – LONG-TERM DEBT (Continued)

B. 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
2024	\$255,000	\$124,380	\$379,380
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
2029-2033	1,590,000	299,069	1,889,069
2034-2035	715,000	39,150	754,150
Total	\$3,665,000	\$870,869	\$4,535,869

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, 2023

NOTE 7 – LONG-TERM DEBT (Continued)

C. 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
2024	\$138,000	\$19,006	\$157,006
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
2028-2030	149,000	3,292	152,292
Total	\$860,000	\$67,404	\$927,404

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, 2023

NOTE 7 – LONG-TERM DEBT (Continued)

D. 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
2024	\$113,334	\$16,095	\$129,429
2025	113,333	14,735	128,068
2026	113,334	13,399	126,733
2027	113,334	11,992	125,326
2028	113,334	10,654	123,988
2029-2033	566,665	19,260	585,925
Total	\$1,133,334	\$86,135	\$1,219,469

E. 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, 2023

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
2024	\$71,000	\$141,341	\$212,341
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
2029-2033	1,113,000	607,955	1,720,955
2034-2038	1,483,000	405,772	1,888,772
2039-2042	1,371,000	153,553	1,524,553
Total	\$4,355,000	\$1,849,383	\$6,204,383

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
2024	\$13,888	\$316	\$14,204
2025	14,029	176	14,205
2026	7,064	35	7,099
Total	\$34,981	\$527	\$35,508

G. 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, 2023

NOTE 7 – LONG-TERM DEBT (Continued)

H. 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 \$628,025 and Utility Enterprise Fund net revenue was (\$463,809). The City increased the sewer and water rates to increase the revenue in FY2023.

The annual payment requirements on the loan are as follows:

Year ending June 30:	Principal	Interest	Total
2024	\$415,000	\$203,025	\$618,025
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
2029-2033	2,450,000	378,870	2,828,870
2034-2036	990,000	55,618	1,045,618
Total	\$5,720,000	\$1,245,288	\$6,965,288

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, 2023

NOTE 7 – LONG-TERM DEBT (Continued)

I. 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 \$483,035 and Marina Enterprise Fund net operating income was \$886,448.

The annual payment requirements on the installment sale agreement are as follows:

Year ending June 30:	Principal	Interest	Total
2024	\$430,000	\$52,931	\$482,931
2025	443,000	39,406	482,406
2026	458,000	25,475	483,475
2027	472,000	11,076	483,076
Total	\$1,803,000	\$128,888	\$1,931,888

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, 2023

NOTE 8 – NET POSITION AND FUND BALANCES (Continued)
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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, 2023

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, 2023, the cash and investment balance in the trust was \$1,384,156. 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, 2023, 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	\$443,750				\$443,750
Prepays	4,136				4,136
Advances to other funds	3,136,320				3,136,320
Total Nonspendable Fund Balances	3,584,206				3,584,206
Restricted for:					
PARS pension trust	1,384,156				1,384,156
Low and moderate income housing projects		\$4,475,760			4,475,760
Debt service				\$153,596	153,596
ARPA funded public services				1,063,217	1,063,217
Transportation and street improvements				1,119,394	1,119,394
Grant activities				63,041	63,041
Special revenue activities				3,902,663	3,902,663
Total Restricted Fund Balances	1,384,156	4,475,760		6,301,911	12,161,827
Assigned to:					
Capital projects				5,153,718	5,153,718
Encumbrances	620,798				620,798
Fire sinking fund	220,868				220,868
Total Assigned Fund Balances	841,666			5,153,718	5,995,384
Unassigned	9,713,677		(\$6,838,446)	(125,705)	2,749,526
Total Fund Balances	\$15,523,705	\$4,475,760	(\$6,838,446)	\$11,329,924	\$24,490,943

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 2023, the amount, at minimum, is \$3.5 million.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 8 – NET POSITION AND FUND BALANCES (Continued)
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E. Minimum Fund Balance Policies (Continued)

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 2023, 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 2023, the minimum amount is approximately \$2.0 million.

For fiscal year 2023, 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, 2023, the actual total amount of fund balance of the General Fund was \$15,635,058, with an unassigned fund balance of \$9,825,030.

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, 2023, the Utility Enterprise Fund's required work capital balance is \$1,485,071. The fund's actual unrestricted net position at June 30, 2023 was \$1,964,244. At June 30, 2023, the Marina Enterprise Fund's required work capital balance is \$329,273. The fund's actual unrestricted net position at June 30, 2023 was \$1,671,404.

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.

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.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 8 – NET POSITION AND FUND BALANCES (Continued)

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	\$6,838,446
Non-Major Governmental Funds:	
NPDES Special Revenue Fund	12,798
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	3,101
2022 Brisbane- Guadalupe Valley Municipal Improvement District	
Public Financing Authority Debt Service Fund	101,008
Internal Service Funds:	
Dental Self-Insurance	99,966
Flexible Benefits	1,671
General Liability	776,385
Workers' Compensation	1,551,559

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.

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.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 9 – PENSION PLANS (Continued)

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, 2023, are summarized as follows:

	Miscellaneous		
	Prior to July 1, 2008	Prior to January 1, 2013	On or after January 1, 2013
Hire date	Prior to July 1, 2008	Prior to January 1, 2013	On or after January 1, 2013
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	50-55+	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%	6.75%
Required employer contribution rates	14.03%	9.12%	7.47%
Required unfunded actuarial liability contribution			

	Safety		
	Prior to January 1, 2013	On or after January 1, 2013 (Fire)	On or after January 1, 2013 (Police)
Hire date	Prior to January 1, 2013	On or after January 1, 2013 (Fire)	On or after January 1, 2013 (Police)
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%	13.0%	13.0%
Required employer contribution rates	21.84%	12.78%	12.78%
Required unfunded actuarial liability contribution			

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 and side fund. The dollar amounts are billed on a monthly basis. The City’s required contribution for the unfunded liability and side fund was \$2,121,510 in fiscal year 2023.

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 both Plans 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.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 9 – PENSION PLANS (Continued)

For the year ended June 30, 2023, the contributions to the Plan were as follows:

	Miscellaneous
Contributions - employer	\$1,792,450
	Safety
Contributions - employer	\$1,734,220

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2023, the City reported the following balances:

	Deferred Outflows of Resources	Net Pension Liability (Asset)	Deferred Inflows of Resources
Miscellaneous	\$10,045,227	\$14,851,196	\$2,108,857
Safety	8,572,055	14,488,529	5,711,891
PARS	96,213	29,818	
Total	\$18,713,495	\$29,369,543	\$7,820,748

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, 2022, 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, 2021 rolled forward to June 30, 2022 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, 2021 and 2022 was as follows:

	Miscellaneous
Proportion - June 30, 2021	0.21971%
Proportion - June 30, 2022	0.31739%
Change - Increase (Decrease)	0.09768%
	Safety
Proportion - June 30, 2021	0.34669%
Proportion - June 30, 2022	0.21085%
Change - Increase (Decrease)	-0.13584%

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 9 – PENSION PLANS (Continued)

For the year ended June 30, 2023, the City recognized pension expense of \$2,757,766. At June 30, 2023, 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	\$1,734,220		\$1,792,450	
Differences between actual and expected experience	614,637	(\$161,272)	290,958	(\$194,871)
Changes in assumptions	1,497,450		1,484,653	
Net differences between actual and proportional contribution		(1,505,946)	95,823	(239,373)
Net differences between projected and actual earnings on plan investments	2,345,211		2,653,914	
Adjustment due to differences in proportion	2,380,537	(4,044,673)	3,727,429	(1,674,613)
Total	<u>\$8,572,055</u>	<u>(\$5,711,891)</u>	<u>\$10,045,227</u>	<u>(\$2,108,857)</u>

(Continued)

	Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$3,526,670	
Differences between actual and expected experience	905,595	(\$356,143)
Changes in assumptions	2,982,103	
Net differences between actual and proportional contribution	95,823	(1,745,319)
Net differences between projected and actual earnings on plan investments	4,999,125	
Adjustment due to differences in proportion	6,107,966	(5,719,286)
Total	<u>\$18,617,282</u>	<u>(\$7,820,748)</u>

\$3,526,670 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, 2024. 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
2024	\$390,053	2024	\$1,499,577
2025	(3,393)	2025	1,586,096
2026	(691,325)	2026	1,435,022
2027	1,430,609	2027	1,623,225
Total	<u>\$1,125,944</u>	Total	<u>\$6,143,920</u>

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 9 – PENSION PLANS (Continued)

Actuarial Assumptions – For the measurement period ended June 30, 2022, the total pension liability was determined by rolling forward the June 30, 2021 total pension liability. The June 30, 2022 total pension liability was based on the following actuarial methods and assumptions for all tiers:

	All CalPERS Plans
Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
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) Varies by Entry age and service

(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, 2021 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, 2023

NOTE 9 – PENSION PLANS (Continued)

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

Asset Class (a)	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

Changes of Assumptions – Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions

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:

	Miscellaneous	Safety
1% Decrease	5.90%	5.90%
Net Pension Liability	\$22,192,404	\$21,628,664
Current Discount Rate	6.90%	6.90%
Net Pension Liability	\$14,851,196	\$14,488,529
1% Increase	7.90%	7.90%
Net Pension Liability	\$8,851,416	\$8,613,970

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

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, 2023, the PARS Plan had one active employee 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, 2023, the contributions to the PARS Plan were as follows:

	PARS
Contributions - employer	\$38,838

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 9 – PENSION PLANS (Continued)

Discount Rate – The discount rate used to measure the total pension liability for the PARS Plan was 6.50%. The pension trust is projected to have sufficient assets to pay benefits per the Plan’s current contribution policy.

	PARS
Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.50%
Inflation	2.50%
Payroll Growth	0.0%
Projected Salary Increase	0.0%
Investment Rate of Return	6.50%
Mortality Rate Table	Pre-retirement: Consistent with the Non-Industrial rates used to value the Miscellaneous Public Agency CalPERS Pension Plans.
	Post-retirement: CalPERS 1997-2011 Healthy Retiree Tables (sex-distinct) with an assumed base year of 2008 and full generational projections using Scale AA.

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.

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	3.88%	51.00%
US Core Fixed Income	47.94%	2.07%
US Equity Market	36.80%	5.56%
Foreign Developed Equity	6.05%	6.89%
Emerging Markets Equity	3.73%	9.58%
US REITs	1.60%	6.96%
Total	100%	

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

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, 2022, 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, 2021.

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, 2022	\$760,573	\$710,754	\$49,819
Changes for the year:			
Service cost	16,841		16,841
Interest on the total pension liability	50,532		50,532
Effect of economic/demographic gains or losses			-
Effect of assumption changes or inputs			-
Employer contributions		38,838	(38,838)
Net investment income		52,283	(52,283)
Administrative expenses		(3,747)	3,747
Net changes during 2022-2023	67,373	87,374	(20,001)
Balance at June 30, 2023	\$827,946	\$798,128	\$29,818

For the year ended June 30, 2023, the City recognized pension expense of \$39,307 for the PARS Plan. At June 30, 2023, the City reported deferred outflows of resources related to pension contributions subsequent to measurement date of \$38,838 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 \$57,375.

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
2024	\$15,489
2025	11,678
2026	31,201
2027	(993)
Total	\$57,375

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

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 6.50%, 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 (5.50%) or 1 percentage-point higher (7.50%) than the current rate:

	Miscellaneous - PARS
1% Decrease	5.50%
Net Pension Liability (Asset)	\$98,074
Current Discount Rate	6.50%
Net Pension Liability (Asset)	\$29,818
1% Increase	7.50%
Net Pension Liability (Asset)	(\$29,379)

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 65 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 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, 2023, approximately 78 participants were eligible to receive benefits.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

B. Employees Covered by Benefit Terms

At June 30, 2023, the benefit terms covered the following employees:

	Number of Covered Employees
Retirees and beneficiaries receiving benefits	65
Active employees	78
	143

C. Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022.

D. Actuarial Assumptions

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods in the measurement, unless otherwise specified:

Measurement Date	June 30, 2022
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 6.50%, Medicare 5.50% Trending down to 4.04% over 56 years.
Inflation	2.30%
Actuarial Assumptions:	
Discount Rate	5.45%
Investment Rate of Return	5.45%
Mortality	Based on CalPERS tables

The discount rate used to measure the total OPEB liability was 5.45%. 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.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

E. Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(c) = (a) - (b)
Balance at Fiscal Year Ending 6/30/2022:	\$8,065,939	\$4,039,073	\$4,026,866
(Measurement Date 6/30/22)			
Changes Recognized for the Measurement Period:			
Service cost	259,497		259,497
Interest	435,962		435,962
Changes of assumptions	158,569		158,569
Investment gains or losses on expected return contributions	47,929		47,929
Contributions:			
Employer - City's contribution		355,455	(355,455)
Employer - Implicit subsidy		118,682	(118,682)
Net investment income		(517,416)	517,416
Benefit payments	(355,455)	(355,455)	
Implicit rate subsidy fulfilled	(118,682)	(118,682)	
Administrative expenses		(23,379)	23,379
Net Changes during Fiscal Year 2023	427,820	(540,795)	968,615
Balance at Fiscal Year Ending 6/30/2023:	\$8,493,759	\$3,498,278	\$4,995,481

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 (4.45%) or one percentage point higher (6.45%), as follows:

	Discount Rate		
	1% Decrease	Current	1% Increase
	4.45%	5.45%	6.45%
Net OPEB Liability	\$6,011,362	\$4,995,481	\$4,144,376

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 (5.50%) or one percentage point higher (7.50%) than current healthcare cost trend rates, as follows:

	Trend Rate		
	1% Decrease	Current	1% Increase
	5.50% to 3.04%	6.50% to 4.04%	7.50% to 5.04%
Net OPEB Liability	\$3,931,202	\$4,995,481	\$6,294,866

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

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, 2023, the City recognized OPEB expense of \$177,945. At June 30, 2023, 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	\$113,133	
Differences between actual and expected experience	573,534	(\$1,308,515)
Net difference between projected and actual earnings on OPEB plan investments	307,673	
Changes of assumptions	501,800	(494,905)
Total	<u>\$1,496,140</u>	<u>(\$1,803,420)</u>

A total of \$113,133 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, 2024. 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
2024	(\$326,644)
2025	41,457
2026	(24,411)
2027	(950)
2028	(134,155)
Thereafter	24,290
Total	<u>(\$420,413)</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, 2023

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 2023.

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, 2023

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, 2023 were:

Lessor	Property Address	Original Lease Date	Lease Ending Date	Term Duration (Years)	Remaining Lease Term (Years)	Extension Years
Orsini Court	25 Park Place	1/1/2022	12/31/2046	25	24	-

(Continued below)

Lessor	Expiration Date Including Options	Interest Exp	Principal Expenditures	Monthly Payment	Lease Asset	Lease Liability
Trust	12/31/2046	\$ 145,585	\$158,915	various	\$ 8,023,059	\$8,409,967

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

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
2024	\$170,747	\$142,885	\$313,632
2025	183,056	139,984	323,040
2026	195,862	136,874	332,736
2027	209,173	133,547	342,720
2028	223,005	129,993	352,998
2029 - 2033	1,365,722	586,756	1,952,478
2034 - 2038	1,780,035	457,761	2,237,796
2039-2043	2,304,857	289,369	2,594,226
2044-2049	1,977,510	78,288	2,055,798
Totals	<u>\$8,409,967</u>	<u>\$2,095,457</u>	<u>\$10,505,424</u>

NOTE 12 – 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.

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.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 12 – RISK MANAGEMENT (Continued)

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, 2023, 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	\$1,093,267
Changes to estimated claims liability	1,384,865
Claims paid	<u>(801,171)</u>
Ending balance of claims payable	<u>\$1,676,961</u>
Current Portion	<u>\$555,188</u>

NOTE 13 – 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.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 13 – COMMITMENTS AND CONTINGENT LIABILITIES (Continued)

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, 2023 were as listed below:

	Amount
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.

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.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 13 – COMMITMENTS AND CONTINGENT LIABILITIES (Continued)

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 \$83,087 during fiscal year 2023 which is included as a component of purchased water expenses in the Utility Enterprise Fund. The surcharge for fiscal year 2024 is estimated to be \$102,744.

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, 2023

NOTE 14 – 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	\$294,201	(\$4,246,331)	\$7,841,799	\$3,889,669
Restricted cash	37	9	47	93
Accounts receivable, net	389,019	389,020	389,020	1,167,059
Taxes receivable			649	649
Interest receivable	6,025	3,949	8,333	18,307
Total current assets	689,282	(3,853,353)	8,239,848	5,075,777
Noncurrent assets:				
Capital assets:				
Non-depreciable	180,266	22,839	673,097	876,202
Depreciable, net	8,519,673	5,176,624	12,346,212	26,042,509
Total capital assets	8,699,939	5,199,463	13,019,309	26,918,711
Total noncurrent assets	8,699,939	5,199,463	13,019,309	26,918,711
Total Assets	9,389,221	1,346,110	21,259,157	31,994,488
DEFERRED OUTFLOWS				
Deferred outflows related to pension	233,289	233,290	233,290	699,869
Deferred outflows related to OPEB	24,575	24,576	24,576	73,727
Total Deferred Outflows	257,864	257,866	257,866	773,596
LIABILITIES				
Current liabilities:				
Accounts payable	263,994	263,992	263,992	791,978
Accrued payroll	15,085	15,085	15,084	45,254
Interest payable	23,520	23,519	23,519	70,558
Compensated absences	9,324	3,698	3,413	16,435
Deposits	6,433	6,433	6,433	19,299
Bonds payable due within one year	138,334	138,333	138,333	415,000
Unearned revenue	238,782	238,782	238,782	716,346
Total current liabilities	695,472	689,842	689,556	2,074,870
Noncurrent liabilities:				
Compensated absences	27,972	10,239	11,095	49,306
Advances from other funds				
Bonds payable due in more than one year	1,768,333	1,768,333	1,768,334	5,305,000
Net pension liability	338,065	338,066	338,066	1,014,197
Net OPEB liability	68,003	68,004	68,004	204,011
Total noncurrent liabilities	2,202,373	2,184,642	2,185,499	6,572,514
Total Liabilities	2,897,845	2,874,484	2,875,055	8,647,384
DEFERRED INFLOWS				
Deferred inflows related to pension	46,556	46,556	46,555	139,667
Deferred inflows related to OPEB	19,700	19,700	19,700	59,100
Total Deferred Inflows	66,256	66,256	66,255	198,767
NET POSITION				
Invested in capital assets, net of related debt	6,793,272	3,292,797	11,112,735	21,198,804
Restricted for:				
Capital projects	250,432	159,366	349,087	758,885
Unrestricted	(360,722)	(4,788,926)	7,113,892	1,964,244
Total Net Position	\$6,682,982	(\$1,336,763)	\$18,575,714	\$23,921,933

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 14 – SEGMENT INFORMATION (Continued)

Utility Fund Statement of Activities

	Water	Sewer	Guadalupe Valley Municipal Improvement District	Total Utility
OPERATING REVENUES:				
Charges for services	\$1,949,472	\$1,277,679	\$2,696,251	\$5,923,402
Total operating revenues	<u>1,949,472</u>	<u>1,277,679</u>	<u>2,696,251</u>	<u>5,923,402</u>
OPERATING EXPENSES:				
Costs of sales and services	1,113,779	1,526,347	1,325,662	3,965,788
General and administrative	1,069,361	819,310	918,724	2,807,395
Depreciation	233,335	82,565	336,272	652,172
Total operating expenses	<u>2,416,475</u>	<u>2,428,222</u>	<u>2,580,658</u>	<u>7,425,355</u>
OPERATING INCOME (LOSS)	<u>(467,003)</u>	<u>(1,150,543)</u>	<u>115,593</u>	<u>(1,501,953)</u>
NONOPERATING REVENUES (EXPENSES):				
Taxes and assessments	-	-	34,827	34,827
Investment income	51,098	25,548	51,099	127,745
Interest expense	(86,755)	(21,673)	(108,367)	(216,795)
Total nonoperating revenues (expenses)	<u>(35,657)</u>	<u>3,875</u>	<u>(22,441)</u>	<u>(54,223)</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(502,660)</u>	<u>(1,146,668)</u>	<u>93,152</u>	<u>(1,556,176)</u>
Developer Contributions	60,000	-	-	60,000
Transfers in	15,851	15,852	15,852	47,555
Transfers out	(20,095)	(20,097)	(20,097)	(60,289)
Total transfers in and out	<u>55,756</u>	<u>(4,245)</u>	<u>(4,245)</u>	<u>47,266</u>
Change in net positions	<u>(446,904)</u>	<u>(1,150,913)</u>	<u>88,907</u>	<u>(1,508,910)</u>
NET POSITIONS:				
Beginning of year	7,129,886	(185,850)	18,486,807	25,430,843
End of year	<u>\$6,682,982</u>	<u>(\$1,336,763)</u>	<u>\$18,575,714</u>	<u>\$23,921,933</u>

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 14 – 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	\$1,998,709	\$1,211,300	\$2,625,487	\$5,835,496
Cash payments to suppliers	(2,219,222)	(2,377,757)	(2,279,616)	(6,876,595)
Net cash provided (used) by operating activities	(220,513)	(1,166,457)	345,871	(1,041,099)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Taxes and assessments			34,603	34,603
Transfers in	15,851	15,852	15,852	47,555
Transfers out	(20,095)	(20,097)	(20,097)	(60,289)
Net cash provided (used) by noncapital financing activities	(4,244)	(4,245)	30,358	21,869
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of property, plant and equipment	260,137	(910,469)	650,333	1
Principal payment of debt	(133,332)	(133,335)	(133,333)	(400,000)
Interest paid	(88,689)	(23,608)	(110,301)	(222,598)
Developer contributions	60,000			60,000
Net cash provided (used) by capital and related financing activities	98,116	(1,067,412)	406,699	(562,597)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment income received	49,030	24,142	48,357	121,529
Net cash provided (used) by investing activities	49,030	24,142	48,357	121,529
Net increase (decrease) in cash and cash equivalents	(77,611)	(2,213,972)	831,285	(1,460,298)
CASH AND CASH EQUIVALENTS:				
Beginning of year	371,849	(2,032,350)	7,010,561	5,350,060
End of year	\$294,238	(\$4,246,322)	\$7,841,846	\$3,889,762
FINANCIAL STATEMENT PRESENTATION:				
Cash and cash equivalents	\$294,201	(\$4,246,331)	\$7,841,799	\$3,889,669
Restricted cash	37	9	47	93
Total cash and cash equivalents	\$294,238	(\$4,246,322)	\$7,841,846	\$3,889,762
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income (loss)	(\$467,003)	(\$1,150,543)	\$115,593	(\$1,501,953)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	233,335	82,565	336,272	652,172
Changes in current assets and liabilities:				
Accounts receivable	49,237	(66,379)	(70,764)	(87,906)
Accounts payable and accrued liabilities	16,182	16,180	16,180	48,542
Accrued payroll	409	409	407	1,225
Compensated absences		3,984	856	4,840
Deposits	290	290	290	870
Net pension liability, deferred inflows and deferred outflows	(57,289)	(57,289)	(57,289)	(171,867)
Net OPEB liability, deferred inflows and deferred outflows	4,326	4,326	4,326	12,978
Total adjustments	246,490	(15,914)	230,278	460,854
Net cash provided (used) by operating activities	(\$220,513)	(\$1,166,457)	\$345,871	(1,041,099)

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 15 – 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, 2023 are discussed in Note 3.

B. Long-Term Obligations

Description	Balance June 30, 2022	Retirements	Balance June 30, 2023	Current Portion	Non-current Portion
2013 Tax Allocation Bonds	\$6,615,000	(\$1,510,000)	\$5,105,000	\$1,570,000	\$3,535,000
Total long-term debt	<u>\$6,615,000</u>	<u>(\$1,510,000)</u>	<u>\$5,105,000</u>	<u>\$1,570,000</u>	<u>\$3,535,000</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, 2023 was \$938,431.

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, 2023

**NOTE 15 – REDEVELOPMENT AGENCY DISSOLUTION AND SUCCESSOR AGENCY
ACTIVITIES (Continued)**

Total principal and interest remaining to be paid on the bonds is \$5,498,294. Principal and interest paid for the current year was \$1,768,884.

The annual debt service requirements on the bonds were as follows:

Year ending June 30:	Principal	Interest	Total
2024	\$1,570,000	\$195,098	\$1,765,098
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	\$5,105,000	\$393,294	\$5,498,294

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 16 – 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, 2023, more than 13.60% of the City's General Fund's total revenues were derived from a single company.

NOTE 17 – SUBSEQUENT EVENTS

A. Bond issuance

On July 12, 2023, the Brisbane/Guadalupe Valley Municipal Improvement District Financing Authority issued the Series 2023 Lease Revenue Bonds in the amount of \$5,385,000 to finance the costs of tenant improvements to, and related equipment and furnishings for, a building at 25 Park Place, leased by the City and used for municipal services.

B. FEMA Assistance

In January 2023, the City incurred significant infrastructure damages due to the major storms that hit most of California. The City received notification from FEMA that the City will receive grant funding to cover certain construction costs. The City received approximately \$550 thousand in April of 2024.

CITY OF BRISBANE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 17 – SUBSEQUENT EVENTS (Continued)
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C. *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.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

CalPERS Miscellaneous Cost-Sharing Defined Benefit Pension Plan

As of fiscal year ending June 30, 2023

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 Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of the Plan's Total Pension Liability	83.03%	21.65%	25.24%	27.18%	25.57%

* Fiscal year 2015 was the 1st year of implementation, additional years will be presented as they become available.

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

Miscellaneous Plan			
6/30/2019	6/30/2020	6/30/2021	6/30/2022
0.28626%	0.29337%	0.21971%	0.31739%
\$11,463,436	\$12,374,693	\$4,171,920	\$14,851,196
\$5,116,913	\$5,681,738	\$6,036,451	\$6,608,303
224.03%	217.80%	69.11%	224.74%
26.21%	27.01%	10.94%	38.95%

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

CalPERS Miscellaneous Cost-Sharing Defined Benefit Pension Plan

As of fiscal year ending June 30, 2023

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)	\$0	\$0	\$0	\$0	\$0
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	15 years as of the valuation date				
Asset valuation method	5-year smoothed market				
Inflation	2.50%				
Salary increases	Varies by Entry Age and Service				
Investment rate of return	6.90%, 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 2017 CalPERS Experience Study. The table includes 15 years of mortality improvements using the Society of Actuaries Scale BB.				

* Fiscal year 2015 was the 1st year of implementation, additional years will be presented as they become available.

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

Miscellaneous Plan			
2020	2021	2022	2023
\$1,321,787	\$1,485,149	\$1,637,353	\$1,792,450
(1,321,787)	(1,485,149)	(1,637,353)	(1,792,450)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$5,681,738	\$6,036,451	\$6,608,303	\$6,963,537
23.26%	24.60%	24.78%	25.74%
6/30/2018	6/30/2019	6/30/2020	6/30/2021

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

CalPERS Safety Cost-Sharing Defined Benefit Pension Plan

As of fiscal year ending June 30, 2023

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 Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of the Plan's Total Pension Liability	81.42%	18.66%	25.33%	25.59%	24.51%

* Fiscal year 2015 was the 1st year of implementation, additional years will be presented as they become available.

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

Safety Plan			
6/30/2019	6/30/2020	6/30/2021	6/30/2022
0.18250%	0.18910%	0.34669%	0.21085%
\$11,392,654	\$12,598,788	\$12,166,933	\$14,488,529
\$3,205,518	\$3,087,221	\$3,479,518	\$3,877,024
355.41%	408.09%	349.67%	373.70%
25.38%	26.58%	19.13%	22.78%

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

CalPERS Safety Cost-Sharing Defined Benefit Pension Plan

As of fiscal year ending June 30, 2023

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	15 years as of the valuation date				
Asset valuation method	5-year smoothed market				
Inflation	2.75%				
Salary increases	Varies by Entry Age and Service				
Investment rate of return	6.90%, 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 2017 CalPERS Experience Study. The table includes 20 years of mortality improvements using the Society of Actuaries Scale BB.				

* Fiscal year 2015 was the 1st year of implementation, additional years will be presented as they become available.

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

Safety Plan			
2020	2021	2022	2023
\$1,210,715	\$1,400,561	\$1,571,251	\$1,734,220
(1,210,715)	(1,400,561)	(1,571,251)	(1,734,220)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$3,087,221	\$3,479,518	\$3,877,024	\$3,879,797
39.22%	40.25%	40.53%	44.70%
6/30/2018	6/30/2019	6/30/2020	6/30/2021

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

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)
Member contributions					
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%

* Fiscal year 2015 was the 1st year of implementation of GASB 68, additional years will be presented as they become available.

Source: PARS Valuation

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

2020	2021	2022	2023
\$17,181	\$17,525	\$16,841	\$16,841
42,958	43,510	47,433	50,532
11,610		21,424	
(63,596)		(38,013)	
8,153	61,035	47,685	67,373
643,700	651,853	712,888	760,573
\$651,853	\$712,888	\$760,573	\$827,946
(\$2,940)	(\$3,530)	(\$3,980)	(\$3,747)
18,504	138,590	(108,805)	52,283
37,400	37,400	37,400	38,838
52,964	172,460	(75,385)	87,374
560,715	613,679	786,139	710,754
\$613,679	\$786,139	\$710,754	\$798,128
\$38,174	(\$73,251)	\$49,819	\$29,818
94.14%	110.28%	93.45%	96.40%
\$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, 2023

PARS Miscellaneous Plan, Agent-Multiple Employer Defined Benefit Plan
Last 10 Years*

SCHEDULE OF CONTRIBUTIONS

Fiscal Year ended June 30:	2015	2016	2017	2018	2019
Actuarially determined contributions	\$20,560	\$21,117	\$21,158	\$21,158	\$35,337
Contributions in relation to the actuarially determined contributions	(20,560)	(21,117)	(21,158)	(21,158)	(35,337)
Contribution deficiency (excess)					
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	6.5%, 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	Pre-Retirement: Consistent with the Non-Industrial rates used to value the Miscellaneous Public Agency CalPERS Pension Plans after June 30, 2017. Post-Retirement: Consistent with the Non-Industrial rates used to value the Miscellaneous Public Agency CalPERS Pension Plans after June 30, 2017.				

* Fiscal year 2015 was the 1st year of implementation of GASB 68, additional years will be presented as they become available.

Source: City's general ledger and PARS Actuarial Valuation

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$37,400	\$37,400	\$37,400	\$38,838
<u>(37,400)</u>	<u>(37,400)</u>	<u>(37,400)</u>	<u>(38,838)</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>
14.84%	14.20%	14.20%	14.74%
6/30/2018	6/30/2019	6/30/2021	6/30/2022

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

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
Total OPEB Liability						
Service Cost	\$220,254	\$213,187	\$218,316	\$192,805	\$216,149	\$259,497
Interest	562,248	443,442	464,182	534,815	534,725	435,962
Changes of benefit terms						
Differences between expected and actual experience	(905,016)		1,384,906	(131,962)	(1,567,041)	47,929
Changes of assumptions	(1,676,108)	16,310	(664,205)	392,074	213,210	158,569
Benefit Payments	(246,909)	(219,950)	(241,551)	(253,735)	(245,509)	(355,455)
Implicit rate subsidy fulfilled	(162,600)	(104,418)	(93,910)	(122,211)	(141,442)	(118,682)
Net change in Total OPEB Liability	(2,208,131)	348,571	1,067,738	611,786	(989,908)	427,820
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
Total OPEB Liability at end of year	6,772,332	\$7,376,323	\$8,444,061	\$9,055,847	\$8,065,939	\$8,493,759
Plan Fiduciary Net Position						
Contributions - employer	\$346,909	\$619,950	\$641,551	\$853,735	\$678,405	\$355,455
Implicitly subsidy - employer	162,600	104,418	93,910	122,211	745,509	118,682
Contributions - member						
Net investment income	74,661	79,874	121,293	105,672	141,442	(517,416)
Benefit payments	(246,909)	(219,950)	(241,551)	(253,735)	(245,509)	(355,455)
Implicit rate subsidy fulfilled	(162,600)	(104,418)	(93,910)	(122,211)	(141,442)	(118,682)
Administrative expenses	(1,353)	(3,123)	(4,352)	(14,509)	(19,916)	(23,379)
Net change in Plan Fiduciary Net Position	173,308	476,751	516,941	691,163	1,158,489	(540,795)
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
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
City's Net OPEB Liability (Asset) at end of year	\$5,576,603	\$5,703,843	\$6,254,640	\$6,175,263	\$4,026,866	\$4,995,481
Plan's Fiduciary Net Position as percentage of Total OPEB Liability	17.0%	22.7%	25.9%	31.8%	50.1%	41.1%
Covered Payroll	\$6,789,392	\$6,976,100	\$7,088,924	\$8,425,996	\$9,305,238	\$10,058,563
Net OPEB Liability as percentage of covered-employee payroll	85.90%	81.80%	88.23%	73.30%	43.30%	49.80%

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, 2023

OPEB Plan
Schedule of Employer Contributions
Last Ten Fiscal Years*

For the Fiscal Year Ended June 30	2018	2019	2020	2021	2022	2023
Actuarially determined contributions	\$794,015	\$621,742	\$672,857	\$711,821	\$586,593	\$650,426
Contributions in relation to the actuarially determined contribution	509,509	724,368	735,461	975,946	886,951	474,137
Contributions deficiency (excess)	<u>\$284,506</u>	<u>(\$102,626)</u>	<u>(\$62,604)</u>	<u>(\$264,125)</u>	<u>(\$300,358)</u>	<u>\$176,289</u>
Covered Payroll	\$6,789,392	\$6,976,100	\$7,088,924	\$8,425,996	\$9,305,238	\$10,058,563
Contributions as a percentage of covered payroll	7.50%	10.38%	10.37%	11.58%	9.53%	4.71%

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Valuation date	6/30/2022
Actuarial cost method	Entry Age normal, level percent of pay
Amortization method	Closed period, level percent of pay
Remaining amortization period	20 years
Inflation	2.30%
Projected salary increases	2.80%
Healthcare trend rate	6.50%, trending down to 4.04%
Rate of Return on Assets	5.45%
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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Taxes and special assessments	\$13,487,829	\$15,246,612	\$16,394,318	\$1,147,706
Intergovernmental	17,000	17,000	356,839	339,839
Licenses, permits and fees	5,333,000	6,287,527	7,174,444	886,917
Charges for services	2,449,794	4,164,760	3,620,043	(544,717)
Fines and forfeitures	2,000	2,000	50,974	48,974
Use of money and property	70,000	70,000	422,239	352,239
Other revenues	456,577	456,577	432,037	(24,540)
Total Revenues	21,816,200	26,244,476	28,450,894	2,206,418
EXPENDITURES:				
Current:				
General government	7,733,436	7,753,436	10,233,185	(2,479,749)
Public safety - police	5,378,554	5,378,554	5,899,495	(520,941)
Public safety - fire	4,409,374	4,874,594	4,260,084	614,510
Public works	2,504,624	2,504,624	2,914,950	(410,326)
Parks and recreation	2,944,502	2,944,502	2,868,778	75,724
Capital outlay			5,553,080	(5,553,080)
Debt service:				
Principal			13,751	(13,751)
Interest and fiscal charges			453	(453)
Total Expenditures	22,970,490	23,455,710	31,743,776	(8,288,066)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,154,290)	2,788,766	(3,292,882)	(6,081,648)
OTHER FINANCING SOURCES (USES)				
Proceeds from leases			5,544,819	5,544,819
Transfers in			168,136	168,136
Transfers (out)		(75,000)	(2,096,658)	(2,021,658)
Total other financing sources (uses)		(75,000)	3,616,297	3,691,297
NET CHANGE IN FUND BALANCE	(\$1,154,290)	\$2,713,766	323,415	(\$2,390,351)
BEGINNING FUND BALANCE			15,200,290	
ENDING FUND BALANCE			\$15,523,705	

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, 2023

	Budgeted Amounts		Variance with Final Budget Positive (Negative)
	Final	Actual	
REVENUES:			
Use of money and property		\$60,727	\$60,727
Total Revenues		60,727	60,727
EXPENDITURES:			
Current:			
Public works	\$45,000	52,238	(7,238)
Total Expenditures	45,000	52,238	(7,238)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(45,000)	8,489	53,489
OTHER FINANCING SOURCES (USES)			
Proceeds from sales of capital assets			
Total Other Financing Sources (Uses)			
NET CHANGE IN FUND BALANCE	(\$45,000)	8,489	\$53,489
BEGINNING FUND BALANCE		4,467,271	
ENDING FUND BALANCE		\$4,475,760	

CITY OF BRISBANE
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

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, 2023, 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)
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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.

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, 2023

SPECIAL REVENUE FUNDS

	Gas Tax	Measure A	Measure W	Sierra Point Landscape & Lighting
ASSETS				
Cash and investments	\$466,706	\$501,733	\$192,798	\$1,146,575
Interest receivable	2,093	2,250	865	5,142
Taxes receivable	11,153	17,659		
Total Assets	<u>\$479,952</u>	<u>\$521,642</u>	<u>\$193,663</u>	<u>\$1,151,717</u>
LIABILITIES				
Accounts payable				\$23,108
Accrued payroll				2,982
Due to other funds				
Deposits payable				
Unearned revenue				
Total Liabilities				<u>26,090</u>
FUND BALANCE				
Restricted	\$479,952	\$521,642	\$193,663	1,125,627
Assigned				
Unassigned				
Total Fund Balances	<u>479,952</u>	<u>521,642</u>	<u>193,663</u>	<u>1,125,627</u>
Total Liabilities and Fund Balances	<u>\$479,952</u>	<u>\$521,642</u>	<u>\$193,663</u>	<u>\$1,151,717</u>

SPECIAL REVENUE FUNDS

Grants	NPDES	Traffic Congestion Relief	Fire Training	Contract Employees	Public Arts
\$63,363 284		\$11,030 49	\$3,431 15	\$229,131 1,028	\$2,324,494 10,425
\$63,647		\$11,079	\$3,446	\$230,159	\$2,334,919
	\$4,018 8,780				
\$606					
606	12,798				
63,041		\$11,079	\$3,446	\$230,159	\$2,334,919
	(12,798)				
63,041	(12,798)	11,079	3,446	230,159	2,334,919
\$63,647		\$11,079	\$3,446	\$230,159	\$2,334,919

(Continued)

CITY OF BRISBANE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2023

SPECIAL REVENUE FUNDS

	Tree Plant	Habitat Conservation Program	SB1 Road Maintenance and Rehabilitation	ARPA
ASSETS				
Cash and investments	\$12,973	\$45,903	\$96,568	\$1,058,470
Interest receivable	58	206	433	4,747
Taxes receivable			9,720	
Total Assets	<u>\$13,031</u>	<u>\$46,109</u>	<u>\$106,721</u>	<u>\$1,063,217</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	\$13,031	1,818	\$106,721	\$1,063,217
Assigned				
Unassigned				
Total Fund Balances	<u>13,031</u>	<u>1,818</u>	<u>106,721</u>	<u>1,063,217</u>
Total Liabilities and Fund Balances	<u>\$13,031</u>	<u>\$46,109</u>	<u>\$106,721</u>	<u>\$1,063,217</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			
	\$21	\$157,705			
		\$4,130			
\$7,788			\$1,010	\$3,101	
7,788		4,130	1,010	3,101	
	\$21	153,575			
(7,788)			(1,010)	(3,101)	
(7,788)	21	153,575	(1,010)	(3,101)	
	\$21	\$157,705			

(Continued)

CITY OF BRISBANE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2023

	DEBT SERVICE FUNDS		CAPITAL PROJECT FUNDS	
	2022 Brisbane- Guadalupe Valley Municipal Improvement District Public Financing Authority	2018 Library Construction Loan	Facilities Construction	South Hill
ASSETS				
Cash and investments		\$1,050,307	\$3,655,166	\$165,884
Interest receivable			16,393	744
Taxes receivable				
		\$1,050,307	\$3,671,559	\$166,628
LIABILITIES				
Accounts payable		129,260		
Accrued payroll				
Due to other funds	\$101,008			
Deposits payable			\$11,018	
Unearned revenue				
Total Liabilities	101,008	129,260	11,018	
FUND BALANCE				
Restricted		921,047		
Assigned			3,660,541	\$166,628
Unassigned	(101,008)			
Total Fund Balances	(101,008)	921,047	3,660,541	166,628
Total Liabilities and Fund Balances		\$1,050,307	\$3,671,559	\$166,628

CAPITAL
PROJECT FUNDS

<u>Park Development</u>	<u>Total Nonmajor Governmental Funds</u>
\$1,846,170	\$13,028,428
8,280	53,012
	38,532
<u>\$1,854,450</u>	<u>\$13,119,972</u>
	\$160,516
	11,762
	112,907
	55,915
<u>\$527,901</u>	<u>527,901</u>
<u>527,901</u>	<u>869,001</u>
	7,222,958
1,326,549	5,153,718
	(125,705)
<u>1,326,549</u>	<u>12,250,971</u>
<u>\$1,854,450</u>	<u>\$13,119,972</u>

CITY OF BRISBANE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023

	SPECIAL REVENUE FUNDS			
	Gas Tax	Measure A	Measure W	Sierra Point Landscape & Lighting
GOVERNMENTAL REVENUES				
Taxes and special assessments		\$233,081	\$103,122	\$556,847
Intergovernmental	\$127,897			
Licenses, permits and fees				
Use of money and property	5,399	10,432	1,651	19,734
Other revenues				
Total Revenues	133,296	243,513	104,773	576,581
EXPENDITURES				
Current:				
General government				
Public works				406,497
Capital outlay				
Debt service:				
Principal				
Interest and fiscal charges				
Total Expenditures				406,497
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	133,296	243,513	104,773	170,084
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out		(155,157)		
Total Other Financing Sources (Uses)		(155,157)		
NET CHANGES IN FUND BALANCES	133,296	88,356	104,773	170,084
BEGINNING FUND BALANCES (DEFICITS)	346,656	433,286	88,890	955,543
ENDING FUND BALANCES (DEFICITS)	\$479,952	\$521,642	\$193,663	\$1,125,627

SPECIAL REVENUE FUNDS

Grants	NPDES	Traffic Congestion Relief	Fire Training	Contract Employees	Public Arts
	\$44,962				
\$170,271	1,064				
4,163	(4,675)	\$212	\$65	\$4,411	\$24,341
					967,235
174,434	41,351	212	65	4,411	991,576
	565,644				
	565,644				
174,434	(524,293)	212	65	4,411	991,576
	523,270				
(168,136)					
(168,136)	523,270				
6,298	(1,023)	212	65	4,411	991,576
56,743	(11,775)	10,867	3,381	225,748	1,343,343
\$63,041	(\$12,798)	\$11,079	\$3,446	\$230,159	\$2,334,919

(Continued)

CITY OF BRISBANE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023

	SPECIAL REVENUE FUNDS			
	Tree Plant	Habitat Conservation Program	SB1 Road Maintenance and Rehabilitation	ARPA
GOVERNMENTAL REVENUES				
Taxes and special assessments				
Intergovernmental			\$107,161	
Licenses, permits and fees				
Use of money and property	\$249	\$913	843	\$7,572
Other revenues				
	<u>249</u>	<u>913</u>	<u>108,004</u>	<u>7,572</u>
EXPENDITURES				
Current:				
General government				37,800
Public works				
Capital outlay				
Debt service:				
Principal				
Interest and fiscal charges				
Total Expenditures				<u>37,800</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>249</u>	<u>913</u>	<u>108,004</u>	<u>(30,228)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out				
Total Other Financing Sources (Uses)				
NET CHANGES IN FUND BALANCES	<u>249</u>	<u>913</u>	<u>108,004</u>	<u>(30,228)</u>
BEGINNING FUND BALANCES (DEFICITS)	<u>12,782</u>	<u>905</u>	<u>(1,283)</u>	<u>1,093,445</u>
ENDING FUND BALANCES (DEFICITS)	<u><u>\$13,031</u></u>	<u><u>\$1,818</u></u>	<u><u>\$106,721</u></u>	<u><u>\$1,063,217</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	
			\$382,000	245,000	\$131,000
			11,403	136,911	21,901
			393,403	381,911	152,901
			(393,403)	(381,910)	(152,901)
			393,403	381,910	152,901
			393,403	381,910	152,901
(\$7,788)	\$21	\$153,575	(1,010)	(3,101)	
(\$7,788)	\$21	\$153,575	(\$1,010)	(\$3,101)	

(Continued)

CITY OF BRISBANE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023

	DEBT SERVICE FUNDS		CAPITAL PROJECT FUNDS	
	2022 Brisbane- Guadalupe Valley Municipal Improvement District Public Financing Authority	2018 Library Construction Loan	Facilities Construction	South Hill
GOVERNMENTAL REVENUES				
Taxes and special assessments				
Intergovernmental				
Licenses, permits and fees				
Use of money and property			\$70,360	\$3,193
Other revenues				
Total Revenues			70,360	3,193
EXPENDITURES				
Current:				
General government				
Public works				
Capital outlay				
Debt service:				
Principal		\$113,333		
Interest and fiscal charges	\$233,627	14,735		
Total Expenditures	233,627	128,068		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(233,627)	(128,068)	70,360	3,193
OTHER FINANCING SOURCES (USES)				
Transfers in	132,619			
Transfers out				
Total Other Financing Sources (Uses)	132,619			
NET CHANGES IN FUND BALANCES	(101,008)	(128,068)	70,360	3,193
BEGINNING FUND BALANCES (DEFICITS)		1,049,115	3,590,181	163,435
ENDING FUND BALANCES (DEFICITS)	(\$101,008)	\$921,047	\$3,660,541	\$166,628

CAPITAL
PROJECT FUNDS

<u>Park Development</u>	<u>Total Nonmajor Governmental Funds</u>
	\$938,012
	405,329
	1,064
\$37,970	186,834
	967,235
<u>37,970</u>	<u>2,498,474</u>
	37,800
	972,141
118,932	118,932
	871,333
	418,577
<u>118,932</u>	<u>2,418,783</u>
<u>(80,962)</u>	<u>79,691</u>
	1,584,103
	(323,293)
	1,260,810
<u>(80,962)</u>	<u>1,340,501</u>
<u>1,407,511</u>	<u>10,910,470</u>
<u>\$1,326,549</u>	<u>\$12,250,971</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, 2023

	SPECIAL REVENUE FUNDS					
	GAS TAX			MEASURE A		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
GOVERNMENTAL REVENUES						
Taxes and special assessments				\$381,833	\$233,081	(\$148,752)
Intergovernmental	\$116,892	\$127,897	\$11,005			
Licenses, permits and fees		5,399	5,399		10,432	10,432
Use of money and property						
Other revenues						
Total Revenues	116,892	133,296	16,404	381,833	243,513	(138,320)
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	116,892	133,296	16,404	381,833	243,513	(138,320)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out					(155,157)	(155,157)
Total Other Financing Sources (Uses)					(155,157)	(155,157)
NET CHANGES IN FUND BALANCES	\$116,892	133,296	\$16,404	\$381,833	88,356	(\$293,477)
BEGINNING FUND BALANCES (DEFICITS)		346,656			433,286	
ENDING FUND BALANCES (DEFICITS)		\$479,952			\$521,642	

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)
\$88,019	\$103,122	\$15,103	\$590,000	\$556,847	(\$33,153)			
						\$140,000	\$170,271	\$30,271
	1,651	1,651		19,734	19,734		4,163	4,163
88,019	104,773	16,754	590,000	576,581	(13,419)	140,000	174,434	34,434
						140,000		140,000
			455,056	406,497	48,559			
			455,056	406,497	48,559	140,000		140,000
88,019	104,773	16,754	134,944	170,084	35,140		174,434	174,434
							(168,136)	(168,136)
							(168,136)	(168,136)
\$88,019	104,773	\$16,754	\$134,944	170,084	\$35,140		6,298	\$6,298
	88,890			955,543			56,743	
	\$193,663			\$1,125,627			\$63,041	

(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, 2023

	SPECIAL REVENUE FUNDS					
	NPDES			Traffic Congestion Relief		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
GOVERNMENTAL REVENUES						
Taxes and special assessments	\$52,000	\$44,962	(\$7,038)			
Intergovernmental						
Licenses, permits and fees	2,000	1,064	(936)			
Use of money and property		(4,675)	(4,675)		\$212	\$212
Other revenues						
Total Revenues	54,000	41,351	(12,649)		212	212
EXPENDITURES						
Current:						
General government						
Public safety - police						
Public works	320,333	565,644	(245,311)			
Capital outlay						
Debt service:						
Principal						
Interest and fiscal charges						
Total Expenditures	320,333	565,644	(245,311)			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(266,333)	(524,293)	(257,960)		212	212
OTHER FINANCING SOURCES (USES)						
Transfers in	268,184	523,270	255,086			
Transfers out						
Total Other Financing Sources (Uses)	268,184	523,270	255,086			
NET CHANGE IN FUND BALANCES	\$1,851	(1,023)	(\$2,874)		212	\$212
BEGINNING FUND BALANCES (DEFICITS)		(11,775)			10,867	
ENDING FUND BALANCES (DEFICITS)		(\$12,798)			\$11,079	

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)
				\$107,161	\$107,161			
	\$24,341	\$24,341		843	843		\$7,572	\$7,572
	967,235	967,235						
	991,576	991,576		108,004	108,004		7,572	7,572
							37,800	(37,800)
							37,800	(37,800)
	991,576	991,576		108,004	108,004		(30,228)	(30,228)
	991,576	\$991,576		108,004	\$108,004		(30,228)	(\$30,228)
	1,343,343			(1,283)			1,093,445	
	\$2,334,919			\$106,721			\$1,063,217	

(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, 2023

	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
			\$382,000	\$382,000		\$417,000	245,000	172,000
			35,860	11,403	\$24,457	66,035	136,911	(70,876)
			417,860	393,403	24,457	483,035	381,911	101,124
			(417,860)	(393,403)	24,457	(483,035)	(381,910)	101,125
			393,403	393,403		483,035	381,910	(101,125)
			393,403	393,403		483,035	381,910	(101,125)
			(\$24,457)		\$24,457			
	\$153,575			(1,010)			(3,101)	
	\$153,575			(\$1,010)			(\$3,101)	

(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, 2023

	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	\$106,090	\$131,000	(\$24,910)			
Interest and fiscal charges	2,335	21,901	(19,566)		\$233,627	(\$233,627)
Total Expenditures	108,425	152,901	(44,476)		233,627	(233,627)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(108,425)	(152,901)	(44,476)		(233,627)	(233,627)
OTHER FINANCING SOURCES (USES)						
Transfers in	152,901	152,901			132,619	132,619
Transfers out						
Total Other Financing Sources (Uses)	152,901	152,901			132,619	132,619
NET CHANGE IN FUND BALANCES	\$44,476		(\$44,476)		(101,008)	(\$101,008)
BEGINNING FUND BALANCES (DEFICITS)						
ENDING FUND BALANCES (DEFICITS)					(101,008)	

Budget	Actual	Variance Positive (Negative)
--------	--------	------------------------------------

\$113,333	\$113,333	
	14,735	(\$14,735)
<u> </u>	<u> </u>	<u> </u>

113,333	128,068	(14,735)
---------	---------	----------

(113,333) (128,068) (14,735)

(\$113,333)	(128,068)	(\$14,735)
-------------	-----------	------------

1,049,115

\$921,047

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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, 2023

	Dental Self-Insurance	Fringe Benefits	Flexible Benefits	General Liability
ASSETS				
Current Assets:				
Cash and investments	\$2	\$151,303	\$77	\$9,444
Restricted cash and investments				
Accounts receivable, net		96,672	2,977	
Interest receivable		679		
Total Assets	2	248,654	3,054	9,444
LIABILITIES				
Current Liabilities:				
Accounts payable and accrued liabilities	8,227	321	2,957	
Due to other funds	91,741		1,768	746,046
Accrued payroll		218,842		
Interest payable				2,022
Accrued claims payable				13,988
Total Current Liabilities	99,968	219,163	4,725	762,056
Noncurrent Liabilities:				
Accrued claims payable				23,773
Total Liabilities	99,968	219,163	4,725	785,829
NET POSITION (DEFICITS)				
Unrestricted	(99,966)	29,491	(1,671)	(776,385)
Total Net Position (Deficits)	(\$99,966)	\$29,491	(\$1,671)	(\$776,385)

Workers' Compensation	OPEB Fund	Vehicle Replacement Fund	Facilities Maintenance	Total
	\$1,090,851	\$607,568	\$294,256	\$2,153,501
\$174,419				174,419
	4,892	2,724	1,320	100,969
				8,295
174,419	1,095,743	610,292	295,576	2,437,184
26,674		20		38,199
48,714		13,790		902,059
11,172				230,014
218				2,240
541,200				555,188
627,978		13,810		1,727,700
1,098,000				1,121,773
1,725,978		13,810		2,849,473
(1,551,559)	1,095,743	596,482	295,576	(412,289)
(\$1,551,559)	\$1,095,743	\$596,482	\$295,576	(\$412,289)

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023

	Dental Self-Insurance	Fringe Benefits	Flexible Benefits	General Liability
OPERATING REVENUES				
Charges for sales and services	\$154,923			\$880,211
Other revenue				
Total Operating Revenues	154,923			880,211
OPERATING EXPENSES				
Cost of sales and services				
General and administrative	129,554			1,031,831
Other expenses				
Total Operating Expenses	129,554			1,031,831
Operating Income (Loss)	25,369			(151,620)
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	(702)	\$2,976	\$8	(29,132)
Total Nonoperating Revenues (Expenses)	(702)	2,976	8	(29,132)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	24,667	2,976	8	(180,752)
Transfers in				
Change in Net Position	24,667	2,976	8	(180,752)
BEGINNING NET POSITION (DEFICIT)	(124,633)	26,515	(1,679)	(595,633)
ENDING NET POSITION (DEFICIT)	(\$99,966)	\$29,491	(\$1,671)	(\$776,385)

Workers' Compensation	OPEB Fund	Vehicle Replacement Fund	Facilities Maintenance	Total
\$616,140	\$599,412			\$2,250,686
5,689				5,689
621,829	599,412			2,256,375
	26,399			26,399
1,654,114				2,815,499
145,451	377,605	\$681,413		1,204,469
1,799,565	404,004	681,413		4,046,367
(1,177,736)	195,408	(681,413)		(1,789,992)
(2,060)	8,290	4,482	\$5,664	(10,474)
(2,060)	8,290	4,482	5,664	(10,474)
(1,179,796)	203,698	(676,931)	5,664	(1,800,466)
		541,447		541,447
(1,179,796)	203,698	(135,484)	5,664	(1,259,019)
(371,763)	892,045	731,966	289,912	846,730
(\$1,551,559)	\$1,095,743	\$596,482	\$295,576	(\$412,289)

CITY OF BRISBANE
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023

	Dental Self-Insurance	Fringe Benefits	Flexible Benefits	General Liability
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$154,923	\$4,048	\$21	\$880,211
Cash payments to suppliers	<u>(144,052)</u>			<u>(1,057,337)</u>
Cash Flows from Operating Activities	<u>10,871</u>	<u>4,048</u>	<u>21</u>	<u>(177,126)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Interfund receipts				211,143
Interfund payments	<u>(10,168)</u>			
Cash Flows from Noncapital Financing Activities	<u>(10,168)</u>			<u>211,143</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest paid	(701)			(27,600)
Interest income		2,624	8	
Cash Flows from Investing Activities	<u>(701)</u>	<u>2,624</u>	<u>8</u>	<u>(27,600)</u>
Net Cash Flows	2	6,672	29	6,417
Cash and investments at beginning of period		144,631	48	3,027
Cash and investments at end of period	<u>\$2</u>	<u>\$151,303</u>	<u>\$77</u>	<u>\$9,444</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:				
Operating income (loss)	\$25,369			(\$151,620)
Adjustments to reconcile operating income to net cash flows from operating activities:				
Accounts receivable		\$681		
Accounts payable and accrued liabilities	(14,498)	(139,599)	\$21	
Accrued payroll		142,966		
Accrued claims payable				<u>(25,506)</u>
Cash Flows from Operating Activities	<u>\$10,871</u>	<u>\$4,048</u>	<u>\$21</u>	<u>(\$177,126)</u>

Workers' Compensation	OPEB Fund	Vehicle Replacement Fund	Facilities Maintenance	Total
\$621,829	\$599,109		(\$667)	\$2,259,474
(1,167,604)	(404,004)	(\$683,008)		(3,456,005)
(545,775)	195,105	(683,008)	(667)	(1,196,531)
48,714		541,554		801,411
				(10,168)
48,714		541,554		791,243
(705)				(29,006)
	5,408	3,441	5,664	17,145
(705)	5,408	3,441	5,664	(11,861)
(497,766)	200,513	(138,013)	4,997	(417,149)
672,185	890,338	745,581	289,259	2,745,069
\$174,419	\$1,090,851	\$607,568	\$294,256	\$2,327,920
(\$1,177,736)	\$195,408	(\$681,413)		(\$1,789,992)
			(\$667)	14
21,837	(303)	(1,595)		(134,137)
924				143,890
609,200				583,694
(545,775)	\$195,105	(\$683,008)	(\$667)	(\$1,196,531)

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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, 2023

	Custodial Funds			
	Developer Deposits Fund	Other Custodial Funds	Northeast Ridge Assessment District 2013 Refunding Bonds Fund	HCP Sierra Tower Development
ASSETS				
Cash and investments		\$10,026	\$23,559	
Accounts receivable, net	\$88,811			
Interest receivable	255	5		
Total Assets	89,066	10,031	23,559	
LIABILITIES				
Accounts payable	1,207,795			\$4,136
Deposits payable	2,469,967	8,127		(4,136)
Total Liabilities	3,677,762	8,127		
NET POSITION (DEFICIT)				
Restricted for organizations and other governments	(\$3,588,696)	\$1,904	\$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
\$26,791	\$68,856	\$57,519	\$42,500		\$229,251
	3,255				92,066
120					380
26,911	72,111	57,519	42,500		321,697
	12,115				1,224,046
25,000		65,660	42,500		2,607,118
25,000	12,115	65,660	42,500		3,831,164
\$1,911	\$59,996	(\$8,141)			(\$3,509,467)

CITY OF BRISBANE
 COMBINING STATEMENT OF CHANGES IN NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023

	Custodial Funds			
	Developer Deposits Fund	Other Custodial Funds	Northeast Ridge Assessment District 2013 Refunding Bonds Fund	HCP Sierra Tower Development
ADDITIONS				
Investment income		\$114		
Other revenue	\$166,343			
Total additions	166,343	114		
DEDUCTIONS				
Professional services	2,178,708			\$146,996
Total deductions	2,178,708			146,996
CHANGES IN NET POSITION	(2,012,365)	114		(146,996)
BEGINNING NET POSITION (DEFICIT)	(1,576,331)	1,790	\$23,559	146,996
ENDING NET POSITION (DEFICIT)	<u>(\$3,588,696)</u>	<u>\$1,904</u>	<u>\$23,559</u>	<u></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
\$516	\$122,042				\$630 288,385
516	122,042				289,015
	73,685				2,399,389
	73,685				2,399,389
516	48,357				(2,110,374)
1,395	11,639	(\$8,141)			(1,399,093)
<u>\$1,911</u>	<u>\$59,996</u>	<u>(\$8,141)</u>			<u>(\$3,509,467)</u>

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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, 2023, and have issued our report thereon dated December 5, 2025.

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.

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 December 5, 2025 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 December 5, 2025 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 December 5, 2025, 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 December 5, 2025, 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
December 5, 2025

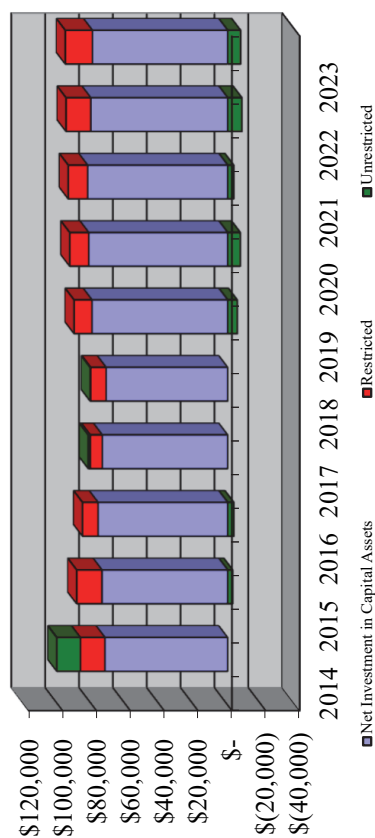
STATISTICAL INFORMATION

This part of the City of Brisbane's comprehensive annual 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	151-157
<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	158-164
<i>These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.</i>	
Debt Capacity	165-170
<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	171-175
<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	176-179
<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)



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities										
Invested in capital assets,										
net of related debt	\$46,027	\$47,358	\$47,876	\$44,304	\$43,424	\$50,918	\$54,101	\$55,504	\$53,735	\$53,119
Restricted	12,292	12,698	6,934	6,373	8,314	9,841	10,470	10,688	13,862	15,275
Unrestricted	10,882	\$(5,099)	\$(3,507)	945	\$(3,630)	\$(9,112)	\$(12,721)	\$(9,339)	12,570	\$(11,300)
Total governmental activities net position	\$69,201	\$54,957	\$51,303	\$51,622	\$48,108	\$51,647	\$51,850	\$56,853	\$55,027	\$57,094
Business-type activities										
Invested in capital assets,										
net of related debt	\$26,368	\$26,815	\$28,599	\$29,708	\$28,342	\$29,149	\$27,898	\$27,156	\$27,057	\$26,698
Restricted	2,251	2,251	2,251	759	759	759	758	759	759	759
Unrestricted	3,037	2,092	(161)	170	3,936	3,423	5,194	5,733	4,138	3,636
Total business-type activities net position	\$31,656	\$31,158	\$30,689	\$30,637	\$33,037	\$33,331	\$33,850	\$33,648	\$31,954	\$31,093
Primary government										
Invested in capital assets,										
net of related debt	\$72,395	\$74,173	\$76,475	\$74,012	\$71,766	\$80,067	\$81,999	\$82,660	\$80,792	\$79,817
Restricted	14,543	14,949	9,185	7,132	9,073	10,600	11,228	11,447	14,621	16,034
Unrestricted	13,919	\$(3,007)	\$(3,668)	1,115	305	\$(5,689)	\$(7,527)	\$(3,606)	\$(8,432)	\$(7,664)
Total primary government net position	\$100,857	\$86,115	\$81,992	\$82,259	\$81,144	\$84,978	\$85,700	\$90,501	\$86,981	\$88,187

CITY OF BRISBANE
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Dollars in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental Activities:										
General Government	\$4,485	\$4,195	\$5,357	\$5,718	\$7,446	\$6,871	\$9,780	\$11,358	\$8,694	\$11,022
Public Safety - police	3,314	3,918	4,189	4,758	5,225	5,694	5,313	4,789	6,108	5,689
Public Safety - fire	2,528	2,602	2,782	2,812	3,576	3,661	3,629	3,838	5,763	3,864
Public Works	3,378	3,684	3,542	3,734	3,883	4,094	5,061	4,776	4,267	4,804
Parks and Recreation	1,802	1,955	2,023	2,338	2,388	2,393	2,699	1,622	2,648	3,069
Interest on Long-Term Debt (Unallocated)	1,245	999	647	433	630	419	294	248	185	261
Total Governmental Activities Expenses	16,752	17,353	18,540	19,793	23,148	23,132	26,776	26,631	27,665	28,709
Business-Type Activities:										
Utility	4,344	4,656	5,654	5,442	5,368	6,261	5,952	6,667	7,502	7,425
Marina	1,438	A	1,808	A	1,662	1,621	1,715	1,317	1,647	1,646
Total Business-Type Activities Expenses	5,782	6,279	7,462	7,382	7,030	7,882	7,667	7,984	9,149	9,071
Total Primary Government Expenses	\$22,534	\$23,632	\$26,002	\$27,175	\$30,178	\$31,014	\$34,443	\$34,615	\$36,814	\$37,780
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$3,803	\$4,635	\$5,226	\$5,319	\$6,517	\$6,959	\$8,070	\$9,515	\$8,339	\$9,537
Public Safety - police	151	54	60	52	58	127	56	46	131	61
Public Safety - fire	128	179	275	315	714	499	463	1,453	1,063	587
Public Works	3,252	3,115	1,120	1,408	1,179	1,382	990	952	466	549
Parks and Recreation	506	526	571	597	588	667	483	317	666	809
Operating Grants and Contributions	88	117	158	209	342	624	332	1,055	1,214	1,373
Capital Grants and Contributions	1,396	930	352	152	238	88	225	507	-	27
Total Government Activities Program Revenues	9,324	9,556	7,762	8,052	9,636	10,346	10,619	13,845	11,879	12,943
Business-Type Activities:										
Charges for Services:										
Utility	5,466	5,764	5,276	5,717	8,085	6,009	6,049	5,681	5,473	5,923
Parks and Recreation	1,614	A	1,652	A	2,206	2,099	2,293	2,339	2,303	2,318
Capital Grants and Contributions	-	-	-	456	-	-	-	-	-	-
Total Business-Type Activities Program Revenue	7,080	7,293	6,928	7,878	10,291	8,108	8,342	8,020	7,776	8,241
Total Primary Government Program Revenues	\$16,404	\$16,849	\$14,690	\$15,930	\$19,927	\$18,454	\$18,961	\$21,865	\$19,655	\$21,184
Net (Expense)/Revenue										
Governmental Activities	(\$7,428)	(\$7,797)	(\$10,778)	(\$11,741)	(\$13,512)	(\$12,786)	(\$16,157)	(\$12,786)	(\$15,786)	(\$15,766)
Business-Type Activities	1,298	1,014	(534)	496	3,261	226	675	36	(1,373)	(830)
Total Primary Government Net Expense	(\$6,130)	(\$6,783)	(\$11,312)	(\$11,245)	(\$10,251)	(\$12,560)	(\$15,482)	(\$12,750)	(\$17,159)	(\$16,596)

(continued)

CITY OF BRISBANE
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Dollars in thousands)
(continued)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Taxes:										
Property Taxes	\$2,816	\$3,162	\$3,258	\$3,342	\$3,662	\$4,372	\$4,711	\$5,513	\$5,257	\$6,201
Sales Taxes	2,529	3,333	3,843	4,408	4,678	5,609	6,640	7,652	5,792	6,406
Motor Vehicle In-Lieu	-	-	-	-	-	-	-	-	-	-
Transient Occupancy Tax	2,038	2,447	2,786	2,768	2,886	2,890	2,072	850	1,653	2,151
Business License Tax	-	-	-	-	-	-	-	-	-	-
Other Taxes	649	909	1,056	1,423	1,118	2,243	1,713	1,626	1,635	2,383
Developer Contributions	-	-	-	-	-	-	-	-	-	-
Interest Earnings	947	-	182	100	106	704	356	288	(426)	494
Miscellaneous	335	-	48	14	23	422	756	1,730	33	172
Gain on sale of land held	-	-	-	-	-	-	-	131	-	-
Transfers, net	4,914	681	54	5	120	85	111	(2)	16	29
Extraordinary Item	-	-	-	-	-	-	-	-	-	-
Contribution from Successor Agency	2,512	-	-	-	-	-	-	-	-	-
Special Item: Gain on Early Retirement of Debt	3,491	-	-	-	-	-	-	-	-	-
Special Item: Successor Agency Loan Write-off	-	-	(4,099)	-	-	-	-	-	-	-
Total Government Activities	20,231	10,532	7,128	12,060	12,593	16,325	16,359	17,788	13,960	17,836
Business-Type Activities:										
Other Taxes	30	30	30	30	81	33	32	35	35	35
Interest Earnings	55	51	88	(574)	(387)	60	(135)	(334)	(401)	(97)
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Developer Contribution	-	-	-	-	-	60	60	60	60	60
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Transfers and Other	(4,914)	(681)	(54)	(5)	(120)	(85)	(111)	2	(16)	(29)
Total Business-Type Activities	(4,829)	(600)	64	(549)	(426)	68	(154)	(237)	(322)	(31)
Total Primary Government	\$15,402	\$9,932	\$7,192	\$11,511	\$12,167	\$16,393	\$16,205	\$17,551	\$13,638	\$17,805
Change in Net Position										
Governmental Activities	\$12,803	\$2,735	(\$3,650)	\$319	(\$919)	\$3,539	\$202	\$5,002	(\$1,826)	\$2,070
Business-Type Activities	(3,531)	414	(470)	(53)	2,835	294	521	(201)	(1,695)	(861)
Total Primary Government	\$9,272	\$3,149	(\$4,120)	\$266	\$1,916	\$3,833	\$723	\$4,801	(\$3,521)	\$1,209

(A) In fiscal year 2014, the City reorganized its funds and the former Parks and Recreation Fund was renamed the Marina Fund. The Parks and Recreation fund was then combined with the General Fund.

CITY OF BRISBANE
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(In thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Reserved										
Unreserved										
Nonspendable										
Restricted	\$3,384	\$3,291	\$3,315	\$2,594	\$2,437	\$1,818	\$3,968	\$3,844	\$3,752	\$3,584
Assigned	-	-	-	107	114	530	1,162	1,414	1,225	1,384
Unassigned	274	295	221	253	274	821	842	842	842	842
	8,484	8,957	7,745	8,702	8,628	7,949	6,465	11,436	9,382	9,714
Total General Fund	\$12,142	\$12,543	\$11,281	\$11,656	\$11,453	\$11,118	\$12,437	\$17,536	\$15,201	\$15,524
All other governmental funds										
Nonspendable			154	\$80						
Restricted	\$9,428	\$9,658	\$3,965	3,861	6,061	\$6,725	\$6,683	\$6,777	\$10,241	\$11,699
Assigned	2,982	3,666	3,762	3,813	3,837	3,914	3,998	5,325	5,258	5,153
Unassigned	(312)	(488)	(561)	(1,331)	(1,609)	(1,244)	(4,708)	(6,503)	(6,525)	(6,964)
Total all other governmental funds	\$12,098	\$12,836	\$7,320	\$6,423	\$8,289	\$9,395	\$5,973	\$5,599	\$8,974	\$9,888

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, 2023			
	2014	2015	2016	2017
Revenues				
Taxes and special assessments	\$9,501	\$11,258	\$11,400	\$12,069
Intergovernmental	360	665	420	651
Licenses, permits, and fees	4,162	3,978	3,234	4,312
Charges for services	2,579	2,090	2,158	2,507
Fines and forfeitures	60	40	51	48
Use of money and property	1,026	255	269	156
Other revenues	452	1,390	735	552
Total Revenues	18,140	19,676	18,267	20,295
Expenditures				
Current:				
General government	3,570	3,780	4,472	4,647
Public safety-police	3,038	3,611	4,071	4,390
Public safety-fire	2,247	2,300	2,586	2,402
Public works	2,473	2,748	2,896	2,972
Parks and recreation	1,630 A	1,775	1,821	2,139
Library	27	28	28	
Capital outlay	1,083	1,232	838	2,085
Debt service:				
Principal repayment	16,135	6,938	2,546	1,036
Interest and fiscal charges	1,347	1,036	686	446
Total Expenditures	31,550	23,448	19,944	20,117
Excess (deficiency) of revenues over (under) expenditures	(13,410)	(3,772)	(1,677)	178
Other Financing Sources (Uses)				
Premium on refunding bonds issued	1,004	88		
Proceeds from sale of property/assets	-	292	-	-
Proceeds from long-term debt	63	5,470	-	-
Payment to refunded debt escrow agent	-	-	-	-
Transfer in	1,672	7,800	2,369	2,131
Transfer out	(1,946)	(8,740)	(3,371)	(2,831)
Extraordinary item	-	-	-	-
Special item	-	-	(4,099)	-
Total other financing sources (uses)	793	4,910	(5,101)	(700)
Net change in fund balances	(\$12,617)	\$1,138	(\$6,778)	(\$522)
Debt service as a percentage of noncapital expenditures	57.4%	35.9%	16.9%	8.2%

(A) In fiscal year 2014, the City reorganized its funds and the former Parks and Recreation Fund was renamed the Marina Fund. The Parks and Recreation fund was then combined with the General Fund.

2018	2019	2020	2021	2022	2023
\$12,873	\$14,606	\$15,261	\$15,744	\$14,685	\$17,333
511	919	1,229	1,626	1,154	789
4,198	6,623	5,810	6,988	5,643	7,521
2,751	3,662	3,132	3,461	3,380	3,620
50	66	43	31	110	51
175	855	508	352	(338)	597
1,190	974	838	3,307	1,216	1,399
21,748	27,705	26,821	31,509	25,850	31,310
5,534	5,823	7,299	7,728	8,487	10,271
4,628	4,917	4,991	4,804	5,287	5,899
3,035	3,357	3,535	3,829	4,517	4,260
3,245	3,637	3,758	3,848	4,082	3,939
2,192	2,200	2,504	1,622	2,455	2,869
	-	-	-	-	-
802	4,243	4,674	3,707	5,125	6,560
1,147	649	924	858	846	885
485	422	298	253	318	421
21,068	25,248	27,983	26,649	31,117	35,104
680	2,457	(1,162)	4,860	(5,266)	(3,793)
-	-	-	-	-	-
-	-	-	131	4,355	-
3,330	-	-	-	2,200	-
(1,738)	-	-	-	-	5,545
2,112	5,331	2,087	2,418	2,451	1,907
(2,722)	(7,017)	(3,028)	(2,684)	(2,699)	(2,420)
-	-	-	-	-	-
-	-	-	-	-	-
982	(1,686)	(941)	(135)	6,307	5,032
\$1,662	\$771	(\$2,103)	\$4,725	\$1,041	\$1,239
8.1%	5.1%	5.2%	4.6%	4.2%	4.5%

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
2014	\$ 2,725	\$ 2,701	\$ 144	\$ 334	\$ 76	\$ 2,038	\$ 2,792	\$ 10,810
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	107	863	66	850	4,582	19,834
2022	5,167	6,197	114	1,023	75	1,648	4,345	18,569
2023	6,128	6,793	128	1,149	58	2,151	5,715	22,122

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
	Secured	Unsecured	Less: Exemptions	
2014	\$ 1,408,674	\$ 184,241	\$ 12,208	\$ 1,580,706
2015	1,516,681	180,385	10,908	1,686,157
2016	1,624,974	187,517	12,258	1,800,233
2017	1,718,428	185,541	11,374	1,892,596
2018	1,845,340	206,181	13,112	2,038,409
2019	2,043,149	205,714	13,086	2,235,777
2020	2,210,071	240,078	15,892	2,434,258
2021	2,571,845	238,376	28,261	2,781,960
2022	2,961,771	266,493	28,486	3,199,778
2023	3,483,349	289,581	29,299	3,743,631

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

Redevelopment Agency				
Secured	Unsecured	Less: Exemptions	Taxable Assessed Value	Total Direct Tax Rate
				1.1048
				1.0991
				1.1080
				1.1282
				1.1276
				1.1126
				1.1267
				1.1543
				1.1190
				1.1102

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	
2014	1.0000	0.0280	0.0574	0.0194	1.1048
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

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	2023			2014		
	Taxable Assessed	Rank	% of Total	Taxable Assessed	Rank	% of Total
	Value		Value ¹	Value		Value ²
Slough Brisbane LLC	\$ 306,303	1	10.40%	\$42,453	5	3.02%
HCP Life Science REIT Inc.	240,656	2	8.17%			
DCT Valley Dr CA LLP	124,790	3	4.24%	60,261	2	4.29%
Oyster Point Properties Inc.	121,192	4	4.12%	104,440	1	7.44%
BMR Bayshore Blvd LLC	117,353	5	3.99%	24,353	10	1.74%
PPF OFF 7000 Marina Blvd. LP	80,941	6	2.75%			
IAC San Francisco LLC	67,528	7	2.29%	58,193	3	4.15%
M & L Associates	58,286	8	1.98%			
Summit Hospitality 114 LLC	45,537	9	1.55%			
BP3 SF4 1000 Marina LLC	40,843	10	1.39%			
Prologis USLV SUBREIT 4 LLC	29,754	11	1.01%			
SNH Brisbane CA LLC	28,413	12	0.97%			
CP6BT LLC	23,374	13	0.79%			
BRE SH Brisbane Owner LLC	23,208	14	0.79%			
BP3 SF5 3000 3500 Marina LLC	22,215	15	0.75%			
Harrison 325 LP	19,075	16	0.65%			
Valley 325 LP	18,938	17	0.64%			
LYF Investment Group LLC	16,830	18	0.57%			
Recology Properties Inc	16,382	19	0.56%			
South Hill 99 LP	15,504	20	0.53%			
2000 Sierra Point Parkway LLC				42,955	4	3.06%
DMARC 2006 CD2 Marina Office LP				25,400	9	1.81%
Diamond Marina LLC				30,692	7	2.19%
Fund VIII 1000 Marina LLC				26,400	8	1.88%
William D. and C.A. Spencer Trust				38,963	6	2.78%
Barulich Properties LLC				13,128	14	0.94%
Brisbane Lodging LP				13,733	13	0.98%
Tuntex Properties Inc.				18,649	11	1.33%
BRE SH Brisbane Owner LLC				16,310	12	1.16%
Rolling Frito-Lay Sales				11,731	15	0.84%
SFPP				11,396	16	0.81%
150 Spear Street Associates				11,122	17	0.79%
WVP Bay Tech LLC				10,499	18	0.75%
Sierra Hotel Management Corp				8,679	19	0.71%
Sierra Point Investors LLC				8,665	20	0.60%
Total	<u>\$ 1,417,122</u>		<u>48.14%</u>	<u>\$ 578,022</u>		<u>41.25%</u>

Source:

CA Municipal Statistics

⁽¹⁾ 2022-2023 Local Secured Assessed Valuation: \$ 2,944,014

⁽²⁾ 2013-2014 Local Secured Assessed Valuation: \$ 1,403,615

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
2014	\$ 2,673.12	\$ 2,673.12	100%	n/a	\$ 2,673.12	100%
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%

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	Tax Allocation Bonds	Other Long-Term Debt	Utility Revenue Bonds	Capital Leases			
2014	\$ 10,237	\$ -	\$ 4,086	\$ 3,474	\$ 22	\$ 17,818	n/a	\$ 3,986
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	3,934
2021	5,266	-	2,160	9,130	2	16,558	n/a	3,413
2022	4,901	-	6,032	8,340	-	19,273	n/a	4,129
2023	4,525	-	5,523	7,523	-	17,571	n/a	3,694

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
2014	\$ 11,706	\$ 357	\$ 11,350	0.72%	2539.04%
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%	1769.55%
2021	7,362	0	7,362	0.26%	1517.62%
2022	6,773	0	6,773	0.21%	1450.94%
2023	10,013	0	10,013	0.27%	2105.34%

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, 2023
(amounts expressed in thousands)

2022-23 Assessed Valuation: \$3,204,226,027

	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Overlapping Tax and Assessment Debt:			
San Mateo Community College District	\$ 708,837,622	1.111%	\$ 7,875,186
Jefferson Union High School District	315,253,562	11.759%	37,070,666
Bayshore School District	9,020,000	17.331%	1,563,256
Brisbane School District	30,481,439	60.966%	18,583,314
Total Gross Overlapping Tax and Assessment Debt			65,092,422
Direct and Overlapping General Fund Debt:			
San Mateo County General Fund Obligations	\$ 589,931,687	1.111%	\$ 6,554,141
San Mateo County Board of Education Certificates of Participation	6,120,000	1.111%	67,993
Jefferson Union High School District General Fund Obligations	47,490,000	11.759%	5,584,349
City of Brisbane General Fund Obligations	8,880,000	100.000%	8,880,000
San Mateo County Mosquito and Vector Control District General Fund Obligations	3,617,831	1.111%	40,194
Total Direct and Overlapping General Fund Debt			\$ 21,126,677
Overlapping Tax Increment Debt (Successor Agency):			
Tax Allocation Bonds	\$ 5,105,000	100.000%	\$ 5,105,000
			\$ 5,105,000
Total Direct Debt			\$ 8,880,000
Total Overlapping Debt			\$ 82,444,099
Combined Total Debt			\$ 91,324,099 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 Inc

City of Brisbane
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year Ending			
	2014	2015	2016	2017
Debt Limit	\$ 59,474	\$ 63,551	\$ 67,829	\$ 71,289
Total net debt applicable to limit	11,350	10,777	9,903	8,904
Legal debt margin	<u>\$ 48,124</u>	<u>\$ 52,774</u>	<u>\$ 57,926</u>	<u>\$ 62,384</u>
Total net debt applicable to the limit as a percentage of debt limit	19.08%	16.96%	14.60%	12.49%
Legal Debt Margin Calculation for Fiscal Year 2021:				
Assessed value ¹	\$ 1,585,973	\$ 1,694,694	\$ 1,808,762	\$ 1,901,034
Add back: exempt real property ¹	-	-	-	-
Total assessed value ¹	<u>\$ 1,585,973</u>	<u>\$ 1,694,694</u>	<u>\$ 1,808,762</u>	<u>\$ 1,901,034</u>
Debt limit (3.75% of total assessed value)	\$ 59,474	\$ 63,551	\$ 67,829	\$ 71,289
Debt applicable to limit:				
General bonded debt	11,706	11,084	10,139	9,124
Less: Amount set aside for repayment of general bonded debt	357	307	236	220
Total net debt applicable to limit	<u>\$ 11,350</u>	<u>\$ 10,777</u>	<u>\$ 9,903</u>	<u>\$ 8,904</u>
Legal debt margin	<u>\$ 48,124</u>	<u>\$ 52,774</u>	<u>\$ 57,926</u>	<u>\$ 62,384</u>

Note: Under state finance law, the City of Brisbane' 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					
2018	2019	2020	2021	2022	2023
\$ 76,534	\$ 84,756	\$ 91,492	\$ 104,530	\$ 111,432	\$ 120,158
9,717	9,101	8,198	7,362	6,773	(6,773)
<u>\$ 66,817</u>	<u>\$ 75,655</u>	<u>\$ 83,294</u>	<u>\$ 97,168</u>	<u>\$ 104,659</u>	<u>\$ 126,931</u>
12.70%	10.74%	8.96%	7.04%	6.08%	-5.64%
\$ 2,040,900	\$ 2,260,160	\$ 2,439,789	\$ 2,787,459	\$ 2,971,524	\$ 3,204,226
-	-	-	-	-	-
<u>\$ 2,040,900</u>	<u>\$ 2,260,160</u>	<u>\$ 2,439,789</u>	<u>\$ 2,787,459</u>	<u>\$ 2,971,524</u>	<u>\$ 3,204,226</u>
\$ 76,534	\$ 84,756	\$ 91,492	\$ 104,530	\$ 111,432	\$ 120,158
9,729	9,101	8,198	7,362	6,773	-
12	-	-	-	-	6,773
<u>\$ 9,717</u>	<u>\$ 9,101</u>	<u>\$ 8,198</u>	<u>\$ 7,362</u>	<u>\$ 6,773</u>	<u>\$ (6,773)</u>
<u>\$ 66,817</u>	<u>\$ 75,655</u>	<u>\$ 83,294</u>	<u>\$ 97,168</u>	<u>\$ 104,659</u>	<u>\$ 126,931</u>

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%

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%

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
2014	4,470	n/a	n/a	426,900	4.2%
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	4,633	n/a	n/a	460,000	2.0%
2021	4,851	n/a	n/a	442,200	2.5%
2022	4,668 ⁴	n/a	n/a	457,000	4.3%
2023	4,756 ⁴	n/a	n/a	455,900	7.2%

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 2014, 2018, 2019, 2020 and 2021

³ Source: California Department of Finance Population Estimates; except where noted

⁴ Source: 2021 US. Census

City of Brisbane
Principal Employers
Current Year and Ten Years Ago

Employer	2023 ¹			2014 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	3.80%
LeeMAH Electronics	239	2	7.97%			
Cutera Inc	209	3	6.97%			
Expeditors Intl Inc	206	4	6.87%	223	8	3.28%
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	5.58%
Sunset Scavenger Co				350	2	5.14%
F.W. Spencer				325	3	4.77%
XOJet				250	5	3.67%
Caltronics Business Systems				243	6	3.57%
Monster Cable Products Inc				242	7	3.55%
Bebe				161	9	2.36%
Fong Brothers Printing				148	10	2.17%
Total Top 10 Employers	1,791		59.70%	2,581		37.91%
Total City Labor Force - 2022-2023 ³	3,000					
Total City Labor Force - 2013-2014 ²	6,809					

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			
	2014	2015	2016	2017
Function:				
General Government	11.65	12.05	12.55	12.55
Public safety:				
Police	15.11	17.11	18.11	19.11
Fire	10.00	10.00	10.00	10.00
Public Works and Municipal Utilities	14.00	15.00	17.00	17.00
Community Development	3.90	5.40	5.40	5.00
Parks and Recreation	18.83	18.83	19.83	19.58
Marina	5.75	7.25	7.25	7.25
Total	79.24	85.64	90.14	90.49

Source: City of Brisbane Base Budget

June 30					
2018	2019	2020	2021	2022	2023
12.55	13.55	13.55	15.55	13.55	13.55
19.11	19.61	19.61	16.11	19.11	19.11
10.00	10.00	10.00	13.00	13.00	13.00
19.00	20.00	20.00	22.00	22.00	22.00
5.00	5.00	5.00	6.00	6.00	6.00
19.58	19.58	15.30	15.30	20.58	20.58
5.25	3.50	3.50	3.50	3.50	3.50
90.49	91.24	86.96	91.46	97.74	97.74

City of Brisbane
Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year			
	2014	2015	2016	2017
Police				
Response time to :				
Extreme Emergencies	4:53	4:33	4:31	5:02
Emergencies	4:04	4:25	4:11	4:06
Non-Emergencies	4:52	6:06	5:18	6:16
Number of victims per 1,000 citizens or business	30	31	31	34
Fire				
Number of calls answered	706	713	751	698
Number of inspections	493	382	378	413
Public Works:				
Number of Building and Park Maintenance service requests received	140	166	146	168
Number of Graffiti on Public Property requests for service	6	12	7	6
Number of Sidewalk Maintenance/Trip Hazard service requests	10	14	14	25
Number of Street Tree service requests	37	38	70	42
Number of Street-Sign/Light/Traffic Signal service requests	29	82	94	97
Number of Weeds, Trash and Debris on Public Property service requests	42	66	78	93
Water				
Total Water Purchased	302,776 ccf	279,815 ccf	257,414 ccf	294,756 ccf
Number of main breaks and repairs	4	2	0	1
Number of service breaks (public side of meter) and repairs	6	2	3	3
Percentage of water samples that pass health standards	100	100	97	99
Percentage of water storage tanks cleaned and inspected	0	0	100	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	50	44	28	20
Sewer				
Average Daily sewage flow (thousands of gallons)	303	346	379	475
Total annual sewage flow	147,836 ccf	168,651 ccf	185,044 ccf	231,544 ccf
Number of public sewer main blocks/breaks	3	3	4	3
Number of private lateral blocks/breaks that City responds to	18	25	15	4
Percentage of public sewer blockages cleared within:				
4 hours	95	100	100	75
12 hours	95	100	100	75
Parks and Recreation:				
Community/Special Events (Concerts in the Park, Festival of Lights, etc.)				
number of events	11	17	26	27
Sports Programs (e.g. basketball, softball): number of sports				
Youth	19	10	10	10
Adult	3	2	2	1
Classes: (number of programs)				
Adult	8	10	10	11
Youth	11	4	7	7
Youth & Adult				
Child Care programs (Average Enrollment):				
Preschool	20	20	25	25
Afterschool	101	103	101	85
Day Camps (Average Enrollment)				
Spring	39	35	36	32
Summer	45	50	44	46
Winter	25	24	29	31
Teen Programs (number of programs)	0	4	3	3
Aquatic programs (Enrollment/attendance):				
Summer swim lessons	466	551	514	518
Water aerobics	10 / day		11 / day	13 / day
Senior Center (Enrollment/attendance)	37 / week	55 / week	46 / week	44 / week
Programs	6	6	5	7
All programs	66			
Rentals				
Community Center		15	17	21
Mission Blue		37	26	16
Community Park		146	135	113
Fields		5	8	10

Notes: Indicators are not available for the general government function.

Fiscal Year					
2018	2019	2020	2021	2022	2023
4:36	4:43	4:02	4:05	3:38	4:01
3:54	3:58	3:54	3:55	3:51	3:58
6:07	6:21	5:50	5:07	5:15	5:18
33	30	35	33	38	35
694	660	529	559	615	660
502	419	371	248	514	381
173	165	230	151	219	298
7	9	7	10	13	8
29	21	38	25	15	32
54	76	77	46	64	71
80	91	109	81	79	71
111	70	70	72	118	143
334,217 ccf	323,917 ccf	310,127 ccf	303,604 ccf	298,906 ccf	258,323 ccf
0	4	6	1	3	2
2	5	2	4	2	6
100	100	100	100	100	100
0	100	0	100	0	0
100	100	100	100	100	100
100	100	100	100	100	100
10	35	22	27	12	3
426	430	397	326	381	441
207,825 ccf	209,917 ccf	193,548 ccf	159,165 ccf	185,721 ccf	215,284 ccf
3	1	1	4	2	0
4	14	6	2	10	2
33	100	100	100	100	100
33	100	100	100	100	100
25	27	30	12	24	34
12	11	15	3	5	6
1	1	1	1	3	4
11	12	12	2	8	4
7	6	4	2	7	6
20	16	16	8	22	20
90	100	100	27	100	110
32	35	32	24	42	42
42	53	55	33	70	81
20	30	45	0	30	33
5	5	3	0	6	9
704	710	602	126	454	513
12 / day	14 / day	9 / day	25/day	25/day	25 / day
45 / week	47 / week	50 / week	pen 8 days in fiscal year	45 / week	60 / week
8	8	8	1	13	16
			1		
25	18	13	0	11	71
14	33	22	0	34	88
120	98	51	17	145	156
10	10	4	1	3	4

City of Brisbane

Capital Asset Statistics by Function

Last Ten Fiscal Years

Function	Fiscal Year			
	2014	2015	2016	2017
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	790	791	791	791
Sanitary Sewers (linear feet)	80,712	80,712	80,712	80,712
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					
2018	2019	2020	2021	2022	2023
1	1	1	1	1	1
5	5	5	5	5	6
1	1	1	1	1	1
3	4	4	4	4	4
23	23	23	23	23	23
659	659	659	659	659	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, 2023

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**CITY OF BRISBANE
MEMORANDUM ON INTERNAL CONTROL**

For The Year Ended June 30, 2023

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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, 2023, 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
December 5, 2025

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF 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.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF 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.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF 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.

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MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF 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 year-end procedures were not properly 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 throughout the year. 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 Accounting Systems Analyst will be trained on the fixed asset procedures to increase the positions available to assist with the reviews and reconciliations for cross-training purposes. 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 process and reduce 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.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

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

EFFECTIVE FISCAL YEARS 2024 and 2025:

EFFECTIVE FISCAL YEAR 2023/24:

GASB 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 defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

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.



City Council Staff Report

Meeting Date: May 7, 2026

From: Maz Bozorginia, Public Works Director, Jerry Flanagan

Subject: Receive Sanitary Sewer Smoke Testing Informational Update

Recommendation

Receive an informational overview of the City's planned sanitary sewer smoke testing program.

Background

Smoke testing is a standard method used by many jurisdictions to evaluate sanitary sewer systems and identify defects such as cracks, leaks, and improper connections that contribute to inflow and infiltration (I&I). While commonly used throughout the region, smoke testing has not previously been conducted in Brisbane.

As part of ongoing efforts to maintain system performance and support regulatory compliance, staff is implementing a smoke testing program to better understand system conditions and prioritize future maintenance and capital improvements.

Discussion

Smoke testing involves introducing non-toxic, non-staining smoke into sections of the sewer system. The smoke travels through the pipes and escapes through openings such as damaged infrastructure or improper connections, allowing staff to identify potential defects for further investigation.

The smoke used is safe and does not pose a health risk; it is similar in appearance and composition to the theatrical smoke produced by fog machines. Residents may observe smoke from roof vents or other connected openings.

Staff anticipates conducting smoke testing in targeted areas during the second half of June 2026. In advance of this work, the City is conducting a series of outreach efforts to inform and educate the community about the purpose of the program and what to expect during testing.

Outreach efforts to date and planned include:

- Participation in the April 23, 2026, Farmers' Market
- Community Meeting at the Brisbane Library on May 14, 2026, from 4:30 to 6:00 p.m.
- Planned outreach at the Senior Center in late May

- Installation of informational signage in the downtown area to reach the business community

Additional information regarding the smoke testing process, including frequently asked questions, is available on the City's website: <https://www.brisbaneca.gov/789/Understanding-Smoke-Testing>

The results of the smoke testing program will be used to inform targeted maintenance and future capital planning efforts within the sewer system.

Fiscal Impact

This report is informational. Costs associated with the smoke testing program will be addressed through existing maintenance budgets or brought forward for City Council consideration as part of a future work program or budget action.

Attachments

None

City Manager Approval



Jeremy Dennis, City
Manager

04/30/2026



City Council Staff Report

Meeting Date: May 7, 2026

From: Jeremy Dennis, City Manager, Christina Fernandez, Assistant City Manager, Mollie Brown, Management Analyst

Subject: Receive Local Hazard Mitigation Planning Update

Recommendation

Staff recommend the City Council receive an update on the Local Hazard Mitigation Plan (LHMP) creation, timeline and next steps, and community outreach.

Background

To be eligible for hazard mitigation grants and certain disaster recovery funds, a public agency must adopt a local hazard mitigation plan that has been approved by the California Office of Emergency Services (CalOES) and by the Federal Emergency Management Agency (FEMA). This is the fourth time Brisbane is updating its plan, occurring every five years, with the last action (Reso No. 2021-70) taken on November 18, 2021.

In addition to making Brisbane eligible for receiving Hazard Mitigation Assistance (HMA) project grant funding, one of the largest benefits of developing a LHMP is the planning process itself. Bringing together staff and community to make decisions on what risks exist, what actions can be taken to reduce those risks, and how those actions should be prioritized, helps achieve buy-in from the whole community.

The final LHMP will also have two strong components that can be incorporated into other local planning documents, such as the general plan, response plan, and evacuation plan, among others:

1. **Risk Assessment:** The Risk Assessment fully profiles the natural hazards that can impact a planning area. This includes location, history, probability, vulnerability and impact analysis that shows what is at risk if an event were to occur and what would happen.
2. **Mitigation Actions:** Based on the risk and capability assessments in the plan, the mitigation actions are the key actions a local government can take to mitigate the impacts of hazards in its most vulnerable communities. Mitigation actions are part of the Mitigation Strategy element.

Discussion

On October 23, 2026, City Manager Jeremy Dennis and Assistant City Manager Christina Fernandez attended the Local Hazard Mitigation Kick-Off Meeting hosted by the San Mateo

County Department of Emergency Management. The County's consultants, Integrated Solutions Consulting (ISC), provided an overview and strategy for the LHMP process. This was followed by a training by the California Office of Emergency Services (CalOES). A subsequent staff workshop attended by Public Works Director Maz Bozorginia and Senior Planner Jeremiah Robbins was held on February 11, 2026 in Redwood City. The meeting focused on the use of the KMS portal, completion of stakeholder surveys, and completing updates to prior mitigation actions. On March 25, 2026, Assistant City Manager Christina Fernandez and Management Analyst Mollie Brown completed the Existing Mitigation Action Update Spreadsheet and the New Mitigation Action Form and submitted to the County of San Mateo Emergency Management department.

The timeline for future deadlines is below:

- April Review: Contractor will share draft LHMP Annexes for Plan Participant review/validation in April. Plan Participants' receipt of annex for review will be staggered based on submission date.
- May Public Comment: Validated Annexes will be shared with the public for 30 days of public comment.
- June Submission: After integrating public comment, staff will submit the LHMP to CalOES for feedback (within 45 days), followed by submission to FEMA for feedback (within 45 days).
- Fall Finalization & Adoption: Aiming to have a CalOES and FEMA approved plan in the fall to allow SMC and Plan Participants to put it on Board agendas for adoption before the current plan expires in December.

City of Brisbane's outreach plan includes publishing an article in the weekly City Manager's update (the Blast) and the monthly city newsletter (the STAR), sharing information with community members on how they can contribute to the LHMP which can be done by filling out an online form on the County's website.

Fiscal Impact

There is no fiscal impact for receiving this update.

Attachments

1. Brisbane_LHMP_2026 DRAFT 050726

City Manager Approval



Jeremy Dennis, City
Manager

05/02/2026

CITY OF BRISBANE

2026 Local Hazard Mitigation Plan

Jurisdictional Annex

San Mateo County, California | Published 2026

DRAFT

Brisbane 2026 LHMP Jurisdictional Annex

This Annex details the hazard mitigation elements specific to the City of Brisbane, a participating jurisdiction of the 2026 San Mateo County Local Hazard Mitigation Plan (LHMP or the Plan) update. This Annex is not intended to be a standalone document but supplements the information contained in Volume 1 (Countywide Planning Elements). Therefore, all sections of Volume 1, including the planning process, hazard identification and risk assessment, mitigation strategy (includes mitigation goals and objectives), and plan maintenance, apply to and were met by the City of Brisbane. This Annex provides additional information specific to the City, with a focus on providing further details on the hazard risk assessment and mitigation strategy (i.e., mitigation actions) for this community.

1. Hazard Mitigation Local Planning Team

The following individuals have been identified as the City of Brisbane Local Planning Team for the 2026 LHMP. These individuals participated in all aspects of the planning process and developed a risk and vulnerability assessment, capability assessment, and mitigation strategy (including mitigation actions) specific to the jurisdiction.

Name	Title	Department
Jeremy Dennis	City Manager	City Manager's Office
Christina Fernandez	Assistant City Manager	City Manager's Office
Maz Bozorginia	Director	Public Works Department
Jeremiah Robbins	Senior Planner	Community Development Department
Nick Gracia	Acting Fire Chief	North County Fire Authority
Adrienne Etherton	Sustainability Manager	City Manager's Office
Mollie Brown	Management Analyst	City Manager's Office

2. Jurisdiction Profile

The City of Brisbane is located on the western edge of San Francisco Bay, with a western boundary generally delineated by San Bruno Mountain. Neighboring agencies to the north include the City of Daly City and the City and County of San Francisco. South San Francisco is at the City's southern limit. Although the City's total land base is listed as 20.44 square miles, 17 square miles of this amount is covered by the San Francisco Bay.

Brisbane's climate is mild during the summer, with temperatures in the 60s, and cool during the winter, with temperatures in the 50s. Summers are long, arid, and mostly clear, while winters are short, cold, and wet. Over the course of the year, the temperature typically varies from 46°F to 72°F, but is rarely below 39°F or above 82°F. The warmest month of the year is September, with an average high temperature of 73°F, while the coldest is January, with an average low temperature of 45°F.

The average annual precipitation in Brisbane is 21.7 inches. Winter months tend to be wetter than summer months, with January being the wettest, averaging 4.3 inches of rainfall. Brisbane’s relative location to San Bruno Mountain tends to deflect seasonal fog to the north and south, away from the City.

2.1 Brief History

Brisbane was originally part of the Rancho Canada de Guadalupe la Visitacion y Rodeo Viejo, a large tract of land that included Guadalupe Valley, the Bayshore District of Daly City, the Visitacion Valley District of San Francisco, and San Bruno Mountain. Visitacion City, as Brisbane was originally known, was surveyed in 1908, adjacent to a new Southern Pacific Railroad line that offered a faster and more direct route to San Francisco. The town site remained largely undeveloped for many years, largely due to the “Panic of 1907,” a nationwide financial banking crisis/economic recession. During the 1920s, the area’s name was changed to Brisbane.

Growth was slow; by 1940, the town had a population of just 2,500. The issue of home rule and city formation was controversial among Brisbane residents during the 1940s and 1950s, with some residents seeking a stronger voice in local politics, while others were concerned about losing their town’s close-knit charm to another layer of government. Finally, an incorporation committee was formed in 1960, and after six (6) months of study, it was recommended that the town vote to incorporate a 2.5 square mile area. On September 12, 1961, the residents of Brisbane supported the incorporation committee’s recommendations, with 710 residents voting in favor of incorporation and 296 opposed.

2.2 Governing Body Format

The City of Brisbane is governed by a five (5) member City Council elected at large. A Mayor is chosen every year by the Council, and the City Manager is appointed by the Council as Chief Administrator. The City has two (2) standing commissions and five (5) committees whose members are appointed by the City Council.

The City Council will, by resolution, adopt the final approved version of the Brisbane Annex to the San Mateo County LHMP, and the Brisbane City Manager’s Office Division of Emergency Services will oversee its implementation.

2.3. Population

In 2024, the City of Brisbane had a population of 4,692, a 3.3% decrease from the estimated 2020 population of 4,851. Table 1 summarizes population distribution between 2010 and 2024, and the percentage of the 2024 population that is under five (5) years old, over 65 years old, and living below the poverty level.

Table 1. Population Trends

Population			Underserved Population		
2010	2020	2024	Population Change (2020–2024)	Youth (Under 5 years old)	Elderly (Over 65 years old)
4,282	4,851	4,692	-3.3%	4.7%	23.9%

3. Changes in Development

California Law requires counties and cities to prepare and adopt a General Plan, a comprehensive long-range plan to guide community development. The General Plan must contain seven (7) state-mandated elements – land use, housing, circulation, safety, open space, conservation, and noise – and may contain additional elements as a jurisdiction sees fit. Additionally, the General Plan must comprise an integrated and internally consistent set of goals, policies, and implementation measures. The City of Brisbane adopted its General Plan under this law in June 1994 and has updated various elements several times over the years since.

The City of Brisbane has been reviewing several large development projects over the past several years (and decades), including the Baylands, The Shore at Sierra Point, and Quarry projects. These project developments will increase structures and populations in hazard areas, thereby increasing associated hazard risk. This includes development in areas prone to coastal flooding, sea level rise, landslides, and wildfires.

The Brisbane Baylands encompasses 680 acres and is generally bordered on the west by Bayshore Boulevard, north by the City and County of San Francisco, east by US Highway 101, and south by Brisbane Lagoon. The Baylands was formerly a landfill and a railyard. As such, extensive site remediation is required. The remediated site holds the promise of new sustainable development, including housing in the northwest quadrant, commercial development, and enhanced open spaces, parks, and trails.

The proposed Brisbane Baylands project, located along the Bay's coast, is in an area prone to coastal flooding and may be affected by sea level rise. The Brisbane Baylands Specific Plan includes development of 1,800-2,200 residential units; up to 7 million square feet of commercial space, including 500,000 square feet of hotel, and over 100 acres of open space and amenities.

Sierra Point is located on Brisbane's waterfront, anchoring the south end of The Baylands overlooking Brisbane Marina. The Shore at Sierra Point is a 23-acre waterfront campus with approximately 625,000 square feet of commercial space consisting of five R&D buildings, a 10,000 square foot restaurant and café bar, and 15,000 square feet of on-site retail. The Sierra Point Open Space and Parks Master Plan seeks to create a welcoming, inclusive, and sustainable waterfront that enhances public access to nature while fostering a strong sense of community. The goal is to balance the Bay Area's natural beauty with innovative design, ensuring Sierra Point serves as a gathering place for generations to come.

The Quarry Innovation Center, formerly known as the Guadalupe Quarry Redevelopment Project, is the development of a single 892,000 square foot advanced manufacturing facility on approximately 61 acres of the Guadalupe Quarry Site. The proposed project would involve annexation of the developed 61 acres into the City's limits. Informed by extensive community feedback, the project is committed to balancing economic benefits with protection of San Bruno Mountain, and the remaining 82 acres (about 57%) of the 145-acre quarry site will be permanently set aside for habitat conservation and open space.

Table 2 summarizes development trends during the performance period since the previous LHMP was developed (i.e., past five (5) years), as well as expected future development trends (i.e., the next five (5) years).

Table 2. Recent and Expected Development Trends

Criteria	Description
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Has your jurisdiction annexed any land since the development of the previous Local Hazard Mitigation Plan? If yes, give the estimated area annexed and the estimated number of parcels or structures.	No
Is your jurisdiction expected to annex any areas during the performance period of this Plan?	The Quarry Innovation Center, formerly known as the Guadalupe Quarry Redevelopment Project, would include annexation of approximately 61 acres into the City's limits.
Has your jurisdiction had any significant changes in development over the past five (5) years that have occurred in hazard-prone areas? If yes, briefly describe.	No
Are there any areas targeted for development or major redevelopment in the next five (5) years that will occur in hazard-prone areas? If yes, briefly describe.	The Baylands, Sierra Point, and Quarry project developments will increase structures and populations in hazard areas, thereby increasing associated hazard risk. This includes development in areas prone to coastal flooding, sea level rise, landslides, and wildfires. The proposed Brisbane Baylands project, located along the Bay's coast, is in an area prone to coastal flooding and may be affected by sea level rise. The Shore at Sierra Point anchors the south end of The Baylands overlooking Brisbane Marina. Located along the Bay's coast, the area is prone to coastal flooding and may be affected by sea level rise. The Sierra Point Open Space and Parks Master Plan seeks to create a welcoming, inclusive, and sustainable waterfront that enhances public access to nature while fostering a strong sense of community. The Quarry Innovation Center, formerly known as the Guadalupe Quarry Redevelopment Project, is located on San Bruno Mountain, the Quarry is in an area vulnerable to landslides and wildfires.
Provide the number of permits for each hazard area or provide a qualitative description of where development has occurred.	The City of Brisbane has been reviewing several large development projects over the past several years (and decades), including the Baylands, the Shore at Sierra Point, and Quarry projects.

3.1 Changes in Priority

Since the last Plan update, the City of Brisbane has significantly shifted focus to sea level rise and landslide mitigation in response to evolving state and regional requirements as well as recent impacts from atmospheric river and storm events. Brisbane experienced a major landslide on New Year's Day 2023 resulting in the need for assistance from state and federal agencies. As new developments unfold, there may be additional shifts in priority. Additionally, mitigation actions from the previous Plan

were updated, and a more concerted effort to achieve equitable outcomes for all communities, including underserved communities and socially vulnerable populations, has been implemented.

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4. Capability Assessment

Federal regulations require hazard mitigation plans to identify goals for reducing long-term vulnerabilities to the identified hazards in the planning area (Section 201.6(c)(3)(i)). A critical step in developing specific hazard mitigation actions and projects is assessing existing authorities, policies, programs, and resources and capabilities, and using or modifying local tools to reduce losses and vulnerability from profiled hazards.

A capability assessment was conducted for the City of Brisbane's authorities, policies, programs, and resources. Goals and mitigation actions were developed using input from this assessment. Information regarding the City's implementation of and continued participation in the National Flood Insurance Program (NFIP) can be found in Section 5 of this Annex.

The Local Planning Team assessed the City's capabilities that can contribute to the reduction of long-term vulnerabilities to hazards. The capabilities include the following categories:

- Planning and Regulatory Capabilities
- Administrative and Technical Capabilities
- Fiscal Capabilities
- Education and Outreach Capabilities

Additionally, ways to expand and improve these existing policies and programs to integrate hazard mitigation into the City's day-to-day activities were considered.

4.1 Planning and Regulatory Capabilities

Table 3 includes local ordinances, policies, and laws to manage growth and development (e.g., land use plans, capital improvement plans, transportation plans, emergency preparedness and response plans, building codes, and zoning ordinances).

Table 3. Planning and Regulatory Capabilities

Capability Category	Yes/No	Authority (local, county, state, federal)	Responsible Department/Agency	Code Citation and Comments
Planning Capability				
Comprehensive Plan / General Plan	Yes	Local	Community Development Department	General Plan (June 1994), various elements have been updated several times over the years
Capital Improvement Plan	Yes	Local	Finance Department	Annual Plan and Budget (2025-26); Updated annually, covers all public facilities

Floodplain Management / Basin Plan	Yes	Federal	FEMA	FEMA Flood Insurance Survey
Stormwater Management Plan	Yes	Local	Public Works Department	2003 Storm Drainage Master Plan
Open Space Plan	Yes	Local	Community Development Department	Open Space Element in the General Plan (June 1994 – currently being updated); Brisbane Open Space Plan (August 2001)
Stream Corridor Management Plan	No	n/a	n/a	n/a
Watershed Management or Protection Plan	Yes	Local	San Francisco Public Utilities Commission (PUC)	SFPUC Watershed Sanitary Survey
Economic Development Plan	Yes	Local	Community Development Department	Local Economic Development Element in the General Plan (June 1994)
Comprehensive Emergency Management Plan	Yes	Local	City Manager's Office (Emergency Services Division)	Emergency Operations Plan (2024)
Emergency Operations Plan	Yes	Local	City Manager's Office (Emergency Services Division), Police Department	Updated in December 2024
Evacuation Plan	Yes	Local	North County Fire Authority	North County Fire Authority Wildland Fire Action Plan
Post-Disaster Recovery Plan	Yes	Local	City Manager's Office (Emergency Services Division)	Emergency Operations Plan (2024)
Transportation Plan	Yes	Local	Public Works Department	Local Road Safety Plan (May 2024); Bicycle and Pedestrian Safety Plan (September 2017)
Strategic Recovery Planning Report	Yes	Local	City Manager's Office (Economic Development Division)	Chapter IV. Local Economic Development of the General Plan (1994)

Climate Adaptation Plan	Yes	Local	Community Development Department, Public Works Department	Climate Action Plan (September 2015); Brisbane Lagoon Watershed Sea Level Rise Adaptation Plan (Under Development); Sustainability Framework for the Baylands (November 2015)
Resilience Plan	Yes	Local	Public Works Department	Brisbane Shoreline Resilience Plan (Under Development)
Shoreline Management Plan	Yes	County	San Francisco Bay Conservation and Development Commission	Managed by the San Francisco Bay Conservation and Development Commission, created in 1965, revised in 2019
Community Wildfire Protection Plan	Yes	Local	North County Fire Authority	North County Fire Authority Wildland Fire Plan
Regulatory Capability				
Building Code	Yes	Local	Community Development Department	Title 15 of the City Code
Zoning Ordinance	Yes	Local	Community Development Department	Title 17 of the City Code
Subdivision Ordinance	Yes	Local	Community Development Department	Title 16 of the City Code
Flood Damage Prevention Ordinance	Yes	Local	Public Works Department	Title 15, Chapter 15.56 of the City Code
Cumulative Substantial Damage Ordinance	No	n/a	n/a	n/a
Freeboard	No	n/a	n/a	n/a

Growth Management Ordinance	Yes	Local	Community Development Department	General Plan (June 1994), various elements have been updated several times over the years
Site Plan Review	Yes	Local	Community Development Department	Titles 15 and 17 of the City Code
Stormwater Management Ordinance	Yes	Local	Public Works Department	Title 13, Chapter 13.06 of the City Code
Municipal Separate Storm Sewer System (MS4)	Yes	Public Works Department	Public Works Department	Title 13, Chapter 13.06 of the City Code
Natural Hazard Ordinance	Yes	Public Works Department	Public Works Department	Title 15, Chapter 15.56 of the City Code
Post-Disaster Recovery Ordinance	Yes	Local	Community Development Department	Title 2, Chapter 2.28 of the City Code
Real Estate Disclosure Requirement	Yes	State	California Department of Real Estate	Section 1102 of the California Civil Code

4.2 Administrative and Technical Capabilities

The administrative and technical capabilities listed in **Table 4** include community (i.e., public and private) staff, their skills, and tools that can be used for mitigation planning and implementation. This capability includes engineers, planners, emergency managers, Geographic Information System (GIS) analysts, building inspectors, grant writers, and floodplain managers. Small communities may rely on other government entities, such as counties or special districts, for resources.

Table 4. Administrative and Technical Capabilities

Capability	Yes/No	Position/Department/Agency
Administrative Capabilities		
Planning Board	Yes	Planning Commission
Mitigation Planning Committee	Yes	Complete Streets Safety Committee

Environmental Board/Commission	Yes	Open Space and Ecology Committee
Open Space Board/Committee	Yes	Parks and Recreation Commission; Open Space and Ecology Committee
Economic Development Commission/Committee	Yes	Chamber of Commerce
Maintenance programs to reduce risk	Yes	Building Efficiency Program; SB2 Planning Grant Implementation Program
Mutual Aid Agreements	Yes	Police Department; Public Works Department; North County Fire Authority
Technical/Staffing Capabilities		
Planner(s) or engineer(s) with knowledge of land development and land management practices	Yes	Public Works Department (Director); Community Development Department (Director)
Engineer(s) or professional(s) trained in building or infrastructure construction practices	Yes	Public Works Department (Director); Community Development Department (Building Official)
Planners or engineers with an understanding of natural hazards	Yes	Public Works Department (Director); Community Development Department (Director)
NFIP Floodplain Administrator	Yes	Community Development Department (Chief Building Official)
Surveyor(s)	Yes	All surveying provided under contract
Personnel skilled or trained in GIS applications	Yes	GIS Manager, City Manager's Office
A scientist familiar with natural hazards	Yes	Utilize the resources of the local US Geological Survey staff
Warning systems/services	Yes	SMC Alert, in partnership with the San Mateo County Department of Emergency Management
Emergency manager	Yes	City Manager's Office (Emergency Services Division)

Grantwriter(s)	Yes	City Manager's Office
Staff with expertise or training in benefit cost analysis	Yes	Public Works Department (Senior Civil Engineer)
Professionals trained in conducting damage assessments	Yes	Public Works Department (Senior Civil Engineer)

4.3 Fiscal Capabilities

Table 5 lists fiscal capabilities available to the City that may be used to implement mitigation activities to reduce risk and enhance resiliency. This capability includes available funding sources from local budgets, state and federal grants, potential cost-sharing arrangements with private entities, existing insurance policies, and the ability to generate additional revenue through mitigation-related fees and bonds.

Table 5. Financial Capabilities

Capability	Accessible or Eligible to Use
Community Development Block Grants (CDBG, CDBG-DR)	No
Federal Hazard Mitigation Assistance Program (i.e., Hazard Mitigation Grant Program (HMGP), HMGP Post Fire, Flood Mitigation Assistance (FMA) Program)	Yes
Capital improvements project funding	Yes
Authority to levy taxes for specific purposes	Yes
User fees for water, sewer, gas, or electric service	Yes
Impact fees for homebuyers or developers of new development/homes	No
Stormwater utility fee	No
Incur debt through general obligation bonds	Yes
Incur debt through special tax bonds	Yes
Incur debt through private activity bonds	Yes
Withhold public expenditures in hazard-prone areas	Yes
Other federal or state funding programs	Yes
Open space acquisition funding programs	No

4.4 Education and Outreach Capabilities

Table 6 lists the City's education and public outreach capabilities that can be used to inform residents about potential hazards, educate on mitigation strategies, and encourage proactive actions to reduce the community's impacts to disasters. These capabilities include fire safety programs, hazard awareness campaigns, public information, and communications offices.

Table 6. Education and Outreach Capabilities

Capability	Yes/No	Position/Department/Agency
Public Information Officer	Yes	City Manager's Office (Assistant to the City Manager)
Personnel skilled or trained in website development	Yes	City Manager's Office (Assistant to the City Manager)
Hazard mitigation information is available on the jurisdiction's website	Yes	City Manager's Office (Emergency Services Division)
Utilize social media for hazard mitigation education and outreach	Yes	Facebook: Facebook.com/brisbane94005/ Instagram: Instagram.com/cityofbrisbaneca/ X: X.com/brisbaneca YouTube: Youtube.com/brisbaneca
Citizen boards or commissions that address issues related to hazard mitigation	Yes	County's Emergency Services Council
Other programs already in place that could be used to communicate hazard-related information	Yes	Weekly E-Newsletter; City Website; City Monthly Print Newsletter
An established warning system for hazard events	Yes	SMC Alert, in partnership with the San Mateo County Department of Emergency Management

4.5 Community Classifications

The community classification relates to the community's ability to provide effective services to reduce its vulnerability to the identified hazards. These classifications can be viewed as indicators of the community's capabilities across all phases of emergency management (i.e., preparedness, response, recovery, and mitigation) and are used as underwriting parameters to determine the costs of various forms of insurance. **Table 7** summarizes classifications of community programs available to the City of Brisbane.

Table 7. Community Classifications

Program	Yes/No	Classification (if applicable)	Date Classified (if applicable)
Community Rating System (CRS)	No	n/a	n/a

Building Code Effectiveness Grading Schedule (BCEGS)	No	n/a	n/a
Public Protection (ISO Fire Protection Classes 1 to 10)	No	n/a	n/a
NWS StormReady®	No	n/a	n/a
NWS TsunamiReady®	No	n/a	n/a
Firewise USA®	No	n/a	n/a
NWS Weather Ready Nation Ambassador	Yes	n/a	n/a

4.6 Needs to Expand/Improve Capabilities

The City of Brisbane identified existing authorities, policies, programs, funding, and/or resources that need to be expanded and/or improved to support the implementation of the hazard mitigation initiatives identified in this Plan (e.g., mitigation actions).

- City codes and ordinances (e.g., building, zoning, land use, fire) should be reviewed based on developing trends in identified hazards and mitigation measures that can make them more effective at preventing losses.
- The ability to implement the various mitigation strategies is limited by available staffing, capacities and resources. Securing mitigation grants funding and resource partnerships to find staff and implement programs and projects assist in implementing the various strategies.

5. National Flood Insurance Program

The City of Brisbane is a member of the National Flood Insurance Program (NFIP) and but has not chosen to participate in the NFIP Community Rating System (CRS) Program. The City is in good standing with the NFIP through adoption and enforcement of floodplain management requirements (e.g., regulating all new and substantially improved construction in Special Hazard Flood Areas), floodplain identification and mapping, and flood insurance outreach to the community. The City's NFIP participation information is listed in **Table 8**.

Table 8. NFIP Participation Information

Community ID	NFIP Participation Date	Current Effective FIRM Date	CRS Entry Date	CRS Current Effective Date	CRS Class
060314	5/24/1974	4/5/2019	n/a	n/a	n/a

5.1 NFIP Floodplain Administrator

All NFIP participating jurisdictions have a designated Floodplain Administrator who is charged with enforcing floodplain regulations, routinely monitoring the floodplains, and providing community assistance, such as encouraging owners to maintain flood insurance. The City of Brisbane Floodplain Administrator information is listed in **Table 9**.

Table 9. Floodplain Administrator

Name	Title	Department	Phone Number
Julia Ayres	Chief Building Official	Community Development Department	415-508-2120

5.2 Repetitive Loss and Severe Repetitive Loss Property

FEMA defines a Repetitive Loss property as an NFIP-insured property meeting at least one (1) of the following paid loss criteria since 1978, regardless of any changes in ownership:

- Four (4) or more separate claims payments greater than \$5,000 each (including building and contents payment).
- Two (2) or more separate flood insurance claims payments (building payments only), where the total of the payments is greater than the property's current value.

Additionally, to receive a designation, at least two (2) of the claim payments must occur within 10 years of one another.[1]

A Severe Repetitive Loss property is defined by FEMA as any NFIP-insured single-family or multi-family residential building meeting at least one (1) of the following paid loss criteria since 1978 or from a building constructed after 1978, regardless of any changes in ownership:[2]

- That has incurred flood-related damage for which four (4) or more separate claims payments have been made, with the amount of each claim (including building and contents payments) exceeding \$5,000, and with the cumulative amount of such claims payments exceeding \$20,000.
- For which at least two (2) separate claims payments (building payments only) have been made under such coverage, with the cumulative amount of such claims exceeding the market value of the building.

Table 10 summarizes FEMA Repetitive Loss and Severe Repetitive Loss properties within the City of Brisbane.

Table 10. Repetitive Loss and Severe Repetitive Loss Properties

Repetitive Loss Properties		Severe Repetitive Loss Properties	
Total	Occupancy	Total	Occupancy
0	n/a	0	n/a
Occupancy Type: Single Family = Single family residence • Two (2)-Four (4) Unit Residential Building = Two (2)-four (4) unit residential building • More Than Four (4) Units Residential Building = Residential building with more than four (4) units • Non-Residential Building = Non-residential building • Non-Residential Business = Non-residential business • Single Family Residential Building = Single-family residential building with the exception of a mobile home or a single residential unit within a multi-unit building • Residential (2, 3, or 4 units) Non-Condo Building = Residential non-condo building with two (2), three (3), or four (4) units seeking insurance on all units • Residential (5 or more units) Non-Condo Building = Residential non-condo building with 5 or more units seeking insurance on all units • Residential Mobile/Manufactured Home = Residential mobile/manufactured home • Residential Condo Association = Residential condo association seeking coverage on a building with one (1) or more units • Single Residential Unit = Single residential unit within a multi-unit building • Non-Residential Mobile/manufactured Home = Non-residential mobile/manufactured home • Non-Residential Building = Non-residential building • Non-Residential Unit = Non-residential unit within a multi-unit building			

Table 11 summarizes NFIP active policies and coverage in force data for City of Brisbane.

Table 11. NFIP Policies

NFIP Policies	Insurance in Force	Total Claims Paid	Sum of Claims Paid
n/a	\$0	n/a	\$0

5.3 Participation Activities

The City of Brisbane's NFIP participation over the last five (5) years includes the following:

- Community staff provide the following services – permit reviews, GIS, inspections, and engineering capability.

- The community teaches property owners or other stakeholders about the importance of flood insurance through public outreach events, workshops, and/or seminars.
- The community enforces local floodplain regulations and monitors compliance.
- The community's floodplain development regulations meet or exceed Federal Emergency Management Agency (FEMA) or State minimum requirements.

5.3.1 Substantial Damage

Substantial damage means damage of any origin sustained by a structure whereby the cost of restoring the structure to its before damaged condition would equal or exceed 50% of the market value of the structure before the damage occurred. (Title 15, Chapter 15.56.050 of the City Code)

5.3.2 Substantial Improvement

Substantial improvement means any repair, reconstruction, or improvement of a structure, the cost of which equals or exceeds 50% of the market value of the structure either: before improvement or repair is started; or if the structure has been damaged, and is being restored, before the damage occurred.

For the purpose of this definition, substantial improvement is considered to occur when the first alteration of any wall, ceiling, floor, or other structural part of the building commences, whether or not that alteration affects the external dimensions of the structure. The term does not, however, include either: (1) any project for improvement of a structure to comply with existing state or local health, sanitary, or safety code specifications which are solely necessary to assure safe living conditions; or (2) any alteration of a structure listed on the National Register of Historic Places or a state inventory of historic places. (Title 15, Chapter 15.56.050 of the City Code)

5.3.3 Substantial Damage/Substantial Improvement Determination Process

The City of Brisbane's Substantial Damage/Substantial Improvement determination process ensures compliance with the NFIP and the local floodplain management ordinances. To determine whether a structure has sustained Substantial Damage/Substantial Improvement after a flood event, the City will use the FEMA Substantial Damage Estimator tool, along with a collaborative review conducted by the Codes Inspectors, the Public Works Department, the floodplain manager, and other relevant officials.

6. Hazard Mitigation Plan Integration

For a community to successfully reduce long-term risk, hazard mitigation must be integrated into day-to-day planning mechanisms and initiatives. Plan integration is the process by which communities critically assess the existing planning framework and align efforts to reduce long-term risks and build a more resilient community. It involves a two (2) way exchange of information and incorporation of ideas and concepts between hazard mitigation plans and other community plans. In particular, plan integration involves incorporating hazard mitigation principles and actions into other plans and integrating planning mechanisms into hazard mitigation plans. Plan integration involves community plans, policies, codes, and programs that guide development and define roles and responsibilities for implementing these capabilities. Additionally, plan integration is achieved through the involvement of key staff and community officials in collaborative hazard mitigation planning.

6.1 Existing Plan Integration

A hazard mitigation plan must explain how the jurisdiction incorporated the previous Plan update over the last five (5) years to demonstrate progress in local mitigation efforts. During the performance period since the adoption of the previous LHMP, the City of Brisbane has made progress in integrating components of the hazard mitigation strategy (e.g., goals, objectives, and actions) into planning initiatives and mechanisms. **Table 12** highlights the planning mechanisms/initiatives in which the previous Plan was integrated, as well as the information integrated.

Table 12. Existing Plan Integration

Planning Initiative	Current Integration Description
General Plan	State law requires a General Plan to address protection of a community from the risks of natural hazards. Brisbane's Chapter X (Community Health and Safety) exceeds this requirement by also speaking to human-caused hazards that are a part of urban life. The requirements of this section align with the LHMP's goal of identifying natural hazards and strategies to mitigate them. The City also recently completed the 2023-2030 Housing Element update and the 2021 Safety Element update. Both incorporate the LHMP by reference pursuant to AB 2140.
Municipal Code, Chapter 2.28	Given that the local Office of Emergency Services has overall responsibility for implementing the LHMP, the creation of the Disaster Services Council and the Office of Emergency Services align directly with the LHMP's goal of establishing a coordinated approach to implementing the Plan.
Brisbane Baylands Final Environmental Impact Report	The Brisbane City Council certified the Final (Program) Environmental Impact Report on July 19, 2018, for a General Plan amendment to allow development on an approximately 684-acre project site directly connected to the San Francisco Bay. CEQA review is in line with the LHMP's goal of identifying natural hazards and identifying mitigation for them.

North County Fire Authority Wildland Pre-Fire Attack Plan	The cities of Daly City, Pacifica, and Brisbane have entered into a JPA where administrative oversight and training of fire departments is provided by Daly City to the other cities. North County Fire Authority has developed and conducts an annual exercise plan that includes familiarization training on the boundary, integration of multiple fire responders (including CalFire land and air crews), and citizen evacuation awareness. Extensive pre-planning to mitigate the effects of a wildfire on San Bruno Mountain is clearly consistent with the goals of the LHMP.
Emergency Operations Plan	The Emergency Operations Plan (EOP) integrates mitigation considerations in its response actions to reduce risk exposure to the community. The LHMP is currently used as an essential tool to update the City EOP.
Capital Improvement Plan	The City's capital improvement plan (CIP), developed in 2004 and updated bi-annually, includes projects that can help mitigate potential hazards. The City will act to ensure consistency between the LHMP and the current and future capital improvement plans. The LHMP may identify new possible funding sources for capital improvement projects, which may result in modifications to proposed projects based on the results of the risk assessment.

6.2 Potential Future Integration

A hazard mitigation plan must explain how the jurisdiction intends to incorporate this Plan update into planning mechanisms over the next five (5) years. Table 13 outlines planning mechanisms/initiatives that do not currently integrate the goals and recommendations of this Plan but provide opportunities to do so in the future.

Table 13. Potential Future Integration

Planning Initiative	Potential Integration Description
General Plan	The City of Brisbane's last comprehensive update of its General Plan occurred in 1994. Sustainable development is a key conceptual framework for updates to the General Plan and Housing Element, reflecting the City's recognition of the serious threats posed by climate change, as well as by local hazards such as landslides, fires, earthquakes, flooding, and sea level rise. Any future updates provide Brisbane an opportunity to fully integrate the goals, risk assessment, and/or recommendations of the LHMP, maintain compliance with AB 2140, and ensure compliance with SB 379.
Capital Improvement Projects	The City will continue to ensure consistency between this LHMP and future updates of the Capital Improvement Plan. The LHMP may identify new possible funding sources for capital improvement projects, which may result in modifications to proposed projects based on the results of the risk assessment.

Storm Drain Master Plan	The largest dollar amount of structural projects identified in this Plan is located in the planning application area known as the Baylands. The majority of the Storm Drain Master Plan improvements necessary to mitigate flooding in this area have already been studied. Pre-identification of natural hazards (e.g., flooding) and the requirement to mitigate them during the development of a land area from its current brownfield status are consistent with the LHMP. Furthermore, mitigation actions in this LHMP can inform updates and revisions to the Storm Drain Master Plan.
Climate Action Plan	The City will continue to include and consider the LHMP in future updates of the Climate Action Plan (CAP). The LHMP will serve as a crucial tool in shaping policies and actions within the CAP, which is scheduled to be updated in FY 2026-2027.
Emergency Operations Plan	This LHMP will continue to be an essential tool to update the City EOP. The latest hazard descriptions in this LHMP will be included in the City EOP, as appropriate. Mitigation actions that are of a preparedness and response nature will be analyzed for applicability and inclusion in the description of EOP processes and procedures.
Brisbane Baylands Specific Plan Environmental Impact Report	The City, as the Lead Agency, has prepared a Draft EIR for the proposed Baylands Specific Plan. It builds on the information and analyses set forth in the earlier certified Program EIR, with new and updated environmental impact analyses, including the identification and mitigation of natural hazards, and incorporated elements of the LHMP in its analysis. The Final EIR is expected to retain the incorporated elements from the LHMP.

The City's Local Planning Team will identify all relevant planning initiatives scheduled for update during the annual update process of the LHMP. Additionally, the Local Planning Team will identify opportunities to integrate key elements of the LHMP, specifically relevant strategies, into the planning initiatives. Mitigation actions were identified to promote plan integration in future revisions of this Plan.

7. Significant Hazard Past Events

A complete risk assessment, including past incidents, for each identified hazard of concern, can be found in Volume 1 of this Plan. A summary of past events is provided under each hazard profile and includes a chronology of events that have affected the County and its municipalities. Table 14 provides information on significant hazard events that uniquely impacted the City of Brisbane.

Table 14. Significant Past Events

Date	Event Type (include Disaster Declaration, if applicable)	Description of Event and Impacts
July 2, 2024	Wildfire	Grass Fire at San Bruno Mountain
December 2022 - January 2023	Landslide at Firth Canyon (DR-4683-CA)	Landslide as a result of atmospheric rivers and winter storms
December 2022- January 2023	Landslide at Buckeye Canyon (DR-4683-CA)	Landslide as a result of atmospheric rivers and winter storms
December 2022- January 2023	Severe Flooding (DR-4683-CA)	Severe flooding as a result of atmospheric rivers
June 3, 2022	Wildfire	Grass Fire at San Bruno Mountain
April 1, 2017	Severe Winter Storms	Severe flooding
February 6, 2015	Severe Winter Storms	Severe flooding
December 2015	Severe Winter Storms	Severe flooding
February 27, 2009	Drought	Drought
Spring 2006	Severe Storms (DR 1646)	Severe flooding
December 2005-January 2006	Severe Storms (DR 1628)	Severe flooding
Summer 2002	Wildfire	Wildfire at San Bruno Mountain
February 2, 1998	Severe Storms (DR 1203)	El Nino
October 17, 1989	Earthquake (845-DR-CA)	Loma Prieta Earthquake
January 1982	Severe Storms (651-DR-CA)	Severe flooding

Winter 1980	Landslide	Landslide (12 homes damaged)
Fall 1962	Severe Storms	Severe flooding

- This section is meant to highlight ***significant*** past events that have ***uniquely*** impacted the jurisdictions. A brief description of the event **and its impacts on the jurisdiction** should be outlined in the table.
- If the jurisdiction determines that no significant events should be highlighted in their Annex, please delete the table and the last sentence of the paragraph.

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8. Hazard Vulnerability and Impact Assessment

Exposure and vulnerability to certain hazards affect the entire County, and others are geographically defined. Although the entire County may be vulnerable to these hazards, their impacts may vary depending on existing community conditions (e.g., underserved populations or those with access and functional needs may be more susceptible under certain conditions).

The Local Planning Team identified unique vulnerabilities and impacts to the following natural hazards, based on the hazards profiled in Volume 1:

- Flood (riverine flooding, urban/flash flooding, coastal flooding)
- Landslide
- Sea Level Rise
- Wildfire

It was determined that the planning area did not have unique vulnerabilities or impacts from the following natural hazards; rather, its vulnerabilities and impacts are consistent with those experienced throughout the County:

- Dam Failure
- Drought
- Earthquake
- Severe Weather (heavy rainfall, severe thunderstorms, strong winds, tornadoes, heat wave/extreme heat, fog)
- Tsunami

Table 15 outlines the unique vulnerabilities and impacts for the City of Brisbane and addresses only the hazards relevant to the jurisdiction.

Table 15. Hazard Vulnerability and Impact Assessment

Hazard	Vulnerabilities and Impacts
Dam Failure	The Local Planning Team determined that the City does not have unique vulnerabilities or impacts from dam failure; rather, the jurisdiction's vulnerabilities and impacts are consistent with those experienced throughout the County.
Drought	The Local Planning Team determined that the City does not have unique vulnerabilities or impacts from drought; rather, the jurisdiction's vulnerabilities and impacts are consistent with those experienced throughout the County.
Earthquake	The Local Planning Team determined that the City does not have unique vulnerabilities or impacts from earthquakes; rather, the jurisdiction's vulnerabilities and impacts are consistent with those experienced throughout the County.
Flood (riverine flooding, urban/flash flooding, coastal flooding)	The City has a publicly owned and operated Brisbane Marina, which is susceptible to coastal flooding. The City also has the Brisbane Lagoon, which serves as the main point of stormwater drainage for inland areas and is at risk of flooding during heavy rainfall events. Both the Brisbane Lagoon and the Brisbane Shoreline are susceptible to King Tide

	events. FEMA and the Department of Water Resources mapped flood zones that occur in various parts of the City, including near the City's major commercial area and along Bayshore Boulevard. The mapped 100-year floodplain in Brisbane includes Valley Drive and surrounding properties; the Visitacion Creek Marsh and surrounding areas near Main Street; several Baylands industrial properties along Bayshore Boulevard; and the wetlands at the southern end of the Brisbane Lagoon. A large section of the Baylands west of the Caltrain tracks is in the mapped 500-year floodplain. Flooding can lead to long-term public health problems if mold and mildew grow in buildings, displace residents if homes are destroyed or become uninhabitable, and increase economic burdens, such as rising home insurance costs. Floods can also contribute to other natural hazards, especially landslides.
Landslide	The highest landslide risk in Brisbane is around the southern end of Bayshore Boulevard and where Sierra Point Parkway crosses under US Highway 101. However, several areas of the community face a lower but still elevated risk of landslides, including the residential neighborhoods in the hills around Downtown and the Northeast Ridge neighborhoods. In 2023, Brisbane experienced landslides at Firth Canyon and Buckeye Canyon as a result of severe storms and an atmospheric river event. Although only partially in Brisbane, most of San Bruno Mountain is landslide-prone, and landslides in the Unincorporated County area could affect Brisbane itself.
Sea Level Rise	The risk of sea level rise in Brisbane is mostly associated with temporary flooding. Even 6.5 feet of sea level rise is not likely to cause permanent inundation, except around the US Highway 101 on- and off-ramps at the end of Harney Way. However, by 2100, a 20-year storm could cause temporary sea level rise at properties east of Bayshore Boulevard immediately adjacent to the Brisbane Lagoon, areas along the shore of Sierra Point Parkway, and overtop sections of US Highway 101. Brisbane is working through various adaptation and feasibility studies to mitigate against sea level rise at the Brisbane Lagoon. Along the Brisbane Marina shoreline, Brisbane is beginning Regional Shoreline Adaptation Plan work. Another consequence of sea level rise is the infiltration of dense, saline water into soils near shorelines. These waters can push fresh groundwater upwards, raising the water table. Rising groundwater can infiltrate storm drains, destabilize and corrode buried infrastructure, spread soil or groundwater contamination, undermine building foundations, and increase liquefaction hazards. Groundwater is expected to rise at the same rate as sea level rise in Brisbane, causing it to emerge at the surface in low-lying areas.
Severe Weather (heavy rainfall, severe thunderstorms, strong winds, tornadoes, heat	The Local Planning Team determined that the City does not have unique vulnerabilities or impacts from severe weather; rather, the jurisdiction's vulnerabilities and impacts are consistent with those experienced throughout the County.

wave/extreme heat, fog)	
Tsunami	The Local Planning Team determined that the City does not have unique vulnerabilities or impacts from tsunamis; rather, the jurisdiction's vulnerabilities and impacts are consistent with those experienced throughout the County.
Wildfire	Wildfires have periodically occurred in the Brisbane area, with the most recent major event occurring in July 2024. The potential impact of wildland fires on Brisbane's urban area is an ongoing concern. Most wildfire hazards are associated with proximity to the San Bruno Mountain State and County Park and the 145-acre Guadalupe Valley Quarry area. Parts of Brisbane are designated a Moderate fire hazard severity zone, including the Northeast Ridge neighborhood, most of the Brisbane Acres area, and parts of Central Brisbane and Crocker Park. Unincorporated San Bruno Mountain is also an area of Moderate fire hazard severity zone.

The City evaluated whether vulnerability in hazard-prone areas had increased, decreased, or remained the same for each natural hazard identified in this LHMP. Climate change, changes in population, infrastructure expansion, and economic shifts that can affect vulnerability were considered. For example, if planned development is in an identified hazard area or is not built to the updated building codes, it may increase the community's vulnerability to future hazards and disasters. On the other hand, if development occurred with mitigation practices in place, the vulnerability may have remained the same or decreased. Additionally, shifting demographics (e.g., underserved population) were taken into consideration.

Table 16 outlines whether climate change has increased or decreased the City's vulnerability (i.e., exposure) and impact to each natural hazard over the past five (5) years, and the effect of climate change on the future probability of occurrence and impacts from each natural hazard.

Table 16. Climate Change: Current and Future Vulnerability and Impact

Hazard	Vulnerability and Impact
Current Vulnerability and Impact	
Dam Failure	Not Applicable
Drought	Remained the Same
Earthquake	Remained the Same
Flood (riverine flooding, urban/flash flooding, coastal flooding)	Increased
Landslide	Increased
Sea Level Rise	Remained the Same
Severe Weather (heavy rainfall, severe thunderstorms, strong winds, tornadoes, heat wave/extreme heat, fog)	Increased

Tsunami	Remained the Same
Wildfire	Remained the Same
Future Vulnerability and Impact	
Dam Failure	Not Applicable
Drought	No Change Anticipated
Earthquake	No Change Anticipated
Flood (riverine flooding, urban/flash flooding, coastal flooding)	Increase
Landslide	Increase
Sea Level Rise	Increase
Severe Weather (heavy rainfall, severe thunderstorms, strong winds, tornadoes, heat wave/extreme heat, fog)	Increase
Tsunami	No Change Anticipated
Wildfire	Increase

Table 17 outlines whether changes in population within the City over the past five (5) years have increased or decreased the vulnerability (i.e., exposure) and impact to these natural hazards, and the anticipated effects changes in population may have on the future probability of occurrence and impacts from these natural hazards.

Table 17. Changes in Population: Current and Future Vulnerability and Impact

Hazard	Vulnerability and Impact
Current Vulnerability and Impact	
Dam Failure	Not Applicable
Drought	Remained the Same
Earthquake	Remained the Same
Flood (riverine flooding, urban/flash flooding, coastal flooding)	Increased
Landslide	Remained the Same
Sea Level Rise	Remained the Same
Severe Weather (heavy rainfall, severe thunderstorms, strong winds, tornadoes, heat wave/extreme heat, fog)	Increased
Tsunami	Remained the Same
Wildfire	Remained the Same
Future Vulnerability and Impact	

Dam Failure	Not Applicable
Drought	No Change Anticipated
Earthquake	Increase
Flood (riverine flooding, urban/flash flooding, coastal flooding)	Increase
Landslide	No Change Anticipated
Sea Level Rise	Increase
Severe Weather (heavy rainfall, severe thunderstorms, strong winds, tornadoes, heat wave/extreme heat, fog)	Increase
Tsunami	No Change Anticipated
Wildfire	No Change Anticipated

Table 18 outlines whether development over the past five (5) years has increased or decreased the City's vulnerability (i.e., exposure) and impact to these natural hazards, and the anticipated effects changes in development may have on the future probability of occurrence and impacts from these natural hazards.

Table 18. Changes in Development: Current and Future Vulnerability and Impact

Hazard	Vulnerability and Impact
Current Vulnerability and Impact	
Dam Failure	Not Applicable
Drought	Remained the Same
Earthquake	Remained the Same
Flood (riverine flooding, urban/flash flooding, coastal flooding)	Increased
Landslide	Remained the Same
Sea Level Rise	Remained the Same
Severe Weather (heavy rainfall, severe thunderstorms, strong winds, tornadoes, heat wave/extreme heat, fog)	Remained the Same
Tsunami	Remained the Same
Wildfire	Remained the Same
Future Vulnerability and Impact	
Dam Failure	Not Applicable

Drought	No Change Anticipated
Earthquake	No Change Anticipated
Flood (riverine flooding, urban/flash flooding, coastal flooding)	Increase
Landslide	Increase
Sea Level Rise	Increase
Severe Weather (heavy rainfall, severe thunderstorms, strong winds, tornadoes, heat wave/extreme heat, fog)	No Change Anticipated
Tsunami	No Change Anticipated
Wildfire	No Change Anticipated

8.1 Future Major Assets

Community assets should include anything that is important to a community's character and function. Assets include people (i.e., underserved population); structures (i.e., new and existing buildings); community lifelines and other critical facilities; natural, historic, and cultural resources; and the economy and other activities that have value to the community. Any new assets (e.g., new construction in hazard-prone areas) will be built to comply with the latest building codes and standards and will be mitigated to protect them from identified and anticipated hazards, especially those expected to increase due to climate change.

9. Hazard Risk Ranking

Table 19 presents the local hazard ranking for the City of Brisbane of all hazards of concern listed in **Volume 1** of this Plan. This ranking summarizes how hazards vary for this jurisdiction. As thoroughly described in **Volume 1** of this Plan, 14 factors were evaluated to provide an informed and comprehensive analysis and ranking of the hazards included in this LHMP.

- **Probability** (likelihood of annual occurrence)
- **Extent** of the hazard, including catastrophic potential
- **Vulnerability** (i.e., exposure) of the population, property (including critical infrastructure), and changes in the development (over the past five (5) years)
- **Impacts** on population and life safety, underserved population, property (including critical infrastructure), the economy, the environment, continuity of operations/delivery of services, future development, and climate change

The scores for extent, vulnerability, and impact were weighted and combined to produce a consequence score. This consequence score was then multiplied by the probability score to calculate the total risk score for each hazard. At the fundamental level, the consequence is an assessment of the potential impact(s) if the hazards incident were to occur. In this assessment, the consequence score (i.e., the consequence of an event) will be independent of the extent, vulnerability, and impacts. The probability of the hazards is not included in assessing the consequence because, without an event, there is no consequence or impact. For further details on how the probability, extent, vulnerability, and impact factors in **Table 19** were calculated, please refer to Section # in **Volume 1** of this Plan.

It is important to note that the sub-hazards for severe weather (i.e., heavy rainfall, severe thunderstorms, strong winds, tornadoes, heat wave/extreme heat, and fog) and flood (i.e., riverine flooding, urban/flash flooding, coastal flooding) were individually ranked in the hazard risk ranking; however, severe weather and flood are each considered as the main hazard throughout this Annex and **Volume 1**.

Table 19. City of Brisbane Hazard Risk Ranking

Hazard Event	Probability Factor	Sum of Weighted Extent Factors	Sum of Weighted Vulnerability Factors	Sum of Weighted Impact Factors	Consequence Score	Total Risk Score (Probability x Consequence)
Urban/Flash Flooding (Flood)	3	18	14	32	64	89
Heavy Rainfall (Severe Weather)	3	12	13	23	48	67
Earthquake	2	18	14	35	67	62

Wildfire	2	18	12	34	64	59
Strong Winds (Severe Weather)	3	6	13	22	41	57
Sea Level Rise	3	6	8	26	40	56
Landslide	2	9	9	30	48	44
Coastal Flooding (Flood)	2	12	9	26	47	44
Heat Wave/Extreme Heat (Severe Weather)	3	6	10	15	31	43
Severe Thunderstorm (Severe Weather)	2	9	13	21	43	40
Riverine Flooding (Flood)	2	9	6	28	43	40
Drought	2	6	11	22	39	36
Tornado (Severe Weather)	1	6	13	13	32	15
Fog (Severe Weather)	1	6	9	11	26	12
Tsunami	1	6	5	12	23	11
Dam Failure	0	0	0	0	0	0
Consequence: Sum of <u>all</u> weighted factors. Extent: Sum of the weighted <u>Extent</u> factors. Vulnerability: Sum of the weighted <u>Vulnerability</u> factors.				Impact: Sum of the weighted <u>Impact</u> factors. Total Risk Score* = Probability x Consequence * Normalized to 100		

Classification	Probability Factor	Extent	Vulnerability	Impact	Consequence Score	Total Risk Score
Low (L)	1	0 - 6	0 - 4	0 - 12	0 - 24	0 - 32
Medium (M)	2	7 - 12	5 - 10	13 - 26	25 - 48	33 - 66
High (H)	3	13 - 18	11 - 15	27 - 39	49 - 72	67 -100

*The **legend**—specifically the assignment of low, medium, and high—provides an additional means to qualitatively assess the probability factor, sum of weighted factors, and the total risk scores for each hazard. The **Consequence Score** represents the sum of the Extent, Vulnerability, and Impact Factors. The **Total Risk Score** is a measure of Probability and Consequence.*

10. Mitigation Actions

This section includes the mitigation actions developed to address the risks and vulnerabilities to the hazards identified in this Plan. This Plan serves only to recommend mitigation measures based on the potential for risk reduction and available funding. Implementation of mitigation actions is dependent on risk reduction priorities, feasibility, and available funding. It is also dependent on the cooperation and support of the jurisdiction and/or department responsible for each action item. Additionally, all mitigation actions identified in the 2021 update or before were updated accordingly. Any new mitigation actions are listed as *New* (under Project Status).

The City of Brisbane agreed to **18** mitigation actions that apply to the jurisdiction's properties for which it has jurisdictional responsibility and authority. A summary of the City's mitigation actions status is listed in **Table 20**.

Note: The mitigation actions outlined in this Plan are designed only to address those natural hazards that received a risk ranking of *medium* or *high* during the hazard risk assessment (**Table 19**). Hazards that ranked *low* (dam failure and tsunami) may not have specific mitigation actions detailed in this document.

Table 20. City of Brisbane Mitigation Actions Summary

Status	Mitigation Action Total
Continuing	5
In Progress	7
Not Yet Started	4
New	1
Completed	1
No Longer Needed	0
TOTAL	18

Hazard	Actions	Hazard	Actions
Dam Failure	n/a	Sea Level Rise	12
Drought	9	Severe Weather (heavy rainfall, severe thunderstorms, strong winds, tornadoes, heat wave/extreme heat, fog)	18
Earthquake	13	Tsunami	12
Flood (riverine flooding, urban/flash flooding, coastal flooding)	17	Wildfire	13

Landslide	15		
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A detailed explanation of the Mitigation Strategy can be found in Volume 1.

Mitigation Action	Where appropriate, support retrofitting, purchasing, or relocating structures located in high-hazard areas, prioritizing those that have experienced repetitive losses and/or are in high- or medium-risk hazard areas.				
Action Number	BRS-1	Goal(s) Addressed	1, 3, 4	Prioritization Score	29/40
Year Added to the Plan	2016	Timeline (estimated)	Ongoing	Implementation Priority	Medium
Hazard(s) Mitigated	Earthquake, Flood, Landslide, Sea Level Rise, Severe Weather, Tsunami, Wildfire				
Project Status	Continuing	If No Longer Needed, provide reason.	n/a		
Benefits (Loss Avoided)	High				
Lead Agency / Organization	City of Brisbane Community Development Department (Planning Division)				
Supporting Agency / Organization (If applicable)	n/a				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	High	Potential Funding Source	General Fund (Staff Time), HMGP, FMA, BRIC		
Additional Details (optional)					

Mitigation Action	Strengthen the long-term resilience of the Brisbane Baylands' development to sea level rise and extreme storms, and provide environmental, recreational, and community/connectivity enhancements where possible.				
Action Number	BRS-2	Goal(s) Addressed	1, 2, 3, 4, 5	Prioritization Score	32/40
Year Added to the Plan	2021	Timeline (estimated)	2030-2031	Implementation Priority	High
Hazard(s) Mitigated	Drought, Earthquake, Flood, Landslide, Sea Level Rise, Severe Weather, Tsunami, Wildfire				
Project Status	In Progress	If No Longer Needed, provide reason.		n/a	
Benefits (Loss Avoided)	High				
Lead Agency / Organization	City of Brisbane Community Development Department (Planning Division), City of Brisbane Public Works Department				
Supporting Agency / Organization (If applicable)	n/a				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	High	Potential Funding Source	General Fund (Staff Time), HMGP, FMA, BRIC, Private Developer, Caltrans funds, California Proposition 68, San Francisco Bay Restoration Authority Measure AA		
Additional Details (optional)					

Mitigation Action	Develop and implement a program to capture perishable data after significant incidents (e.g., high-water marks, preliminary damage estimates, damage photos) in a database to support future mitigation efforts, including implementing and enhancing hazard mitigation, climate action, and other plans. Furthermore, develop a cost-tracking system to ensure maximum reimbursement after a major disaster.				
Action Number	BRS-3	Goal(s) Addressed	1, 3, 5	Prioritization Score	30/40
Year Added to the Plan	2016	Timeline (estimated)	2030-2031	Implementation Priority	High
Hazard(s) Mitigated	Drought, Earthquake, Flood, Landslide, Sea Level Rise, Severe Weather, Tsunami, Wildfire				
Project Status	In Progress	If Longer Needed, provide reason.		No n/a	
Benefits (Loss Avoided)	High				
Lead Agency / Organization	City Manager’s Office (Emergency Services Division)				
Supporting Agency / Organization (If applicable)	n/a				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	Medium	Potential Funding Source	General Fund (Staff Time)		
Additional Details (optional)					

Mitigation Action	Support countywide hazard mitigation actions and initiatives identified in the San Mateo County Local Hazard Mitigation Plan, specifically those taking place within the City.				
Action Number	BRS-4	Goal(s) Addressed	1, 2, 3, 4, 5	Prioritization Score	27/40
Year Added to the Plan	2016	Timeline (estimated)	Ongoing	Implementation Priority	Medium
Hazard(s) Mitigated	Drought, Earthquake, Flood, Landslide, Sea Level Rise, Severe Weather, Tsunami, Wildfire				
Project Status	Continuing	If No Longer Needed, provide reason.		n/a	
Benefits (Loss Avoided)	Medium				
Lead Agency / Organization	City Manager’s Office (Division of Emergency Services)				
Supporting Agency / Organization (If applicable)	n/a				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	Medium	Potential Funding Source	General Fund (Staff Time)		
Additional Details (optional)					

Mitigation Action	Actively participate in the Hazard Mitigation Plan maintenance protocols outlined in Volume 1 of the San Mateo County Local Hazard Mitigation Plan.				
Action Number	BRS-5	Goal(s) Addressed	1, 2, 3, 4, 5	Prioritization Score	27/40
Year Added to the Plan	2016	Timeline (estimated)	Ongoing	Implementation Priority	Medium
Hazard(s) Mitigated	Drought, Earthquake, Flood, Landslide, Sea Level Rise, Severe Weather, Tsunami, Wildfire				
Project Status	Continuing	If No Longer Needed, provide reason.	n/a		
Benefits (Loss Avoided)	Medium				
Lead Agency / Organization	City Manager’s Office (Emergency Services Division)				
Supporting Agency / Organization (If applicable)	n/a				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	Medium	Potential Funding Source	General Fund (Staff Time)		
Additional Details (optional)					

Mitigation Action	Continue to keep good standing and compliance with the National Flood Insurance Program (NFIP) by implementing floodplain management programs that, at a minimum, meet NFIP requirements. These include, but are not limited to, enforcing the City’s flood damage prevention ordinance, participating in floodplain identification and mapping updates, and providing public assistance/information on floodplain requirements and impacts.				
Action Number	BRS-6	Goal(s) Addressed	1, 2, 3, 5	Prioritization Score	28/40
Year Added to the Plan	2016	Timeline (estimated)	Ongoing	Implementation Priority	Medium
Hazard(s) Mitigated	Flood, Severe Weather				
Project Status	Continuing	If No Longer Needed, provide reason.	n/a		
Benefits (Loss Avoided)	Medium				
Lead Agency / Organization	City of Brisbane Public Works Department				
Supporting Agency / Organization (If applicable)	n/a				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	Low	Potential Funding Source	General Fund (Staff Time)		
Additional Details (optional)					

Mitigation Action	Update and strengthen local building codes by adopting the latest International Building Code (IBC) and state revisions to ensure that all public and private development (including new development and redevelopment) meets the highest resilience and safety requirements, helping reduce long-term vulnerabilities in the community.				
Action Number	BRS-7	Goal(s) Addressed	1, 3, 4	Prioritization Score	27/40
Year Added to the Plan	2016	Timeline (estimated)	Ongoing	Implementation Priority	Medium
Hazard(s) Mitigated	Earthquake, Flood, Landslide, Severe Weather, Wildfire				
Project Status	Continuing	If No Longer Needed, provide reason.		n/a	
Benefits (Loss Avoided)	Medium				
Lead Agency / Organization	City of Brisbane Community Development Department (Planning Division)				
Supporting Agency / Organization (If applicable)	City Manager’s Office (Sustainability Division); North County Fire Authority				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	Low	Potential Funding Source	General Fund (Staff Time)		
Additional Details (optional)					

Mitigation Action	Develop and implement a Post-Disaster Recovery Plan and a Debris Management Plan with the intention of institutionalizing post-disaster resilience, mitigating economic and environmental impacts.				
Action Number	BRS-8	Goal(s) Addressed	1, 4, 5	Prioritization Score	27/40
Year Added to the Plan	2016	Timeline (estimated)	2030-2031	Implementation Priority	Medium
Hazard(s) Mitigated	Drought, Earthquake, Flood, Landslide, Sea Level Rise, Severe Weather, Tsunami, Wildfire				
Project Status	In Progress	If No Longer Needed, provide reason.	n/a		
Benefits (Loss Avoided)	Medium				
Lead Agency / Organization	City Manager’s Office (Emergency Services Division), City of Brisbane Public Works Department				
Supporting Agency / Organization (If applicable)	n/a				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	Low	Potential Funding Source	General Fund (Staff Time)		
Additional Details (optional)					

Mitigation Action	Acquire a standby emergency backup generator or microgrid for City Hall, which serves as the City’s Emergency Operations Center backup location, to establish permanent power redundancy and ensure continuous operation and uninterrupted service delivery during and after a major disaster.				
Action Number	BRS-9	Goal(s) Addressed	1, 3, 5	Prioritization Score	34/40
Year Added to the Plan	2016	Timeline (estimated)	3-6 months	Implementation Priority	High
Hazard(s) Mitigated	Earthquake, Flood, Landslide, Severe Weather, Wildfire				
Project Status	In Progress	If No Longer Needed, provide reason.	n/a		
Benefits (Loss Avoided)	High				
Lead Agency / Organization	City Manager’s Office (Emergency Services Division)				
Supporting Agency / Organization (If applicable)	City Manager’s Office (Sustainability Division)				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	Medium	Potential Funding Source	General Fund (Staff Time), HMGP, CalOES grants		
Additional Details (optional)					

Mitigation Action	Establish a permanent local fuel supply and delivery system capable of supporting three (3) to five (5) days of fuel needs for emergency responders and standby generators to mitigate the risk of critical infrastructure failure and ensure the continuous operation of emergency responders and water and sewer facilities during and after major disasters.				
Action Number	BRS-10	Goal(s) Addressed	4	Prioritization Score	18/40
Year Added to the Plan	2016	Timeline (estimated)	2027-2031	Implementation Priority	Low
Hazard(s) Mitigated	Earthquake, Flood, Landslide, Severe Weather, Tsunami, Wildfire				
Project Status	Not Yet Started	If Longer Needed, provide reason.		No n/a	
Benefits (Loss Avoided)	Medium				
Lead Agency / Organization	City of Brisbane Public Works Department				
Supporting Agency / Organization (If applicable)	n/a				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	High	Potential Funding Source	General Fund (Staff Time), HMGP, CalOES grants		
Additional Details (optional)					

Mitigation Action	Design and build a new ingress/egress intersection at Glen Park Way/Humboldt Road to mitigate the risk of isolation and structural loss, and to provide emergency responders with access to the southern portion of the community, which is adjacent to the wildland urban interface (WUI).				
Action Number	BRS-11	Goal(s) Addressed	1	Prioritization Score	16/40
Year Added to the Plan	2016	Timeline (estimated)	2030-2031	Implementation Priority	Low
Hazard(s) Mitigated	Earthquake, Landslide, Severe Weather, Wildfire				
Project Status	Not Yet Started	If No Longer Needed, provide reason.		n/a	
Benefits (Loss Avoided)	Medium				
Lead Agency / Organization	City of Brisbane Department of Public Works				
Supporting Agency / Organization (If applicable)	City Manager’s Office (Emergency Services Division)				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	High	Potential Funding Source	General Fund (Staff Time), HMGP, CalOES funds		
Additional Details (optional)					

Mitigation Action	Enhance the City’s response and recovery capabilities through the San Mateo Operational Area Emergency Services Organization, the San Mateo Emergency Managers Association, and the San Mateo County Public Works Mutual Aid Agreement to ensure continuity of services during major disasters.				
Action Number	BRS-12	Goal(s) Addressed	1, 3, 4	Prioritization Score	31/40
Year Added to the Plan	2016	Timeline (estimated)	Ongoing	Implementation Priority	High
Hazard(s) Mitigated	Drought, Earthquake, Flood, Landslide, Sea Level Rise, Severe Weather, Tsunami, Wildfire				
Project Status	Continuing	If No Longer Needed, provide reason.		n/a	
Benefits (Loss Avoided)	High				
Lead Agency / Organization	City Manager’s Office (Emergency Services Division)				
Supporting Agency / Organization (If applicable)	n/a				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	Low	Potential Funding Source	General Fund (Staff Time)		
Additional Details (optional)					

Mitigation Action	Institutionalize a comprehensive training program for City personnel to ensure the specialized technical capacity required to implement long-term risk reduction, hazard-specific safety protocols, and disaster response.				
Action Number	BRS-13	Goal(s) Addressed	1, 5	Prioritization Score	31/40
Year Added to the Plan	2016	Timeline (estimated)	3 to 6 Months	Implementation Priority	Medium
Hazard(s) Mitigated	Drought, Earthquake, Flood, Landslide, Sea Level Rise, Severe Weather, Tsunami, Wildfire				
Project Status	In Progress	If No Longer Needed, provide reason.	n/a		
Benefits (Loss Avoided)	High				
Lead Agency / Organization	City Manager’s Office (Emergency Services Division)				
Supporting Agency / Organization (If applicable)	n/a				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	Low	Potential Funding Source	General Fund (Staff Time)		
Additional Details (optional)					

Mitigation Action	Participate in the Sea Change San Mateo County initiative to develop an understanding of future sea level rise vulnerabilities and help identify mitigation efforts within the City to increase adaptive capacity to climate change and sea level rise.				
Action Number	BRS-14	Goal(s) Addressed	1, 2, 3, 4, 5	Prioritization Score	33/40
Year Added to the Plan	2016	Timeline (estimated)	Complete	Implementation Priority	High
Hazard(s) Mitigated	Flood, Sea Level Rise, Severe Weather				
Project Status	Completed	If No Longer Needed, provide reason.	City successfully participated in Sea Change San Mateo County and is currently undergoing further sea level rise adaptation planning efforts with One Shoreline.		
Benefits (Loss Avoided)	Medium				
Lead Agency / Organization	City of Brisbane Public Works Department; City of Brisbane City Manager’s Office (Sustainability Division)				
Supporting Agency / Organization (If applicable)	n/a				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	High	Potential Funding Source	General Fund (Staff Time)		
Additional Details (optional)					

Mitigation Action	Identify, pursue, and support San Mateo County Flood and Sea Level Rise Resiliency District (One Shoreline) strategies and infrastructure projects that enhance resilience to natural disasters and, where feasible, incorporate green design elements into hazard mitigation projects, including assets identified in the Caltrans District 4 Adaptation Priorities Report.				
Action Number	BRS-15	Goal(s) Addressed	1, 3, 5	Prioritization Score	33/40
Year Added to the Plan	2021	Timeline (estimated)	Ongoing	Implementation Priority	High
Hazard(s) Mitigated	Drought, Flood, Landslide, Severe Weather, Tsunami				
Project Status	In Progress	If No Longer Needed, provide reason.	n/a		
Benefits (Loss Avoided)	Medium				
Lead Agency / Organization	City of Brisbane City Manager’s Office (Emergency Services Division)				
Supporting Agency / Organization (If applicable)	San Mateo County Flood and Sea Level Rise Resiliency District (OneShoreline); City of Brisbane Department of Public Works				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	High	Potential Funding Source	General Fund (Staff Time)		
Additional Details (optional)					

Mitigation Action	Integrate the San Mateo County Local Hazard Mitigation Plan into other City plans, ordinances, and programs that govern land use decisions in the community, including, but not limited to, the General Plan (and its elements, as appropriate).				
Action Number	BRS-16	Goal(s) Addressed	1, 2, 3, 4, 5	Prioritization Score	36/40
Year Added to the Plan	2021	Timeline (estimated)	Ongoing	Implementation Priority	High
Hazard(s) Mitigated	Drought, Earthquake, Flood, Landslide, Sea Level Rise, Severe Weather, Tsunami, Wildfire				
Project Status	Continuing	If No Longer Needed, provide reason.		n/a	
Benefits (Loss Avoided)	Medium				
Lead Agency / Organization	City of Brisbane Community Development Department (Planning Division)				
Supporting Agency / Organization (If applicable)	n/a				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	Low	Potential Funding Source	General Fund (Staff Time)		
Additional Details (optional)					

Mitigation Action	Mandate integration of FEMA 100-year tide levels, projected sea level rise, and climate-driven extreme storm data into land use planning and shoreline development.				
Action Number	BRS-17	Goal(s) Addressed	1, 3, 4, 5	Prioritization Score	36/40
Year Added to the Plan	2021	Timeline (estimated)	Ongoing	Implementation Priority	Medium
Hazard(s) Mitigated	Flood, Landslide, Sea Level Rise, Severe Weather				
Project Status	Continuing	If No Longer Needed, provide reason.	n/a		
Benefits (Loss Avoided)	Medium				
Lead Agency / Organization	City of Brisbane Community Development Department (Planning Division)				
Supporting Agency / Organization (If applicable)	n/a				
Additional Participating Jurisdictions (If Applicable)	n/a				
Estimated Cost	Low	Potential Funding Source	General Fund (Staff Time)		
Additional Details (optional)					

Mitigation Action	Evaluate the potential impacts of sea level rise on the Brisbane Lagoon through a planning and vulnerability assessment. Using regional sea level rise projections and hydrologic modeling, the City will identify areas that may become vulnerable to future tidal flooding and explore potential adaptation strategies, such as shoreline protection, infrastructure improvements, and other resilience measures. This effort is intended to inform long-term planning and help position the City to pursue funding and coordinated regional solutions as sea level rise progresses.				
Action Number	BRS-18	Goal(s) Addressed	1, 3	Prioritization Score	33/40
Year Added to the Plan	2026	Timeline (estimated)	2027-2028	Implementation Priority	High
Hazard(s) Mitigated	Flood, Sea Level Rise, Severe Weather, Tsunami				
Project Status	New	If No Longer Needed, provide reason.		n/a	
Benefits (Loss Avoided)	Medium				
Lead Agency / Organization	City of Brisbane Public Works Department				
Supporting Agency / Organization (If applicable)	Caltrans				
Additional Participating Jurisdictions (If Applicable)	Bay Conservation and Development Commission				
Estimated Cost	High	Potential Funding Source	General Fund (Staff Time), Sustainable Transportation Planning Grant (with City match)		
Additional Details (optional)					



City Council Staff Report

Meeting Date: May 7, 2026

From: Jeremy Dennis, City Manager

Subject: Discuss Public Art Advisory Committee Membership Composition and Consider Adopting a Resolution to Amend the Public Art Implementation Guidelines

Recommendation

Staff recommend that the City Council receive an update on recruitment efforts for the Public Art Advisory Committee and adopt a resolution amending the Public Art Implementation Guidelines.

Background

The City Council adopted Brisbane's Art in Public Places Program Ordinance ("Public Art Ordinance") in 2014 with the objectives of fostering public appreciation for art, enhancing quality of life, and reinforcing Brisbane's distinctive identity within the Bay Area.

Subsequently, the City Council enacted the Public Art Implementation Guidelines (Attachment 1) to promote community participation, maintain a diverse collection, cultivate a sense of place, and facilitate artist engagement. These Guidelines outline comprehensive policies and procedures governing the acquisition of public art and the management of related funding contributions. The Guidelines were most recently amended on September 18, 2025 to ensure consistency with the Public Art Master Plan. As part of this amendment, the structure of the Public Art Advisory Committee (PAAC) was adjusted by eliminating the appointment of two Parks and Recreation Commissioners and two Councilmembers and increasing the number of community members from three to seven. (Attachment 2)

Discussion

As a result of the changes made to the Public Art Implementation Guidelines, the City Council held a special city council meeting on April 21, 2026 to recruit four community members to the PAAC. As a result of this recruitment, two community members were offered a committee seat. Subsequently, one of the two appointees declined the appointment, leaving the PAAC with just one new appointee. Public Art Implementation guidelines state that PAAC be made up of seven members. However, other committees such as the Complete Streets Safety Committee (CSSC) and the Inclusion, Diversity, Equity, and Accountability (IDEA) Committee have language in their bylaws indicating a composition of "five to seven members".

If Council wishes to align with CSSC and IDEA Committee membership bylaws, staff propose amending the Public Art Implementation Guidelines to reflect a range of five to seven committee members appointed by Council. Amended implementation guidelines and an accompanying resolution are attached for consideration.

Currently, the PAAC has four vacancies. If membership remains unchanged, the City Clerk will proceed with recruitment for these four positions. Alternatively, if Council reduces PAAC membership to five seats, the City Clerk will recruit for the single remaining vacancy.

Fiscal Impact

There is no known fiscal impact.

Attachments

1. 09.18.26 Staff Report
2. CSSC Bylaws, or Resolution No. 2013-05
3. IDEA Committee Bylaws
4. Exhibit A PAAC Reso (1)-combined (1)

City Manager Approval



Jeremy Dennis, City
Manager

05/02/2026



CITY COUNCIL AGENDA REPORT

Meeting Date: September 18, 2025
 From: Noreen Leek, Parks & Recreation Director
 Subject: Amend the Public Art Implementation Guidelines

Recommendation

Review and adopt the revised public art implementation guidelines to ensure consistency with the recently adopted Public Art Master Plan and the Art in Public Places Program Ordinance.

Background

City Council adopted Brisbane's Art in Public Places Program Ordinance ("Public Art Ordinance") in 2014 to increase citizens' appreciation of art, to improve quality of life, and to enhance Brisbane's identity as a unique community within the greater Bay Area. Shortly after, the City Council adopted the Public Art Implementation Guidelines to ensure community involvement, provide for a diverse art collection, create a sense of place, and engage artists. The Guidelines set forth general policies and procedures for the procurement of public art in Brisbane as well as the use of funds contributed for public art. The Guidelines were last amended in 2021.

Discussion

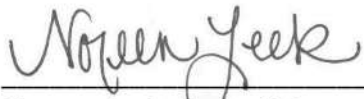
In 2023, the City of Brisbane staff (with support from art consultants, NINEdotARTS) began working to establish the City's first Public Art Master Plan, intended to integrate public art into the fabric of the City. The Master Plan, formally adopted by City Council in March 2025, provides long-term guidance and direction to the Public Art Advisory Committee and the City Council on the planning and processes necessary to administer and maintain a successful public art program. In order to ensure that the Master Plan aligns with the City's Public Art Ordinance and Implementation Guidelines, the Public Art Advisory Committee reviewed the Guidelines and have proposed amendments. The redlined version of the Guidelines highlighting proposed amendments is included as Attachment 1. Legal Counsel has reviewed the amendments, and the Public Art Advisory Committee unanimously recommends Council's adoption.

Fiscal Impact

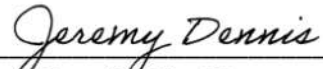
There is no direct fiscal impact as a result of amending the Public Art Implementation Guidelines.

Attachments

1. Redlined version of the Public Art Implementation Guidelines



Noreen Leek, Parks & Recreation Director



Jeremy Dennis, City Manager

Public Arts Implementation Guidelines

City of Brisbane

Approved by Council 06.17.21

Purpose

The City of Brisbane adopted a Public Arts Ordinance in 2014 in order to increase citizens' appreciation of art, to improve quality of life, and to enhance Brisbane's identity as a unique community within the greater Bay Area. Additionally, public art should stimulate creativity, imagination, induce creative conflict, and add a unique human quality to the community environment and enrich public spaces. A city rich in art becomes an outdoor cultural museum accessible to everyone. Public art can and should be an integral part of the design and the planning process of all development.

Mission

The mission for public art in the City of Brisbane is to support community identity, unity, and pride through diverse artwork that grabs attention and distinguishes a unique sense of place.

Goals

1. Community Involvement – A community develops a specific identity and character over time. Residents are uniquely qualified to provide insight into the types of public artwork that are best suited for the community depending on the size of the project. Those who reside in the community are encouraged to participate in the selection process of public art pieces by participating at public meetings.
2. Diversity of Art – The collection should be diverse in its representation of artists and artistic styles and be reflective of the ethnic and cultural diversity of the community.
3. Creation of Sense of Place – Art is important to our common experience because it brings focus, importance, and cohesion to public spaces. Public art develops images and provides experiences that reflect the historical and cultural essence of a community. Public art transforms public spaces by giving them a context and relevance and making them places of community interest and pride. Public art has the potential to improve the appearance of an entire business block; to heighten the ethnic, historical or cultural aspects of the community and to attract foot traffic to an area that formerly had little or none.
4. Artist Participation – By encouraging collaboration between artist, architects, and engineers, we can provide an aesthetic dimension that expands possibilities for creating public spaces for the community.

Definitions

- **Artist:** -An individual or team of individual artists whose body of work and professional activities demonstrate serious ongoing commitment to the fine arts. Members of architectural, engineering, design or landscaping firms retained for the design and construction of a

development project covered by these Guidelines shall not be considered artists for the purpose of meeting the requirement to provide public art.

- **Arts professional:** An individual who works in the fine arts field (such as arts consultant, fine arts curators, fine arts collectors, art critics, or art educators).
- **Artwork or work of art:** All forms of original creations of visual arts, including but not limited to: 1) sculpture in any material or combination of materials; 2) painting- all media including portable and permanently affixed works, such as murals and frescoes; 3) graphic arts, print making and drawing; 4) mosaics; 5) photography; 6) crafts in clay, fiber and textiles, wood, metal, plastics and other materials; 7) calligraphy; 8) stained glass; and 9) mixed media – any combination of forms or media, including collage.
- **Artwork cost:** Artwork cost is the total amount budgeted by the City for a public artwork project.
- **Building valuation:** The total dollar amount of all construction permits for the same development project using the latest building valuation data as set forth by the International Conference of Building Officials (ICBO) building valuation.
- **Conceptual design plan:** The initial phase of the approval of public artwork that includes review of the artist's or artist team's qualifications, conceptual artwork design, and artwork location.
- **Deaccession:** Refers to the permanent removal of a work of art from a collection.
- **Design:** Artwork detailing project design, including scale drawings within site context, sealed by an engineer, if required.
- **Ephemeral Art:** Temporary artistic creations that exist for a limited time and are often made with natural materials that are at hand.
- **Fabrication:** A detailed description of the methods of fabrication as well as any uncommon or unusual details regarding the approach to creating an artwork piece.
- **Final design plan:-** The final phase of the approval of public artwork that involves consideration of a highly defined proposal that conforms to the concept previously considered and approved by the Committee.
- **In-lieu contribution:** In place of an approved artwork on the site, a developer may elect to pay to the City an amount equal to the program allocation set forth in the Public Arts Ordinance. In-lieu fees shall be submitted to the City and deposited into the Public Art Fund before the issuance of a building permit for the development project except when a different time period is approved by the Community Development Director and Parks and Recreation Director.
- **Installation:** A detailed description of the installation procedure if the artwork will not be fabricated directly on the selected site. Installation would include the construction of any required footings or foundation.
- **Public art:** -Any permanent display of a work of visual art that was specifically designed to be located on a site where it would be easily accessible to the public, either on private or public property within the City of Brisbane.
- **Public ~~A~~art ~~A~~advisory ~~C~~committee:** A committee made of 2 Parks and Recreation Commissioners as designated by the Parks and Recreation Commission, 2 Council Members ~~(the Council's Parks and Recreation Commission Liaisons)~~, and 3 Brisbane Community members, appointed by City Council. The Community members shall serve two-year terms and one of whom will be

professionally engaged in the art community, one of whom will be an employee or owner of a business located in Brisbane, and the other member may be either a resident of Brisbane or an owner or employee of a business located in Brisbane. Members of the Public Art Advisory Committee will be ineligible to propose public art projects while they serve on the Committee and for 1 year after they leave the Committee.

- **Public art fund:** An interest-bearing account that is managed by the City Manager, or designee, into which public art funds, including donated funds, in-lieu funds and/or public art grant funds are deposited.
- **Public Art Master Plan:** The Public Art Master Plan is a strategic guide for developing and managing the city's public art program. It outlines the vision, goals, and policies for incorporating art into public spaces, ensuring its integration with the community, and defining processes for art selection, acquisition, maintenance, and deaccession.
- **Public place:** An interior or exterior area on public or private property that is easily accessible by and highly visible to the general public.
- **Request for Proposals (RFP):** A formal document published by the City to solicit bids or proposals from prospective artists for projects over \$75,000.
- **Request for Qualifications (RFQ):** A formal document published by the City to solicit bids or proposals from prospective artists for projects under \$75,000.

General Procedure

Public artwork is limited to permanent, or semi-permanent (i.e. loaned art on rotation), visual works of art, as opposed to performing, written, or temporary art. Visual art includes but is not limited to, murals, sculptures, artist-designed landscape features, streetscape features, earthworks, environmental installations, and water and digital displays.

Any money donated to or collected through the Building Permit process will be deposited in the Public Art Fund. The City Manager, or designee, shall administer the funds and establish accounting records according to Generally Accepted Accounting Principles (GAAP). The City Manager or designee will authorize all disbursements from the Public Art Fund. The account shall not be added to the City's General Fund.

The process for selecting the public piece to be installed will depend on whether or not the artwork is commissioned by the City of Brisbane or by a private person or entity.

All privately installed Public Art will be reviewed by a Public Art Advisory Committee. The Public Art Advisory Committee is responsible for reviewing and making decisions on conceptual design plans submitted by a developer of a project subject to the public art requirement.

Additionally, on an annual basis the Public Art Advisory Committee will meet to review the balance of funds in the Public Art Fund to determine if they should propose any projects be initiated and commissioned by the City.

The Public Art Advisory Committee shall ensure all public art projects meet the ~~program~~public art selection criteria as outlined in the Public Art Master Plan ~~criteria~~ and guidelines for selection of an artist or artist team, artwork, and artwork location established in this procedure, before submittal of the Final Design Plan to the City Council.

The following procedure will be used to review and approve public art projects:

Privately Installed Public Art Selection process for private developers

A process map within the Public Art Master Plan outlines the procedure for public art initiated by private developers. Options for private developers include:

- 1) contributing the required amount to the city's Public Art Fund;
- 2) procuring public art themselves with support from the Public Art Advisory Committee; or
- 3) executing a public art project independently.

In options 2 and 3, the private developer must submit detailed design plans to the Public Art Advisory Committee for review, including artist qualifications and budget details. The Public Art Advisory Committee then recommends approved projects to the City Council for final approval. Of options 2 and 3, it is in the best interest of the private developer to follow option 2 in order to include the community in the public art process and thereby build goodwill, as well as to increase the likelihood of receiving City Council approval.

For option 2:

1. The project contact will meet with the designated staff from the City prior to submitting concept design plans.
2. The Public Art Advisory Committee assesses project goals and internal capacity and makes a determination whether to guide the developer's art procurement process. If the Public Art Advisory Committee elects to take on the project, they would follow the City's Public Art selection process for City-initiated projects as outlined in the Public Art Master Plan. Alternatively, the Public Art Advisory Committee could refer the developer to a public art partner (i.e. an independent firm) to support the developer's process of art procurement.
- ~~2. The developer must contract the services of an artist for any public art project. The developer will provide the work vitae of the art consultant or artist.~~

For options 2 and 3:

3. Once artwork is selected, the developer submits the required documentation to appropriate City staff for review. Proposals must include preliminary sketches, photographs, or other documentation of sufficient descriptive clarity to indicate the nature of the proposed work.
4. An appraisal or other evidence of the value of the proposed artwork, including acquisition and installation costs. If the value of a proposed artwork (by past records of comparable work sold,

etc.) cannot be verified, City staff may choose to have the artist's proposal and or/other completed works appraised by a qualified art appraiser selected by the City. The developer will pay up-front for any art appraisal service fees. This expense will be deducted from the total artwork allocation cost.

5. Preliminary plans must contain such detailed information as may be required by the Public Art Advisory Committee to adequately evaluate the location of the artwork in relation to the proposed development, including compatibility with the character of adjacent conforming developed parcels and existing neighborhood if necessary.
6. A preliminary budget must show the proposed public art project is consistent with the public art ordinance requirements.
7. Within 30 days of receiving a completed application, the [Public Art](#) Advisory Committee will hold an open meeting to discuss the proposed project. The meeting will be noticed to all properties within 1,000 feet of the property and posted as required by law. With the agreement of the developer, the meeting may take place more than 30 days from receiving the completed application.

The proposed artwork project will be reviewed using the following criteria as applied to the supporting documentation and past projects: Artistic quality (vision, originality, and craftsmanship); Context (architectural, historical, geographical, and socio-cultural context of the site); quality and permanency of materials; maintenance; safety; diversity of artists; representation in the existing collection of publicly-accessible artworks; and diversity of artworks (media, scale, style, intention) in the existing collection of publicly accessible artworks.

8. The Public Art Advisory Committee will make a recommendation on the proposed artwork to the City Council.
9. The City Council will have the final approval for any public artwork project. If the Council does not approve the proposed project, it can refer the item back to the Advisory Committee for reconsideration.
10. All costs of maintaining a privately installed Public Art work will be the expense of the private entity unless the City accepts the Public Art piece as a donation. [Refer to the art donation policy in the Public Art Master Plan.](#)

~~Public Installed~~ Public Art [selection process for the City of Brisbane](#)

[A process map within the Public Art Master Plan outlines the procedure for public art initiated by the city.](#)

1. The Public Art Advisory Committee will recommend to the City Council the amount of money from the Public Art Fund to be used on any publicly installed public art pieces and the breakout between Administrative and Maintenance costs of the project. The Public Art Advisory Committee will also recommend a location for the art project, type of artwork when appropriate, process for involving the community ~~in the process~~, and method of calling for artists.

2. The Council will approve available funds for the artwork and solicit members to be part of an Art Selection Committee, if needed.
3. The Public Art Advisory Committee shall select an artist, or group of artists, through a public process using one of the following methods:
 - a. Request for Qualifications (RFQ), for projects under \$75,000
 - b. Request for Proposals (RFP), for projects over \$75,000
 - c. Invitational competition.
4. The Public Art Advisory Committee will rank various artist proposals during open public meetings at which the community can participate, and then will make a formal recommendation to the City Council for the award of the artist contract.
- 4.5. The City Council shall make a decision on the Public Art Advisory Committee's recommendations on the artist or artist group.
- 5.6. The Public Art Advisory Committee, any outside professional hired by the City for assisting with the selection of the artwork, and the appropriate City staff (as needed for the particular project) shall meet regularly with the selected artist, or group of artists, in developing the Conceptual Design Plan that meets the artwork and location criteria.
- 6.7. Once the Conceptual Design Plan has been approved by the Public Art Advisory Committee, the artist or artist's team shall refine the project objectives and the Conceptual Design Plan according to the direction of the Public Art Advisory Committee.
- 7.8. The final design will be approved by the City Council.

Use of Funds

All funds appropriated for public art will be deposited in the Public Art Fund. The City Council shall authorize projects for funding as prescribed in the public art implementation guidelines. In circumstances where it is not feasible to incorporate artistic features into a particular project, such money will be pooled and used for art in other projects. Disbursements shall be made in connection with projects approved by City Council. Nothing herein prohibits the City from soliciting or receiving grants, donations, bequests or gifts from private or public sources.

For individual pieces of art, the Public Art Advisory Committee will recommend to the City Council what percentage of the funds will be set aside for the Public Art, Maintenance and Administration, and Education based on the guidelines below and those established in the Public Art Master Plan:

1. Public Art Funds

No less than sixty-five percent (65%) of the fees collected shall be directed for Public Art Acquisition and may be spent for the following purposes:

- a) Artists' services and fees.
- b) Acquisition of art.
- c) Artist selection processes, including jury selection costs and model or design fees.

No more than fifteen percent (15%) of the money collected may be directed for maintenance and curatorial services:

- a) Identifying plaques
- b) Repair, maintenance, surveys, curatorial services, and other conservation work necessary to keep all artworks in the City collection in standard condition.

No more than twenty percent (20%) of the fee may be directed for Public Art Administration and may be spent for the following purposes:

- a) Project administration.
- b) Community education programs, publicity, dedications, [ephemeral projects](#), and other purposes as recommended by the Public Art [Advisory](#) Committee and approved by the City Council.

RESOLUTION NO. 2013-05

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRISBANE CONCERNING THE ORGANIZATION AND OPERATION OF THE COMPLETE STREETS SAFETY COMMITTEE

WHEREAS, on July 27, 1998, the City Council established the Traffic Advisory Committee to advise the City Council on various traffic issues including parking on residential streets, installation of traffic control devices, and other such matters as referred to the Committee from time to time by the City Council or the city staff; and

WHEREAS, on September 20, 2004, the Council refined and formalized the organization and operation of the Traffic Advisory Committee from an ad hoc committee to a formal committee consisting of five (5) members appointed by the Mayor for two year terms and subject to confirmation by the City Council; and

WHEREAS, in 2006, the Council amended the prior policies to allow from five (5) to seven (7) members to serve on the Committee and to specify that meetings should be held on a semi-annual basis; and

WHEREAS, on July 21, 2003, the Council did consider establishment of a Bicycle and Pedestrian Advisory Committee to advise the Council on issues pertaining to bicycles and pedestrians; and

WHEREAS, on October 26, 2003, the Council did create and adopt bylaws for a Bicycle and Pedestrian Advisory Committee, consisting of four (4) members, including a Councilmember, a Parks, Beaches and Recreation Committee member, an appointed member of the public, and a city staff member; and

WHEREAS, the State of California has emphasized the importance of Complete Streets by enacting the California Complete Streets Act of 2008 (AB 1358. Leno), which requires that when cities or counties revise general plans, they identify how they will provide for the mobility needs of all users of roadways; and

WHEREAS, the term "Complete Streets" describes a comprehensive, integrated transportation network with infrastructure and design that allows safe and convenient travel along and across streets for all users, including pedestrians, bicyclists, persons with disabilities, motorists, movers of commercial goods, users and operators of public transportation, seniors, children, youth, and families; and

WHEREAS, the California Global Warming Solutions Act of 2006 (AB 32, Nunez) sets a mandate for the reduction of greenhouse gas emissions in California, and the Sustainable Communities and Climate Protection Act of 2008 (SB 375, Steinberg), requires emissions reductions through coordinated regional planning that integrates transportation, housing, and land-use policy, and achieving the goals of these laws will require significant increases in travel by public transit, bicycling, and walking; and

WHEREAS, the City of Brisbane desires to further the health, safety, welfare, economic vitality, and environmental well-being of its community through coordinated planning of its local streets network that promotes safe, equitable, and convenient travel for all users while preserving flexibility, recognizing community context, and using the latest and best design guidelines and standards; and

WHEREAS, the Council desires to combine the functions of the previously established Traffic Advisory and Bicycle and Pedestrian Advisory Committees into one Complete Streets Safety Committee.

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

The Complete Streets Safety Committee is hereby created and shall be governed by the following policies:

- 1) **Organization and Membership.** The Complete Streets Safety Committee shall consist of between five (5) and seven (7) members to be appointed by the City Council. Such Committee members shall serve without compensation. Members of the Committee must at all times during their service be residents of the city, and to the extent feasible, appointments shall be made of persons residing in different areas of the city. Public members of the dissolved Traffic Advisory Committee and Bicycle and Pedestrian Advisory Committee may transfer their membership to the Complete Streets Safety Committee.
- 2) **Term of Office.** Committee members serve in an advisory capacity at the pleasure of the City Council. Committee members shall be appointed for a staggered term of four years, unless the appointment is to fill a vacancy created other than by expiration of a term, in which case the appointment shall be for the remainder of the term.
- 3) **Officers.** The Committee shall elect from its members a Chair and Vice Chair, who shall hold office for a term of one year.
- 4) **Meetings.** Meetings of the Complete Streets Safety Committee shall be held on a monthly basis at such time and place as scheduled by the Committee staff, and notice of each meeting shall be given in compliance with the requirements of the Brown Act.
- 5) **Quorum.** A quorum is necessary for a Complete Streets Safety Committee meeting to be held. A majority of the voting members of the committee shall constitute a quorum. In the event that there is no quorum, any discussions which are held by those assembled shall be regarded as informal and non-binding.
- 6) **Subcommittees.** Subcommittees may be created as deemed useful by the Committee.
- 7) **Responsibilities.** The Complete Streets Safety Committee shall review the following matters:
 - a) The first priority of the committee shall be to review and propose a plan to provide safe pedestrian routes to schools.
 - b) The committee shall review those modifications to the circulation element of the General Plan required by the California Complete Streets Act of 2008, and provide recommendations to the Planning Commission as to whether or not those modifications plan for a balanced, multi-modal transportation network that meets the needs of all users of streets, roads and highways, defined to include: motorists, pedestrians, bicyclists, children, person with disabilities, seniors, movers of commercial goods, and users of public transportation, in a manner that is suitable to the context of the general plan.
 - c) The committee shall perform initial plan and policy level review of materials relevant to the Complete Streets Act, including, but not limited to bicycle, pedestrian and/or trail master plans and city street standards.
 - d) The committee shall make recommendations to the City Council on the implementation of relevant programs of the City's 1994 General Plan policies 38-43 (traffic flow, convenience and access),

44-51 (traffic safety), 52-55 (transit and transportation management, 56-57 (parking), 58-63 (bicycles), and 64-68 (pedestrians) and comparable programs in the forthcoming revised General Plan.

e) The committee shall review grant applications for various transportation and traffic related infrastructure improvements prepared and presented by city staff.

f) The committee shall review such other various public traffic issues as may be referred to them by the City Council, the City Manager, the Director of Public Works or the Chief of Police.

8) **Staff Support.** The City Manager's designees from the Public Works and the Police Departments will serve as staff advisors to the committee, and shall give notice of meetings, keep and maintain records of committee meetings and recommendations, and generally provide such support and assistance as the committee may require in order to perform its responsibilities.

Effective upon the adoption of this Resolution, the Traffic Advisory Committee and the Bicycle and Pedestrian Advisory Committee are dissolved and all resolutions, motions or other actions of the City Council pertaining to the establishment or operation of said Committees shall be deemed to have been rescinded and superseded by the policies set forth in this Resolution.

Raymond C. Miller, Mayor

I hereby certify that the foregoing Resolution No. 2013-05, was duly and regularly adopted at a regular meeting of the Brisbane City Council on March 18, 2013 by the following vote:

AYES: Councilmembers Conway, Lentz, O'Connell, and Mayor Miller

NOES: None

ABSTAIN: None

ABSENT: None

Sheri Marie Spediacci, City Clerk



MEMO

Meeting Date: March 16, 2022

From: Ingrid Padilla, City Clerk

Subject: IDEA Committee By-Laws

To review the IDEA Committee By-Laws please refer to the Staff Report and Approved Resolution creating the Inclusion, Diversity, Equity and Accountability Committee from the City Council Meeting of February 3, 2022.

Attachments

1. Staff Report and Approved Resolution Creating the IDEA Committee from the City Council Meeting of 2/3/2022



CITY COUNCIL DIVERSITY SUBCOMMITTEE AGENDA REPORT

Meeting Date: February 3, 2022

From: Staff EPIC (Equity Plus Inclusion Committee) *CLH*

Subject: Formal Establishment of the Citywide Inclusion, Diversity, Equity and Accountability (IDEA) Committee

Community Goal/Result

Community Building

Purpose

Increase participation in the community from less represented groups.

Recommendation

Adopt the attached resolution formally establishing the Inclusion, Diversity, Equity and Accountability (IDEA) Committee.

Background

On September 23, 2021, the City Council approved creating a citizen committee with the purpose of defining the meaning of diversity and inclusion for the City of Brisbane. The committee would also be an ambassador for the City to various aspects of the community, and it would provide feedback to the City Council on issues related to diversity and inclusion.

Following Council's approval, staff met with the City Council Diversity sub-committee to discuss the particulars of such a Committee, such as appointments, number of committee members, etc. Based on that discussion and recommendation of the subcommittee, staff is now recommending Council formally create the Committee with these components.

Discussion

Creation - Appointment – Qualification There would be a permanent IDEA Committee which would consist of 5-7 public members appointed by the City Council. The Committee members would serve without compensation and would be in an advisory capacity to the Council Members of the Committee must at all times during their service be residents of the City or work within the City.

The Committee members would be appointed by the City Council after soliciting applications from the community. The following criteria shall be among those used for selecting appointees to the IDEA Committee:

1. Demonstrated interest in inclusion, diversity, and equity issues,
2. Willingness to bring diverse perspectives to the committee,

3. Willingness to dedicate sufficient time and effort
4. Does not work for the City of Brisbane

The interview and selection process shall be similar to the process utilized by the City Council in the appointment of other committees and commissions. As to the initial appointments, some would be for four year terms and some would be for two year terms.

Term of office

After the initial four-year and two-year appointments, the Committee members would serve staggered, four-year terms, with the majority of terms to commence in the years that three Council seats are scheduled to be filled by regular election and remaining terms to commence in the years that two seats are scheduled to be filled by regular election. Thereafter, Committee members appointed would all serve for a term of four years unless the appointment is to fill a vacancy created other than by expiration of a term in which event the appointment shall be for the unexpired portion of the term. There would be a vacancy for any Committee member who no longer lives or works in the City, or who resigns. Any Committee member may be removed with or without cause by a vote of at least three members of the City Council.

Officers

The Committee would elect from its members a Chair and a Vice Chair. Members would be encouraged to rotate Chair and Vice Chair annually.

Meetings

The IDEA Committee would meet monthly unless otherwise approved by the Committee. Meetings of the Committee would be held at a location to be determined by the Committee or the Committee staff and notice of each meeting would be provided in the manner prescribed by the Brown Act. Time, dates, and location of the meetings would be determined by a vote of the majority of the Committee subject to the availability of meeting facilities and support staff. Efforts will be made to encourage attendance and participation by members of the public.

The IDEA Committee may, from time to time, also hold joint meetings as needed with the City Council, and other commissions and committees.

Quorum

A quorum is necessary for an IDEA committee meeting to be held. A majority of the members of the IDEA Committee shall constitute a quorum.

Subcommittees

Subcommittees may be formed, as needed, in relation to the work of the IDEA Committee and as prescribed by the Brown Act.

Responsibilities

The primary responsibility of the IDEA Committee will be to make recommendations to the City Council on the implementation of relevant community-focused program, events and policies

that support and enhance inclusion, diversity and equity issues and accountability for these issues. That responsibility will include preparing community-based and focused policy, event and program recommendations and an annual workplan for the City Council to review and approve.

In order for the IDEA Committee to work expeditiously, its members should receive appropriate education in the tasks before them, pay close attention to timelines and priorities, meet as often as required, keep track of ideas not directly on agenda items for future reference, recognize that inclusion, diversity, and equity issues are necessarily complex, sensitive, and holistic, and pick a Chair who will provide leadership consistent with these principles.

Staff support

The City Manager or a staff person designated by the Manager would serve as the staff advisor to the IDEA Committee and give notice of meetings, keep and maintain records of Committee meetings and recommendations, and generally provide such support and assistance as the Committee may require in order to perform its responsibilities.

Fiscal Impact

The cost of the program will depend on how many hours of staff time is needed to support the committee.

Measure of Success

The City becomes a more inclusive community for persons or groups that have had lower representation than in the past.

RESOLUTION NO. 2022-07

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRISBANE FORMALLY CREATING THE INCLUSION, DIVERSITY, EQUITY AND ACCOUNTABILITY (IDEA) COMMITTEE

The City Council of the City of Brisbane resolves as follows:

Section 1. Creation

There is hereby created a permanent Inclusion, Diversity, Equity and Accountability (IDEA) Committee to consist of five to seven public members appointed by the City Council. Committee members will serve without compensation and will serve in an advisory capacity to the Council. Members of the Committee must at all times during their service be residents of the City or work within the City.

Section 2. Appointment

The City Council shall appoint all Committee members after soliciting applications from the community. City Council shall use (among others) the following criteria for selecting persons to be appointed to the Committee:

1. Demonstrated interest in inclusion, diversity, and equity issues
2. Willingness to bring diverse perspectives to the Committee
3. Willingness to dedicate sufficient time and effort
4. Does not work for the City of Brisbane

The Council interview and appointment process shall be similar to the process utilized by the City Council in the appointment of other committees and commissions. As to the initial appointments, a majority shall be for one-year terms and the remainder shall be for two-year terms.

Within 30 days of the expiration of a member's term of office, a member may request the City Council to re-appoint the member to the Committee. The City Council may re-appoint the member to the Committee without re-interviewing the member.

Section 3. Term of Office

After the initial one-year and two-year appointments, Committee members shall serve staggered, two -year terms, with the majority of terms to commence in the years that three Council seats are scheduled to be filled by regular election and remaining terms to commence in the years that two seats are scheduled to be filled by regular election. Thereafter, Committee members appointed shall all serve for a term of two year unless the appointment is to fill a vacancy created other than by expiration of a term, in which event the appointment shall be for

the unexpired portion of the term. If a Committee member no longer lives or works in the City, or resigns, the member's seat on the Committee shall be deemed to be vacant and the individual shall no longer serve on the Committee. Any Committee member may be removed with or without cause by a vote of the majority of the City Council.

Section 4. Officers

The Committee shall elect from its members a Chair and a Vice Chair. Members are encouraged to rotate Chair and Vice Chair annually.

Section 5. Meetings

The Committee shall meet monthly unless otherwise approved by the Committee. Meetings of the Committee shall be held at a location to be determined by the Committee or the Committee staff and notice of each meeting shall be provided in the manner prescribed by the Brown Act. The Committee shall determine the time, dates, and location of the meetings subject to the availability of meeting facilities and support staff. Meetings will be open to the public and efforts will be made to encourage attendance and participation by members of the public. The Committee may, from time to time, also hold joint meetings as needed with the City Council, and other commissions and committees.

Section 6. Quorum

A quorum is necessary for a Committee meeting to be held. A majority of the authorized members of the Committee shall constitute a quorum. For example, if the City Council has authorized five members of the Committee, then three members shall constitute a quorum; if City Council has authorized six or seven members of the Committee, then four members shall constitute a quorum.

Section 7. Effective Date

This resolution is effective immediately upon its passage and adoption.

PASSED, APPROVED AND ADOPTED by the City Council at a regular meeting on February 3, 2022.



COLEEN MACKIN, MAYOR

I hereby certify that the foregoing resolution was adopted by the Brisbane City Council at a regular meeting held on February 3, 2022 by the following vote:

AYES: Councilmembers Cunningham, Davis, Lentz, O'Connell and Mayor Mackin

NOES: None

ABSENT: None

ABSTAIN: None



Ingrid Padilla, City Clerk

Approved as to form



Thomas McMorrow, City Attorney

RESOLUTION 2026- XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRISBANE AMENDING THE PUBLIC ART IMPLEMENTATION GUIDELINES

WHEREAS, the City of Brisbane adopted Brisbane's Art in Public Places Program Ordinance ("Public Art Ordinance") in 2014 with the objectives of fostering public appreciation for art, enhancing quality of life, and reinforcing Brisbane's distinctive identity within the Bay Area.

WHEREAS, the City Council enacted the Public Art Implementation Guidelines to promote community participation, maintain a diverse collection, cultivate a sense of place, and facilitate artist engagement.

WHEREAS, the Guidelines were most recently amended on September 18, 2025 to ensure consistency with the Public Art Master Plan. As part of this amendment, the structure of the Public Art Advisory Committee (PAAC) was adjusted by eliminating the appointment of two Parks and Recreation Commissioners and two Councilmembers and increasing the number of community members from three to seven.

WHEREAS, in order to align with other city committees, there is a desire to amend the Public Art Implementation Guidelines to reflect a range of five to seven committee members appointed by Council

NOW, THEREFORE, the City Council of the City of Brisbane does hereby resolve as follows:

Section 1. The Public Art Implementation guidelines are amended to allow five to seven members to serve on the Public Art Advisory Committee, as shown in **Exhibit A**.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of Brisbane at a regular meeting on May 7, 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Ingrid Padilla, City Clerk

Public Art Implementation Guidelines

City of Brisbane

Amended by the City Council on ~~March 5, 2026~~ May 7, 2026

Purpose

The City of Brisbane adopted a Public Arts Ordinance in 2014 in order to increase citizens' appreciation of art, to improve quality of life, and to enhance Brisbane's identity as a unique community within the greater Bay Area. Additionally, public art should stimulate creativity, imagination, induce creative conflict, and add a unique human quality to the community environment and enrich public spaces. A city rich in art becomes an outdoor cultural museum accessible to everyone. Public art can and should be an integral part of the design and the planning process of all development.

Mission

The mission for public art in the City of Brisbane is to support community identity, unity, and pride through diverse artwork that grabs attention and distinguishes a unique sense of place.

Goals

1. Community Involvement – A community develops a specific identity and character over time. Residents are uniquely qualified to provide insight into the types of public artwork that are best suited for the community depending on the size of the project. Those who reside in the community are encouraged to participate in the selection process of public art pieces by participating at public meetings.
2. Diversity of Art – The collection should be diverse in its representation of artists and artistic styles and be reflective of the ethnic and cultural diversity of the community.
3. Creation of Sense of Place – Art is important to our common experience because it brings focus, importance, and cohesion to public spaces. Public art develops images and provides experiences that reflect the historical and cultural essence of a community. Public art transforms public spaces by giving them context and relevance and making them places of community interest and pride. Public art has the potential to improve the appearance of an entire business block; to heighten the ethnic, historical or cultural aspects of the community and to attract foot traffic to an area that formerly had little or none.
4. Artist Participation – By encouraging collaboration between artist, architects, and engineers, we can provide an aesthetic dimension that expands possibilities for creating public spaces for the community.

Definitions

- **Artist:** An individual or team of individual artists whose body of work and professional activities demonstrate serious ongoing commitment to the fine arts. Members of architectural, engineering, design or landscaping firms retained for the design and construction of a

development project covered by these Guidelines shall not be considered artists for the purpose of meeting the requirement to provide public art.

- **Arts professional:** An individual who works in the fine arts field (such as arts consultant, fine arts curators, fine arts collectors, art critics, or art educators).
- **Artwork or work of art:** All forms of original creations of visual arts, including but not limited to: 1) sculpture in any material or combination of materials; 2) painting- all media including portable and permanently affixed works, such as murals and frescoes; 3) graphic arts, print making and drawing; 4) mosaics; 5) photography; 6) crafts in clay, fiber and textiles, wood, metal, plastics and other materials; 7) calligraphy; 8) stained glass; and 9) mixed media – any combination of forms or media, including collage.
- **Artwork cost:** Artwork cost is the total amount budgeted by the City for a public artwork project.
- **Building valuation:** The total dollar amount of all construction permits for the same development project using the latest building valuation data as set forth by the International Conference of Building Officials (ICBO) building valuation.
- **Conceptual design plan:** The initial phase of the approval of public artwork that includes review of the artist's or artist team's qualifications, conceptual artwork design, and artwork location.
- **Deaccession:** Refers to the permanent removal of a work of art from a collection.
- **Design:** Artwork detailing project design, including scale drawings within site context, sealed by an engineer, if required.
- **Fabrication:** A detailed description of the methods of fabrication as well as any uncommon or unusual details regarding the approach to creating an artwork piece.
- **Final design plan:** The final phase of the approval of public artwork that involves consideration of a highly defined proposal that conforms to the concept previously considered and approved by the Committee.
- **In-lieu contribution:** In place of an approved artwork on the site, a developer may elect to pay to the City an amount equal to the program allocation set forth in the Public Arts Ordinance. In-lieu fees shall be submitted to the City and deposited into the Public Art Fund before the issuance of a building permit for the development project except when a different time period is approved by the Community Development Director and Parks and Recreation Director.
- **Installation:** A detailed description of the installation procedure if the artwork will not be fabricated directly on the selected site. Installation would include the construction of any required footings or foundation.
- **Public art:** Any permanent display of a work of visual art that was specifically designed to be located on a site where it would be easily accessible to the public, either on private or public property within the City of Brisbane.
- **Public Art Advisory Committee:** A committee made of ~~five to seven~~ ~~seven~~ Brisbane community members, appointed by City Council. The Community members shall serve two-year terms and one of whom will be professionally engaged in the art community, one of whom will be an employee or owner of a business located in Brisbane, and the other members will be residents of Brisbane. This change in membership will not be effective until City Council has made four appointments to replace the two City Council and the two Park and Recreation members. Members of

the Public Art Advisory Committee will be ineligible to propose public art projects while they serve on the Committee and for 1 year after they leave the Committee.

- **Public art fund:** An interest-bearing account that is managed by the City Manager, or designee, into which public art funds, including donated funds, in-lieu funds and/or public art grant funds are deposited.
- **Public Art Master Plan:** The Public Art Master Plan, adopted by the City Council in 2025, is a strategic guide for developing and managing the city's public art program. It outlines the vision, goals, and policies for incorporating art into public spaces, and defines processes for art selection, acquisition, maintenance, and deaccession.
- **Public place:** An interior or exterior area on public or private property that is easily accessible by and highly visible to the general public.
- **Request for Proposals (RFP):** A formal document published by the City to solicit bids or proposals from prospective artists for projects under \$75,000.
- **Request for Qualifications (RFQ):** A formal document published by the City to solicit bids or proposals from prospective artists for projects \$75,000 or more.

General Procedure

Public artwork is limited to permanent, or semi-permanent (i.e. loaned art on rotation), visual works of art, as opposed to performing, written, or temporary art. Visual art includes but is not limited to murals, sculptures, artist-designed landscape features, streetscape features, earthworks, environmental installations, and water and digital displays.

Any money donated to or collected through the Building Permit process will be deposited in the Public Art Fund. The City Manager, or designee, shall administer the funds and establish accounting records according to Generally Accepted Accounting Principles (GAAP). The City Manager or designee will authorize all disbursements from the Public Art Fund. The account shall not be added to the City's General Fund.

The process for selecting the public piece to be installed will depend on whether or not the artwork is commissioned by the City of Brisbane or by a private person or entity.

All privately installed Public Art will be reviewed by a Public Art Advisory Committee. The Public Art Advisory Committee is responsible for reviewing and making decisions on conceptual design plans submitted by a developer of a project subject to the public art requirement.

Additionally, on an annual basis the Public Art Advisory Committee will meet to review the balance of funds in the Public Art Fund to determine if they should propose any projects be initiated and commissioned by the City.

The Public Art Advisory Committee shall ensure all public art projects meet the public art selection criteria as outlined in the Public Art Master Plan for selection of an artist or artist team, artwork, and artwork location established in this procedure, before submittal of the Final Design Plan to the City Council.

The following procedure will be used to review and approve public art projects:

Public Art Selection process for private developers on private property

A process map within the [Public Art Master Plan](#) outlines the procedure for public art initiated by private developers. Options for private developers include:

- 1) contributing the required amount to the city's Public Art Fund;
- 2) procuring public art themselves with support from the Public Art Advisory Committee; or
- 3) executing a public art project independently.

In options 2 and 3, the private developer must submit detailed design plans to the Public Art Advisory Committee for review, including artist qualifications and budget details. The Public Art Advisory Committee may make a recommendation concerning the project to the City Council for consideration. Between options 2 and 3, it is in the better interest of the private developer to follow option 2 in order to include the community in the public art process and thereby build goodwill, as well as to increase the likelihood of receiving City Council approval.

For option 2:

1. The project contact will meet with the designated staff from the City prior to submitting concept design plans.
2. The Public Art Advisory Committee will assess project goals and internal capacity and make a determination whether to facilitate the developer's art procurement process. If the Public Art Advisory Committee elects to take on the project, it will follow the City's Public Art selection process for City-initiated projects as outlined in the Public Art Master Plan. Alternatively, the Public Art Advisory Committee may refer the developer to a public art partner (e.g. an independent firm) to support the developer's process of art procurement.

For options 2 and 3:

3. Once artwork is selected, the developer will submit the required documentation to appropriate City staff for review. Proposals must include preliminary sketches, photographs, or other documentation of sufficient descriptive clarity to indicate the nature of the proposed work.
4. An appraisal or other evidence of the value of the proposed artwork, including acquisition and installation costs. If the value of a proposed artwork (by past records of comparable work sold, etc.) cannot be verified, City staff may choose to have the artist's proposal and or/other completed works appraised by a qualified art appraiser selected by the City. The developer will pay up-front for any art appraisal service fees. This expense will be deducted from the total artwork allocation cost.
5. Preliminary plans must contain such detailed information as may be required by the Public Art Advisory Committee to adequately evaluate the location of the artwork in relation to the

proposed development, including compatibility with the character of adjacent conforming developed parcels and existing neighborhood if necessary.

6. A preliminary budget must show the proposed public art project is consistent with the public art ordinance requirements.
7. Within 30 days of receiving a completed application, the Public Art Advisory Committee will hold an open meeting to discuss the proposed project. The meeting will be noticed to all properties within 1,000 feet of the property and posted as required by law. With the agreement of the developer, the meeting may take place more than 30 days from receiving the completed application.

The proposed artwork project will be reviewed using the following criteria as applied to the supporting documentation and past projects: Artistic quality (vision, originality, and craftsmanship); Context (architectural, historical, geographical, and socio-cultural context of the site); quality and permanency of materials; maintenance; safety; diversity of artists; representation in the existing collection of publicly-accessible artworks; and diversity of artworks (media, scale, style, intention) in the existing collection of publicly accessible artworks.

8. The Public Art Advisory Committee will make a recommendation on the proposed artwork to the City Council.
9. The City Council will have the final approval for any public artwork project. If the Council does not approve the proposed project, it can refer the item back to the Advisory Committee for reconsideration.
10. All costs of maintaining a privately installed Public Art work will be the expense of the private entity unless the City accepts the Public Art piece as a donation. Refer to the art donation policy in the Public Art Master Plan.

Public Art selection process for the City of Brisbane

1. A process map within the [Public Art Master Plan](#) outlines the procedure for selecting public art initiated by the city. The Public Art Advisory Committee will recommend to the City Council the amount of money from the Public Art Fund to be used on any publicly installed public art pieces and the breakout between Administrative and Maintenance costs of the project. The Public Art Advisory Committee will also recommend a location for the art project, type of artwork when appropriate, process for involving the community, and method of calling for artists.
2. The Council will approve available funds for the artwork and solicit members to be part of an Art Selection Committee, if needed.
3. The Public Art Advisory Committee shall select an artist, or group of artists, through a public process using one of the following methods:
 - a. Request for Qualifications (RFQ), for projects \$75,000 or more
 - b. Request for Proposals (RFP), for projects under \$75,000
 - c. Invitational competition.

4. The Public Art Advisory Committee will rank various artist proposals during open public meetings at which the community may participate, after which the Committee will make a recommendation to the City Council for the award of an artist contract.
5. The City Council shall consider the Public Art Advisory Committee's recommendations on the artist or artist group and then make a decision.
6. The Public Art Advisory Committee, any outside professional hired by the City for assisting with the selection of the artwork, and the appropriate City staff (as needed for the particular project) shall meet regularly with the selected artist, or group of artists, in developing the Conceptual Design Plan that meets the artwork and location criteria.
7. Once the Conceptual Design Plan has been approved by the Public Art Advisory Committee, the artist or artist's team shall refine the project objectives and the Conceptual Design Plan according to the direction of the Public Art Advisory Committee.
8. The final design will be approved by the City Council.

Use of Funds

All funds appropriated for public art will be deposited in the Public Art Fund. The City Council shall authorize projects for funding as prescribed in the public art implementation guidelines. In circumstances where it is not feasible to incorporate artistic features into a particular project, such money will be pooled and used for art in other projects. Disbursements shall be made in connection with projects approved by City Council. Nothing herein prohibits the City from soliciting or receiving grants, donations, bequests or gifts from private or public sources.

For individual pieces of art, the Public Art Advisory Committee will recommend to the City Council what percentage of the funds will be set aside for the Public Art, Maintenance and Administration, and Education based on the guidelines below and those established in the Public Art Master Plan:

1. Public Art Funds

No less than sixty-five percent (65%) of the fees collected shall be directed for Public Art Acquisition and may be spent for the following purposes:

- a) Artists' services and fees.
- b) Acquisition of art.
- c) Artist selection processes, including jury selection costs and model or design fees.

No more than fifteen percent (15%) of the money collected may be directed for maintenance and curatorial services:

- a) Identifying plaques
- b) Repair, maintenance, surveys, curatorial services, and other conservation work necessary to keep all artworks in the City collection in standard condition.

No more than twenty percent (20%) of the fee may be directed for Public Art Administration and may be spent for the following purposes:

- a) Project administration.

- b) Community education programs, publicity, dedications, temporary ephemeral projects, and other purposes as recommended by the Public Art Advisory Committee and approved by the City Council.



CITY *of* BRISBANE

Council Subcommittee Update

From April 11th, 2026, to May 1st, 2026

1. Report Out on Subcommittees/Committees

A. Sierra Point Parkway Parks & Open Space Subcommittee 4/23 Kern, Lentz

The Subcommittee met to review updated design plans for Parcel R at 95% completion, representing revisions based on previous feedback. The team presented modifications including removing trees to improve views, widening the promenade, and adjusting grades to reduce earthwork costs. Key design elements discussed included artificial turf for durability, painted murals for the promenade, picnic area rental zone delineation, and various art components including an entry sign and playful art pieces. The presentation covered both base project elements and Phase 2 enhancements, with the base project being fully priced while Phase 2 elements would require additional funding. Staff indicated potential opportunities to reallocate funds from other budget sources to accommodate Phase 2 elements, such as Sierra Point Lighting & Landscaping District (SPLL) any lighting or site drainage. It was suggested to use solar lighting and receive a budgeted line items list for Phase 2, so it can continue momentum.

Next Steps #1: Bozorginia to look at SPLL guidelines for qualifying projects on Parcel R.

Next Steps #2: The subcommittee will meet one more time prior to the topic going to Council.

To view the agenda packet and presentation:

<https://brisbaneca.portal.civicclerk.com/event/6798/files/agenda/9300>

B. Quarry Subcommittee 4/23 Lentz, O'Connell

The Subcommittee received a presentation from Dave Brown of Benchmark Resources and Jim Summers of DeSilva Gates regarding the regulatory requirements for closing and reclaiming the Guadalupe Quarry, as mandated by the California Surface Mining and Reclamation Act (SMARA). The presentation included an overview of reclamation plans and their key components, as well as examples of similar projects in the Bay Area, including Leona Quarry in Oakland and La Vista Quarry in Hayward. The Subcommittee also discussed potential future use scenarios for the site, including the continuation of asphalt production operations or the development of an advanced manufacturing center.

<https://brisbanequarry.com>

Next Steps #1: Staff to find past annual inspections and reports.

To view the presentation:

<https://brisbaneca.portal.civicclerk.com/event/6799/files/agenda/9309>

C. Public Art Advisory Committee 4/23 Davis, O'Connell

The Committee received an update from Kiernan Graves regarding the Midtown Mural. The update included progress on efforts to protect the mural, as well as estimated costs associated with its completion and ongoing maintenance.

The City Council has expressed a desire to honor David Schooley for his contributions to San Bruno Mountain and his work in environmental stewardship. The Committee was asked to appoint one representative to serve on an ad hoc subcommittee, and Danielle Kellstedt was selected.

The Committee also reviewed the results of the Artful Bench community voting process and discussed recommendations for preferred artists at each location, including the option for multiple artists at the marina site. The Committee ultimately aligned with the public's majority vote for the dog park location, selecting Alexis Gregg, and for the Marina location, selecting Chris Granillo. For the Mission Blue location, where the results were closely split, the Committee selected Spitler & Heilweil.

Next Steps #1: Recommend to City Council the selected artists chosen by the Committee

Next Steps #2: Once the selected artists are under contract with the City, they will meet with the Public Art Committee to finalize designs for their designated location(s).

And finally, the Committee acknowledged the outgoing committee members and thanked them for their dedication and service – Madison Davis, Terry O'Connell, Tom Seawell and Julie Sims.

To view the agenda packet and video:

<https://brisbaneca.portal.civicclerk.com/event/5753/files/agenda/9301>

2. Upcoming Subcommittees:

None at this time.

3. Proposed Subcommittees:

Does any councilmember wish to propose any items for a subcommittee to discuss?