

City of Belvedere

Annual Operating & Capital Budget
Fiscal Year 2019/2020

City of Belvedere

Annual Operating & Capital Budget

Fiscal Year 2019/2020

City Council

Bob McCaskill, Mayor

Nancy Kemnitzer, Vice Mayor

James Campbell, Councilmember

Claire McAuliffe, Councilmember

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Prepared By

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Introduction



CITY OF BELVEDERE

Memorandum

DATE: June 10, 2019

TO: Mayor McCaskill and City Council

FROM: Craig Middleton, City Manager

SUBJECT: Transmittal of Fiscal Year 2019/2020 Operating and Capital Budget

I am pleased to present the budget for Fiscal Year 2019/2020, the year beginning July 1, 2019. The budget includes an Operating Budget, a Capital Improvement Plan and Budget, and a Five-Year forecast of revenues and expenditures. In general, Management has taken a conservative approach to forecasting while still presenting a budget that meets the City's reserve policy.

The budget is, in essence, a reflection of priorities. In addition to providing adequate funding for City operations and maintenance, the budget includes a number of significant capital projects that advance priorities established at City Council retreats and through the work of citizens' committees.

Key Priorities:

Protecting our City -- Our People and Our Community Assets

- Provides for a full-service police department, fire protection and emergency services. Special emphasis will be given to activities that reduce the risk of fire, including additional funding for brush removal, chipper days to support residents' efforts to make their properties more fire resistant, and community outreach and education.
- Supports further work on options for strengthening levees, protecting utilities and ensuring continued emergency access to all parts of Belvedere.
- Continues City investment in efforts to underground utilities on Belvedere Island in furtherance of the City's goal to underground all utilities within the next few years.
- Increases funding for street and sidewalk improvements and maintenance of retaining walls.
- Continues to fund the Richardson's Bay Regional Agency's efforts to regulate activity and improve conditions on Richardson's Bay.

Enhancing Resilience While Encouraging Sustainable Energy Use

- Funds new vehicle-charging stations at City Hall.
- Provides for the purchase of 2 alternatively-fueled vehicles to replace gas-powered cars and trucks that have reached the end of their useful lives.
- Supports the development of solar-generated energy through the purchase or lease of solar panels on Corporation Yard buildings.
- Funds studies and community conversations to determine how best to protect the City from the effects of sea-level rise, more intense storm events, and earthquakes.

Improving Quality of Life – Lanes, Parks, Traffic Reduction, Public Infrastructure

- Provides funds for the improvement and development of walking lanes as part of a program that seeks to match each public dollar with two private dollars.
- Invests in a multi-year effort to improve accessibility along pedestrian routes.
- Continues support for the “Yellow Bus” school bus program. The program has proven successful in relieving peak-hour congestion on Tiburon Boulevard. This year, the City’s costs for the program will drop to approximately 65% of last year’s level due to fruitful efforts to diversify funding for the program.
- Funds improvements to City Hall to improve public accessibility and functionality.

The Budget

The City’s finances are segregated into a number of funds, as a way of ensuring that assets designated for a specific purpose are spent as intended. The Budget is constructed to mirror the financial reporting system.

In addition to current year activity, the Budget projects revenues and expenditures for each fund for the next five years and forecasts capital projects to be undertaken during that same time period.

General Fund

The General Fund is the chief operating fund for the City, receiving and disbursing all revenue that is not required to be accounted for separately. The General Fund budget includes funding for departmental operations, as well as transfers to the Fire Fund, Capital Projects Fund, Equipment Replacement Fund and Pension Reserve Fund.

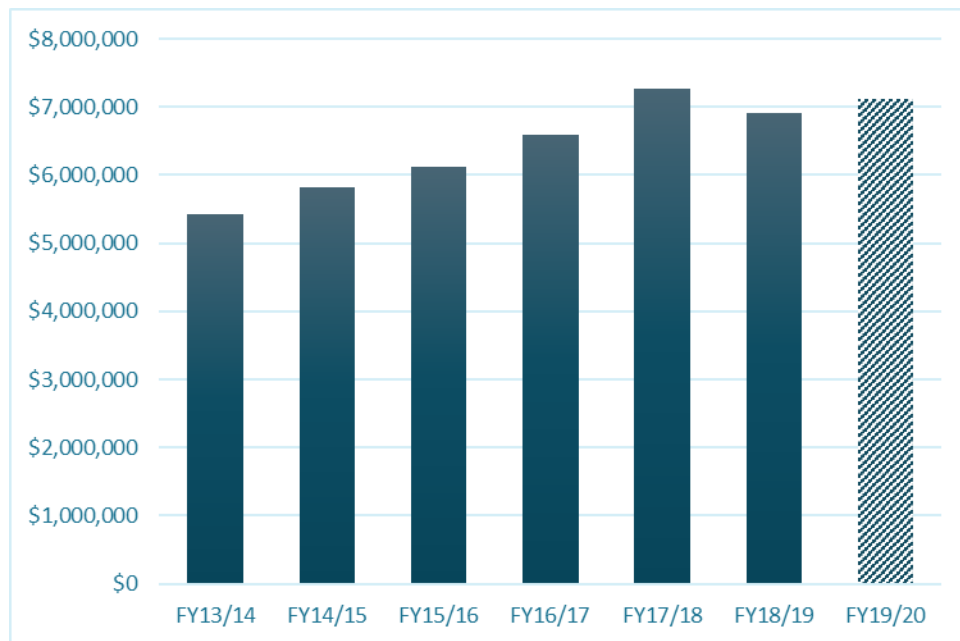
General Fund Revenue Projections

The City depends primarily on property tax revenue to fund department operations. Thanks to a robust real estate market and a steady stream of renovation projects, the assessed value of real property in Belvedere, and resultant property tax revenue, continues to rise. The Budget projects an increase in secured property tax revenue of 4.5% in FY19/20, a fairly conservative estimate given the 6% increase realized in FY18/19. Other General Fund revenues are projected to remain steady.

The FY19/20 General Fund budget anticipates total revenue in the amount of \$7,122,798, a 3% increase over what is projected for the current fiscal year. This increase is primarily due to the

projected 4.5% increase in property tax revenue, combined with relatively flat projections for other types of revenue.

General Fund Revenue History



General Fund Expenditures

In addition to anticipated increases in the cost of goods and services, memberships in various JPAs, and contracts for services, the budget incorporates the following:

- Salary increase of 3% (Cost of Living Adjustment) for all employees except the City Manager;
- Participation in the Tiburon Peninsula Traffic Relief JPA (Yellow Bus Challenge);
- Contribution to the Countywide Homeless Fund;
- Richardson's Bay Regional Agency (RBRA) contribution of \$52,523, an increase of \$4,775 or 10% over the prior year, primarily due to increased costs of enforcement on the Bay;
- Unfunded pension liability of \$69,978, which is essentially the same amount as last year's contribution (\$69,830). The amount of the City's unfunded liability typically fluctuates with factors such as actuarial projections and CalPERS investment income. The City's exposure to fluctuating unfunded liability amounts was reduced significantly in FY17/18 through a pay down and refinancing of most of the City's unfunded pension liability.

General Fund Transfers

In FY19/20, \$766,850 will be transferred from the General Fund to the Fire Fund, combined with estimated Fire Tax revenue of \$923,750, and paid to Tiburon Fire Protection District to provide fire protection services in Belvedere. \$693,403 will be transferred to the Capital Improvement Fund to pay for a variety of important capital projects (see below). \$90,400 will be transferred to the Equipment Replacement Fund primarily to replace two aging vehicles from the City’s fleet with new all-electric vehicles.

The FY19/20 General Fund budget anticipates total expenses in the amount of \$5,631,958, as well as transfers out of \$1,889,221. The budget forecasts a deficit at year-end of \$398,380.

Preliminary FY19/20 General Fund Budget			
Revenues			\$7,122,798
Expenses		(5,631,958)	
Transfers Out			
<i>Fire Fund</i>	(766,850)		
<i>Insurance Fund</i>	(525)		
<i>Pension Reserve Fund</i>	(100,000)		
<i>Capital Projects</i>	(693,403)		
<i>Equipment Replacement</i>	(90,400)		
<i>Pension-related Debt Obligation</i>	(238,044)		
Total Transfers Out		(1,889,221)	
Expenses plus Transfers Out			(7,521,179)
Surplus/(Deficit)			(\$398,380)

General Fund Reserve

The Council has established a policy of maintaining a General Fund Reserve equal to 50% of annual operating expense plus the General Fund transfer to the Fire Fund. If revenues are received and funds expended as anticipated in the FY19/20 budget, the reserve policy goal of \$3,199,404 will be exceeded.

FY19/20 General Fund Expenses + Fire Transfer		\$6,398,807
General Fund Reserve Policy 50%		3,199,404
Projected General Fund Balance 6/30/20	54%	3,424,639
Over/(Under) Policy		\$225,235

Capital Improvement Projects

Each year the City budgets for capital projects that improve existing infrastructure, repair and replace aging facilities, meet regulatory requirements, preserve property values, and enhance the quality of life for Belvedere residents. With limited resources and a long list of needs, projects must be chosen carefully. Large projects must be planned for over a period of years.

Several important Capital Improvement Projects are funded in this year's budget.

- Complete the geotechnical and structural evaluation of the San Rafael Avenue and Beach Road Seawalls; and develop and price alternatives to improve flood and seismic protection and resiliency in Belvedere. This project will be funded in part by a grant from the State Department of Water Resources.
- Construct Golden Gate Lane and design a new Lane ("Artist's View), while determining the next several priorities for Lane improvements under the 5-year Lane Initiative.
- Complete the undergrounding of utilities in the Acacia/Laurel district and the Upper Golden Gate district (assuming resident support), as part of the goal of undergrounding all utilities in Belvedere within the next few years.
- Upsize drainage culvert under San Rafael Avenue and divert storm water flows away from residential properties.
- Enhance electrical service and provide new vehicle chargers at City Hall.
- Replace the play surface at Community Park playground.
- Strengthen the retaining wall on Beach Road.

Future Projects & Funding Constraints

There are a number of projects and challenges that may need to be addressed during the course of FY19/20 or within the next few years. In many cases, there are needs for which funding has not been identified.

- Depending on conclusions from studies currently underway and recommendations from the newly-constituted Committee to Protect Belvedere's Seawalls, Levees and Utilities, a series of projects to protect the City against flood risk, seismic impacts, utility disruptions and lack of access to and from Belvedere Island will be needed. These projects will likely reach a total cost of over \$3 million, which is outside of the ability for the City to fund without additional revenue sources by way of bonding or other financing mechanisms.
- Belvedere and the other members of the Richardson's Bay Regional Agency (RBRA) are moving toward consensus on a set of actions to improve conditions on Richardson's Bay and manage the anchorage. Additional funds may be required to implement these actions, which may include enhanced enforcement and the development of a mooring field in the Bay.
- The play equipment in Community Park will need to be replaced in a few years, as various components wear out and replacement parts become scarce. New equipment will likely cost at least \$225,000 and this funding source has not yet been identified.
- Americans with Disability act (ADA) improvements are funded annually; a significant capital outlay will be required for future accessibility improvements on San Rafael Avenue.

- Belvedere's roads will require annual investment in order to keep them in good condition. The City will continue to prioritize investments in roads to ensure against deterioration. These expenditures are typically funded with road impact fees and gas taxes, however, future year expenditures will exceed available resources from these types of funds.

Additional projects for which funding has not yet been identified are:

- Land Company Park pedestrian improvements
- Sustainability Plan implementation (Solar Energy, Sustainable Fleet, LED lighting, etc.)
- Belvedere Island Emergency Evacuation Plan—may include roadway adjustments
- Utility Undergrounding of West Shore Road and Lagoon Road
- Retaining Walls and Hillside Stability Projects (Belvedere Island and Corinthian Island)
- Urban Tree Maintenance Program (to evaluate all Public trees and budget for annual maintenance)
- Workforce Housing
- Police Department building upgrades

Five Year Forecast; Fund Balance Summary

The Five Year Forecast assumes a 4.5% increase in property tax each year, a 5% increase overall in department operating expense plus the estimated increased unfunded liability retirement costs based on the formula provided by CalPERS, a 5% annual increase in the cost of fire protection, and capital costs as outlined in the Five Year Capital Improvement Plan. It is projected that the 50% reserve policy goal will be met in each of the next five years.

Conclusion

The FY19/20 Budget maintains essential staffing levels and allocates resources necessary to ensure the health and safety of Belvedere residents, protect the City's assets, and provide the resources to operate and maintain the City. As with any financial planning tool, the Budget makes assumptions that may need to be adjusted over time, as new information becomes available or the Council adopts new priorities. Management will closely monitor revenues and manage resources throughout the year and will update the Council at regular intervals.

It has been my pleasure to work with a talented City staff to produce this Budget. In particular, I want to thank the City's Administrative Services Manager, Amber Johnson, for her efforts. I look forward to working with the City Council in the coming year to ensure that Belvedere continues to thrive as a unique and beautiful place treasured by its residents.

City of Belvedere - Profile

The City of Belvedere (the “City”) was incorporated in 1896. Belvedere is a General Law City, serving a population of just over 2,000. The City is approximately 4 miles north of San Francisco, in Marin County, California. Consisting of two islands and a lagoon, the City is connected to the Tiburon Peninsula by two causeways.

The City is completely built out with single-family homes and approximately 100 rental units. The terrain is predominantly hilly and lush. Many residences were designed by famous architects and are considered historically significant. There are spectacular views of San Francisco, Angel Island, the Golden Gate Bridge, Sausalito, and Mt. Tamalpais.

Weather

The weather in Belvedere is temperate. Coastal breezes keep the air fresh and clear and the temperatures moderate all year. The average low in January is 42.9 degrees, the average high in July only 74.9. The city has mostly sunny conditions 260 days out of the year.

Population

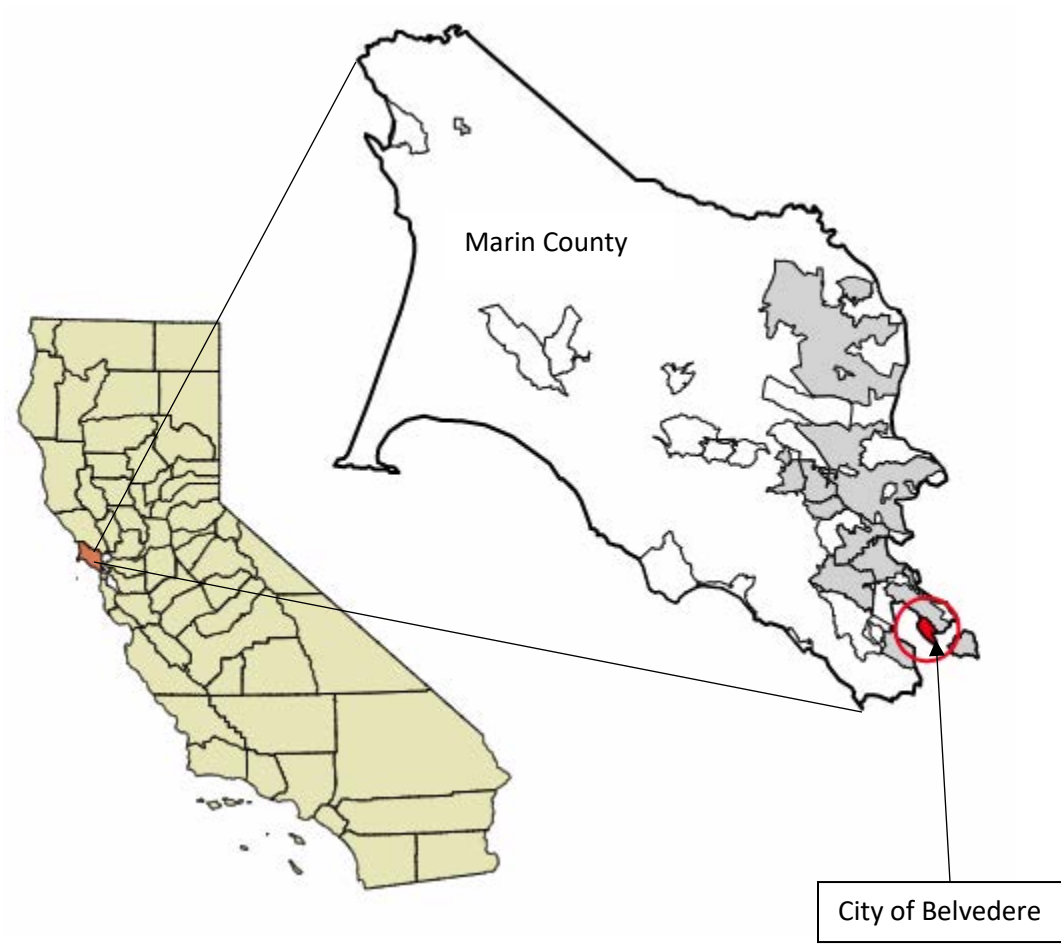
The median age in Belvedere is 53. With more young families moving in, the median age is trending downward. The city hosts swarms of children at its playground, the most popular children's park in southern Marin.

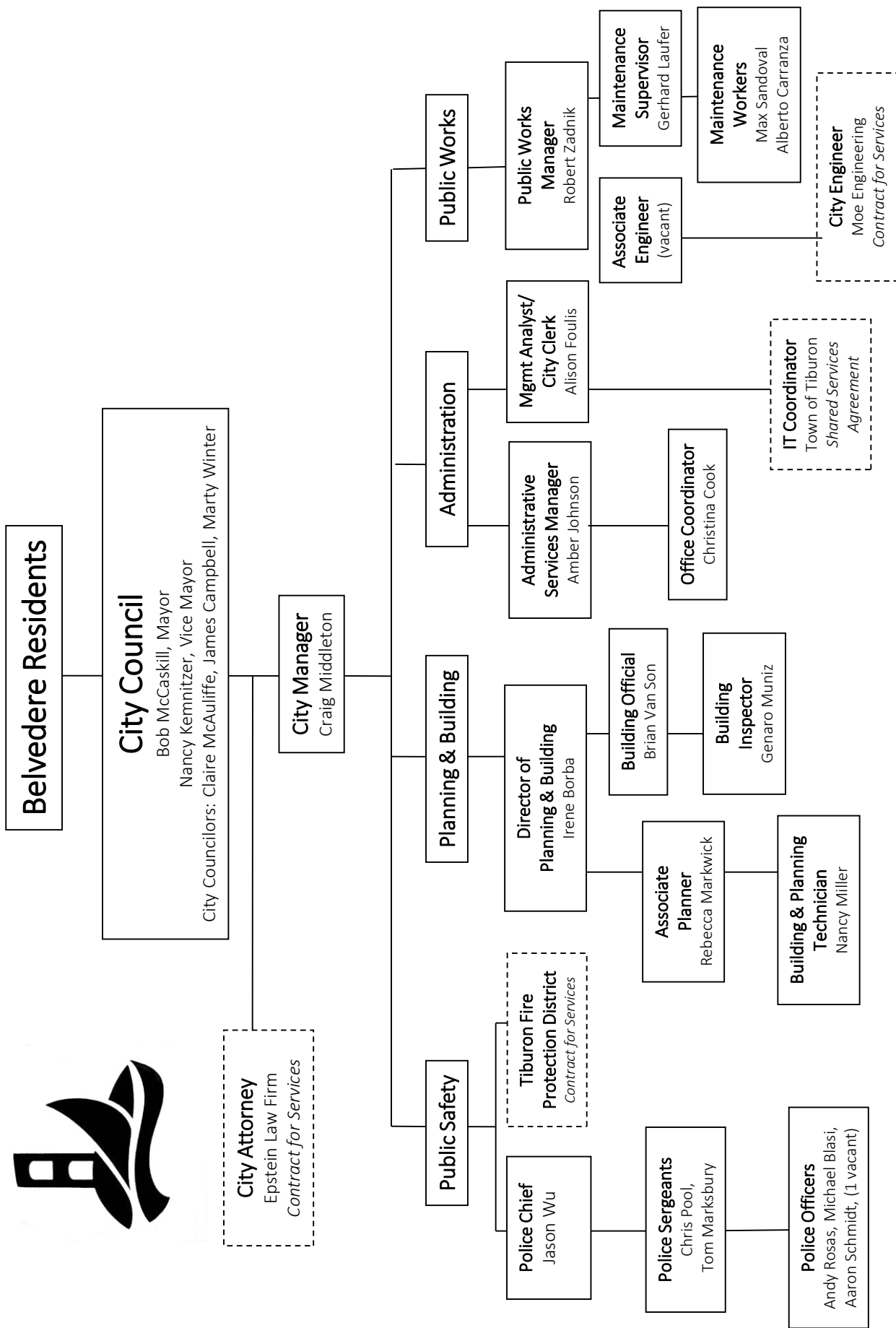
Employment

Most of Belvedere's working population commutes to San Francisco. Many residents work as consultants out of their homes. There is no downtown in Belvedere. Shoppers find the usual products and services immediately outside the city limits in the Town of Tiburon's shopping centers and stores.

Volunteer Opportunities

Volunteerism is a major way of life in Belvedere. Belvedere's residents roll up their sleeves to help restore historic structures, plant community gardens, mend books for the library, help design the renovation of parks, and serve on the PTA. Residents actively serve on the boards of dozens of Marin County and San Francisco museums, performing arts groups, charities, and community foundations.





Budget Calendar

March	<ul style="list-style-type: none"> ➤ Finance Department distributes preliminary budget documents to Department Heads
April	<ul style="list-style-type: none"> ➤ Operating & Capital budgets due to Finance Department ➤ City Manager review begins
May	<ul style="list-style-type: none"> ➤ Preliminary Operating & Capital Budget presented to City Council ➤ Finance Committee meets to review and discuss Preliminary Budget
June	<ul style="list-style-type: none"> ➤ Budget adopted by Public Hearing at City Council Meeting ➤ Finance Department implements adopted Budget
July	<ul style="list-style-type: none"> ➤ Budget is monitored internally through monthly financial statements to City Manager and Department Heads
February	<ul style="list-style-type: none"> ➤ Mid-year budget review is presented to City Council



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Belvedere
California**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Belvedere, California, for its Annual Budget for the fiscal year beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Budget Summaries

OPERATING

Operating Revenues		
General Fund Revenues		7,122,798
Fire Fund Revenues		923,750
	Total Operating Revenues	<u>8,046,549</u>
Operating Expenses		
City Operations		5,631,958
Fire Contract		1,690,600
Debt Payments (Pension-related)		238,044
Legal Damages/Settlements		525
	Total Operating Expenses	<u>7,561,127</u>
Other Deductions from Operating Funds		
Contribution to Pension Reserve Fund		100,000
	Adjusted Net Operating Revenue	<u>385,422</u>

CAPITAL

Capital Revenues		
Capital Improvement Funds		618,589
Restricted Funds		600
	Total Capital Revenues	<u>619,189</u>
Other Capital Funding Sources		
Net Operating Revenues		385,422
Prior year fund balance restricted to Capital		312,507
Prior year excess reserves		398,382
	Total Other Sources	<u>1,096,311</u>
	Total Revenue to Support Capital Projects	<u>1,715,500</u>
Capital Project Expenditures		
Capital Projects		1,624,500
Equipment Replacement		91,000
	Total Capital Project Expenditures	<u>1,715,500</u>

FUND RESERVES

Fund Balances - Projected at June 30, 2020		
General Fund Reserve		3,424,639
Insurance Reserve Fund		56,804
Pension Reserve Fund		200,000
	Total City Funds	<u>3,681,443</u>
General Fund Reserve Policy Goal		3,199,404
Reserve Funds Over/(Under) Policy		225,235

Chart of Revenues and Appropriations

Total Revenues
\$8,665,738

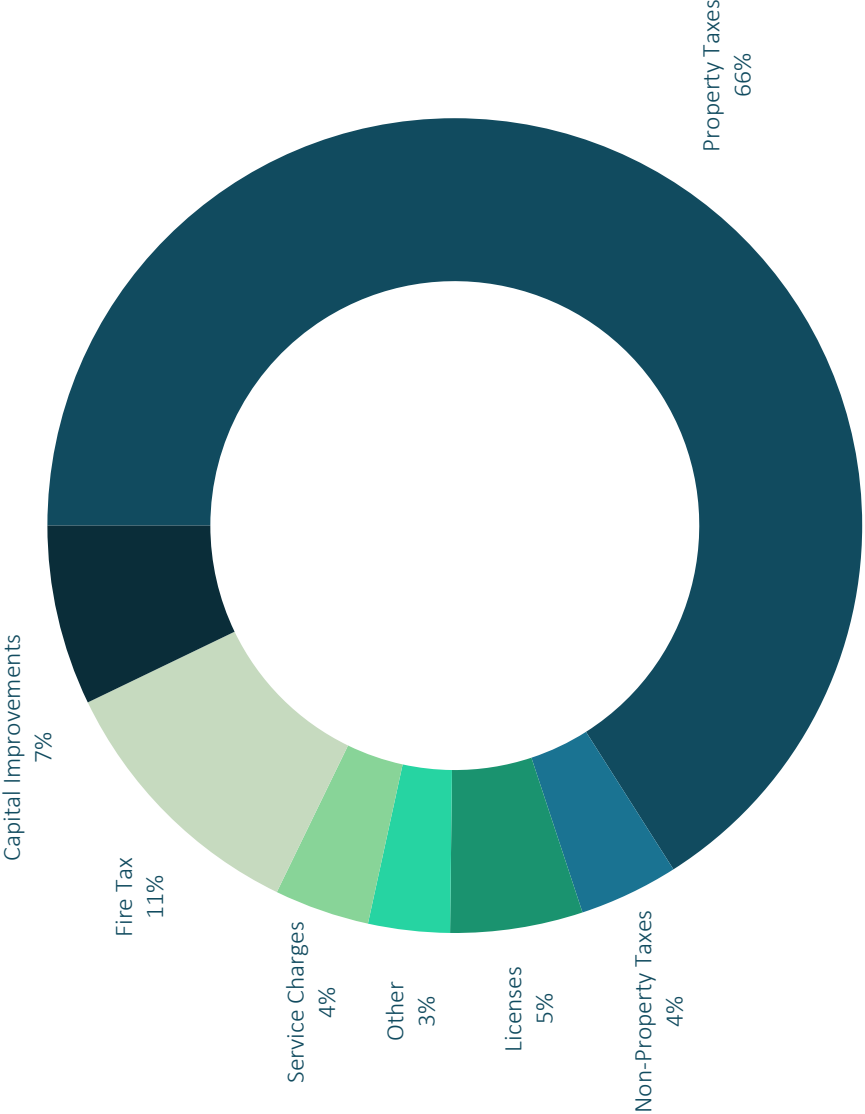
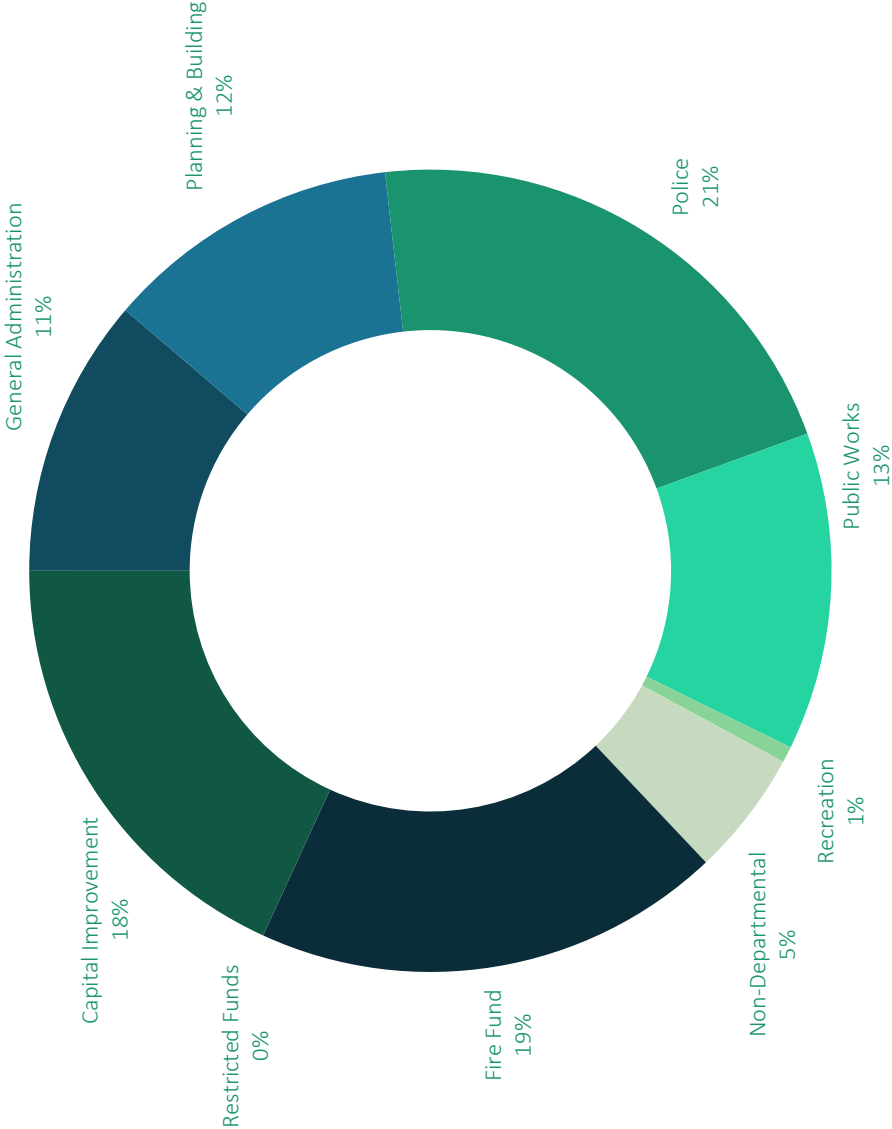


Chart of Revenues and Appropriations

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

Total Appropriations

\$9,276,627



Fund Balance Summary
FY 19/20

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

Fund	Fund Balance 7/1/2019	Revenues	Expenditures	Transfers (out)/in	Fund Balance 6/30/2020	Fund Balance inc/(dec)	Fund Balance inc/-dec
100 General Fund	3,823,019	7,122,798	(5,631,958)	(1,889,221)	3,424,639	(398,380)	-10%
130 Fire Fund	0	923,750	(1,690,600)	766,850	0	0	0%
160 Insurance Reserve Fund	56,804	0	(525)	525	56,804	0	0%
101 Pension Reserve Fund	100,000	0	0	100,000	200,000	100,000	100%
500 Pension-related Debt Obligation Fund	0	0	(238,044)	238,044	0	0	0%
900 Capital Improvement Fund	282,000	416,500	(1,287,411)	588,911	0	(282,000)	-100%
901 Road Impact Fee Fund	30,508	185,000	(320,000)	104,492	(0)	(30,508)	-100%
902 Measure A Parks Fund	0	17,089	(17,089)	0	0	0	0%
210 Equipment Replacement Fund	(0)	600	(91,000)	90,400	0	0	-100%
Total City Funds	4,292,331	8,665,738	(9,276,626)	0	3,681,443	(610,888)	-14%

General Fund Reserve	
General Fund Expenses + Fire Transfer	6,398,807
General Fund Reserve Policy 50%	3,199,404
Projected General Fund Balance 6/30/20	3,424,639
Over (Under) Policy	225,235

Schedule of Interfund Transfers

City of Belvedere
 Operating and Capital Budget
 Fiscal Year 2019/2020

FUND		TRANSFERS IN	TRANSFERS OUT
100	General Fund		\$ 766,850 ¹
100	General Fund		525 ²
100	General Fund		100,000 ³
100	General Fund		588,911 ⁴
100	General Fund		104,492 ⁵
100	General Fund		90,400 ⁶
100	General Fund		238,044 ⁷
130	Fire Fund	766,850	
160	Insurance Reserve Fund	525	
100	Pension Reserve Fund	100,000	
900	Capital Improvement Fund	588,911	
901	Road Impact Fee Fund	104,492	
210	Equipment Replacement Fund	90,400	
500	Pension-related Debt Obligation Fund	238,044	
	Total	<u>\$ 1,889,222</u>	<u>\$ 1,889,222</u>

¹ Fire expenditures not covered by Parcel Tax

² Annual transfer from General Fund to Insurance Reserve Fund

³ Annual transfer from General Fund to Pension Reserve Fund

⁴ CIP expenditures not covered by other revenue sources

⁵ Street expenditures not covered by other revenue sources

⁶ Equipment Replacement expenditures not covered by other funds

⁷ Pension-related debt service payments

Revenue History - All Funds

City of Belvedere
 Operating and Capital Budget
 Fiscal Year 2019/2020

FUND/ACTIVITY	FY15/16 ACTUAL REVENUES	FY16/17 ACTUAL REVENUES	FY17/18 ACTUAL REVENUES	FY18/19 ESTIMATED REVENUES	FY19/20 RECOMMENDED BUDGET
OPERATING REVENUE					
GENERAL FUND					
Property Taxes:					
Current Secured	\$3,720,091	\$4,113,120	\$4,340,484	\$4,623,899	\$4,808,855
Supplemental Assessments	108,635	103,709	92,218	100,000	100,000
Unsecured	78,400	85,196	87,234	87,000	87,000
Excess ERAF	324,944	413,725	425,151	370,000	400,000
VLF Swap	210,858	232,953	244,585	235,000	235,000
Real Property Transfer	127,498	113,831	86,621	87,000	87,000
Subtotal	\$4,570,426	\$5,062,534	\$5,276,293	\$5,502,899	\$5,717,855
Local Non-Property Taxes:					
Sales Taxes	\$53,449	\$79,496	\$105,446	\$80,000	\$83,200
Triple Flip	5,387	0	0	0	0
Sales Taxes - SB509	17,859	18,452	19,283	19,000	19,000
Business Licenses	65,784	63,730	74,804	66,000	66,000
PG&E Franchise	28,013	29,262	32,965	30,000	30,000
CATV Franchise	66,629	60,507	83,098	60,000	67,500
Garbage Franchise	75,347	73,553	72,697	76,000	76,000
Subtotal	\$312,468	\$324,999	\$388,293	\$331,000	\$341,700
Licenses & Permits:					
Construction Permits	\$380,005	\$351,124	\$493,806	\$375,750	\$378,519
Encroachment Permits	56,892	66,361	68,244	60,000	60,000
Revocable Licenses	5,247	9,762	11,368	8,000	8,000
Parking Permits	7,160	3,389	8,844	4,200	4,200
Miscellaneous Licenses and Permits	4,100	12,975	3,187	5,000	5,000
Subtotal	\$453,404	\$443,611	\$585,449	\$452,950	\$455,719

Revenue History - All Funds

City of Belvedere
 Operating and Capital Budget
 Fiscal Year 2019/2020

FUND/ACTIVITY	FY15/16 ACTUAL REVENUES	FY16/17 ACTUAL REVENUES	FY17/18 ACTUAL REVENUES	FY18/19 ESTIMATED REVENUES	FY19/20 RECOMMENDED BUDGET
Fines & Forfeitures:					
Vehicle Code Fines	\$15,576	\$19,086	\$11,253	\$11,000	\$11,000
Planning & Building Penalties	6,210	4,037	141,336	5,225	5,225
Subtotal	\$21,786	\$23,123	\$152,589	\$16,225	\$16,225
Investments & Property:					
Investments	\$8,896	\$21,584	\$44,714	\$40,000	\$40,000
Rent	38,601	40,879	39,469	40,000	40,000
Subtotal	\$47,497	\$62,463	\$84,183	\$80,000	\$80,000
Revenue From Other Agencies:					
Motor Vehicle In Lieu	\$856	\$969	\$1,143	\$900	\$900
HOPTR	21,441	22,046	21,976	21,500	21,500
POST Reimb	0	0	0	0	0
Supplemental Law Enforcement Funding	127,867	130,263	147,611	120,000	124,800
Subtotal	\$150,164	\$153,278	\$170,730	\$142,400	\$147,200
Service Charges:					
Road Closure Signs	\$15,714	\$15,201	\$17,959	\$16,000	\$16,000
Plan Reviews	214,083	198,769	312,969	175,000	175,000
Technology Fee	7,485	7,601	6,927	7,500	7,500
Variances and Use Permits	22,619	37,260	8,345	25,000	25,000
Design Review/Design Review Exceptions	69,577	94,478	36,988	75,000	75,000
Appeals	1,171	3,508	3,415	1,000	1,000
Residential Building Reports/Inspections	21,394	14,023	12,609	16,000	16,000
Special Police Services	97,050	10,835	113,499	0	0
Financial Services	11,748	101,359	11,341	11,750	5,000
Electric Vehicle Charging Fees	0	0	1,048	3,600	3,600
Miscellaneous Charges for Services	2,139	3,763	7,490	3,000	3,000
Subtotal	\$462,980	\$486,797	\$532,590	\$333,850	\$327,100

Revenue History - All Funds

City of Belvedere
 Operating and Capital Budget
 Fiscal Year 2019/2020

FUND/ACTIVITY	FY15/16 ACTUAL REVENUES	FY16/17 ACTUAL REVENUES	FY17/18 ACTUAL REVENUES	FY18/19 ESTIMATED REVENUES	FY19/20 RECOMMENDED BUDGET
Miscellaneous Other Revenue:					
Concert-in-the-Park Series	\$25,230	\$29,600	\$33,828	\$32,000	\$32,000
Miscellaneous Other Revenue:	40,164	6,645	46,949	5,000	5,000
Grant Proceeds	13,496	0	0	0	0
Contributions/Private Grants	15,000	0	0	15,000	0
Subtotal	\$93,890	\$36,245	\$80,777	\$52,000	\$37,000
Total General Fund Revenue	\$6,112,615	\$6,593,050	\$7,270,904	\$6,911,324	\$7,122,798
FIRE FUND					
Fire Tax Proceeds	\$779,575	\$825,824	\$853,108	\$889,933	\$923,750
TOTAL OPERATING REVENUE	\$6,892,190	\$7,418,874	\$8,124,012	\$7,801,257	\$8,046,549

Revenue History - All Funds

City of Belvedere
 Operating and Capital Budget
 Fiscal Year 2019/2020

FUND/ACTIVITY	FY15/16 ACTUAL REVENUES	FY16/17 ACTUAL REVENUES	FY17/18 ACTUAL REVENUES	FY18/19 ESTIMATED REVENUES	FY19/20 RECOMMENDED BUDGET
CAPITAL REVENUE					
CAPITAL IMPROVEMENT FUNDS					
General Capital Improvements					
Contributions/Private Grants	\$50,000	\$11,042	\$35,184	\$200,000	\$0
Measure A/B Transportation Sales Tax	29,911	56,315	33,875	32,427	60,000
Gas Tax Revenue	45,574	47,425	65,086	65,787	90,000
FEMA CTP Project	0	0	0	0	0
DWR Grant	0	0	95,874	45,500	162,500
Prop 68 Park Bond	0	0	0	0	104,000
Misc. Other Revenue	684	0	0	0	0
Total Cap. Improvement Fund Revenue	\$126,169	\$114,782	\$230,019	\$343,714	\$416,500
Road Impact Funds					
Road Impact Fee	\$179,282	\$176,784	\$227,509	\$185,000	\$185,000
Marin County Parks & Open Space Fund					
Measure A Parks Sales Tax	\$15,331	\$15,508	\$24,678	\$16,104	\$17,089
SUBTOTAL CAPITAL IMPROVEMENT FUNDS	\$320,782	\$307,074	\$482,206	\$544,818	\$618,589
EQUIPMENT REPLACEMENT FUND					
Contribution	\$10,000	\$15,250	\$10,143	\$0	\$0
Grant	0	0	0	0	0
Sale of Property	0	5,588	3,285	600	600
Total Equip. Repl. Fund Revenue	\$10,000	\$20,838	\$13,428	\$600	\$600
TOTAL CAPITAL REVENUE	\$330,782	\$327,912	\$495,634	\$545,418	\$619,189
TOTAL REVENUES	\$7,222,972	\$7,746,786	\$8,619,646	\$8,346,675	\$8,665,738

Expenditure History - All Funds

City of Belvedere
 Operating and Capital Budget
 Fiscal Year 2019/2020

FUND/ACTIVITY	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
OPERATING EXPENDITURES					
GENERAL FUND					
General Administration	\$723,169	\$764,494	\$764,727	\$817,250	\$1,006,778
Planning and Building	1,064,239	1,136,026	1,012,727	1,110,030	1,068,470
Police	1,634,332	1,593,052	1,730,072	1,884,876	1,901,615
Public Works Operations & Maintenance	828,347	804,365	923,185	931,054	1,145,496
Recreation (The Ranch)	53,019	54,133	52,364	54,838	57,800
Non-Departmental	371,349	336,040	346,407	404,104	451,797
TOTAL GENERAL FUND	\$4,674,455	\$4,688,110	\$4,829,482	\$5,202,152	\$5,631,958
FIRE FUND					
Fire Protection	\$1,532,694	\$1,575,903	\$1,454,028	\$1,533,082	\$1,690,600
RESTRICTED FUNDS					
Pension Reserve Payment	0	300,000	1,000,000	0	0
Legal Damages and Settlements	0	113	0	3,500	525
Debt Service	0	0	119,535	254,176	238,044
TOTAL RESTRICTED FUNDS	\$27,212	\$421,841	\$1,119,535	\$257,676	\$238,569
TOTAL OPERATING EXPENDITURES	\$6,234,361	\$6,685,854	\$7,403,045	\$6,992,910	\$7,561,127

Expenditure History - All Funds

City of Belvedere
 Operating and Capital Budget
 Fiscal Year 2019/2020

FUND/ACTIVITY	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
CAPITAL EXPENDITURES					
CAPITAL IMPROVEMENT FUNDS					
General Capital Improvements					
Infrastructure	\$12,227	\$30,000	\$15,620	\$105,000	\$560,000
Lanes	41,070	3,500	35,651	419,835	240,000
Parks & Open Space	0	11,300	33,389	16,519	121,911
Community Buildings	5,999	\$25,000	12,475	156,000	245,000
Miscellaneous Other	38,277	145,000	207,623	50,000	42,000
Utility Underground Districts	59,036	40,000	117,962	40,000	78,500
Total Capital Improvements	\$156,609	\$254,800	\$422,720	\$787,354	\$1,287,411
Road Impact Fee Fund					
Streets	\$290,527	\$68,000	\$134,702	\$550,000	\$320,000
Measure A Parks & Open Space Fund					
Parks & Open Space	\$4,000	\$0	\$5,000	\$31,500	\$17,089
SUBTOTAL CAPITAL IMPROVEMENT EXPENDITURES	\$451,136	\$322,800	\$562,422	\$1,368,854	\$1,624,500
RESTRICTED FUNDS					
Equipment Replacement	\$27,212	\$121,728	\$83,189	\$105,000	\$91,000
TOTAL CAPITAL EXPENDITURES	\$478,348	\$444,528	\$645,611	\$1,473,854	\$1,715,500
TOTAL EXPENDITURES	\$6,712,709	\$7,130,382	\$8,048,656	\$8,466,764	\$9,276,627

Salary Chart with Position Allocations

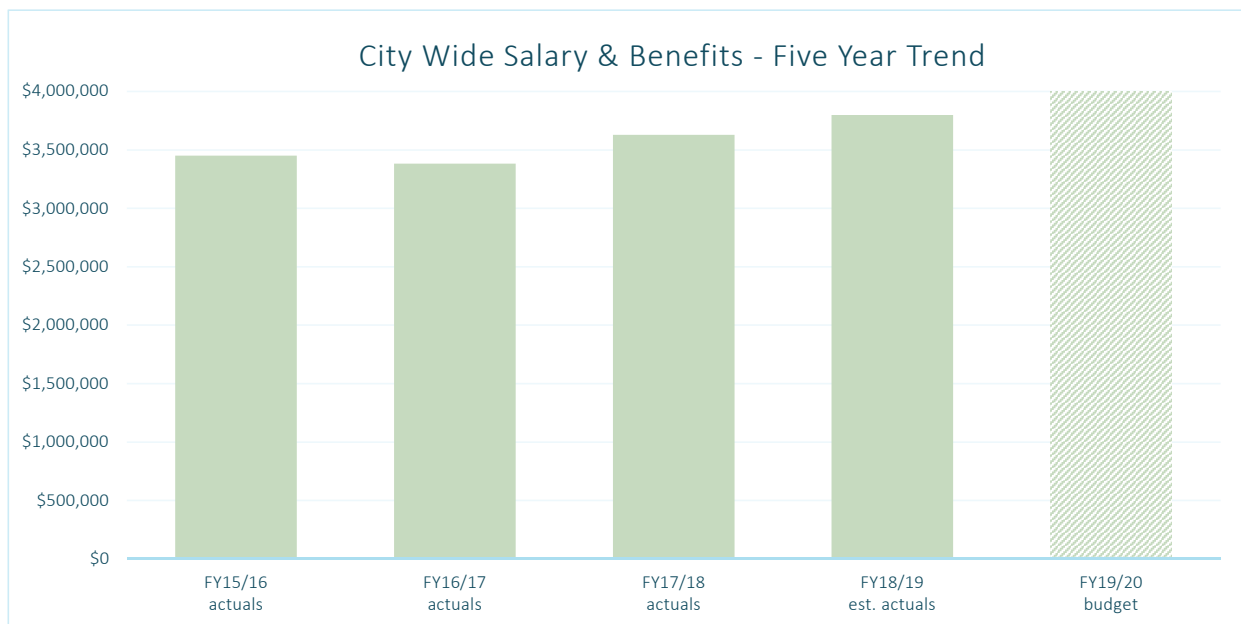
City of Belvedere
 Operating and Capital Budget
 Fiscal Year 2019/2020

Department & Position	Step A	Step B	Step C	Step D	Step E	FTE
General Administration						
City Manager					16,051	1
Administrative Services Manager	10,997	11,547	12,124	12,730	13,367	1
City Clerk/Management Analyst	7,205	7,565	7,944	8,341	8,758	1
Office Coordinator	6,229	6,540	6,867	7,210	7,571	1
Planning & Building						
Director of Planning and Building	10,037	10,539	11,066	11,619	12,200	1
Building Official	9,042	9,494	9,969	10,468	10,991	1
Associate Planner	6,894	7,239	7,601	7,981	8,380	1
Building Inspector II	6,638	6,970	7,319	7,685	8,069	1
Building & Planning Technician	5,680	5,964	6,262	6,575	6,904	1
Police						
Police Chief	11,913	12,508	13,134	13,790	14,480	1
Police Sergeant	7,855	8,248	8,660	9,093	9,548	2
Police Officer	6,678	7,012	7,362	7,730	8,117	4
Public Works						
Public Works Manager	9,950	10,447	10,970	11,518	12,094	1
Project Coordinator	7,007	7,357	7,725	8,111	8,517	1
Maintenance Supervisor	6,614	6,944	7,292	7,656	8,039	1
Maintenance Worker II	4,888	5,132	5,389	5,658	5,941	2
Maintenance Worker	4,364	4,583	4,812	5,052	5,305	-
Total Employees						21
Contract Staff						
City Attorney	Professional Services Contract with Epstein Law Firm					
City Engineer	Professional Services Contract with Moe Engineering					
Fire and Emergency Services	Contract for Services with Tiburon Fire Protection District					
IT Coordinator	Shared Services Agreement with Town of Tiburon					

Citywide Salary and Benefit Information
 Budget Year + Four Year History

Salary & Benefit Costs	FY15/16 actuals	FY16/17 actuals	FY17/18 actuals	FY18/19 est. actuals	FY19/20 budget
Regular Salaries*	\$ 1,976,063	\$ 1,952,975	\$ 2,088,396	\$ 2,297,897	\$ 2,454,602
Contract Staff	\$ 148,710	\$ 120,429	\$ 205,013	\$ 205,013	\$ 130,000
CalPERS Retirement	\$ 339,245	\$ 356,395	\$ 381,279	\$ 317,522	\$ 329,482
Health Insurance	\$ 392,191	\$ 394,783	\$ 412,758	\$ 456,765	\$ 499,902
Other Personnel Costs	\$ 594,486	\$ 555,385	\$ 538,929	\$ 520,839	\$ 623,542
Total Salary & Benefits	\$ 3,450,695	\$ 3,379,967	\$ 3,626,375	\$ 3,798,037	\$ 4,037,528

* Prior year budgets displayed this amount net of shared Police Services contribution.



Position Counts by Department	FY15/16 actuals	FY16/17 actuals	FY17/18 actuals	FY18/19 est. actuals	FY19/20 budget
General Administration	3	3	3	4	4
Planning & Building	6	5	6	5	5
Police Department	7	8	8	6	7
Public Works	4	4	4	4	5
TOTAL	20	20	21	19	21

Operating Expenditures

General Administration – Goals and Overall Organization

In support of General Administration, staffing consists of the City Manager, the Management Analyst - City Clerk, the Administrative Services Manager, and the Office Coordinator. The City Manager is the City's chief administrative officer appointed by the City Council and is responsible for the day-to-day operations of the City and oversight of all departments. The Department's activities cover a wide range of functions. Its customers consist of the public, community groups, and local organizations, as well as all the other City departments.

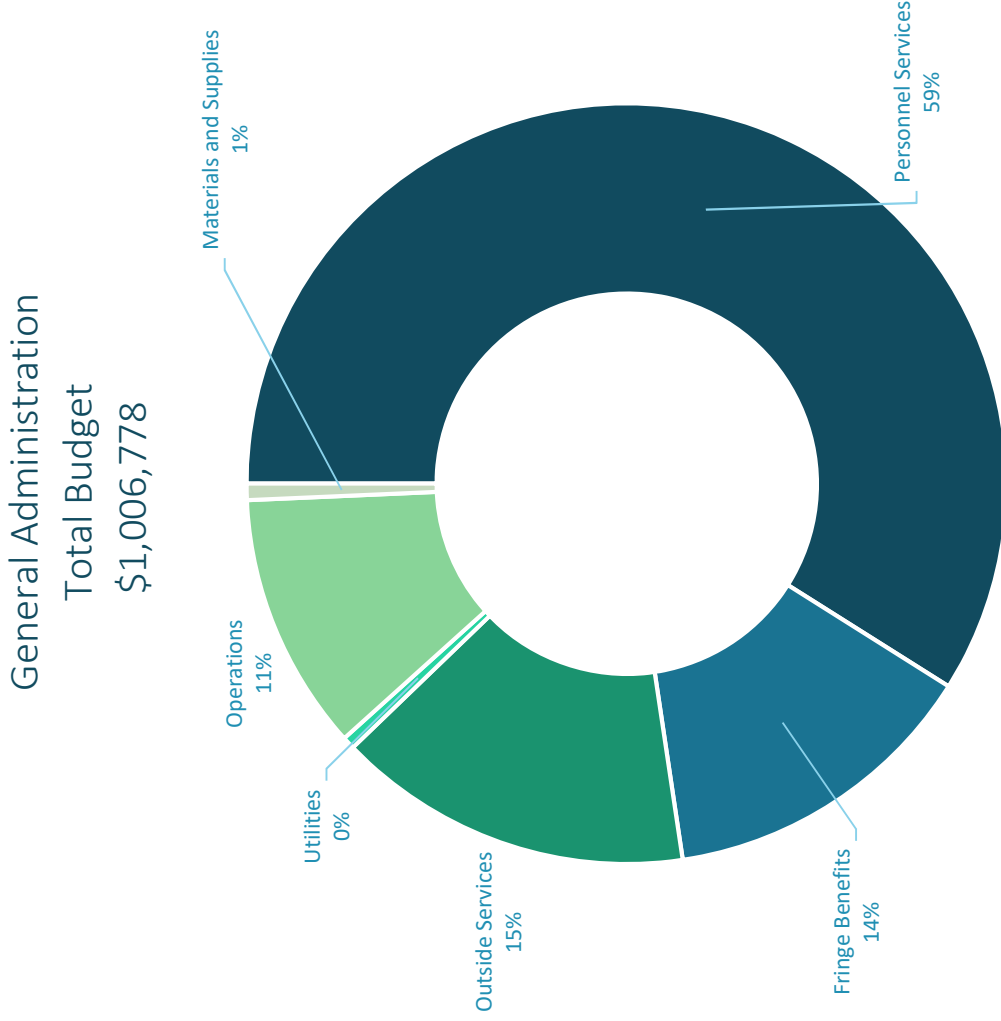
Direct responsibilities of the Department include, but are not limited to: preparation of the City's Annual Operating Budget; finance administration, accounts receivable and payable, payroll processing, emergency preparedness, public information, implementation and enforcement of the City's human resources and administrative policies and programs; city clerk functions such as records management in accordance with approved retention schedules, election administration, preparation of City Council agendas and minutes, certification of official actions taken by the Council, and codification of City ordinances; oversight of various contracts and inter-agency agreements; coordination of certain community activities and organizations; computer systems administration and information technology support; coordination of City services; and employee safety and risk management.

The Department's goals for FY19/20 are:

- Planning for financing mechanisms behind anticipated capital improvements in response to sea level rise concerns, including preparing the City finances to achieve a high credit rating score.
- Continued modernization of the City's systems to improve resident convenience when interacting with City staff and systems, and to reduce reliance on paper processing.
- Continued review of Municipal Code and Administrative Policy Manual to revise and create new policies where needed.
- Effective and efficient implementation of the goals and objectives of the City Council.
- Encourage a strong sense of fiscal and ethical responsibility in the organization.
- Continually review and analyze existing fees and charges for service and recommend increases that are fair, equitable, and efficient.
- Produce financial reporting that is transparent, accurate, and timely.
- Provide quality customer service to the community and continuously strive to improve public access, public information, and public communication.

General Administration Budget Summary Chart

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020



General Administration
Budget Summary

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

MAJOR ACCOUNT CLASSIFICATION	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
Personnel Services	\$443,159	\$473,617	\$469,546	\$490,436	\$593,396
Fringe Benefits	139,343	124,866	113,093	110,935	138,042
Subtotal	\$582,502	\$598,483	\$582,639	\$601,372	\$731,437
Outside Services	\$113,414	\$132,644	\$144,342	\$153,100	\$152,500
Utilities	3,276	4,045	5,169	5,073	5,326
Operations	19,862	24,132	29,984	51,290	110,515
Materials and Supplies	4,115	3,540	2,597	6,415	7,000
Subtotal	\$140,667	\$164,361	\$182,092	\$215,878	\$275,341
GRAND TOTAL	\$723,169	\$762,844	\$764,731	\$817,250	\$1,006,778

General Administration
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16	FY16/17	FY17/18	FY18/19	FY19/20
		ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ESTIMATED EXPENDITURES	RECOMMENDED BUDGET
<u>PERSONNEL SERVICES:</u>						
4000 10	REGULAR SALARIES Provides for a full-time City Manager, City Clerk/Management Analyst, Administrative Services Manager and Office Coordinator	\$401,722	\$359,241	\$416,994	\$465,636	\$554,739
4010 10	TEMPORARY/PART TIME This account provides for summer internships. FY16/17 expenses were for the Interim City Manager.	0	56,128	667	1,333	2,000
4030 10	EMPLOYEE LEAVE CONVERSION Employees may convert a portion of their unused sick leave to pay if they demonstrate an outstanding attendance record in the prior calendar year. Vacation balances are paid off upon separation from employment or when accruals exceed the maximum as stated in the personnel policy.	16,580	37,178	37,606	7,222	18,430
4091 10	DEFERRED COMPENSATION City employees may choose to participate in the deferred compensation plan. The City will match employee contributions up to \$150 per month.	9,600	6,900	5,475	5,400	7,200

General Administration
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
4095 10	LONGEVITY PAY Employees who have worked for the City for 5 consecutive years are eligible for 2.5% longevity pay and employees who have worked for the City for 10 consecutive years are eligible for 5% longevity pay. Employees hired after July 1, 2016 are not eligible for this benefit.	6,857	7,344	312	2,445	2,627
4090 10	AUTO ALLOWANCE This line item provides for the augmentation to the salary of the City Manager and the Administrative Services Manager to compensate for the use of their personal vehicle while engaged in City-related business.	8,400	6,826	8,492	8,400	8,400
TOTAL PERSONNEL SERVICES		\$443,159	\$473,617	\$469,546	\$490,436	\$593,396

FRINGE BENEFITS:

4100 10	INSURANCE BENEFITS The City provides the following insurance benefits to employees: Health, Dental, Long Term Disability and Life Insurance.	\$58,956	\$51,370	\$39,526	\$41,380	\$51,265
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General Administration
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
4110 10	RETIREMENT The Employer Normal Cost Rate for the PERS Classic plan is 10.221% of salaries and the rate for new PERS employees is 6.985% of salaries. In addition, this department's annual payment towards the City's unfunded pension liability is \$6,733. The City does not participate in Social Security.	45,879	48,105	47,584	45,903	52,091
4114 10	PARS SUPPLEMENTAL RETIREMENT The City participates in a supplemental retirement program which requires a contribution of 3.08% of covered salaries. Employees hired after January 1, 2013 are not eligible for this benefit.	7,640	6,429	6,397	1,800	1,800
4121 10	INSURANCE - WORKERS COMP This is the portion of the workers' compensation expense for the employees in the Administration Department.	20,405	12,073	12,774	14,741	24,349
4130 10	MEDICARE Federal law requires that all employees contribute to Medicare. The Medicare contribution rate is 2.9% and is split evenly between the employer and employee with both parties paying 1.45% of payroll.	6,463	6,889	6,812	7,111	8,537
TOTAL FRINGE BENEFITS		\$139,343	\$124,866	\$113,093	\$110,935	\$138,042

General Administration
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
	<u>OUTSIDE SERVICES:</u>					
5010 10	FINANCIAL SERVICES This account covers the cost of the annual audit of the city's financial statements and CAFR preparation, maintenance for the accounting software, bank charges, and preparation of the actuarial valuation reports for other post employment benefits (GASB 75).	\$43,051	\$44,235	\$46,964	\$60,600	\$60,000
5016 10	SOFTWARE MAINTENANCE Annual support and upgrades for the City's business license software, a portion of the cost of the Laserfiche document management system, and the City's website software.	5,367	5,501	12,353	7,500	7,500
5012 10	LEGAL SERVICES This account is used for City Attorney expenses and outside Counsel fees that are related to general and Human Resources matters. Expenses for Attorney matters related to Planning & Building department activities are charged to that department separately.	51,936	40,925	52,999	65,000	65,000
5015 10	IT SUPPORT The City contracts with the Town of Tiburon and Marin IT for IT support. This is the Administration Department portion of those expenses.	9,861	10,224	8,586	10,000	10,000

General Administration
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
5981 10	RECRUITMENT In FY16/17 the City recruited for and hired a new City Manager.	0	29,966	0	0	0
5990 10	OTHER CONTRACT/OUTSIDE SERVICES This account provides for unanticipated miscellaneous contractual and outside costs that are encountered during the year	3,199	1,793	23,440	10,000	10,000
TOTAL OUTSIDE SERVICES		\$113,414	\$132,644	\$144,342	\$153,100	\$152,500
UTILITIES:						
6000 10	COMMUNICATIONS This line item covers a portion of the monthly service charges for landline and cellular phone usage	\$1,958	\$2,691	\$3,816	\$3,440	\$3,611
6020 10	POWER This account provides for a portion of gas and electricity for City Hall.	1,318	1,354	1,353	1,634	1,715
TOTAL UTILITIES		\$3,276	\$4,045	\$5,169	\$5,073	\$5,326

General Administration
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
	<u>OPERATIONS:</u>					
6125 10	ELECTIONS The City anticipates an election scheduled for March 2020.	2,023	0	399	1,514	3,000
6150 10	MEMBERSHIPS AND DUES This line item provides for the memberships and dues that are recommended for inclusion in the budget.	6,023	5,786	6,574	7,500	7,500
6160 10	NOTICES AND ADS This account provides for all public notices and ads that are required to be published by the City, as well as necessary recruitment ads.	3,997	6,096	4,417	3,500	4,000
6170 10	CONFERENCES, MEETINGS, & TRAINING This line item provides for conferences, meetings and trainings at a level sufficient to ensure City staff are up to date on various regulatory and industry standards.	4,710	7,368	13,813	16,000	21,000
6180 10	EQUIPMENT LEASES This account covers the Department's share of the lease for copiers at City Hall.	2,798	4,882	4,781	4,776	5,015

General Administration
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
6990 10	OTHER OPERATING EXPENSES	311	0	0	18,000	70,000
	This account is used for unforeseen expenses that may come up during the year. An additional \$50,000 was added to the current year budget to allow for possible one-time costs related to bonding for the Seawall.					
	TOTAL OPERATIONS	\$19,862	\$24,132	\$29,984	\$51,290	\$110,515
	<u>MATERIALS AND SUPPLIES:</u>					
7000 10	SUPPLIES	\$2,024	\$2,106	\$2,038	\$2,241	\$2,500
	This line item covers the department's portion of the cost of office supplies, postage, subscriptions, and other miscellaneous supplies.					
7030 10	PRINTING AND REPRODUCTION	2,091	1,434	559	4,175	4,500
	This account covers costs of any specialized material that must be sent to an outside printer. Examples include forms, maps, plans, special announcements, public notices, letterhead stationary, payroll and accounts payable checks and tax forms.					
	TOTAL MATERIALS AND SUPPLIES	\$4,115	\$3,540	\$2,597	\$6,415	\$7,000
	GENERAL ADMIN DEPARTMENT TOTALS	\$723,169	\$762,844	\$764,731	\$817,250	\$1,006,778

Planning & Building Departments – Goals and Overall Organization

Together, the Planning and Building Departments are responsible for managing the planning, physical development and implementation of the overall goals of the city in accordance with the General Plan, Zoning Ordinances, Municipal Codes, State Building Codes, other city policies, as well as other State and Federal regulations.

The Planning & Building Department consists of a Director of Planning & Building, Building Official, Associate Planner, Building Inspector and the Building & Planning Technician. The Planning Department's mission is to serve the citizens of Belvedere and assist the Planning Commission in implementing planning law, the Belvedere General Plan, and the Belvedere Municipal Code. Planning staff reviews applications for compliance with local, state and federal regulations including the California Environmental Quality Act (CEQA), and the City's Zoning Code and Design Review Ordinance. Planning serves as a clearinghouse for review, comments and conditions of approval from other City departments, state and federal agencies. Planning staff works closely with applicants, other City staff, outside agencies and the community to address the potential impacts of new development. The planning staff prepares and presents analysis and recommendations in the form of written reports and oral presentations to the City Council, Planning Commission and the Historic Preservation Committee. Staff also provides zoning and other planning related information to the public by phone, e-mail and counter assistance during regular City Hall hours.

The Building Department provides professional and efficient services to the public and permit applicants when addressing public enquiries, processing permit applications and during the inspection process. Building Department staff competency is assured through the maintenance of multiple professional certifications and by acquiring continuing educational units (CEU) in the maintenance of the certifications. Professional knowledge is further enhanced through membership and participation in professional associations, as well as through a well-budgeted year-round training program. The Building Department ensures that construction in the city is compliant with the California Building Standards and in conformance with acceptable building practices. The Department performs plan check reviews, issues permits, and conducts regular permit inspections during construction. The department also conducts residential resale inspections, as well as code enforcement actions.

Planning and Building Staff efficiency and service to the public is promoted through regular inter-departmental meetings and discussions with department staff members to ensure effective communication and transfer of information between each of the departments.

Accomplishments this past year include:

- Implemented I-WorQ a Planning & Building Permit Tracking Software Program & a developed a Public Portal for building permits.
- Worked in cooperation with the property owner & their representatives for the Ganz properties on Belvedere Avenue to process appropriate planning applications & building permits for cleaning up the properties and to provide fencing to deter trespassing.

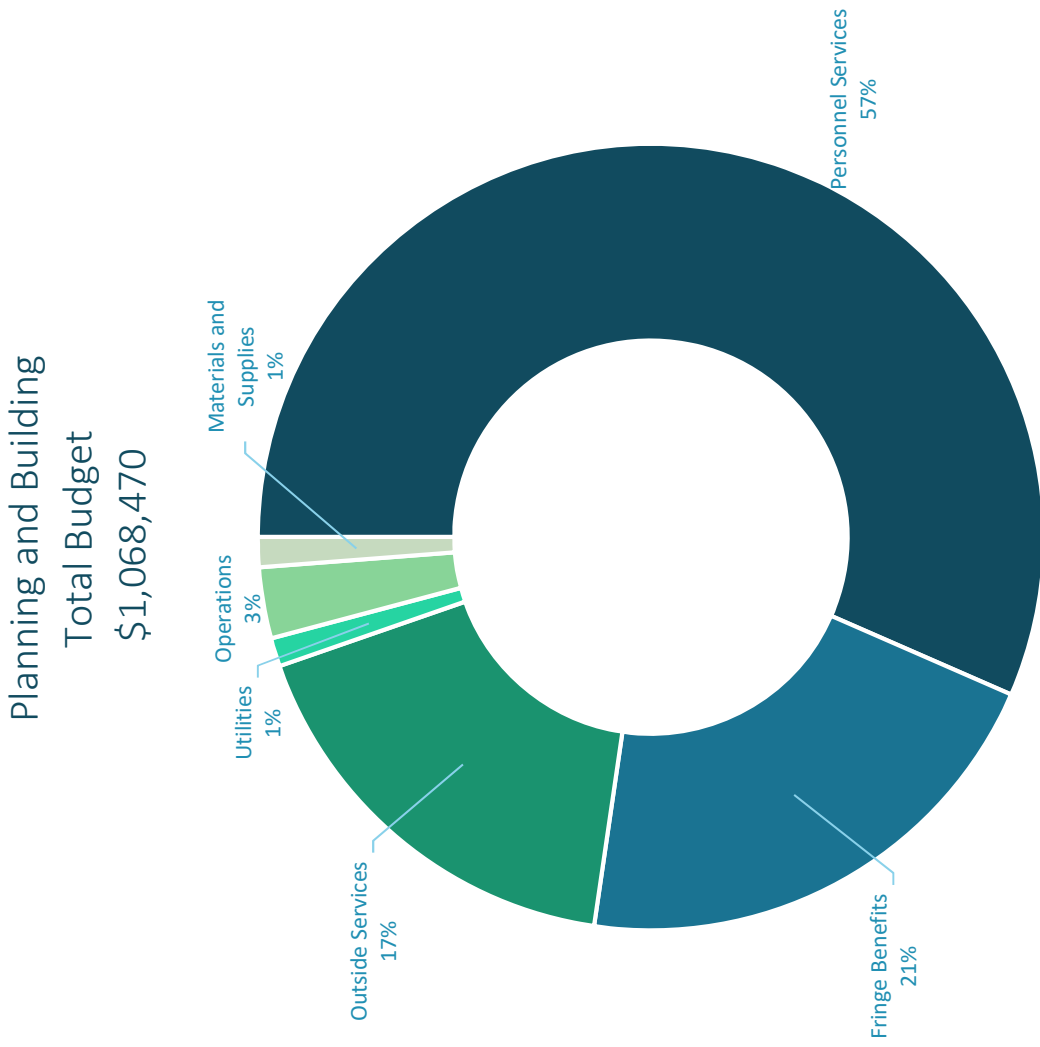
- Zoning ordinance revisions to amend the code to comply with new California State laws for accessory dwelling units.
- Adopted an Ordinance amending Title 19 “Zoning” regarding clarifying the measurement of height in the R-1 & R-2 Zoning Districts.
- Adopted an Urgency Ordinance adding Chapter 19.94, to Title 19, Zoning for the regulation of Wireless Telecommunication Facilities.
- Adopted an Ordinance amending Titles 19 & 20 of the Belvedere Municipal Code regarding fencing regulations as recommended by the Deer Fence Task Force.
- Adopted an ordinance amending Belvedere Municipal Code, Section 20.04.035, Time Limits for Construction.
- Adopted an Urgency Ordinance amending Belvedere Municipal code, Section 20.04.035, Time Limits for construction to provide for administrative approvals for construction time limit extensions due to delays from the North Bay Fires.
- Historically designated three residences as Local Historic Landmarks.

Major projects and or goals in the coming year include:

- Implement a Planning Public Portal within the I-WorQ Planning & Building Permit Tracking Software.
- Update the Local Hazard Mitigation Plan
- Review and implement improvements to the Design Review and Zoning Ordinances.
- Partner with the community to educate planning and building applicants about the project development path in Belvedere.
- Work with the Public Works Department to develop administrative policies regarding work in the public right-of-way, such as sidewalk installation standards, utility equipment, ADA compliance, landscape maintenance and responsibility, view issues, driver and pedestrian sight line issues, roadway obstructions, and revocable license standards.
- Update Commission and staff on the General Plan goals, policies, and background. Continue to develop better communication between staff, Planning Commission members, residents, and applicants.
- Work on developing a process to examine/screen structures for potential historic resources when a building is at least 50 years of age and is proposed for a major remodel or demolition. As part of we will determine what if any the benefits there are in becoming a Certified Local Government (CLG).
- Work to enhance communication and accountability of permit processing timeline goals and explore opportunities for more efficient computer database information applications, whether self-built or vendor supplied.
- Continue providing permit applicants, contractors, architects, engineers and property owners with resource referrals and education on the California Building Standards Codes and other State and Local requirements.
- Continue work on preparation of the information and application for joining the Community Rating System (CRS) program administered by the Federal Emergency Management Agency (FEMA).
- Working with Public Works on a process to streamline the Revocable License process for minor improvements in the right-of-way such as drainage improvements.

Planning and Building Budget Summary Chart

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020



Planning and Building
Budget Summary

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

MAJOR ACCOUNT CLASSIFICATION	FY15/16	FY16/17	FY17/18	FY18/19	FY19/20
	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ESTIMATED EXPENDITURES	RECOMMENDED BUDGET
Personnel Services	\$585,673	\$571,330	\$591,133	\$674,377	\$604,296
Fringe Benefits	266,705	258,389	246,397	250,976	221,769
Subtotal	\$852,378	\$829,719	\$837,530	\$925,353	\$826,064
Outside Services	\$181,276	\$274,982	\$143,601	\$145,642	\$185,600
Utilities	11,261	11,325	10,975	11,891	12,486
Operations	10,078	10,000	10,985	15,875	31,224
Materials and Supplies	9,246	10,000	9,636	11,270	13,096
Subtotal	\$211,861	\$306,307	\$175,197	\$184,678	\$242,406
GRAND TOTAL	\$1,064,239	\$1,136,026	\$1,012,727	\$1,110,030	\$1,068,470

Planning and Building
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
	<u>PERSONNEL SERVICES:</u>					
4000 20	REGULAR SALARIES Regular full-time salaries included in this budget are for the Director of Planning & Building, Building Official, Associate Planner, Building Inspector, and Permit Technician.	\$543,946	\$519,526	\$553,718	\$636,110	\$558,539
4020 20	OVERTIME Overtime worked by the Permit Technician and the Associate Planner who attend all Planning Commission meetings.	1,437	1,500	1,545	1,500	1,500
4030 20	EMPLOYEE LEAVE CONVERSION Employees may convert a portion of their unused sick leave to pay if they demonstrate an outstanding attendance record in the prior calendar year. Vacation balances are paid off upon separation from employment or when accruals exceed the maximum as stated in the personnel policy.	12,895	24,933	9,625	7,290	15,413

Planning and Building
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
4091 20	DEFERRED COMPENSATION City employees may choose to participate in the deferred compensation plan. The City will match employee contributions up to \$150 per month.	9,000	8,250	7,200	7,961	9,000
4095 20	LONGEVITY PAY Employees who have worked for the City for 5 consecutive years are eligible for 2.5% longevity pay and employees who have worked for the City for 10 consecutive years are eligible for 5% longevity pay. Employees hired after July 1, 2016 are not eligible for this benefit.	11,195	11,421	12,322	14,316	12,644
4090 20	AUTO ALLOWANCE This line item provides for the augmentation to the salary of the Director of Planning & Building and the Building Official to compensate for the use of their personal vehicle while engaged in City-related business.	7,200	5,700	6,723	7,200	7,200
TOTAL PERSONNEL SERVICES		\$585,673	\$571,330	\$591,133	\$674,377	\$604,296

Planning and Building
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
	<u>FRINGE BENEFITS:</u>					
4100 20	INSURANCE BENEFITS The City offers the following insurance coverage benefits to employees: Health, Dental, Long Term Disability and Life Insurance.	\$128,025	\$124,851	\$115,710	\$127,681	\$114,851
4110 20	RETIREMENT The Employer Normal Cost Rate for the PERS Classic plan is 10.221% of salaries and the rate for new PERS employees is 6.985% of salaries. In addition, this department's annual payment towards the City's unfunded pension liability is \$8,417. The City does not participate in Social Security.	76,332	82,336	87,467	68,532	66,424
4114 20	PARS SUPPLEMENTAL RETIREMENT The City participates in a supplemental retirement program which requires a contribution of 3.08% of covered salaries. Employees hired after January 1, 2013 are not eligible for this benefit.	12,356	10,479	9,132	14,450	7,346
4121 20	INSURANCE - WORKERS COMP This is the portion of the workers' compensation expense for the employees in the Planning & Building Department.	41,578	32,439	25,549	30,534	24,516

Planning and Building
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
4130 20	MEDICARE Federal law requires that all employees contribute to Medicare. The Medicare contribution rate is 2.9% and is split evenly between the employer and employee with both parties paying 1.45% of payroll.	8,414	8,284	8,539	9,778	8,632
TOTAL FRINGE BENEFITS		\$266,705	\$258,389	\$246,397	\$250,976	\$221,769

OUTSIDE SERVICES:

5015 20	IT SUPPORT The City contracts with the Town of Tiburon and Marin IT for IT support. This account consists of the Department's share of IT support expenses.	\$22,374	\$22,500	\$18,138	\$20,000	\$21,000
5016 20	SOFTWARE MAINTENANCE The department's portion of the annual software maintenance for the Laserfiche software and the City's website.	1,962	1,962	479	2,000	2,100

Planning and Building
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
5101 20	PLAN REVIEW SERVICES This account provides for outside plan review services that cannot be done in house. Services in this account include review of Building Code conformance, as well as conformance to Planning approvals and completion of required conditions of approval.	25,938	25,000	30,368	29,406	40,000
5014 20	BUILDING OFFICIAL Contract Building Official hired in FY16/17 and FY17/18 on a temporary basis. This account will not be used in FY19/20.	0	91,520	22,495	0	0
5012 20	LEGAL SERVICES This account is used for City Attorney expenses that are related to planning and building matters.	45,236	49,000	48,228	50,000	52,500
5990 20	OTHER CONTRACT/OUTSIDE SERVICES This account covers additional Planning services in response to seasonal increases in applications.	85,766	85,000	23,893	44,236	70,000
TOTAL OUTSIDE SERVICES		\$181,276	\$274,982	\$143,601	\$145,642	\$185,600

Planning and Building
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
	<u>UTILITIES:</u>					
6000 20	COMMUNICATIONS This line item is used for cell phone expenses of the Planning & Building Department staff and a portion of the landlines at City Hall.	\$5,545	\$5,600	\$5,166	\$5,880	\$6,174
6020 20	POWER This account provides for a portion of gas and electricity for City Hall.	5,716	5,725	5,809	6,011	6,312
	TOTAL COMMUNICATIONS	\$11,261	\$11,325	\$10,975	\$11,891	\$12,486
	<u>OPERATIONS:</u>					
6150 20	MEMBERSHIPS AND DUES This line item provides for the memberships and dues that are recommended for inclusion in the budget.	0	0	160	900	900
6160 20	NOTICES AND ADS This account provides for publishing of legal notices in the local newspapers regarding Planning Commission public hearings and actions.	913	1,000	1,815	1,200	1,260

Planning and Building
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
6170 20	CONFERENCES, MEETINGS, & TRAINING This line item provides for conferences, meetings and trainings at a level sufficient to ensure City staff are up to date on various regulatory and industry standards.	2,806	2,500	3,518	5,000	20,000
6180 20	EQUIPMENT LEASES This account covers the Department's share of the lease for copiers at City Hall.	4,672	5,500	4,990	5,775	6,064
6190 20	VEHICLE MAINTENANCE This item covers corrective and preventive maintenance for the vehicle used by the Building Inspector and the electric vehicle used by Building and Planning staff.	1,687	1,000	502	3,000	3,000
TOTAL OPERATIONS		\$10,078	\$10,000	\$10,985	\$15,875	\$31,224
<u>MATERIALS AND SUPPLIES:</u>						
7000 20	SUPPLIES This line item covers the department's portion of the cost of office supplies, postage, subscriptions, and other miscellaneous supplies.	\$5,620	\$6,000	\$4,599	\$5,184	\$6,443

Planning and Building
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
7030 20	PRINTING AND REPRODUCTION This account covers printing and reproduction expenditures for specialized forms and fliers for this department.	748	1,000	929	821	862
7080 20	FUEL This account covers the cost of gasoline used by the Building Inspector during the course of his daily inspections throughout the City.	2,878	3,000	4,108	5,265	5,791
TOTAL MATERIALS AND SUPPLIES		\$9,246	\$10,000	\$9,636	\$11,270	\$13,096
PLANNING & BUILDING DEPARTMENT TOTALS		\$1,064,239	\$1,136,026	\$1,012,727	\$1,110,030	\$1,068,470

Police Department – Goals and Overall Organization

It is the mission of the Belvedere Police Department to provide police services consistent with the vision and values of our community and serve as ambassadors of the city of Belvedere with an increased presence of employees at city meetings and functions. We serve all persons with respect and professionalism.

The department provides 24 hour a day patrol of the City. Dispatch services are provided by the Marin County Sheriff's Office through contractual agreement. Police officers enforce state and local laws including parking and traffic laws. We also investigate traffic accidents and respond to all emergencies and medical calls. Belvedere PD is a well-trained, full service organization using modern police practices and equipment. The department operates under the compliance and certification of the California Peace Officer's Standards and Training (POST). Each department member is dedicated to serving the citizens of Belvedere.

The Belvedere Police Department has several long-term, continuous goals:

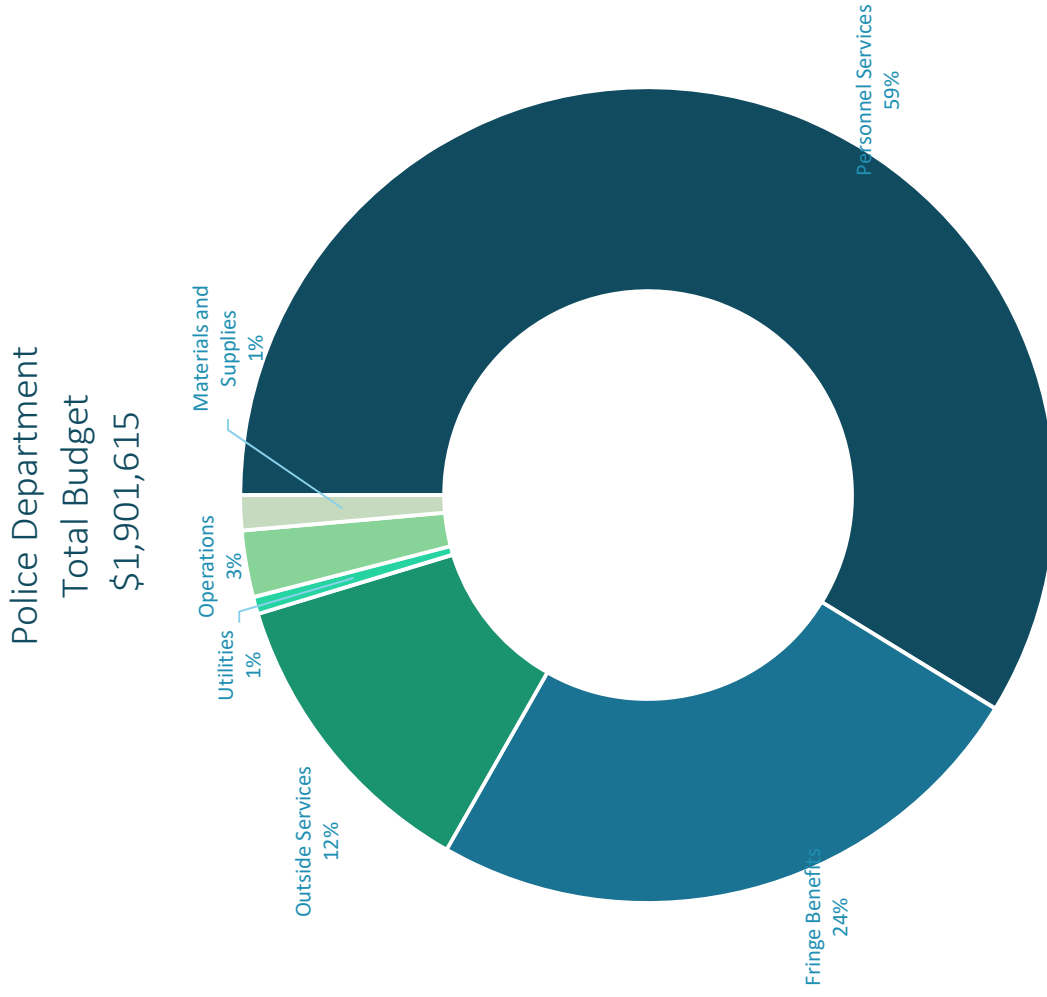
- Maintain the city's very low crime rate with proactive patrol and citizen education.
- Work in concert with other city departments to meet overall goals and objectives.
- Strive to help improve the quality of life and safety within the city.
- Aggressively work to prepare the city and its citizens to be ready in case of a disaster.
- Participate in community events to enhance relationships with the citizens of Belvedere.

Major projects in the coming year include:

- Stay abreast of current law enforcement trends by participating in training of Police Department personnel. Local training with allied agencies will keep training costs down.
- Participate in the annual county-wide disaster exercise that includes working in conjunction with all Belvedere and Tiburon City staff to improve disaster response.
- Participate in Public Safety Fairs and School Events as the opportunity arises.
- Participate in scheduled Block Captain exercises to educate and prepare for community response during a disaster.

Police Department Budget Summary Chart

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020



Police Department
Budget Summary

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

MAJOR ACCOUNT CLASSIFICATION	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
Personnel Services	\$935,863	\$933,125	\$1,007,138	\$1,041,399	\$1,117,648
Fringe Benefits	413,237	402,697	444,901	442,894	464,890
Subtotal	\$1,349,100	\$1,335,822	\$1,452,039	\$1,484,293	\$1,582,537
Outside Services	\$230,233	\$200,981	\$210,252	\$329,537	\$229,528
Utilities	12,310	12,520	13,480	12,307	13,000
Operations	23,520	25,479	32,343	33,996	50,250
Materials and Supplies	19,169	18,250	21,959	24,744	26,300
Subtotal	\$285,232	\$257,230	\$278,034	\$400,583	\$319,078
GRAND TOTAL	\$1,634,332	\$1,593,052	\$1,730,073	\$1,884,876	\$1,901,615

Police Department
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
	<u>PERSONNEL SERVICES:</u>					
4000 30	REGULAR SALARIES This account pays salaries for the Police Chief, two sergeants and four officers.	\$719,177	\$722,378	\$776,521	\$793,853	\$792,548
4010 30	TEMP/PART TIME EMPLOYEES This account is used when the department requires part time sworn officers to cover temporary staffing shortfalls.	0	0	2,890	20,701	50,000
4020 30	OVERTIME Overtime is incurred for such duties as court appearances, backfill for officers at training, criminal investigations and other emergencies.	54,791	60,000	61,215	80,000	100,000
4030 30	EMPLOYEE LEAVE CONVERSION Employees may convert a portion of their unused sick leave to pay if they demonstrate an outstanding attendance record in the prior calendar year. Vacation balances are paid off upon separation from employment or when accruals exceed the maximum as stated in the personnel policy.	10,759	18,442	35,561	15,713	29,862

Police Department
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
4040 30	HOLIDAY PAY Because of the need to provide public safety services every day of the year, police officers are not able to take holidays off as are other employees. To compensate the sworn personnel for this, they receive holiday pay which is paid at straight time. The six sworn officers will be paid in the payperiod the holiday occurs.	50,931	33,819	35,762	32,287	39,269
4060 30	EDUCATION INCENTIVE An incentive of 2.5% or 5% of salary is given to eligible employees who qualify through a combination of education and training.	32,868	32,870	36,386	39,693	39,627
4070 30	SHIFT DIFFERENTIAL PAY Police officers assigned to a regular shift that involves working between 1900 & 0700 hours receive an additional 5% of base	13,600	14,641	10,484	14,479	15,681
4080 30	FIELD TRAINING OFFICER Police Officers receive a 5% increase while training and evaluating probationary officers.	658	583	0	676	1,000
4081 30	EVIDENCE AND PROPERTY MANAGER This account will no longer be used as of FY19/20.	1,257	1,257	1,257	870	0
4082 30	SECURE LAW ENFORCEMENT AUTO SYS MGR This account will no longer be used as of FY19/20.	1,257	1,257	1,257	870	0

Police Department
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
4083 30	RECORDS MANAGER This account will no longer be used as of FY19/20.	629	629	629	435	0
4091 30	DEFERRED COMPENSATION City employees may choose to participate in the deferred compensation plan. The City will match employee contributions up to \$150 per month.	11,048	11,400	9,000	12,102	12,600
4090 30	MILEAGE ALLOWANCE Police Officers each receive a monthly allowance of \$200 to offset travel/commute costs.	13,600	12,700	11,837	8,920	14,400
4095 30	LONGEVITY PAY City employees are eligible for longevity pay in varying increments, up to 5% of base salary for time in service with the department. The benefit continues an effort to retain high quality employees. Employees hired after 7/1/18 are not eligible for this benefit.	25,288	23,149	24,339	20,799	22,660
TOTAL PERSONNEL SERVICES		\$935,863	\$933,125	\$1,007,138	\$1,041,399	\$1,117,648

FRINGE BENEFITS:

4100 30 **INSURANCE BENEFITS**
The City offers the following insurance coverage benefits to its employees: Health, Dental, Long Term Disability and Life Insurance.

\$143,369	\$130,711	\$161,248	\$180,935	\$198,346
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Police Department
Budget Detail

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
4110 30	RETIREMENT The employer normal cost rate for safety employees in the Classic PERS plan is 16.636% of salaries and the contribution for new PERS Safety is 13.034%. In addition the departments annual payment towards the City's unfunded pension liability is \$14,789. The City does not participate in Social Security.	158,133	177,624	190,109	158,487	152,881
4114 30	PARS SUPPLEMENTAL RETIREMENT The City participates in a supplemental retirement program which requires a contribution of 3.08% of covered salaries. Employees hired after 2013 are not eligible for this benefit.	23,998	20,480	17,504	9,389	12,892
4111 30	PORAC TRUST The City contributes \$150/month per officer to the Peace Officer's Research Association of California Medical Expense Reimbursement Trust.	10,200	9,600	10,800	10,350	10,800
4121 30	INSURANCE - WORKERS COMP The department's portion of the City's Workers' Comp premium.	56,463	43,252	45,953	63,570	69,787
4130 30	MEDICARE Federal law requires that all employees contribute to Medicare. The Medicare contribution rate is 2.9% of salaries and is split evenly between the employer and employee with both parties paying 1.45% of payroll	13,566	13,530	12,356	15,100	14,944

Police Department
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
4140 30	UNIFORM ALLOWANCE All department employees are provided a uniform allowance to maintain a professional uniform appearance. Pursuant to the MOU with the BPOA and the salary resolutions with the Miscellaneous Employees, the rate is \$920 per year for the Chief and \$60 per month for officers.	7,508	7,500	6,931	5,064	5,240
TOTAL FRINGE BENEFITS		\$413,237	\$402,697	\$444,901	\$442,894	\$464,890

OUTSIDE SERVICES:

5015 30	IT SUPPORT The City contracts with the Town of Tiburon and Marin IT for IT support. This is the Police Department portion of those expenses.	\$25,466	\$25,000	\$23,141	\$17,969	\$20,000
5016 30	SOFTWARE MAINTENANCE The department's portion of the annual software maintenance for the Laserfiche software and the City's website.	2,207	2,373	627	1,000	1,000

Police Department
Budget Detail

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
5080 30	EMERGENCY PREPAREDNESS SERVICES This line item provides for 25% of the cost of the Belvedere Tiburon Emergency Preparedness Coordinator position. This position is an employee of the Town of Tiburon and provides emergency preparedness support for the Disaster Advisory Council and assists with the organization, training, and development of volunteers. This position also coordinates with neighborhood and business watch programs, develops, modifies, and updates the Emergency Operations Plan and the multi jurisdictional Hazard Mitigation Plan. The account also provides funding for emergency preparedness supplies for the joint position as well as for Belvedere specifically to include funding in support of Disaster Service Worker kits.	41,254	30,000	25,582	30,500	32,025
5210 30	POLICE DISPATCH The City contracts for dispatch services with the Marin County Communications Center. The cost is 9.2% of 5.5 FTE's shared by Southern Marin Police agencies.	77,327	76,902	54,367	95,608	87,000
5220 30	MAJOR CRIMES TASK FORCE Most Cities within Marin County contribute to the funding of this investigative unit The unit investigates all types of Major Crimes. The task force operates under the command of the Marin County Sheriff's Office. It is staffed with Sheriff's deputies and officers from the Marin agencies.	9,588	10,116	12,105	17,057	18,000

Police Department
Budget Detail

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
5240 30	POLICE CHIEF AGREEMENT This account is used when the City contracts with the County of Marin for a Police Chief. Most recently, the City contracted with the County for an interim Chief during a temporary break between direct employment of a Chief.	22,858	0	0	92,460	0
5250 30	MARIN EMERGENCY RADIO AUTHORITY The funds budgeted cover the Police Department's share for MERA operating costs and debt service.	27,440	27,972	28,224	28,246	28,703
5241 30	MEDICAL OVERSIGHT A medical doctor is required to serve as the Police Department's Medical Director to provide oversight of our first aid and early defibrillation program.	3,000	3,000	0	0	0
5242 30	REPORTS AND RECORDS AUTOMATION These funds are for Belvedere's 2.37% share of the total cost to maintain a county wide, fully automated report writing and records management system. The system is maintained by the County of Marin.	9,829	10,094	7,596	13,012	11,000
5990 30	OTHER OUTSIDE SERVICES Annual maintenance costs associated with the peninsula license plate reader cameras, the City's share of the countywide child sex assault program and other outside services.	4,084	7,334	18,287	20,000	20,000

Police Department
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
5243 30	PARKING ENFORCEMENT This account will not be used in FY19/20.	0	0	30,000	0	0
5266 30	SECURE INFORMATION & DATA ACCESS SYSTEMS The County provides the Police Department with a high speed, secure network that allows the department access to critical local, state and federal law enforcement networks. It also provides internet access.	4,620	6,746	8,483	9,610	8,300
5267 30	MOBILE DATA TERMINAL SUPPORT This contract provides maintenance to the department's three mobile computers in the patrol cars. It is a 2% share of the total consortium share of costs.	2,560	1,444	1,840	4,075	3,500
TOTAL OUTSIDE SERVICES		\$230,233	\$200,981	\$210,252	\$329,537	\$229,528

UTILITIES:

6000 30 **COMMUNICATIONS**
This account is used for land-line phones, cell phones, the City's AM radio advisory system and air time for the vehicle's mobile data transmitters and the license plate reader cameras.

\$9,910 \$10,000 \$10,960 \$9,427 \$10,000

Police Department
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
6020 30	POWER (GAS AND ELECTRIC) This account provides for gas and electricity for the Department.	2,400	2,520	2,520	2,880	3,000
TOTAL UTILITIES		\$12,310	\$12,520	\$13,480	\$12,307	\$13,000

OPERATIONS:

6130 30	EQUIPMENT MAINTENANCE Maintenance for the copy machine, police radios and re-certification of the radar equipment .	\$1,001	\$2,000	\$1,548	\$1,605	\$1,700
6150 30	MEMBERSHIP DUES This line item provides for the memberships and dues that are recommended for inclusion in the FY 18/19 budget.	1,671	1,025	1,735	1,591	1,750
6170 30	CONFERENCES & MEETINGS This account provides for departmental travel and meetings which are not POST reimbursable. It covers reimbursements for mileage, tolls and parking fees incurred in the use of personal vehicles while department personnel are engaged in city business.	3,068	3,090	6,777	5,000	15,000

Police Department
Budget Detail

City of Belvedere
Operating and Capital Budget
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ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
6175 30	TRAINING In order to field well-trained generalist officers, each officer receives ongoing specialized training each year, some of which is mandated by the state. Also included are costs for participating in POST mandated firearms qualification.	92	1,000	3,736	5,000	10,000
6176 30	INTEROPERABILITY LAW ENFORCEMENT FUNCTIONS The department participates in several law enforcement functions, working with other organizations, that benefit the City but may not occur within the city limits. These include overtime associated with Friday nights on Main Street, Avoid the 13, Marin Bicycle Coalition, the County Fair, Opening Day on the Bay, & Safe Grad Night. Some overtime is reimbursable through grants & billing to outside agencies.	3,148	4,000	10,874	6,300	6,600
6180 30	EQUIPMENT LEASES This account covers the lease payment for the copier used by the Police Department.	4,281	4,364	3,690	4,500	4,700

Police Department
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
6190 30	VEHICLE MAINTENANCE The department maintains a fleet of five vehicles, four of which are equipped with full emergency equipment and are assigned to patrol operations. This line item provides for maintenance and corrective measures that are necessary to keep the vehicles running. The department currently has a preventative maintenance program wherein the vehicles are serviced every 5,000 miles in accordance with the manufacturer's recommendations for vehicles in heavy-duty service.	10,259	10,000	3,983	10,000	10,500
TOTAL OPERATIONS		\$23,520	\$25,479	\$32,343	\$33,996	\$50,250

MATERIALS AND SUPPLIES:

7000 30	SUPPLIES This line item covers the department's portion of the cost of office supplies, postage, subscriptions, and other miscellaneous supplies.	\$6,469	\$6,500	\$6,334	\$5,028	\$5,300
7030 30	PRINTING AND REPRODUCTION This line item covers the costs associated with printing citations and other miscellaneous departmental forms.	721	750	840	1,400	1,500

Police Department
Budget Detail

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
7050 30	AMMUNITION AND WEAPONS This account provides for ammunition and weapons used by the police department. All sworn officers are required to demonstrate proficiency four times each year at the range with their sidearm and carbine. Funds are used from this account to purchase ammunition, service weapons and to purchase less than lethal munitions deployed by the Department.	2,147	2,000	2,735	3,200	3,500
7080 30	GAS AND OIL SUPPLIES This line item provides for the fuel used by the department's vehicles during the year.	7,975	8,000	10,047	11,516	12,000
7090 30	PROTECTIVE CLOTHING/SAFETY EQUIPMENT By law, the City is mandated to provide officers with safety equipment (e.g. firearms, holsters, duty belt, rain gear, handcuffs, etc.) The MOU between the City and the BPOA requires that safety equipment and bullet resistant vests be provided.	1,857	1,000	2,003	3,600	4,000
TOTAL MATERIALS AND SUPPLIES		\$19,169	\$18,250	\$21,959	\$24,744	\$26,300
POLICE DEPARTMENT TOTALS		\$1,634,332	\$1,593,052	\$1,730,073	\$1,884,876	\$1,901,615

Public Works Department – Goals and Overall Organization

The Public Works Department is responsible for the maintenance & operations and improvement of the City's infrastructure.

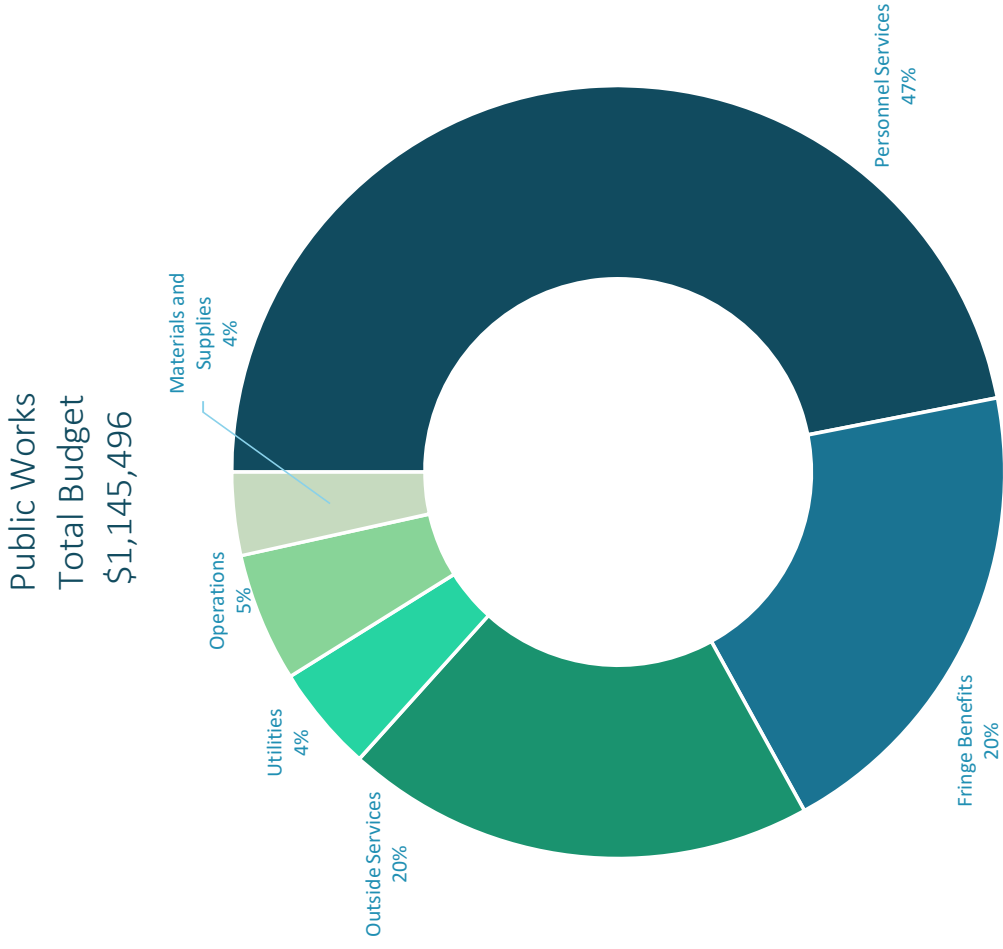
Under the direction of the City Manager, the Public Works Manager, Project Coordinator, one Maintenance Supervisor and two Maintenance Workers inspect, manage and maintain the City's network of streets, storm drainage system, three parks, community playground, lanes, inventory of traffic signs, pavement markings and striping, median landscaping, irrigation systems, city buildings and other public facilities. The department is responsible for issuance of encroachment permits in the city right-of-way as well as ensuring compliance with all regulatory mandates for Storm Water, Air Quality Management and Disabled Accessibility. The Public Works Manager provides administration and project management of the city's annual and long-term Capital Improvement Projects (CIP) such as Street and Drainage Improvements, Landscape and Facility upgrades and Utility Underground projects. The Public Works Manager provides oversight of an Engineering Consultant for special projects. Service providers are used to augment City Staff in areas requiring specialty services.

Major projects and goals for Public Works in Fiscal Year 2019/2020 include:

- Implementation of Fire Dept. & Public Works Annual Fire Risk Reduction Program
- Beach Rd. & San Rafael Ave. Levee Stabilization – Planning, Design and Engineering.
- Underground District Project Management—Golden Gate/Belvedere & Lower Golden Gate
- Lagoon Road Flood Mitigation Project Construction
- Lanes Initiative and Design of New Priority Lane
- Installation of Staff EV Charging Stations at City Hall
- ADA Compliance Planning

Public Works
Budget Summary Chart

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020



Public Works
Budget Summary

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

MAJOR ACCOUNT CLASSIFICATION	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
Personnel Services	\$350,843	\$316,853	\$369,621	\$400,682	\$537,453
Fringe Benefits	167,162	166,125	179,533	181,325	230,036
Subtotal	\$518,005	\$482,978	\$549,154	\$582,007	\$767,489
Outside Services	\$198,262	\$192,196	\$249,632	\$201,369	\$225,507
Utilities	32,065	34,300	43,938	52,850	50,900
Operations	45,691	61,591	49,342	56,745	61,800
Materials and Supplies	34,324	33,300	31,118	38,083	39,800
Subtotal	\$310,342	\$321,387	\$374,030	\$349,048	\$378,007
GRAND TOTAL	\$828,347	\$804,365	\$923,184	\$931,054	\$1,145,496

Public Works
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
<u>PERSONNEL SERVICES:</u>						
4000 40	REGULAR SALARIES This line item covers regular full-time salaries for the Public Works Manager, Maintenance Supervisor, Project Coordinator, and two Maintenance Workers.	\$311,218	\$289,716	\$336,061	\$378,764	\$494,609
4010 40	PART-TIME WAGES (SEASONAL) During the summer, a temporary seasonal worker may be hired to assist regular full time staff with the workload.	8,399	0	0	0	0
4020 40	OVERTIME Overtime is paid at the rate of time and a half and is used on an emergency basis or to assist with Concerts in the Park.	222	500	0	0	667
4030 40	EMPLOYEE LEAVE CONVERSION Employees may convert a portion of their unused sick leave to pay if they demonstrate an outstanding attendance record in the prior calendar year. Vacation balances are paid off upon separation from employment or when accruals exceed the maximum as stated in the personnel policy.	14,079	13,024	18,884	6,573	19,268
4091 40	DEFERRED COMPENSATION City employees may choose to participate in the deferred compensation plan. The City will match employee	5,400	6,300	7,200	7,200	9,000

Public Works
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
4095 40	LONGEVITY PAY Employees who have worked for the City for 5 consecutive years are eligible for 2.5% longevity pay and employees who have worked for the City for 10 consecutive years are eligible for 5% longevity pay. Employees hired after July 1, 2016 are not eligible for this benefit.	11,525	7,313	7,476	8,144	13,909
TOTAL PERSONNEL SERVICES		\$350,843	\$316,853	\$369,621	\$400,682	\$537,453
FRINGE BENEFITS:						
4100 40	INSURANCE BENEFITS The City provides the following insurance benefits to employees: Health, Dental, Long Term Disability and Life Insurance.	\$74,918	\$85,931	\$94,420	\$106,770	\$135,440
4110 40	RETIREMENT The Employer Normal Cost Rate for the PERS Classic plan is 10.221% of salaries and the rate for new PERS employees is 6.985% of salaries. In addition, this department's annual payment towards the City's unfunded pension liability is \$8,417. The City does not participate in Social Security.	45,824	47,600	56,119	44,600	58,086

Public Works
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
4114 40	PARS SUPPLEMENTAL RETIREMENT The City participates in a supplemental retirement program which requires a contribution of 3.08% of covered salaries. Employees hired after January 1, 2013 are not eligible for this	13,352	6,406	6,622	4,140	7,346
4121 40	INSURANCE - WORKERS COMP This is the portion of the workers' compensation expense for the employees in the Public Works Department.	27,463	21,626	17,032	20,005	21,467
4130 40	MEDICARE Federal law requires that all employees contribute to Medicare. The Medicare contribution rate is 2.9% and is split evenly between the employer and employee with both parties paying 1.45% of payroll.	5,605	4,562	5,340	5,810	7,697
TOTAL FRINGE BENEFITS		\$167,162	\$166,125	\$179,533	\$181,325	\$230,036

OUTSIDE CONTRACT SERVICES:

5015 40	IT SUPPORT The City contracts with the Town of Tiburon and Marin IT for IT support. This is the Public Works Department portion of those expenses.	\$12,845	\$13,000	\$11,883	\$8,483	\$9,000
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Public Works
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
5016 40	SOFTWARE MAINTENANCE The department's portion of the annual software maintenance for the Laserfiche software and the City's website.	1,104	1,187	786	500	525
5250 40	MERA MEMBER CONTRIBUTION This account pays for the department's share of operating costs for the Marin Emergency Radio Authority (MERA) system.	8,527	8,755	8,833	8,911	8,982
5301 40	CITY ENGINEER SERVICES This line item provides for general engineering services not associated with specific construction projects, such as plan review, revocable licenses and miscellaneous other day to day engineering tasks that come up.	45,852	50,000	74,041	68,318	60,000
5320 40	DRAINAGE MAINTENANCE Contract cleaning of City storm drain systems prior to and during the winter season.	5,885	9,000	17,137	9,978	10,000
5321 40	REED WATERSHED SILT REMOVAL Removal of silt from two silt basins and siltation structures that are associated with Reed Watershed runoff. The Town of Tiburon and the BLPOA each contribute 25% towards the removal.	8,301	9,254	9,310	0	10,000

Public Works
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
5322 40	STORM DRAIN SYSTEM VIDEOTAPING This account provides information for the evaluation of existing storm drain pipes. This information assists staff in planning for repairs or replacement.	780	2,000	0	3,000	3,000
5330 40	PARK LANDSCAPE MAINTENANCE In FY18/19, Public Works took over these services.	43,668	45,000	50,074	0	0
5335 40	FIRE PREPAREDNESS & VEGETATION CLEARING Contract services for annual trimming and cutting in the public right of way with a focus on fire fuel reduction.	0	0	0	35,000	55,000
5350 40	STREET TREES Contract work by professional arborists for tree maintenance, safety pruning and the removal of hazardous City trees. City staff continues to have a certified arborist evaluate the health of all City trees and removes large trees that present a dangerous condition to the public.	35,222	30,000	46,250	40,000	42,000
5360 40	INVASIVE SPECIES REMOVAL Due to the City ordinance restricting the use of herbicides, this line item provides for the cost to attempt to eradicate poison oak and French Broom from the public right of way.	1,003	1,000	155	1,680	1,500

Public Works
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
5370 40	MARINMAP MEMBERSHIP FEE Provides access to the GIS mapping system information developed by MarinMap. Participation in the program is essential to enable City staff to continue using the service.	6,000	6,000	6,000	6,000	6,000
5980 40	JANITORIAL MAINTENANCE This account provides for the contract costs associated with the cleaning of City Hall offices, lobby, Council Chambers, Police Department and public restrooms servicing the park.	7,375	7,500	7,125	7,500	7,500
5372 40	LYFORD DRIVE PARKING LOT LANDSCAPING This project was completed during FY15/16.	10,353	0	0	0	0
5990 40	OTHER CONTRACT/OUTSIDE SERVICES This line item provides for contract work that is not covered under other specific line items. This work is specialized and requires contracting for services by professionals. Examples of work include locksmithing, annual emergency generator and fire extinguisher servicing, and regulatory compliance testing of the Corp Yard fuel tank. Other special services including Geotechnical and Architectural investigations and reports are charged to this account.	11,347	9,500	18,038	12,000	12,000
TOTAL OUTSIDE CONTRACT SERVICES		\$198,262	\$192,196	\$249,632	\$201,369	\$225,507

Public Works
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
	UTILITIES:					
6000 40	COMMUNICATIONS This line item provides for the telecommunications costs for the Corporation Yard and a portion of the City Hall offices that are attributable to public works activities, as well as telephone alarm lines for City Hall. Additionally, this line item provides for costs related to mobile phones for Public Works.	\$4,816	\$5,500	\$5,916	\$5,386	\$5,700
6020 40	POWER (GAS AND ELECTRIC) Heating and electrical costs for the Corporation Yard and other PG&E meters that supply electricity to irrigation pumps in parks and landscaped areas. In addition, the cost to supply electricity to the electric vehicle charging stations at City Hall. The City is enrolled in the MCE 100% Renewable Energy Program.	6,395	7,500	8,662	9,759	10,300
6030 40	POWER (STREET LIGHTS) This line item provides for costs associated with electricity that is needed to power the street lights.	9,182	8,200	11,707	11,748	12,300
6040 40	POWER (TRAFFIC SIGNAL) This line item provides for costs associated with the shared maintenance and power costs of the traffic signal located at San Rafael Avenue & Tiburon Blvd.	798	600	545	521	600

Public Works
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
6050 40	WATER Metered water for City buildings and landscaping is included in this account.	10,874	12,500	17,108	25,436	22,000
TOTAL UTILITIES		\$32,065	\$34,300	\$43,938	\$52,850	\$50,900

OPERATIONS:

6131 40 EQUIPMENT MAINTENANCE

This account provides for costs associated with minor repairs and maintenance of equipment used by Public Works such as chainsaws, trimmers, weed eaters, pole saws, emergency generators, pumps and brush chippers.

6150 40 MEMBERSHIPS & DUES

This budget item covers memberships & dues for the staff who belong to professional organizations. The City is a member of Underground Services Alert (USA), annual & monthly ticket costs are provided for by this line item.

6170 40 CONFERENCES, MEETINGS, & TRAINING

This line item provides for conferences, meetings and trainings at a level sufficient to ensure City staff are up to date on various regulatory and industry standards.

Public Works
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
6180 40	EQUIPMENT RENTAL This line item provides for equipment rentals used by in-house forces that are used so infrequently or are so costly as to make purchase of that equipment unjustifiable. Examples include aerial lifting devices, ladders, jackhammers, compressors, skid steer loaders, airless paint sprayers, and emergency pumps.	5,235	5,300	4,919	4,433	2,000
6191 40	VEHICLE MAINTENANCE This line item provides for the cost of all necessary parts and specialty services for the maintenance of five vehicles and one tractor in the department. Costs associated with annual smog testing of vehicles to comply with the State Bureau of Automotive repair are included in this account.	3,102	3,000	2,992	5,107	6,000
6200 40	BUILDING MAINTENANCE This budget line item includes the cost for routine and non-routine maintenance to all city buildings such as City Hall, Police Department, Corporation Yard and outside restrooms. Plumbing repairs and the annual elevator maintenance contract are provided for in this budget. Touch up painting of the building is also included in this account.	10,007	13,000	13,982	11,000	11,000

Public Works
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
6210 40	<p>IRRIGATION SYSTEM MAINTENANCE This line item allows the purchase of parts and specialized services to maintain a proper functioning irrigation system for City parks and landscaped areas. Components of this complex include: well pumps, control hardware, booster pumps, timers, controllers, sprinkler heads, piping & couplings.</p>	3,809	2,750	4,319	2,000	2,500
6220 40	<p>STREET LIGHT MAINTENANCE Contract and non-contract maintenance of all City street lights under the contract negotiated by MGSA. This line item does not provide for knockdown repairs or replacement.</p>	3,507	3,800	1,906	4,000	4,000
6230 40	<p>PERMITS This line item is associated with permit fees set by County and State regulatory agencies and can only be projected based on previous years costs and conversations with officials. The State has historically increased costs associated with the storm water program each year by as much as 20% with little notice to agencies.</p>	10,210	12,168	12,630	15,000	15,000

Public Works
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
6240 40	STREET SWEEPING This line item provides for costs associated with the operation of a 2005 Tymco street sweeping machine. Typical expenditures include: brooms, belts, air & oil filters, belts switches and other items. Staff performs routine maintenance in-house while vendors provide other major services both on and off site.	8,179	20,000	6,099	9,500	10,000
TOTAL OPERATIONS		\$45,691	\$61,591	\$49,342	\$56,745	\$61,800

MATERIALS AND SUPPLIES:

7000 40	OFFICE SUPPLIES/POSTAGE This line item covers the Department's portion of the cost of all miscellaneous supplies including paper and computer related supplies.	\$2,532	\$2,600	\$2,771	\$2,494	\$2,600
7030 40	PRINTING & REPRODUCTION This account will not be used in FY19/20.	0	0	221	0	0
7080 40	FUEL This line item provides for the purchase of gasoline and diesel fuel that is stored in fuel tanks at the Corporation Yard. This fuel is used in vehicles and equipment used by the Public Works Department during daily operations.	6,176	6,000	6,296	8,229	9,000

Public Works
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
7090 40	PROTECTIVE CLOTHING/SAFETY EQUIPMENT Annual safety boot allowance and weekly uniform costs for Public Works personnel. Other safety related items include: jackets, rain gear, ear protection, and first aid supplies.	6,211	6,500	7,330	5,326	5,600
7100 40	CONSTRUCTION SUPPLIES This line item provides for the purchase of miscellaneous materials including hardware, lumber, concrete, electrical and other small items required to perform basic maintenance functions in and around the City.	3,131	3,000	2,182	3,000	3,000
7110 40	JANITORIAL SUPPLIES This line item provides for the purchase of janitorial supplies that are necessary to keep City Hall, the Police Station, and the Corporation Yard operational. Included are paper goods, soaps, cleaners and other cleaning items such as vacuum bags, brushes, mops and brooms, and replacement of janitorial equipment is also included.	2,443	2,600	1,038	2,000	2,500

Public Works
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
7120 40	PARK AND LANDSCAPE SUPPLIES This line item provides for the purchase of organic products that are applied to the turf areas to counteract the effects of using well water to irrigate. Additionally, this account provides for the purchase of flowers and replacement plant material at parks and around City Hall. Parts to repair playground equipment are also purchased from this account.	4,238	3,500	2,397	6,500	6,500
7140 40	SMALL TOOLS This line item provides for the replacement of worn tools and the acquisition of new tools which are necessary to continue daily operations in Public Works.	898	2,300	495	2,106	2,000
7150 40	TRAFFIC CONTROL SUPPLIES This line item provides for traffic related items such as damaged or missing street signs, sign posts, hardware and other traffic safety devices including barricades, lights, cones, marking paint reflective pavement markers and striping materials.	4,778	4,000	4,229	2,428	2,600

Public Works
Budget Detail

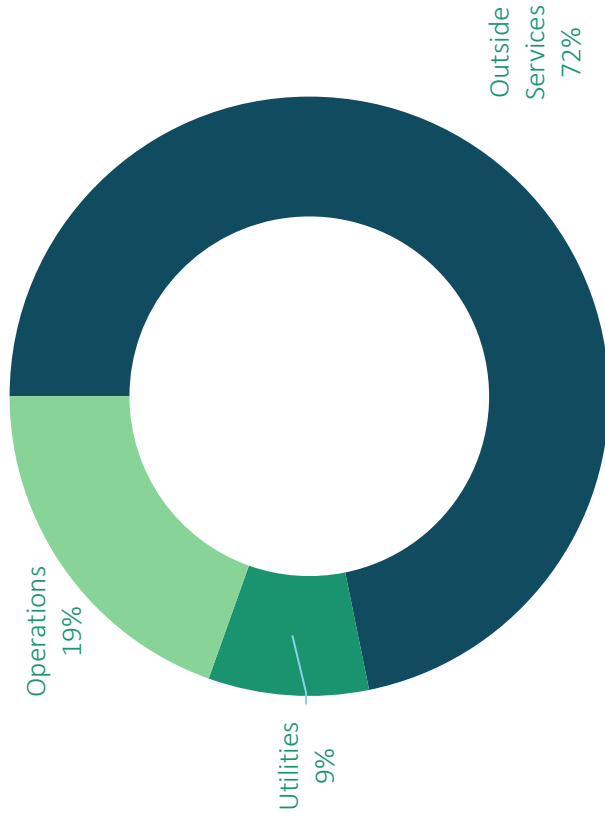
City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
7190 40	OTHER MATERIALS AND SERVICES This line item provides for miscellaneous materials and services that do not fall into well-defined categories Dog waste bags are provided to the community from this account.	3,917	2,800	4,159	6,000	6,000
TOTAL MATERIALS AND SUPPLIES		\$34,324	\$33,300	\$31,118	\$38,083	\$39,800
PUBLIC WORKS DEPARTMENT TOTALS		\$828,347	\$804,365	\$923,184	\$931,054	\$1,145,496

Recreation (The Ranch)
Budget Summary Chart

Recreation (The Ranch)

Total Budget
\$57,800



Recreation (The Ranch)
Budget Summary

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

MAJOR ACCOUNT CLASSIFICATION	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
Outside Services	\$36,572	\$37,868	\$38,622	\$39,507	\$41,500
Utilities	4,800	4,800	4,920	4,920	5,000
Operations	11,647	11,465	8,822	10,411	11,300
GRAND TOTAL	\$53,019	\$54,133	\$52,364	\$54,838	\$57,800

Recreation (The Ranch)
Budget Detail

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
	<u>OUTSIDE SERVICES:</u>					
5980 50	JANITORIAL CONTRACT SERVICES This line item covers the weekly janitorial service for the entire Community Center which is primarily used by Recreation (The Ranch). Cleaning of the facility following rentals is provided for in this line item.	\$4,567	\$4,750	\$4,875	\$4,500	\$5,000
5990 50	OTHER CONTRACT/OUTSIDE SERVICES This budget line item provides for miscellaneous and special services that are not provided for in other categories. This work includes bi-annual testing of the fire system in the kitchen, unexpected appliance repairs and the annual re-charging of the fire extinguishers. An extra cleaning of the kitchen is included in this account. Annual food program health permit fees are charged here.	579	1,000	762	1,000	1,000
5982 50	DAIRY KNOLL FACILITY CONTRIBUTION The City made an initial contribution toward Dairy Knoll of \$300,000 and beginning in FY 13-14, the City contributes \$30,000 to the Town of Tiburon annually as stated in the Dairy Knoll Facility Agreement approved in October 2010. The contribution increases each year by CPI with a cap of 4%.	31,426	32,118	32,985	34,007	35,500
	TOTAL OUTSIDE SERVICES	\$36,572	\$37,868	\$38,622	\$39,507	\$41,500

Recreation (The Ranch)
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

:COUNT	ITEM	FY15/16		FY16/17		FY17/18		FY18/19		FY19/20	
		ACTUAL	EXPENDITURES	ACTUAL	EXPENDITURES	ACTUAL	EXPENDITURES	ESTIMATED	EXPENDITURES	RECOMMENDED	BUDGET
	UTILITIES:										
6020 50	POWER (GAS & ELECTRIC) This line item covers the costs associated with providing heating and electric services to the Community Center used by The Ranch for recreation classes and programs.	\$4,800		\$4,800		\$4,920		\$4,920		\$4,920	\$5,000
	TOTAL UTILITIES	\$4,800		\$4,800		\$4,920		\$4,920		\$4,920	\$5,000

OPERATIONS:

6200 50 **BUILDING MAINTENANCE**
This account provides for the costs associated with routine and non-routine repairs in the Community Center. Examples of typical expenditures include: repair or replacement of damaged items, touch up paint work and other misc. supplies to keep the facility attractive. Annual floor re-finishing, carpet cleaning and plumbing repairs are included in this budget line item.

\$4,991	\$6,500	\$2,821	\$4,875	\$5,700
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Recreation (The Ranch)
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
6140 50	INSURANCE Liability Insurance for Bel Tib Recreation (The Ranch). This is a shared expense with the Town of Tiburon.	4,337	2,415	3,385	\$2,536	\$2,600
7110 50	JANITORIAL SUPPLIES This item covers the purchase of all supplies that are necessary to keep the Community Center operational. Examples of supplies include paper products, trash liners, cleaners, soap, mops, dusters and brooms.	1,652	1,750	2,616	\$2,500	\$2,500
7190 50	OTHER MATERIALS & SUPPLIES This account is used for materials and miscellaneous specialty items that do not fall into well-defined categories.	667	800	0	\$500	\$500
		\$11,647	\$11,465	\$8,822	\$10,411	\$11,300
RECREATION (THE RANCH) TOTALS		\$53,019	\$54,133	\$52,364	\$54,838	\$57,800

Non-Departmental
Budget Summary

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

MAJOR ACCOUNT CLASSIFICATION	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
OUTSIDE SERVICES	\$87,322	\$130,794	\$144,063	\$186,569	\$169,310
OPERATIONS	277,216	205,246	202,344	217,535	282,487
GRAND TOTAL	\$364,538	\$336,040	\$346,407	\$404,104	\$451,797

Non-Departmental
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
	<u>OUTSIDE SERVICES:</u>					
5020	60 RICHARDSON BAY REGIONAL AGENCY The RBRA manages the anchorage in Richardson Bay. The City pays 11.5% of the agency's costs. Members of the RBRA include Mill Valley, Tiburon, Marin County and Belvedere.	\$20,183	\$21,683	\$39,790	\$47,748	\$52,523
5030	60 HAZARDOUS MATERIAL RESPONSE UNIT This account covers the City's share of the County's hazardous material response team	750	850	850	\$850	850
5040	60 ANIMAL CONTROL JOINT POWERS AGREEMENT The allocation of County-wide animal control costs among the cities is based on a combination of two factors that include population and service calls.	19,941	20,295	29,250	27,326	31,372
5050	60 TRANSPORTATION AUTHORITY OF MARIN Payment is made to the Transportation Authority of Marin (TAM) to cover a portion of the costs related to regional transportation planning and programming.	5,482	5,491	5,491	5,490	5,490
5061	60 HOMeward BOUND OF MARIN Homeward Bound of Marin is the chief provider of transitional	2,000	2,000	0	2,000	2,000
5062	60 COUNTYWIDE COMMUNITY HOMELESS FUND Annual contribution to a the Community Homeless Fund at the Marin Community Foundation.	9,186	9,186	9,186	9,186	9,186

Non-Departmental
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
5071 60	MARIN GENERAL SERVICES AGENCY The City is a member of the Marin General Services Agency (MGSA). The MGSA administers, finances, and governs various assigned governmental functions to include: Streetlights MGSA General Costs Mediation Program Marin Climate and Energy	5,808	5,075	4,385	6,283	7,359
5083 60	TIBURON PENINSULA TRAFFIC RELIEF JPA Expenses related to the bus program as well as the City's proportionate share of the bus pass subsidy and program administration.	9,785	51,471	49,710	72,156	45,000
5082 60	MCCMC LOBBYIST Belvedere shares the cost of lobbyists for legislative advocacy services and a legislative analyst with the other ten Marin County cities.	1,593	1,632	1,697	1,650	1,650
5090 60	MARIN TELECOMMUNICATIONS AGENCY This line item represents the cost to the City for participation in the joint countywide efforts to manage the cable TV franchise agreement and to deal with the proposed placement of telecommunication devices in the public right-of-way.	9,746	9,735	0	9,950	9,950

Non-Departmental
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
5091	60 LAFCO MEMBERSHIP The cities and towns in Marin are required by legislation to pay a portion of the costs associated with LAFCO.	2,848	3,376	3,704	3,930	3,930
TOTAL OUTSIDE SERVICES		\$87,322	\$130,794	\$144,063	\$186,569	\$169,310

OPERATIONS:

4100	60 RETIREE HEALTH INSURANCE BENEFIT The City pays a portion of the health insurance premium for 10 retirees. The amount paid is \$136/month each for 10 retirees, \$790/month for one retiree, and \$922/month for one retiree. A projected 5% rate increase and allowance for employee retirements mid-year are included in the budgeted amount.	\$18,824	\$23,595	\$32,432	\$37,478	\$40,000
4110	60 RETIREMENT Beginning in FY19/20, a methodology was developed to calculate and allocate the retiree portion of the City's unfunded accrued liability (UAL) payment to this department.	\$0	\$0	\$0	\$0	\$31,622

Non-Departmental
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
4114	60 PARS SUPPLEMENTAL RETIREMENT The City participates in a supplemental retirement program which supplements PERS benefits for long term employees. Employees hired after January 1, 2013 are not eligible for this benefit. Beginning in FY19/20, the retiree portion of this benefit will be allocated to this department.	\$0	\$0	\$0	\$0	\$13,865
6120	60 COMMUNITY ACTIVITIES This account covers all community promotional activities such as awards, celebrations, the annual town meeting and the volunteer holiday party.	24,840	36,000	30,898	29,627	35,000
6122	60 CONCERTS IN THE PARK The City's annual summer concert series costs are offset by donations from the public and include a contribution from the City of \$4,000. Expenses are offset by revenues of \$27,000 and a carryover of unexpended revenue from previous years.	38,215	45,703	32,822	38,950	42,000

Non-Departmental
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
6140	60 INSURANCE - LIABILITY & PROPERTY The annual insurance coverage's listed here are provided through Belvedere's membership in the Public Agency Risk Sharing Authority of California (PARSAC).	195,337	99,948	106,192	111,480	120,000
		\$277,216	\$205,246	\$202,344	\$217,535	\$282,487
	NON-DEPARTMENTAL TOTALS	\$364,538	\$336,040	\$346,407	\$404,104	\$451,797

Fire Fund
Budget Summary

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

MAJOR ACCOUNT CLASSIFICATION	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
Outside Services	\$1,530,101	\$1,573,303	\$1,454,028	\$1,530,482	\$1,688,000
Operations	2,593	2,600	0	2,600	2,600
GRAND TOTAL	\$1,532,694	\$1,575,903	\$1,454,028	\$1,533,082	\$1,690,600

Fire Fund
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
<u>OUTSIDE SERVICES:</u>						
5400 00	TIBURON FIRE PROTECTION DISTRICT CONTRACT In FY18/19, the total expenditures included a credit carried forward from the prior year. The expenditures attributable to FY18/19 were \$1,622,788. The FY19/20 budget is 4% more than the prior year.	\$1,530,101	\$1,573,303	\$1,454,028	\$1,530,482	\$1,688,000
TOTAL OUTSIDE SERVICES		\$1,530,101	\$1,573,303	\$1,454,028	\$1,530,482	\$1,688,000
<u>OPERATIONS:</u>						
5410 00	FIRE SYSTEM PARTS & SUPPLIES This line item accounts for parts and supplies that are necessary to maintain the City's fire hydrants and for other hydrant related expenses.	\$2,593	\$2,600	\$0	\$2,600	\$2,600
TOTAL OPERATIONS		\$2,593	\$2,600	\$0	\$2,600	\$2,600
FIRE FUND TOTALS		\$1,532,694	\$1,575,903	\$1,454,028	\$1,533,082	\$1,690,600

Restricted Funds - Operating
Budget Summary

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

MAJOR ACCOUNT CLASSIFICATION	FY15/16	FY16/17	FY17/18	FY18/19	FY19/20
	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ACTUAL EXPENDITURES	ESTIMATED EXPENDITURES	RECOMMENDED BUDGET
Pension Reserve Payment	0	300,000	1,000,000	0	0
Legal Damages and Settlements	0	113	500	3,500	525
GRAND TOTAL	\$0	\$300,113	\$1,000,500	\$3,500	\$525

Restricted Funds - Operating
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

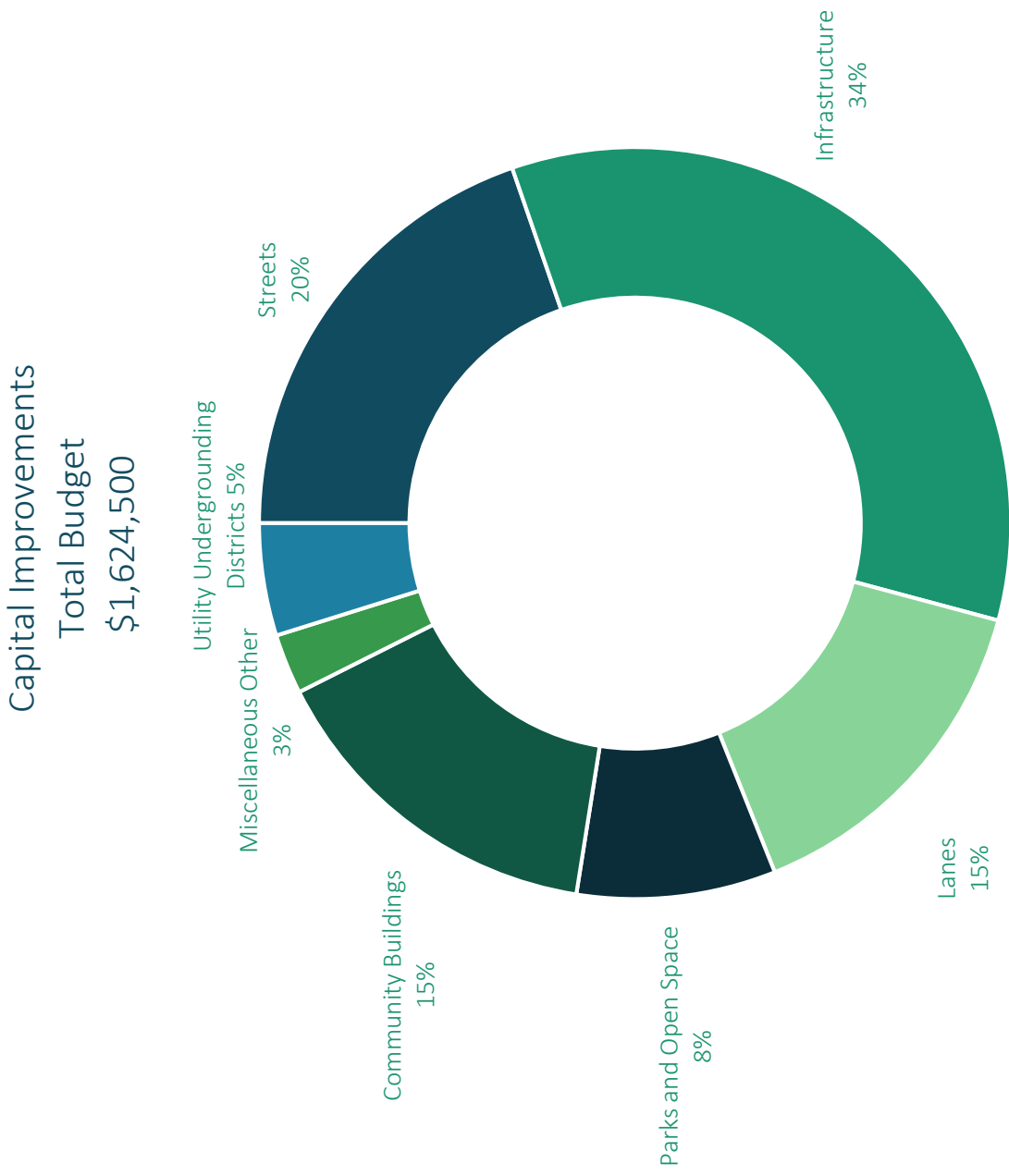
ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED ACTUALS BUDGET	FY19/20 RECOMMENDED BUDGET
	<u>RETIREMENT UAL PAYMENTS</u>					
8093 00	PENSION RESERVE PAYMENT One time lump sum payment to CalPERS for unfunded actuarial liability (UAL)	0	300,000	1,000,000	0	0
	TOTAL PENSION RESERVE PAYMENT	\$0	\$300,000	\$1,000,000	\$0	\$0
	<u>LEGAL DAMAGES AND SETTLEMENTS:</u>					
8040 00	LEGAL DAMAGES AND SETTLEMENTS This account covers legal fees or damages the City is required to pay during the year.	0	113	500	3,500	525
	TOTAL LEGAL DAMAGES AND SETTLEMENTS	\$0	\$113	\$500	\$3,500	\$525

Capital Expenditures

PROJECT	Total Project \$	Source of Funds														
		Prior Year Fund Balance		New Funds												
		Capital Fund	Road Impact Fund	General Fund Transfer	DWR Grant	Prop 68 Grant	Road Impact	Gas Tax	Co Transp	Co Parks						
PAVEMENT - SPOT REPAIR	20,000						20,000									
STREET IMPROVEMENT PROGRAM	300,000		30,508	14,492							165,000	90,000				
RETAINING WALL REPAIRS 200 BEACH ROAD	150,000	132,000		18,000												
EMERGENCY DRAINAGE REPAIRS	10,000			10,000												
LAGOON ROAD FLOOD MITIGATION PROJECT	150,000			150,000												
LEVEE EVALUATION AND STABILIZATION	250,000			87,500	162,500											
LANES INITIATIVE PROGRAM	200,000	140,000											60,000			
LANE MAINTENANCE/ MINOR REPAIRS	20,000			20,000												
LANE DESIGN & ENGINEERING	20,000			20,000						40,000						
COMMUNITY PARK WATER WELL	50,000	10,000								64,000						16,000
REPLACEMENT OF COMMUNITY PARK RUBBER MATTING	80,000															
SAN RAFAEL AVENUE SEAWALL LANDSCAPE MULCH	9,000			7,911												1,089
INSTALL EV CHARGING STATION AT CITY HALL	100,000			100,000												
CITY HALL CARPET REPLACEMENT	25,000			25,000												
CITY HALL FOUNDATION DRAINAGE REPAIRS	25,000			25,000												
ADA PROJECTS	95,000			95,000												
MISCELLANEOUS MAINTENANCE & IMPROVEMENTS	30,000			30,000												
TRAFFIC ENGINEER STUDY	12,000			12,000												
GOLDEN GATE/BELVEDERE UTILITY UNDERGROUNDING	20,000			20,000												
LOWER GOLDEN GATE UTILITY UNDERGROUND REDESIGN	10,000			10,000												
OTHER EXPENSES RELATED TO UNDERGROUNDING	48,500			48,500												
Totals	1,624,500	282,000	30,508	693,403	162,500	104,000	185,000	90,000	60,000	17,089						

Capital Improvements Budget Summary Chart

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020



Capital Improvements
Budget Summary

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

MAJOR ACCOUNT CLASSIFICATION	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
Streets	\$290,527	\$46,521	\$134,702	\$550,000	\$320,000
Infrastructure	12,227	8,588	15,620	105,000	560,000
Lanes	41,070	3,620	35,651	419,835	240,000
Parks and Open Space	4,000	33,763	38,389	48,019	139,000
Community Buildings	5,999	15,797	12,475	156,000	245,000
Miscellaneous Other	38,277	94,649	207,623	50,000	42,000
Utility Undergrounding Districts	59,036	54,187	117,962	40,000	78,500
GRAND TOTAL	\$451,136	\$257,125	\$562,422	\$1,368,854	\$1,624,500

Capital Improvements
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

		FY18/19	FY19/20
ACCOUNT	ITEM	ESTIMATED	RECOMMENDED
		ACTUALS	BUDGET
	<u>STREETS</u>		
9000	PAVEMENT - SPOT REPAIR This account is used to fund small spot repairs of pavement failures.	\$40,000	\$20,000
9001	STREET IMPROVEMENT PROGRAM This item is funded by the Road Impact Fee account along with other state grants. It is used to repair large areas of distressed asphalt and maintain Belvedere roads. Crack Sealing, Traffic Marking, Roadway Shoulder Berms, Shoulder Berms, Slurry Seal, and other road stabilization projects fall under this account.	70,000	300,000
9089	BEACH ROAD SEAWALL STABILIZATION Stabilization of a 100' segment of Seawall along Beach Road. FY17/18 Funds will be carried over into FY18/19 to fully fund the project.	440,000	0
	TOTAL STREET IMPROVEMENT	\$550,000	\$320,000
	<u>INFRASTRUCTURE</u>		
9055	WOODEN RETAINING WALLS Retaining walls are needed at various locations. These walls are used to stabilize the soil to accommodate narrow roads, drainage, and fire hydrants.	15,000	0

Capital Improvements
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

		FY18/19	FY19/20
ACCOUNT	ITEM	ESTIMATED	RECOMMENDED
		ACTUALS	BUDGET
9084	RETAINING WALL - BEACH ROAD Repairs to existing retaining walls along Beach Road are needed. This line item will fund stabilization of a 40' sections of hillside and retrofit the adjacent concrete wall.	0	150,000
9100	EMERGENCY DRAINAGE REPAIRS This line item provides for emergency repairs to storm drains. This is a state mandate under our current permit NPDES Phase II Permit.	10,000	10,000
9511	LAGOON ROAD FLOOD MITIGATION PROJECT This line item will fund anticipated expenses for environmental permitting, engineering, and construction associated with upsizing the Tiburon/Belvedere drainage pipe.	10,000 (140,000 carryforward)	150,000
9513	LEVEE EVALUATION AND STABILIZATION Structural evaluation of San Rafael Avenue & Beach Road levees to develop alternatives for 100 year flood protection. This expenditure will be partially offset by a DWR grant of 55% of expenditures.	70,000 (130,000 carryforward)	250,000
TOTAL INFRASTRUCTURE		\$105,000	\$560,000

Capital Improvements
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

		FY18/19 ESTIMATED ACTUALS	FY19/20 RECOMMENDED BUDGET
	LANES:		
9201	<p>LANES INITIATIVE PROGRAM This 5-year program that will fund through a 2:1, (community to City) match, with a focus on development of new lanes in Belvedere. FY19 actuals reflect the entire project cost after community donations. For FY20, the amount being budgeted is only the City's contribution. Once donations are received, a budget amendment will be requested to recognize the additional revenue and total cost of the project.</p>	375,000	200,000
9227	<p>EUCALYPTUS LANE This line item will cover pre-design work (geotechnical and survey) for future development of this lane.</p>	24,835	0
9228	<p>LANE MAINTENANCE/ MINOR REPAIRS Replace and repair smaller segments of existing lanes. This item funds handrails and spot repairs.</p>	20,000	20,000
9229	<p>LANE DESIGN & ENGINEERING To ensure projects are viable, initial work is necessary prior to community fundraising.</p>	0	20,000
	TOTAL LANES	\$419,835	\$240,000

Capital Improvements
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY19/20	
		ESTIMATED ACTUALS	RECOMMENDED BUDGET
<u>PARKS & OPEN SPACE</u>			
9331	TOM PRICE PARK IMPROVEMENTS This line item will fund work to the Tom Price Memorials site and a conceptual design for potential improvements to the north end of the park.	4,000	0
9336	CENTENNIAL PARK XERISCAPE GARDEN Design work for a low water use garden has been completed. This line item will fund the purchase of low water use plantings and related materials.	700	0
9337	COMMUNITY PARK PING PONG TABLE The project will fund the flatwork and labor necessary to complete the project. This project assumes a \$10,000 donation from the Belvedere Community Foundation.	3,863	0
9342	DEER RESISTANT LANDSCAPING Remove and replace landscaping with deer resistant plantings.	8,177	0
9354	REPAIR AND REFURBISH LAGOON RD TENNIS COURTS Weather seal cracks and apply a new surface to the tennis courts on Lagoon Road.	14,000	0

Capital Improvements
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

		FY18/19	FY19/20
ACCOUNT	ITEM	ESTIMATED	RECOMMENDED
		ACTUALS	BUDGET
9355	REPAIR OF COMMUNITY PARK PLAYGROUND FENCING & GATES This line item will fund upgraded closing hardware on the playground gates, and repair segments of the redwood fence.	4,279	0
9356	REBUILD OF PARK IRRIGATION TIMER CONTROL SHEDS These sheds house the sensitive irrigation equipment for Tom Price Park and Community Park. The existing sheds are in poor condition.	13,000	0
9527	COMMUNITY PARK WATER WELL Exploration of an irrigation well in Community Park is necessary to control water costs for the turf and plantings.	0	50,000
9357	REPLACEMENT OF COMMUNITY PARK RUBBER MATTING The existing Playground matting is beyond it's useful life and is unable to be repaired. This project will replace the rubber matting with UV resistant material.	0	80,000
9358	SAN RAFAEL AVENUE SEAWALL LANDSCAPE MULCH Application of organic mulch is necessary to reduce weeds and increase water retention for the seawall plantings.	0	9,000
	TOTAL PARKS & OPEN SPACE	\$48,019	\$139,000

Capital Improvements
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

		FY18/19 ESTIMATED ACTUALS	FY19/20 RECOMMENDED BUDGET
	<u>COMMUNITY BUILDINGS:</u>		
9432	REFINISH WOOD FLOORS IN COUNCIL CHAMBERS Buff and apply a new surface coating to the hardwood floors in the Council Chamber.	5,000	0
9433	CITY HALL ROOF REPLACEMENT Portions of the cedar shake roof on City Hall are beginning to deteriorate and slough off. This line item will fund removal and replacement of the roof with a typical fire-resistant shingle. Staff will also evaluate the feasibility of solar panels.	151,000	0
9434	INSTALL EV CHARGING STATION AT CITY HALL Electric vehicle charging stations will be installed in designated staff parking areas at City hall.	0	100,000
9492	CITY HALL CARPET REPLACEMENT The carpet in Carpet in City Hall is showing significant wear and traffic lines.	0	25,000
9435	CITY HALL FOUNDATION DRAINAGE REPAIRS A sump pump and drainage line is necessary to protect against water damage within the Police Department and Community Center.	0	25,000

Capital Improvements
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

		FY18/19	FY19/20
ACCOUNT	ITEM	ESTIMATED	RECOMMENDED
		ACTUALS	BUDGET
9509	CITY HALL ADA COMPLIANCE AND OFFICE MODIFICATION This year's annual project will focus on identifying ADA deficiencies and developing a Annual ADA improvement plan.	\$0 (12,000 carryforward)	\$95,000
TOTAL COMMUNITY BUILDINGS		\$156,000	\$245,000
<u>MISCELLANEOUS OTHER:</u>			
9522	SIDEWALK REPAIR PROGRAM Every three years City staff performs an inspection of all sidewalks in town. When hazards are identified the City Engineer prepares a repair project for bid. Private property owners are noticed of deficiencies & invoiced for repair work. This program reduces the City's liability for trip and fall claims.	20,000	0
9521	TRAFFIC ENGINEER STUDY This study is necessary to ensure PD can successfully prosecute contested traffic citations. Report must be filed with Marin Municipal Court.	0	12,000
9582	MISCELLANEOUS MAINTENANCE & IMPROVEMENTS This line item provides funding for minor drainage, lane, park, landscape, building, retaining wall and other misc. unanticipated projects that arise during the budget cycle.	30,000	30,000
TOTAL MISCELLANEOUS OTHER		\$50,000	\$42,000

Capital Improvements
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

		FY18/19	FY19/20
ACCOUNT	ITEM	ESTIMATED	RECOMMENDED
		ACTUALS	BUDGET
	<u>UTILITY UNDERGROUND DISTRICTS:</u>		
9581	ACACIA/LAUREL UTILITY UNDERGROUNDING This district is currently in the design phase. Once a design has been completed, an Engineer's estimate will be prepared. The City Engineer will prepare bid documents and prepare for assessment engineering. All expenditures will be refunded to the City from bond proceeds once the district is formed.	separate fund	0
9583	GOLDEN GATE/BELVEDERE UTILITY UNDERGROUNDING Currently in the design phase, this line item funds work associated with developing the plans and specifications to underground the remaining wires within the project boundary map. All expenditures will be refunded to the City from bond proceeds once the district is formed.	40,000	20,000
9584	LOWER GOLDEN GATE UTILITY UNDERGROUND REDESIGN This line item will fund value engineering and updating of 2014 trench plans.	0	10,000
9590	OTHER EXPENSES RELATED TO UNDERGROUNDING Necessary due to the general benefit to the community, this line item will be retained for variable costs associated with undergrounding projects.	separate fund	48,500
	TOTAL UTILITY UNDERGROUND DISTRICTS	\$40,000	\$78,500
	TOTAL CAPITAL IMPROVEMENTS BUDGET	\$1,368,854	\$1,624,500

Five Year Capital Plan Discussion

A. STREETS

Most of these projects are funded from the Road Impact Fee account. Basic annual maintenance (crack filling, pavement marking, etc.) is funded primarily with gas tax revenues. Others have State or County funding as noted.

Pavement Spot Repair (annually)

Ongoing pavement repairs are necessary to keep the roadways free of potholes and ensure that road surface conditions remain at the high level expected by the community. Large areas of pavement distress must be repaired in order to avoid failure, often resulting in the need for emergency repairs during inclement weather. Projected costs associated with future pavement repair needs are determined by analysis during the Pavement Management Program Survey.

Street Improvement Program (annually)

These funds are used to repair large areas of distressed asphalt and maintain Belvedere roads. Crack sealing, traffic marking, roadway shoulder berms, slurry seal, and other road stabilization projects fall under this program. In FY18/19, these items are consolidated within the Street Improvement Program category to provide greater flexibility to staff in setting priorities as the year progresses and needs arise.

B. INFRASTRUCTURE

Guardrail Installations FY21/22

From time to time, Public Works receives requests to install wooden barriers for safety on roads around the community. Wooden safety barriers keep vehicles on the road and are preferred by the community over the metal beam type guardrails used along highways. City staff evaluates locations for guardrail installation.

Wooden Retaining Walls FY20/21, FY22/23, FY23/24

Retaining walls are needed at various locations. These walls are used to stabilize the soil to accommodate narrow roads, drainage, and fire hydrants.

Retaining Wall at 200 block of Beach Road FY19/20

Portions of the existing concrete wall at 200 Beach are showing signs of deterioration and lateral offset. Staff monitors the movement by measuring the offset. A Geotechnical Engineer has evaluated the site and suggested stabilization. The project will be completed in two phases. Depending on the amount of movement observed, this project might be moved up in priority.

Emergency Drainage Repairs FY19/20 – FY23/24

This funding provides for the repair of storm drain system failures that are detected during yearly preventative maintenance activities, including the replacement of drain inlet grates and other miscellaneous repairs on failed components of the drainage network.

Corrugated Metal Pipe Replacement—FY20/21 – FY23/24

Much of Belvedere’s storm drainage system was constructed with galvanized metal pipe that has a lifespan of 40-50 years. These pipes need to be systematically replaced or re-lined to ensure that storm water does not erode the surrounding soil and hillsides.

Lagoon Road Flood Mitigation FY19/20

In December 2014 and during previous rainy seasons, residents on Lagoon Road encountered flooding on their properties due to capacity issues with the current channel and pipe system. During peak volume events, water carries debris down the channel, which lodges in a culvert under the Old Rail Trail. Water then overflows the banks and travels south on the trail towards Lagoon Road where flooding occurs. A report prepared by Stetson Engineering recommends installing drainage improvements along the creek in an effort to keep water in the channel during peak events. City staff continues to work with the Town of Tiburon on a solution that is affordable and mutually beneficial.

Beach Rd/San Rafael Ave Levee Stabilization and Resiliency Analysis FY18/19 - FY21/22

This is a multi-year project; it uses carryforward funds that were unspent in the budget cycle along with new project funds. A focus will be placed on fortifying the levees for seismic events, along with other resiliency projects for the Island. Stetson Engineering Group has developed a work plan for evaluating the Beach Rd and San Rafael Ave levees for stabilization during this budget cycle. Once City Council approves a preferred design alternative, Stetson can begin the final design and environmental permitting process.

C. LANES

Lanes Initiative Program FY18/19 – FY23/24

This program is intended to leverage public funds with community-derived funds to construct new lanes, and upgrade others throughout the City. Matching funds (2:1 ratio - community to city) will be provided for the project. The Parks and Open Space Committee, residents, and City Council will assist in the prioritization of lane projects.

Lane Maintenance and Minor Repairs FY19/20 – FY23/24

Funds to replace and repair smaller segments of existing lanes, such as handrails and spot repairs.

Lane Design and Engineering FY19/20 – FY23/24

Necessary to fund surveys and geotechnical reports, this account will be directed towards identifying future lane construction projects.

D. PARKS & OPEN SPACE

These projects are usually funded from the General Fund and a county-wide sales tax override for parks. Through Proposition 68, the city anticipates receiving approximately \$200,000 from the state in grant funds. Priorities are recommended by the Parks and Open Space Committee.

Relocate Water Well for Community Park Irrigation FY 19/20—FY 21/22

During the past few watering seasons, the current water well has been unable to provide adequate flows for irrigation of the turf and landscape at Community Park during peak watering season. A new water well should be located near the park. Installation of a new well would require a professional study and permitting before construction.

Replace Community Park Playground Rubber Matting FY19/20

The existing rubber matting that covers approximately half of the playground surface is showing heavy signs of wear and tear. New UV resistant matting will be installed to maintain a usable and safe play surface.

San Rafael Avenue Seawall Landscape Mulch Addition FY19/20 & FY21/22

This project involves adding mulch to the landscape along the seawall pathway to reduce weeds and maintain plant health.

Repair & Refurbish Lagoon Road Tennis Courts FY22/23

The tennis courts will be weather sealed and re-coated/stripped as needed.

Recoat Steel Railings – Corinthian and Beach Road FY21/22

The existing powder-coated rails have deteriorated due to exposure to the corrosive marine environment. Investigation into how these railings can be recoated will need to occur. These railings may also be replaced as part of a Seawall Improvement project along Beach Rd.

E. COMMUNITY BUILDINGS

Selected Painting of City Hall and Community Center FY21/22

Due to variations in weather exposure, some elevations and areas of the building require more frequent repainting than others.

Install EV Charging Stations at City Hall and Corp Yard FY19/20 & FY20/21

As part of the City's Sustainability efforts, additional electric vehicle charging stations will be installed at City Hall. An effort to encourage employees to drive electric vehicles is currently being developed, and the addition of charging stations would serve the public as well as city employees. An expanded program would include the installation of solar panels at the City's corporation yard and electric vehicle charging stations in the parking lot adjacent to Tom Price park.

Refinish Wood Floors in Council Chambers FY18/19 & FY 23/24

The wood floors in the Council Chambers require refinishing. Periodic preventative maintenance keeps the wood from being damaged, which would require expensive sanding to remove deep scratches or even replacement of floor segments. This project involves sanding down the current finish and applying a new protective coating to the floors.

City Hall Carpet Replacement FY19/20

Carpet on the main floor in high traffic areas is showing signs of wear. This project will provide for the replacement of carpet on the main floor and stairs of City Hall to keep the building presentable to the community.

Refurbish Council Chambers Audience Chairs FY20/21

The fabric on the audience chairs in the Council Chambers is more than 15 years old and has been damaged by sunlight. The chairs were not replaced during the remodel in 2009. Staff has determined that re-upholstering is a less expensive alternative to replacement.

City Hall Security Upgrade FY20/21

Due to changes in staff and key distribution, this project would re-key the City facility-wide lock system to ensure security.

Miscellaneous Exterior Painting of Corporation Yard Building FY21/22

A large portion of the Corporation Yard was painted in 2017. Minor spot painting is still needed to complete the second phase of the work.

City Hall Foundation Drainage Repair Project FY19/20 & FY21/22

An extensive waterproof and drainage project is needed to stop groundwater from entering the lower floors of the City Hall and the Police Department during the rainy season. Due to cracks in the subterranean foundation, water enters the lower portions of the structure during heavy rain events. Areas in the Police Department are most affected by this water intrusion. This project will likely be combined with disability access upgrades to the front of City Hall.

City Hall ADA Compliance & Office Modification FY19/20 – FY23/24

Upgrades to City Hall that will enhance public access to and use of City Hall facilities, as well as improving functionality for City Hall staff, will be implemented throughout this period. Upgrades will be coordinated with maintenance activities and routine replacement of carpets, furnishings. A key priority will be changes to make the entrance to City Hall fully accessible and in compliance with ADA standards.

Community Center Kitchen Remodel FY23/24

Several of the appliances and fixtures in the kitchen area are worn. This project will fund a remodel of the kitchen with a focus on providing a durable yet attractive working environment conducive to light food prep.

Community Center Founder's Room Furniture Replacement. FY23/24

A majority of the furniture in the Founders Room has become outdated and is showing signs of wear. New furnishings will be purchased and installed.

F. MISCELLANEOUS

Sidewalk Repair Program FY18/19, FY20/21, FY22/23

Property owners are responsible for maintaining sidewalk improvements along their frontage. Every 3 years, the City performs a city-wide inspection of all sidewalks and curb/gutters. Residents are notified of deficiencies. The City then partners with residents and repairs curb/gutters as necessary. Owners can participate in a city-managed project to correct deficiencies. Property owners must reimburse the City for repair costs, following notification and completion of work.

Community Park Well Rehabilitation FY19/20 & FY20/21

During the past few watering seasons, the current water well has been unable to provide adequate flows for irrigation of the turf and landscape at Community Park during peak watering season. A new water well should be located near the park. Installation of a new well would require a professional study and permitting before construction.

Traffic Engineer Study FY19/20

In order for the Police Department to successfully prosecute contested traffic citations for speeding, it is necessary to have a licensed Traffic Engineer prepare a survey and file a report with the Marin Municipal Court. Surveys and reports must be performed every 5 years. The last report was performed during FY13/14.

Retaining Curbs FY20/21 & FY22/23

The installation of 18" high concrete curbs and monolithic gutter has been successful in stabilizing the uphill edge of pavement at a few Belvedere Island locations. This project will focus on new locations along Beach Rd and Belvedere Ave. The sloughing and erosion will be minimized; additionally, the installation will stop erosion from entering catch basin inlets, which causes storm water pollution in the Bay.

Survey Monuments FY21/22

When funds are available, the City moves forward with its program to establish horizontal survey control monuments city-wide.

San Rafael Avenue ADA Improvements FY20/21 - FY22/23

A key pathway along San Rafael Ave, from Golden Gate Ave to City Hall, has been identified for accessibility improvements. A design for the project has been developed and plans have been prepared.

Misc. Maintenance and Improvement Projects (Annually)

This item includes funding for minor drainage, park, landscape, building, lane, retaining wall and miscellaneous other projects. These are unexpected projects that arise and are brought to the attention of staff during each fiscal year.

G. UNDERGROUND UTILITY ASSESSMENT DISTRICTS

The costs of these projects are funded primarily by the sale of bonds by each District. The City contributes staff time for administration and management. When the City owns property within a district, an appropriate contribution is made.

Golden Gate/Belvedere Utility Undergrounding FY19/20

During the FY17/18 budget cycle, the City Council approved the formation of a new utility underground assessment district near the top of Belvedere Island. Project engineering will be funded through this line item. Once the project is bid and actual costs are known, affected property owners will have the opportunity to vote to approve the assessment and start construction. The construction window for this project is summer 2019.

Lower Golden Gate/Belvedere Utility Undergrounding

This assessment district failed in 2014 due to the high cost for several property owners. Staff will hire a firm to value engineer the project for potential savings. Additional savings may be possible through PG&E's Rule 20A program.

Other Expenses Related to Utility Undergrounding FY19/20

These funds are retained for miscellaneous costs associated with undergrounding projects. Carryforward funds from prior year undergrounding projects are being applied to this category.

Five Year Capital Expenditure Plan

City of Belvedere
 Operating and Capital Budget
 Fiscal Year 2019/2020

BUDGET ITEM	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24
STREET IMPROVEMENTS					
Pavement Spot Repair	20,000	45,000	40,000	45,000	45,000
Street Improvement Program	300,000	300,000	600,000	600,000	702,500
Total Street Improvements	\$ 320,000	\$ 345,000	\$ 640,000	\$ 645,000	\$ 747,500
INFRASTRUCTURE					
Guardrail Installation and Repairs			15,000		15,000
Wooden Retaining Walls		17,000		17,000	20,000
Retaining Wall - Beach Road	150,000				
Emergency Drainage Repairs (CA State Requirement)	10,000	10,000	10,000	10,000	10,000
Corrugated Metal Pipe Replacement		25,000	25,000	25,000	25,000
Lagoon Road Flood Mitigation Project	150,000				
Levee Evaluation & Stabilization	250,000	300,000			
Total Infrastructure	\$ 560,000	\$ 352,000	\$ 50,000	\$ 52,000	\$ 70,000
LANES					
Lanes Initiative Program	200,000	-	100,000	100,000	100,000
Lane Maintenance/ Minor Repairs	20,000	20,000	20,000	20,000	20,000
Lane Design and Engineering	20,000	20,000	20,000	20,000	20,000
Total Lanes	\$ 240,000	\$ 40,000	\$ 140,000	\$ 140,000	\$ 140,000
PARKS AND OPEN SPACE					
Community Park Water Well	50,000	19,000			
Replacement of Community Park Rubber Matting	80,000				
San Rafael Avenue Seawall Landscape Mulch	9,000		9,000		
Repair & Refurbish Lagoon Rd Tennis Courts				16,000	
Recoat Steel Railings- Corinthian & Beach Road			20,000		
Total Parks & Open Space	\$ 139,000	\$ 19,000	\$ 29,000	\$ 16,000	\$ -

Five Year Capital Expenditure Plan

City of Belvedere
 Operating and Capital Budget
 Fiscal Year 2019/2020

BUDGET ITEM	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24
COMMUNITY BUILDINGS					
Selected Painting of City Hall and Community Center			10,000		10,000
Installation of EV Charging Stations at City Hall	100,000	15,000			
Solar Electric and EV Charging Stations near Corp. Yard		130,000			
Refinish Wood Floors in Council Chambers					5,000
City Hall Carpet Replacement	25,000				
Refurbish Council Chambers Audience Chairs		10,000			
City Hall Security Upgrade		15,000			
Misc. Exterior Painting-Corp Yard Building			12,000		10,000
City Hall Foundation Drainage Repairs	25,000		80,000		
City Hall ADA Compliance & Office Modification	95,000	25,000	12,000	12,000	12,000
CC. Kitchen Remodel					65,000
CC. Founder's Room Furniture Replacement					20,000
Total Community Buildings	\$ 245,000	\$ 195,000	\$ 114,000	\$ 12,000	\$ 122,000
MISCELLANEOUS					
Sidewalk Repair Program		22,500		22,500	
Traffic Engineer Study	12,000				
Retaining Curbs		29,000		25,000	25,000
Survey Monuments			10,000		10,000
San Rafael Avenue ADA Improvements		50,000	175,000	175,000	
Misc. Maintenance & Improvements	30,000	30,000	30,000	30,000	30,000
Total Miscellaneous	\$ 42,000	\$ 131,500	\$ 215,000	\$ 252,500	\$ 65,000
UTILITY UNDERGROUNDING DISTRICTS					
Golden Gate/Belvedere Utility Undergrounding District	20,000				
Lower Golden Gate Utility Undergrounding Redesign	10,000				
Other Expenses Related to Utility Undergrounding	48,500				
Total Utility Undergrounding	\$ 78,500	\$ -	\$ -	\$ -	\$ -
TOTALS	1,624,500	1,082,500	1,188,000	1,117,500	1,144,500

Restricted Funds - Capital
Budget Summary

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

MAJOR ACCOUNT CLASSIFICATION	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED EXPENDITURES	FY19/20 RECOMMENDED BUDGET
Equipment Replacement	\$27,212	\$121,728	\$122,000	\$105,000	\$91,000
GRAND TOTAL	\$27,212	\$121,728	\$122,000	\$105,000	\$91,000

Restricted Funds - Capital
Budget Detail

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

ACCOUNT	ITEM	FY15/16 ACTUAL EXPENDITURES	FY16/17 ACTUAL EXPENDITURES	FY17/18 ACTUAL EXPENDITURES	FY18/19 ESTIMATED ACTUALS BUDGET	FY19/20 RECOMMENDED BUDGET
	<u>EQUIPMENT REPLACEMENT:</u>					
8090 00	EQUIPMENT/FURNISHINGS Requests for FY19/20 are for replacement or refurbishment of small, short-term assets such as computers, furnishings and other similar items. Additionally, two fleet vehicles will be replaced in the budget year.	\$27,212	\$121,728	\$113,000	\$105,000	\$91,000
8090 00	RADAR TRAILER The radar trailer was replaced in FY17/18.	0	0	9,000	0	0
	TOTAL EQUIPMENT REPLACEMENT	\$27,212	\$121,728	\$122,000	\$105,000	\$91,000

Five Year Forecast

REVENUES					
FUND/ACTIVITY	FY19/20 RECOMMENDED BUDGET	FY20/21 Projections	FY21/22 Projections	FY22/23 Projections	FY23/24 Projections
GENERAL FUND					
Property Taxes:	\$5,717,855	\$5,975,158	\$6,244,041	\$6,525,022	\$6,818,648
Local Non-Property Taxes:	341,700	357,077	373,145	389,936	407,484
Licenses & Permits:	455,719	476,226	497,656	520,051	543,453
Fines & Forfeitures:	16,225	16,955	17,718	18,515	19,349
Investments & Property:	80,000	83,600	87,362	91,293	95,401
Revenue From Other Agencies:	147,200	153,824	160,746	167,980	175,539
Service Charges:	327,100	341,820	357,201	373,275	390,073
Miscellaneous Other Revenue:	37,000	38,665	40,405	42,223	44,123
Total GF Revenue	\$7,122,798	\$7,443,324	\$7,778,274	\$8,128,296	\$8,494,070
FIRE FUND	923,750	965,319	1,008,759	1,054,153	1,101,590
CAPITAL IMPROVEMENT FUND	416,500	410,243	403,703	396,870	389,729
ROAD IMPACT FEE FUND	185,000	193,325	202,025	211,116	220,616
EQUIPMENT REPLACEMENT FUND	600	627	655	685	716
MEASURE A (Parks) FUND	17,089	17,858	18,662	19,501	20,379
TOTAL REVENUE - ALL FUNDS	\$8,665,738	\$9,030,696	\$9,412,077	\$9,810,621	\$10,227,099

EXPENDITURES					
FUND/ACTIVITY	FY19/20 RECOMMENDED BUDGET	FY20/21 Projections	FY21/22 Projections	FY22/23 Projections	FY23/24 Projections
GENERAL FUND					
General Administration	\$1,006,778	\$1,044,842	\$1,088,499	\$1,134,849	\$1,184,272
Planning & Building	\$1,068,470	\$1,106,404	\$1,153,061	\$1,202,559	\$1,255,284
Police	\$1,901,615	\$1,936,003	\$2,026,432	\$2,123,879	\$2,229,576
Public Works Operations & Maintenance	\$1,145,496	\$1,186,059	\$1,238,016	\$1,293,118	\$1,351,769
Recreation (The Ranch)	57,800	\$60,690	\$63,725	\$66,911	\$70,256
Non-Departmental	\$451,797	\$474,387	\$498,107	\$523,012	\$549,162
TOTAL GF EXPENDITURES	\$5,631,958	\$5,808,386	\$6,067,839	\$6,344,327	\$6,640,320
TFPD Contract Operations	\$1,688,000	\$1,738,640	\$1,790,799	\$1,844,523	\$1,899,859
	2,600	2,678	2,758	2,841	2,926
FIRE FUND	\$1,690,600	\$1,741,318	\$1,793,558	\$1,847,364	\$1,902,785
CAPITAL IMPROVEMENT FUND	1,287,411	719,642	967,314	886,883	903,505
ROAD IMPACT FEE FUND	320,000	345,000	202,025	211,116	220,616
MEASURE A (parks) FUND	17,089	17,858	18,662	19,501	20,379
EQUIPMENT REPLACEMENT FUND	91,000	20,000	20,000	20,000	20,000
PENSION RESERVE FUND	0	0	0	0	0
PENSION-RELATED DEBT OBLIGATION FUND	238,044	247,023	250,556	243,643	241,618
INSURANCE RESERVE FUND	525	551	579	608	638
TOTAL EXPENDITURES - ALL FUNDS	\$9,276,627	\$8,899,777	\$9,320,531	\$9,573,442	\$9,949,861

GENERAL FUND RESERVE PROJECTIONS					
FUND/ACTIVITY	FY19/20 RECOMMENDED BUDGET	FY20/21 Projections	FY21/22 Projections	FY22/23 Projections	FY23/24 Projections
Prior Year General Fund Balance	\$ 3,823,019	\$ 3,424,639	\$ 3,455,557	\$ 3,447,103	\$ 3,584,282
General Fund Revenues	7,122,798	7,443,324	7,778,274	8,128,296	8,494,070
General Fund Expenditures	(5,631,958)	(5,808,386)	(6,067,839)	(6,344,327)	(6,640,320)
Transfers out of General Fund	(1,889,221)	(1,604,020)	(1,718,889)	(1,646,790)	(1,676,513)
Projected General Fund Balance	<u>\$ 3,424,639</u>	<u>\$ 3,455,557</u>	<u>\$ 3,447,103</u>	<u>\$ 3,584,282</u>	<u>\$ 3,761,520</u>
General Fund Reserve Calculations					
General Fund Expenses + Fire Transfer	\$ 6,398,807	\$ 6,584,384	\$ 6,852,638	\$ 7,137,539	\$ 7,441,515
Reserve Policy (50% of Operating + Fire)	3,199,404	3,292,192	3,426,319	3,568,769	3,720,758
Over (Under) Reserve Policy	<u>\$ 225,235</u>	<u>\$ 163,365</u>	<u>\$ 20,784</u>	<u>\$ 15,513</u>	<u>\$ 40,762</u>
GF balance as % of Operating Expenses	54%	52%	50%	50%	51%

Fund Balance Summary
FY19/20

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

Fund	Fund Balance 7/1/2019	Revenues	Expenditures	Transfers in/(out)	Fund Balance 6/30/2020	Fund Balance inc/(dec)	Fund Balance inc/(dec)
100 General Fund	3,823,019	7,122,798	(5,631,958)	(1,889,221)	3,424,639	(398,380)	-10%
130 Fire Fund	0	923,750	(1,690,600)	766,850	0	0	0%
160 Insurance Reserve Fund	56,804	0	(525)	525	56,804	0	0%
100 Pension Reserve Fund	100,000	0	0	100,000	200,000	100,000	100%
500 Pension-related Debt Obligation Fund	0	0	(238,044)	238,044	0	0	0%
900 Capital Improvement Fund	282,000	416,500	(1,287,411)	588,911	0	(282,000)	-100%
901 Road Impact Fee Fund	30,508	185,000	(320,000)	104,492	(0)	(30,508)	-100%
902 Measure A Parks Fund	0	17,089	(17,089)	0	0	0	0%
210 Equipment Replacement Fund	(0)	600	(91,000)	90,400	0	0	-100%
Total City Funds	4,292,331	8,665,738	(9,276,626)	0	3,681,443	(610,888)	-14%

General Fund Reserve	
General Fund Expenses + Fire Transfer	6,398,807
General Fund Reserve Policy 50%	3,199,404
Projected General Fund Balance 6/30/20 Over (Under) Policy	54% 3,424,639 225,235

Fund Balance Summary
FY20/21

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

Fund	Fund Balance 7/1/2020	Revenues	Expenditures	Transfers in/(out)	Fund Balance 6/30/2021	Fund Balance inc/(dec)	Fund Balance inc/(dec)
100 General Fund	3,424,639	7,443,324	(5,808,386)	(1,604,020)	3,455,557	30,918	1%
130 Fire Fund	0	965,319	(1,741,318)	775,999	0	0	0%
160 Insurance Reserve Fund	56,804	0	(551)	551	56,804	0	0%
100 Pension Reserve Fund	200,000	0	0	100,000	300,000	100,000	50%
500 Pension-related Debt Obligation Fund	0	0	(247,023)	247,023	0	0	0%
900 Capital Improvement Fund	0	410,243	(719,642)	309,399	0	0	0%
901 Road Impact Fee Fund	(0)	193,325	(345,000)	151,675	(0)	0	0%
902 Measure A Parks Fund	0	17,858	(17,858)	0	0	0	0%
210 Equipment Replacement Fund	0	627	(20,000)	19,373	0	0	0%
Total City Funds	3,681,443	9,030,696	(8,899,777)	(0)	3,812,362	130,918	4%

General Fund Reserve	
General Fund Expenses + Fire Transfer	6,584,384
General Fund Reserve Policy 50%	3,292,192
Projected General Fund Balance 6/30/21	3,455,557
Over (Under) Policy	163,365

Fund Balance Summary
FY21/22

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

Fund	Fund Balance 7/1/2021	Revenues	Expenditures	Transfers in/(out)	Fund Balance 6/30/2022	Fund Balance inc/(dec)	Fund Balance inc/(dec)
100 General Fund	3,455,557	7,778,274	(6,067,839)	(1,718,889)	3,447,103	(8,454)	0%
130 Fire Fund	0	1,008,759	(1,793,558)	784,799	0	0	0%
160 Insurance Reserve Fund	56,804	0	(579)	579	56,804	0	0%
100 Pension Reserve Fund	300,000	0	0	100,000	400,000	100,000	33%
500 Pension-related Debt Obligation Fund	0	0	(250,556)	250,556	0	0	0%
900 Capital Improvement Fund	0	403,703	(967,314)	563,610	0	0	0%
901 Road Impact Fee Fund	(0)	202,025	(202,025)	0	(0)	(1)	250%
902 Measure A Parks Fund	0	18,662	(18,662)	0	0	0	0%
210 Equipment Replacement Fund	0	655	(20,000)	19,345	0	0	0%
Total City Funds	3,812,362	9,412,077	(9,320,531)	(0)	3,903,908	91,545	2%

General Fund Reserve	
General Fund Expenses + Fire Transfer	6,852,638
General Fund Reserve Policy 50%	3,426,319
Projected General Fund Balance 6/30/22	3,447,103
Over (Under) Policy	20,784

Fund Balance Summary
FY22/23

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

Fund	Fund Balance 7/1/2022	Revenues	Expenditures	Transfers in/(out)	Fund Balance 6/30/2023	Fund Balance inc/(dec)	Fund Balance inc/(dec)
100 General Fund	3,447,103	8,128,296	(6,344,327)	(1,646,790)	3,584,282	137,179	4%
130 Fire Fund	0	1,054,153	(1,847,364)	793,212	0	0	0%
160 Insurance Reserve Fund	56,804	0	(608)	608	56,804	0	0%
100 Pension Reserve Fund	400,000	0	0	100,000	500,000	100,000	25%
500 Pension-related Debt Obligation Fund	0	0	(243,643)	243,643	0	0	0%
900 Capital Improvement Fund	0	396,870	(886,883)	490,013	0	0	0%
901 Road Impact Fee Fund	(0)	211,116	(211,116)	0	(0)	0	-50%
902 Measure A Parks Fund	0	19,501	(19,501)	0	0	0	0%
210 Equipment Replacement Fund	0	685	(20,000)	19,315	0	0	0%
Total City Funds	3,903,908	9,810,621	(9,573,442)	(0)	4,141,087	237,179	6%

General Fund Reserve	
General Fund Expenses + Fire Transfer	7,137,539
General Fund Reserve Policy 50%	3,568,769
Projected General Fund Balance 6/30/23	3,584,282
Over (Under) Policy	15,513

Fund Balance Summary
FY23/24

City of Belvedere
Operating and Capital Budget
Fiscal Year 2019/2020

Fund	Fund Balance 7/1/2023	Revenues	Expenditures	Transfers in/(out)	Fund Balance 6/30/2024	Fund Balance inc/(dec)	Fund Balance inc/(dec)
100 General Fund	3,584,282	8,494,070	(6,640,320)	(1,676,513)	3,761,520	177,237	5%
130 Fire Fund	0	1,101,590	(1,902,785)	801,196	0	0	0%
160 Insurance Reserve Fund	56,804	0	(638)	638	56,804	0	0%
100 Pension Reserve Fund	500,000	0	0	100,000	600,000	100,000	20%
500 Pension-related Debt Obligation Fund	0	0	(241,618)	241,618	0	0	0%
900 Capital Improvement Fund	0	389,729	(903,505)	513,776	0	0	0%
901 Road Impact Fee Fund	(0)	220,616	(220,616)	0	(0)	0	-50%
902 Measure A Parks Fund	0	20,379	(20,379)	0	0	0	0%
210 Equipment Replacement Fund	0	716	(20,000)	19,284	0	0	0%
Total City Funds	4,141,087	10,227,099	(9,949,861)	(0)	4,418,324	277,238	7%

General Fund Reserve	
General Fund Expenses + Fire Transfer	7,441,515
General Fund Reserve Policy 50%	3,720,758
Projected General Fund Balance 6/30/23	51%
Over (Under) Policy	40,762

Appendix

Annual Appropriations Limit

In 1979, California voters approved Proposition 4 (Article XIII-B of the California State Constitution). Informally known as the “Gann Initiative,” Article XIII-B provides limits to the amount of tax proceeds state and local governments can spend each year. In 1980, the State Legislature added Section 9710 of the Government Code stating that the governing body of each City must establish, by resolution, an appropriations limit for the following year. The limit for any fiscal year is equal to the previous year’s limit, adjusted for population changes and the change in the U.S. Consumer Price Index (or California per capital personal income, if smaller). The necessary statistical information is provided by the California Department of Finance.

In 1990, Proposition 111 modified Article XIII-B. A city may choose which annual adjustments to use. The adjustment factors include the growth in the California Per Capita Income or the growth in the nonresidential assessed valuation due to construction within the city, and the population growth within the city or county. The table below illustrates the computation used to derive the FY 2019-20 appropriation limits.

	AMOUNT	SOURCE
A. PRIOR YEAR LIMIT	\$ 3,108,323	
B. ADJUSTMENT FACTORS		
		Greater of City <i>or</i> County
1. Population %	1.0000	population percent increase
2. Inflation%	1.0385	State Finance/Assessor
3. Total Adjustment %	1.0385	(B1*B2)
C. THIS YEAR'S LIMIT		
1. Current year limit calculation	3,227,994	(A*B3)
2. Voter approved additional amt	923,750	Fire Tax Assessment
D. TOTAL CURRENT YEAR LIMIT	\$ 4,151,744	(C1+C2)

RESOURCES SUBJECT TO LIMITATION:

PROCEEDS OF TAXES

Property Taxes	\$ 5,717,855
Sales Taxes	102,200
Business Licenses	66,000
HOPTR	21,500
Interest Income Earned from Taxes	14,388
TOTAL SUBJECT TO LIMITATIONS	\$ 5,921,943


EXCLUSIONS \$ (2,804,802)

APPROPRIATIONS SUBJECT TO LIMITATION **\$ 3,117,141**

Maximum allowable appropriation subject to limitations 2019-2020 fiscal year:	\$ 4,151,744
Less: Total appropriation subject to limitation for 2019-2020 fiscal year:	(3,117,141)
BALANCE UNDER ARTICLE XIIB LIMIT:	\$ 1,034,603

City of Belvedere Administrative Policy Manual

Part 2. Finance

	CITY OF BELVEDERE – ADMINISTRATIVE POLICY MANUAL POLICY 2.1 FINANCIAL STRUCTURE		
	Adoption Date:	Unknown	Adopted by:
Revised Date:	11/13/2018	Revised by:	City Council Resolution No. 2018-32
Authority:	City Council		

2.1.1 ACCOUNTING SYSTEM AND BUDGETARY CONTROL

In developing and evaluating the City’s accounting systems, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: 1) the safeguarding of assets against loss from unauthorized use or disposition; and 2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that: 1) the cost of a specific control should not exceed the benefits likely to be derived; and 2) the evaluation of costs and benefits require estimates and judgments by management. All evaluations of the City’s system of internal control will continue to occur within the above framework. The City’s internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

2.1.2 FUND DESCRIPTIONS

The City’s accounting records are organized and operate on a “fund” basis, which is the basic fiscal accounting entity in governmental accounting. Each fund is designated by fund type and classification:

- Governmental Funds - General, Special Revenue, and Capital Projects
- Proprietary Fund - Internal Service
- Fiduciary Funds - Trust and Agency
- Account Groups - General Fixed Assets and General Long-Term Debt

2.1.3 GOVERNMENTAL FUNDS

Governmental Funds are used to account for the City’s expendable financial resources and related current liabilities, except for those accounted for in proprietary funds. The basic financial statements necessary to fairly present financial position and operating results for governmental funds are the balance sheet and the statement of revenues, expenditures, and changes in fund balance. Governmental funds are maintained using the modified accrual basis of accounting.

- General Fund – The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. Expenditures of this fund include the general operating expenses and capital improvement costs which are not paid through other funds.
- Special Revenue Fund – The Special Revenue Funds are used to account for revenues derived from specific sources, which are usually required by law or administrative regulation to be accounted for in a separate fund.
- Capital Improvement Fund – The Capital Improvement Fund is used to account for financial resources used for the acquisition or construction of major capital facilities.

2.1.4 PROPRIETARY FUNDS

Generally accepted accounting principles applicable to a private commercial business are applicable to proprietary funds of a governmental entity. The accrual basis of accounting is utilized. The measurement focus is based upon a determination of net income, financial position and cash flows. Accordingly, basic financial statements are required, such as balance sheet, statement of revenues, expenses and changes in retained earnings (deficit), and the statement of cash flows. The City does not have any proprietary funds.


2.1.5 FIDUCIARY FUNDS

Fiduciary Funds are used to account for money and property held by the City as trustee or custodian for individuals, organizations and other governmental units. Fiduciary funds are not incorporated in the City's budget.

2.1.6 ACCOUNT GROUPS

Account Groups are used to establish accounting control and accountability for the City's general fixed assets and general long-term debt.

- a. General Fixed Assets Account Group – this account group is used to maintain control and cost information on capital assets owned by the City.
- b. General Long-Term Account Group – this account group is used to account for all long-term debt of the City.

	CITY OF BELVEDERE – ADMINISTRATIVE POLICY MANUAL		
	POLICY 2.2 FUND BALANCE AND RESERVE POLICIES		
Adoption Date:	2007	Adopted by:	Budget document
Revised Date:	11/13/2018	Revised by:	City Council Resolution No. 2018-32
Authority:	City Council		

2.2.1 FUND BALANCE – CLASSIFICATIONS

The City has adopted the provisions of GASB Statement No. 54, Fund Balance and Governmental Fund Type Definitions. GASB 54 establishes Fund Balance classifications based largely upon the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The Governmental Fund statements conform to this new classification.

The Fund Financial Statements consist of Nonspendable, Restricted, Committed, Assigned and Unassigned amounts as described below:

Nonspendable: Items that cannot be spent because they are not in spendable form, such as prepaid items, or items that are legally or contractually required to be maintained intact, such as principal of an endowment or revolving loan fund.

Restricted: Restricted fund balances encompass the portion of net fund resources subject to externally enforceable legal restrictions. This includes externally imposed restrictions by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, as well as restrictions imposed by law through constitutional provisions or enabling legislation.

Committed: Committed fund balances encompass the portion of net fund resources, the use of which is constrained by limitations that the government imposes upon itself at its highest level of decision making (normally the governing body) and that remain binding unless removed in the same manner. The City Council is considered the highest authority for the City and can commit funds through resolutions.

Assigned: Assigned fund balances encompass the portion of net fund resources reflecting the government's intended use of resources. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose. The City Council has the authority to assign funds in Belvedere and can assign funds through the budgetary process.

Unassigned: This category is for any balances that have no restrictions placed upon them. The general fund is the only fund that reports a positive unassigned fund balance amount. In other

governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

2.2.2 FUND RESERVES

The City Council may elect to establish General Fund Reserve Policy/Guidelines. These Policy/Guidelines may be updated, modified and revised as determined by the Council. At the time of adoption of this Finance Policy, there are three such Policies/Guidelines: General Fund Reserve, Pension Reserve, and Insurance Reserve.

A. General Fund Reserve:

- **Target:** The City shall endeavor to achieve at year end a General Fund Reserve that totals one half of the current fiscal year's General Fund expenditures, plus one half of the current fiscal year's General Fund transfer to the Fire Fund.
- **Purpose:** Funds reserved under this category shall be used in case of catastrophic events, for budget stabilization purposes, or for capital and special projects:
 - **Catastrophic events:** Funds reserved shall be used to mitigate costs associated with unforeseen emergencies, including natural disasters or catastrophic events. Should unforeseen and unavoidable events occur that require the expenditure of City resources beyond those provided for in the annual budget, the City Manager or designee shall have authority to approve Catastrophic General Fund Reserve appropriations. The City Manager or designee shall then present to the City Council a budget amendment confirming the nature of the emergency and authorizing the appropriation of reserve funds.
 - **Budget stabilization:** Funds reserved shall be used to mitigate, should they occur, annual budget revenue shortfalls (actual revenues less than projected revenues) due to changes in the economic environment and/or one-time expenditures that will result in future efficiencies and/or budgetary savings. Examples of "economic triggers" and one-time uses include, but are not limited to:
 - Significant decrease in property tax, or other economically sensitive revenues;
 - Reductions in revenue due to actions by the state/federal government;
 - Workflow/technical system improvements to reduce ongoing, personnel costs and enhance customer service;
 - One-time maintenance of service levels due to significant economic/budget constraints; and
 - One-time transitional costs associated with organizational restructuring to secure long-term personnel cost savings.


- Capital and Special Projects: Funds reserved may be designated by the City Council for key infrastructure and capital/special projects as identified in the City 5-year Capital Improvement Plan, as there is no ongoing funding source to support the City's capital needs.
- Classification: The General Fund Reserve is classified as "Assigned" in the City's financial statements.

B. Pension Reserve:

- Target: It is the practice of the City to set aside up to \$100,000 per year in the Pension Reserve Fund for current or future unfunded pension liability and/or other post-employment benefit (OPEB) liability payments.
- Purpose: The Council may decide as part of its annual budget process to expend some or all of the accumulated Pensions Reserve Fund balance to pay down accrued unfunded pension or OPEB liability.
- Classification: The Pension Reserve Fund is classified as "Assigned" in the City's financial statements.

C. Insurance Reserve:


- Target: Reserves shall be maintained between \$50,000 and \$100,000 to allow for emergencies and numerous or large claims. Reserves shall be replenished through subsequent charges to the appropriate user departments.
- Purpose: This Fund is designed to cover claims and deductibles related to property and casualty insurance claims.
- Classification: The Insurance Reserve Fund is classified as "Assigned" in the City's financial statements.

	CITY OF BELVEDERE – ADMINISTRATIVE POLICY MANUAL		
	POLICY 2.3		
	PENSION/OPEB FUNDING		
	Adoption Date:	11/13/2018	Adopted by:
Revised Date:	-	Revised by:	-
Authority:	City Council		

Monies from the Pension Reserve Fund (see Policy 2.2.2.B) may be used to pay down unfunded pension liability related to current and former City employees. In instances where the balance in the Pension Reserve Fund exceeds the accrued unfunded liability provided by CalPERS, the City may choose not to add to the Pension Reserve Fund. The City Council may elect to use funds from the Pension Reserve Fund to pay down unfunded liability balances related to employee pensions or post-employment benefits (OPEB).

The City contributes the annual unfunded accrued pension liability payment as required by CalPERS in July of each year. Funds for this purpose come from the City’s annual operating fund, and are included in the operating budget by department.

The City also contributes the minimum allowable contribution to the CalPERS retiree health program for each employee who retires from the City. Funds for this purpose come from the City’s annual operating fund, and are included in the operating budget by department.

	CITY OF BELVEDERE – ADMINISTRATIVE POLICY MANUAL POLICY 2.4 BUDGET and LONG-TERM PLANNING		
	Adoption Date:	Unknown	Adopted by:
Revised Date:	11/13/2018	Revised by:	City Council Resolution No. 2018-32
Authority:	City Council		

2.4.1 POLICY

The budget shall serve as a principal management tool for the City administration and be used to allocate the City’s resources. The budget document should also serve as a helpful tool for citizens in understanding the operations and costs of City services. In general, ongoing appropriations should be supported by ongoing revenues, and the City should maintain healthy reserves.

Each year, the City Manager develops and presents an annual budget to the City Council for its consideration. The development of the budget is a cooperative effort involving the participation of each department head. Each department head is then accountable to the budget, as enacted by the City Council, meaning that he/she must ensure that departmental spending is in accordance with the budget. Department heads may seek approval from the City Manager to adjust departmental spending, and the City Manager is authorized to transfer appropriations within each fund.

2.4.2 BUDGET BASIS

The budgets of general government-type funds (for example, the general fund, and gas tax funds) are prepared on a spending measurement focus. Briefly, this means that only current assets and current liabilities are included on the balance sheets. The modified accrual basis of accounting is followed. Under the modified accrual basis of accounting, revenues are susceptible to accrual when they become both measurable and available. Expenditures, other than interest on long-term debt, are recorded when a current liability is incurred.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City’s finances on the basis of “generally accepted accounting principles” (GAAP). In most cases, this conforms to the way the City prepares the budget. One exception is the treatment of compensated absences. Compensated absences, including accrued but unused administrative leave, compensatory time and vacation leave, are treated slightly different in the budget than in the CAFR.

2.4.3 RESPONSIBILITY

The City Manager is responsible for preparing an annual budget for consideration by the City Council.

2.4.4 **BUDGET PREPARATION AND TIMELINE**

The process of developing the operating budget begins in March of each year. The budget preparation process provides department heads an opportunity to examine programs; propose changes in current services; recommend revisions in organizations and methods; and outline requirements for capital outlay items. The City's executive team reviews departmental budget proposals and recommends adjustments to the City Manager.

During budget review, the City Manager assesses requests for new positions, and prioritizes operating and capital budget requirements. The Finance Committee, which consists of five members chosen by the City Council, the Mayor, the Vice-Mayor and the City Manager, then reviews the draft budget and makes a recommendation to the City Council.

In May of each year, the City Manager presents the draft budget and 5-year projection to the City Council for its consideration, along with the recommendation of the Finance Committee. Generally, a final budget is adopted, by resolution, in June. Each fiscal year begins on July 1.

2.4.5 **OPERATING BUDGET OBJECTIVES**

In general, ongoing operating costs should be supported by ongoing stable revenue sources. This protects the City from fluctuating services levels and avoids crises when one-time revenues are reduced or removed. Listed below are some additional considerations:

- End of year fund balances or contingency accounts should only be used for one-time expenditures, such as capital equipment and capital improvements.
- Ongoing maintenance costs, such as street resurfacing and parks maintenance, should be financed through recurring operating revenues rather than through bond issuance.
- One-time federal grants should not be used to fund ongoing programs.

2.4.6 **REVENUE OBJECTIVES**

The City will seek to maintain a diversified and stable revenue system to ensure ongoing fiscal health and the capacity for absorbing short-run fluctuations in any single revenue source.

The City Manager shall review the encumbrances and continuing appropriations to be submitted to the City Council for approval from one fiscal year to the next fiscal year. These encumbrances and continuing appropriations shall become a part of the City's budget.

2.4.7 **CAPITAL BUDGET**

The Budget shall include a Capital Improvement Plan (CIP) with a discussion of capital projects that are to be funded over a five-year period. Consistent with the CIP, the Budget shall also

include a one-year Capital Improvement Budget, which details capital expenditures for the upcoming fiscal year. Although the CIP may identify “unfunded” projects that carry out the City’s strategic and general plans, the Capital Improvement Budget must be fully funded with funds projected to be available during the fiscal year. Management should assess the ongoing impact that any given capital project may have on current and future operating budgets when considering whether to include the project in the budget.

2.4.8 BUDGET IMPLEMENTATION

A budgetary control system is maintained to ensure compliance with the budget. The Administrative Services Manager is responsible for setting up the budget for tracking purposes, and is charged with ensuring that funds remain available during the year to cover expenditures and appropriations. Reports comparing the budget with expenditures are generated on a monthly basis and are provided to department heads and the City Manager.

2.4.9 BALANCED BUDGET


A balanced budget is achieved when the General Fund Reserve Policy (Policy 2.2.2.A) is met.

2.4.10 BUDGET REVISION

The City Manager is authorized to transfer budget appropriations within the same fund. Additional appropriations, or inter-fund transfers not included in the original budget resolution, require approval by the City Council. Use of unappropriated reserves must be approved by the City Council.

2.4.11 LONG-TERM PLANNING

Each annual budget will be accompanied by a five-year financial forecast. This forecast will be integrated with the City’s General Plan and Strategic Plan. The forecast will also be reviewed with respect to the City’s long-term financial goals and policies.

	CITY OF BELVEDERE – ADMINISTRATIVE POLICY MANUAL		
	POLICY 2.5		
INVESTMENTS			
Adoption Date:	9/7/2004	Adopted by:	City Council Resolution No. 2004-33
Revised Date:	11/13/2018	Revised by:	City Council Resolution No. 2018-32
Authority:	City Council		

2.5.1 PURPOSE

The Investment Policy provides guidelines for the prudent investment of temporary idle cash, and outlines policies for maximizing the efficiency of the cash management system. Its purpose is to enhance the economic status of the City while protecting its pooled cash.

2.5.2 OBJECTIVE

- A. The investment objective is to ensure fund safety, preserve a significant amount of liquidity and achieve yields on City funds that are idle.
- B. The cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to identify those funds that could be invested without adversely affecting City operations.

2.5.4 POLICY

In order to maximize interest earnings, the City pools the cash from all funds, except those funds held in trust for the City by various financial institutions in accordance with applicable trust agreements related to debt issues. Interest revenue derived from pooled cash is allocated monthly to the participating funds based on the relative cash balance of each fund.

2.5.5 INVESTMENT CRITERIA

Criteria for selecting investments and the order of priority are:

- **Safety**: The safety and risk associated with an investment refers to the potential loss of principal, interest or a combination of these amounts. The City only operates in those investments that are considered very safe and are allowable under Government Code Sections 53600 to 53610.
- **Liquidity**: This refers to the ability to “cash in” at any moment in time with a minimal chance of losing some portion of principal or interest. Liquidity is an important investment quality especially when the need for unexpected funds occasionally occurs.


- Yield: This is the dollar earnings an investment can provide, and sometimes is described as the rate of return.

2.5.6 **INVESTMENT APPROACH**

It is the practice of the City to invest primarily in the Local Agency Investment Fund or in similar low-risk instruments. Longer-term investments of reserve funds or bond proceeds in other instruments may be considered and recommended by the Finance Committee to the City Manager. Any such investments should only be undertaken if the likelihood of the City needing to deploy these funds in the near term is low.

2.5.7 **OVERSIGHT**

The Finance Committee shall review investments and investment performance on an annual basis. The Committee's findings shall be reported to the City Council through the Mayor and Vice Mayor, who serve on the Committee. The Finance Committee shall also review this Investment Policy every three years and report any recommendations to the City Council through the Mayor and Vice Mayor.

	CITY OF BELVEDERE – ADMINISTRATIVE POLICY MANUAL POLICY 2.6 DEBT		
	Adoption Date:	11/13/2018	Adopted by:
Revised Date:	-	Revised by:	-
Authority:	City Council		

2.6.1 PURPOSE

This Debt Policy is intended to comply with Government Code Section 8855(i), effective on January 1, 2017, and may be amended by the City Council as it deems appropriate from time to time in the prudent management of the debt of the City. This Debt Policy shall govern all debt undertaken by the City, the Authority (defined below), and any other subordinate entities of the City for which the City Council serves as the governing board.

2.6.2 BELVEDERE PUBLIC FINANCING AUTHORITY

The Belvedere Public Financing Authority (the “Authority”) was formed in May 2016 and is a joint exercise of powers authority organized and existing under and by virtue of Articles 1 through 4 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the California Government Code. The Authority is authorized to issue its revenue bonds pursuant to the Marks-Roos Local Bond Pooling Act of 1985, being Article 4 of Chapter 5 of Division 7 of Title 1 of the California Government Code. As the legislative body of the City, the Belvedere Council acts as the Governing Board of the Authority.

2.6.3 IN GENERAL

The City recognizes that a fiscally-prudent debt policy is required in order to:

- Maintain the City’s sound financial position;
- Ensure that the City has the flexibility to respond to changes in future service priorities, revenue levels and operation expenses;
- Protect the City’s creditworthiness;
- Ensure that debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the City;
- Ensure that the City’s debt profile is consistent with the City’s planning goals and capital improvement needs.

2.6.4 PURPOSES FOR WHICH DEBT MAY BE ISSUED

Long-Term Debt

Long-term debt may be issued to finance the construction, acquisition and rehabilitation of capital improvements and facilities, equipment and land to be owned and operation by the City.

Long-term debt financings are appropriate when the following conditions exist:

- The project to be financed is necessary for providing basic services;
- The project to be financed will provide benefit to constituents over multiple years;
- Total debt does not constitute an unreasonable burden on the City and its taxpayers;
- The new debt is used to refinance outstanding debt in order to produce debt service savings or realize the benefits of a debt restructuring – for example, in the case of using pension obligation bonds to restructure obligations associated with defined-benefit pensions.

Long-term debt will not generally be considered appropriate for current operation expenses or routine maintenance expenses.

The City may use long-term debt financings subject to the following conditions:

- The project to be financed must be approved by the City Council;
- The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed 120% of the average reasonably expected economic life of the project to be financed.
- The City estimates that sufficient revenues will be available to service the debt through its maturity;
- The City determines that the issuance of the debt will comply with applicable state and federal law.

Short-Term Debt

Short-term debt may be issued to provide financing for the City's operational cash flows in order to maintain a steady and even cash flow balance. Short-term debt may also be used to finance short-lived capital projects; for example, the City may undertake a lease-purchase financing for equipment.

Financings on Behalf of Other Entities

The City may also find it beneficial to issue debt on behalf of other governmental agencies in order to further the public purposes of the City. In such cases, the City shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein.

2.6.5 TYPES OF DEBT

The following types of debt are allowable:

- General Obligation bonds (GO Bonds)
- Bond or grant anticipation notes (BANs)

- Lease revenue bonds, certificates of participation (COPs) and lease-purchase transactions
- Other revenue bonds and COPs
- Tax and revenue anticipation notes (TRANs)
- Land-secured financings, such as special tax bonds issued under the Mello-Roos Community Facilities Act of 1982, and limited obligation bonds issued under applicable assessment statutes
- Tax-increment financing to the extent permitted by State law

Debt shall be issued as fixed rate debt unless the City makes a specific determination as to why a variable rate issue would be beneficial to the City in a specific circumstance.

2.6.6 RELATIONSHIP OF DEBT TO CAPITAL IMPROVEMENT PROGRAM AND BUDGET

The City is committed to long-term capital planning. The City could issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the City’s capital budget and capital improvement plan.

The City shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The City shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear.

The City shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the City’s public purposes.

The City shall seek to avoid the use of debt to fund infrastructure and facilities improvements in circumstances when the sole purpose of such debt financing is to reduce annual budgetary expenditures.

The City shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund.

2.6.7 POLICY GOALS RELATED TO PLANNING GOALS AND OBJECTIVES

The City is committed to long-term financial planning, maintaining appropriate reserve levels and employing prudent practices in governance, management and budget administration. The City would issue debt for the purposed stated in this Debt Policy and in order to implement policy decisions incorporated in the City’s annual operations budget.

It is a policy goal of the City to protect taxpayers, ratepayers (if applicable), and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The City will comply with applicable state and federal law as it pertains to the maximum term of

debt and the procedures for levying and imposing any related taxes, assessments, rates, or charges.

When refinancing debt, it shall be a policy goal of the City to realize, whenever possible, and subject to any overriding non-financial policy considerations, (i) minimum net present value debt service savings equal to or greater than 3.0% of the refunded principal amount, and (ii) present value debt service savings equal to or greater than 100% of any escrow fund negative arbitrage.

2.6.8 **INTERNAL CONTROL PROCEDURES**

When issuing debt, in addition to complying with the terms of this Debt Policy, the City shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

Without limiting the foregoing, the City will periodically review the requirements of and will remain in compliance with the following:

- Any continuing disclosure undertakings entered into by the City in accordance with SEC Rule 15c2-12;
- Annual debt transparency report obligations under Government Code section 8855(k);
- Any federal tax compliance requirements, including, without limitation, arbitrage and rebate compliance;
- The City's investment policies as they relate to the use and investment of bond proceeds.

Proceeds of debt will be held either (a) by a third-party trustee or fiscal agent, which will disburse such proceeds to or upon the order of the City upon the submission of one or more written requisitions by the Administrative Services Manager, or (b) by the City, to be held and accounted for in a separate fund account, the expenditure of which will be carefully documented by the City.

2.6.9 **BOND DISCLOSURE**

Official Statements. The City's chief financial officer, city manager and other appropriate City staff members shall review any Official Statement prepared in connection with any debt issuance by the City in order to ensure there are no misstatements or omissions of material information in any sections that contain descriptions of information prepared by the City.

In connection with its review of the Official Statement, the appropriate City staff members shall consult with third parties, including outside professionals assisting the City, and all members of City staff, to the extent needed to ensure that the Official Statement will include all "material" information (as defined for purposes of federal securities law).

All Official Statements shall be submitted to the City Council for approval as a new business matter and not as a consent item. The City Council shall undertake such review as deemed necessary by the City Council, following consultation with appropriate City staff members, to fulfill the City Council's responsibilities under applicable securities laws.


Continuing Disclosure Filings. Under the continuing disclosure undertakings that the City has entered into in connection with its debt offerings, the City is required each year to file annual reports with the Municipal Securities Rulemaking Board’s Electronic Municipal Market Access (“EMMA”) system in accordance with such undertakings. Such annual reports are required to include certain updated financial and operating information, and the City’s audited financial statements. The City is also required under its continuing disclosure undertakings to file notices of certain events with EMMA.

The City’s Chief Financial Officer shall establish a system (which may involve the retention or one or more consultants) by which the City will:

- Make the annual filings required by its continuing disclosure undertakings on a complete and timely basis, and
- File notices of enumerated events on a timely basis.

Public Statements. Whenever the City makes statements or releases information relating to its finances to the public that are reasonably expected to reach investors and the trading markets, the City is obligated to ensure that such statements and information are complete, true, and accurate in all material respects.

Training. The members of the City staff involved in the initial or continuing disclosure process shall be properly trained to understand and perform their responsibilities.

	CITY OF BELVEDERE – ADMINISTRATIVE POLICY MANUAL		
	POLICY 2.7		
PROCUREMENT			
Adoption Date:	11/13/2018	Adopted by:	City Council Resolution No. 2018-32
Revised Date:	-	Revised by:	-
Authority:	City Council		

2.7.1 PURPOSE

It is the policy of the City to obtain the quality and quantity of products and services required for the performance of City governmental functions at the lowest possible cost. There are three different types of procurements utilized by the City:

- 1) Public Works Projects, discussed in Section 2.7.4;
- 2) Supplies, Materials, Equipment, Non-Professional Services and Maintenance Work, discussed in Section 2.7.5;
- 3) Professional Services, discussed in Section 2.7.6.

2.7.2 PURCHASING AGENT

The City Manager, or the City Manager’s designee, is the Purchasing Agent, with the authority and the responsibility to:

- 1) Carry out the Purchasing Policy of the City,
- 2) Prepare or revise, in cooperation with each department, written standard specifications for purchases of goods, supplies, equipment, and services,
- 3) Purchase or contract for goods, supplies, equipment, and services required by City departments according to these purchasing procedures and such administrative regulations as the City Manager shall prescribe,
- 4) Obtain as full and open a competition as possible when purchasing or contracting for goods, supplies, equipment, and services,
- 5) Keep informed of current developments in the field of purchasing, prices, contracting for goods, supplies, equipment, and services,
- 6) Ensure the inspection of all supplies and equipment purchases to guarantee quality and conformance with City specifications,
- 7) Recommend the transfer of unused supplies and equipment between departments as needed,
- 8) Sell supplies and equipment that cannot be used by any department or that have become unsuitable for City use, and
- 9) Maintain a contractor’s list and necessary records for the efficient operation of the purchasing function

2.7.3 DEFINITIONS

For the purposes of the Purchasing Policy the following words and phrases shall have the following meanings:

- 1) “Commission” means the California Uniform Construction Cost Accounting Commission
- 2) “Act” means the Uniform Public Construction Cost Accounting Act (California Public Contracts Code Section 22000 et seq.)
- 3) “Force Account” means professional services, construction, rehabilitation, repair or demolition that is performed by City employees.
- 4) “Public project” means any of the following:
 - i. Construction, reconstruction, erection, alteration, renovation, improvement, demolition and repair work involving any city owned, leased or operated facility; or
 - ii. Painting or repainting of any city owned, leased, or operated facility.
- 5) “Public project” does not include maintenance work. “Maintenance work” includes all of the following:
 - i. Routine, recurring and usual work for the preservation or protection of any city owned or city operated facility for its intended purposes;
 - ii. Minor repainting;
 - iii. Resurfacing of streets and highways at less than one inch;
 - iv. Landscape maintenance, including mowing, watering, trimming, pruning, planting, replacement of plants, and servicing of irrigation and sprinkler systems; or
 - v. Work performed to keep, operate, and maintain city owned systems.
- 6) “Facility” means any plant, building, structure, ground facility, utility system, subject to the limitation of subsection (B)(4), real property, streets and highways, or other public work of improvement.

2.7.4 BID PROCEDURE FOR PUBLIC PROJECTS

- A. The procedures in this section shall be observed when conducting procurements for “public projects,” as defined in section 2.7.5(4).
- B. Force Account, Negotiated Contract, Purchase Order
Public projects that do not exceed the applicable dollar amount limitations under Section 22032 of the Act (currently \$45,000 or less) may be performed by force account or let by negotiated contract, or purchase order.
- C. Informal Bid Procedures;

Public projects that do not exceed the applicable dollar amount limitations under Section 22032 of the Act (currently \$175,000 or less) may be performed by the informal bidding provisions of this Policy, as applicable.

(1) Notice Inviting Informal Bids

Where a public project is to be performed which is subject to the informal bidding provisions of this Regulation, a notice inviting informal bids shall be mailed or e-mailed to all contractors for the category of work to be bid, as shown on the list developed in accordance with subsection (D) above, and to all construction trade journals as specified by the Commission in accordance with Section 22036 of the Act. Additional contractors and/or construction trade journals may be notified at the discretion of the department/agency soliciting bids, provided however:

- i. If there is no list of qualified contractors maintained by the City for the particular category of work to be performed, the notice inviting bids shall be sent only to the construction trade journals specified by the Commission.
- ii. If the product of service is proprietary in nature such that it can be obtained only from a certain contractor or contractors, the notice inviting informal bids may be sent exclusively to such contractor or contractors.

(2) Award of Informal Contracts

The Purchasing Agent is authorized to award informal contracts pursuant to this Regulation.

D. Formal Bid Procedures

Public projects that are required to be let by formal bidding procedures under the Act (currently \$175,000 or greater) must be let to the lowest responsive and responsible bidder after posting of notice inviting formal bids as specified in subsection (F) below.

- 1) The formal competitive bidding procedure shall comply with all aspects of state and local law governing formal competitive bidding, including, but not limited to, the California Public Contract Code, California Government Code, California Labor Code, resolutions of the City Council as may be adopted from time to time, and policies and procedures as the purchasing agent may approve from time to time.
- 2) The City may, in its sole and absolute discretion, reject any or all bids presented, and may waive any minor irregularities in each bid received.
- 3) Notice Inviting Formal Bids
The notice inviting formal bids shall comply with Section 22037 of the Act. Notice inviting formal bids shall state the time and place for the receiving and opening of sealed bids and distinctly describe the project. The notice shall be published at least 14 calendar days before the date of opening the bids in a newspaper of general circulation, printed and published in the city; or, if there is no newspaper printed and published within the jurisdiction of the public agency, in a newspaper of general circulation which is circulated within the city. The

notice inviting formal bids shall also be mailed to all construction trade journals specified in Section 22036 of the Act. The notice shall be mailed at least 15 calendar days before the date of opening the bids. In addition to notice required by this Section, the city may give such other notice as it deems proper.

4) Award of Formal Contracts

Formal contracts made under this Regulation shall be awarded by the City Council.

E. Contractors List

A list of contractors shall be developed and maintained by the Public Works Manager or his or her designee in accordance with the provisions of Section 22034 of the Act and criteria promulgated from time to time by the Commission.

J. Approval of Plans and Designs

The City Engineer, or the City Engineer's designee, is authorized to approve plans and designs, and all amendments and addenda thereto, for performance of a public project of the City.

2.7.5 BIDDING AND CONTRACTING FOR SUPPLIES, MATERIALS, NON-PROFESSIONAL SERVICES AND MAINTENANCE WORK

A. Materials, Supplies, Equipment, and Non-Professional Services

Materials, supplies, and equipment required by any city department for its daily operation and use may be purchased through the following alternative procedures at each dollar threshold. This section does not apply to any materials, supplies, and equipment required for the construction of a public project.

- Buyer's best judgement: Up to \$2,000
- Two written or oral quotes: Over \$2,000 and up to \$10,000
- Three written quotes: Over \$10,000 and up to \$50,000
- Sealed competitive bidding: Greater than \$50,000

Evidence of the selection process used at the \$2,000 or greater threshold must be submitted to the finance department.

B. Maintenance Work

Contracts for maintenance work, and all working details, drawings, plans and specifications prepared for maintenance work contracts shall be reviewed and approved by the City's Public Works Manager, or his or her designee. Contracts for maintenance work shall be awarded to the contractor that will best serve the interests of the city, taking into account any or all of the following:

- 1) The ability, capacity, and skill of the contractor to perform the contract;
- 2) Whether the contractor has the facilities to perform the contract promptly, or within the time specified, without delay or interference;
- 3) The character, integrity, reputation, judgment, experience, and efficiency of the

- contractor;
- 4) The contractor's record of performance on previous contracts with the city;
 - 5) The previous and existing compliance by the contractor with laws and ordinances relating to the contract;
 - 6) The sufficiency of the financial resources and ability of the contractor to perform the contract;
 - 7) The quality, availability, and adaptability of the supplies and equipment needed to fulfill the contract;
 - 8) The ability of the contractor to provide future maintenance and service for the subject of the contract;
 - 9) The number and scope of conditions attached to the bid; and
 - 10) The contractor's price proposal

C. Award of Maintenance Contracts; Contracts for the Purchase of Materials, Supplies and Equipment

The Purchasing Agent is authorized to award maintenance contracts and contracts for the purchase of materials, supplies and equipment of \$175,000 or less. The City Council shall award maintenance contracts and contracts for the purchase of materials, supplies and equipment of more than \$175,000.

2.7.6 EXCEPTIONS TO THE BIDDING REQUIREMENTS


The bidding requirements for a Municipal Improvement Project or for the purchase of goods, supplies, equipment, and services need not be observed if any of the following conditions is met:

- Emergency - Where the City has declared an emergency justifying the expenditure.
- Public Cooperative Purchasing Agreement - Except for public projects subject to informal or formal bidding under Section 2.7.4., where another governmental entity has an agreement with a vendor which allows the City to purchase particular items on a cooperative basis at a reduced rate.
- Negotiations - Except for public projects subject to informal or formal bidding under Section 2.7.4 where the City Council finds that negotiation would best serve the City due to the nature of the project, good, supply, equipment, or service.
- Sole Source – A sole source justification exists in any of the following circumstances:
 - *Specialized Item* - Where the project, good, supply, equipment, or service is of such a specialized nature that it can only be obtained from one manufacturer or vendor or where the service sought is to maintain an article for which the bidder was also the manufacturer or vendor of the article.
 - *Existing Contract* - Except for public projects subject to informal or formal bidding under Section 2.7.4, where the project, good, supply, equipment, or service is similar to one being provided under an existing contract, and in the judgment of the Department Head the project, article or service can be obtained by negotiations with the existing contractor for the same price that formal bidding would yield.

- *Bidding Not Beneficial* – In instances when the responsible purchasing authority determines competitive bidding is ineffective or will not produce an advantage and, therefore, is not in the best interests of the City.
- Sole Source Contracts must be approved by the Purchasing Agent.

2.7.7 PROCUREMENT OF SPECIALIZED SERVICES

- A. Professional services are advisory, consulting, architectural, engineering, computer, data processing, telecommunications, legal, financial, surveying or any service which involves the exercise of professional discretion or independent judgment based on an advanced or specialized knowledge, expertise or training gained by formal studies or experience.
- B. Whenever practicable as determined by the Purchasing Agent in his or her sole discretion, a minimum of three (3) proposals shall be obtained from separate firms for professional services.
- C. The Purchasing Agent is authorized to award professional services contracts of \$175,000 or less, with the exception of contracts for independent financial audits. Contracts for services for independent financial audits shall be awarded by the City Council. The City Council shall award professional services contracts of more than \$175,000.
 - 1. Award of contracts for architectural, landscape architectural, engineering, environmental, land surveying, or construction project management services the emphasis in the selection process shall be on the basis of demonstrated competence and on the professional qualifications necessary for the satisfactory performance of the services required.

	CITY OF BELVEDERE – ADMINISTRATIVE POLICY MANUAL POLICY 2.8 EXPENDITURES		
	Adoption Date:	11/13/2018	Adopted by:
Revised Date:	-	Revised by:	-
Authority:	City Council		

2.8.1 **INVOICE PROCESSING**

Invoices are processed by Administrative Services Department staff, and approved either electronically or by signature by the staff member at the City who can best verify the validity of the invoiced amount. Typically, approving an invoice indicates verification that the goods or services invoiced have been received or provided. Procurement authority is discussed in Policy 2.7.

2.8.2 **CHECK SIGNING & ACCESS TO CHECKS**

One signature is required on City checks or electronic payment vouchers in amounts up to \$5,000 and two signatures for checks or electronic payment vouchers in excess of \$5,000. Payments for payroll and related payroll-related liabilities require only one signature.

The City Manager, the Director of Planning & Building, and the City Clerk are authorized to sign checks or electronic payment vouchers. Each member of the City Council is also an authorized signer, and is required to be the second signer on checks or electronic payment vouchers in excess of \$5,000.

The City Manager is the primary signatory. The Director of Planning & Building, and the City Clerk are authorized as primary signatories in the absence of the City Manager.

All blank City checks shall be securely stored in a locked cabinet all times. The Administrative Services Manager shall have access to blank checks.

2.8.3 **EMPLOYEE TRAVEL**

I. GENERAL

This travel policy applies to all employee travel for City-related business and mileage reimbursements. Employee travel must be approved in advance by the City Manager or his or her designee.

II. PROHIBITED EXPENDITURES

State law prohibits personal use of public resources. Examples of personal travel expenses that the City will not reimburse include, but are not limited to:

- a. The personal portion of any trip;
- b. Political or charitable contributions or events;
- c. Family expenses, including partner's expenses when accompanying official on agency-related business, as well as children- or pet-related expenses;
- d. Entertainment expenses, including alcoholic beverages, theater, movies (either in-room or at the theater), sporting events (including gym, massage and/or golf related expenses), or other cultural events;
- e. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline; and
- f. Personal losses incurred while on City business.

Any questions regarding the propriety of a particular type of expense should be resolved by the City Manager before the expense is incurred.

III. RECEIPTS

Employees requesting reimbursement for travel expenditures must do so by submitting a Travel Expense Report form. Documentation, generally in the form of a receipt, is required for all expenditures itemized on the expense report other than mileage.

IV. PURCHASING CARD USAGE

- a. City Purchasing Cards should be used whenever possible and practical for all travel-related expenses.
- b. Upon completion of travel, actual receipts for registration fees, lodging, travel and transportation, and other allowable expenses should be turned into the Administrative Services Department with the monthly Purchasing Card statement.
- c. For situations where use of the Purchasing Card is not practical or possible, allowable expenses paid by the traveler will be reimbursed.

V. TRANSPORTATION

The most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements must be used, using the most direct and time-efficient route. Government and group rates must be used when available.

- a. Airfare - Direct flights shall be considered the standard, even though flights with connections and/or layovers are often less expensive. Airfares shall be purchased as far in advance as possible to take advantage of reduced fares. Receipts are required for payment or reimbursement of airfare. First Class or Business Class airfare is not an allowable expense.
- b. Automobile - Automobile mileage is reimbursed at the applicable IRS rate in effect at the time of travel. The reimbursement rate is designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle. This amount does not include bridge and road tolls, which are also reimbursable. Employees receiving an auto allowance are never reimbursed for mileage unless their travel exceeds 100 miles each direction.

- c. Car Rental – Economy vehicle rental types shall be considered the most economical and reasonable for purposes of reimbursement under this policy. Larger vehicles may be rented as appropriate, depending upon the number of passengers. Receipts are required for payment or reimbursement of car rental expenses.
- d. Taxis/Shuttles/Ridesharing – Taxi, shuttle, or ridesharing (i.e. – Uber or Lyft) fares may be reimbursed, including a 15 percent gratuity per fare, when the cost of such fares is equal or less than the cost of car rentals, gasoline and parking combined, or when such transportation is necessary for time-efficiency.

VI. LODGING

Lodging expenses will be reimbursed or paid for when travel on official City business reasonably requires an overnight stay. Receipts are required for payment or reimbursement of lodging expenses.

- a. Conferences/Meetings: If such lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the conference sponsor for the meeting in question if such rates are available at the time of booking. If the group rate is not available than comparable lodging shall be obtained, see next section.
- b. Other Lodging: Travelers must request government rates, when available. Lodging rates that are equal or less than government rates are presumed to be reasonable and hence reimbursable for purposes of this policy.
- c. If lodging rates exceed the government rate for the area, actual lodging costs may be reimbursed conditioned upon performance of a good faith effort evidenced by documentation (e.g., internet search or phone calls) that demonstrate an attempt to find median-priced lodging.

VII. PER DIEM

Meal Per Diem: A meal per diem is allowed for travel requiring an overnight stay. Contact the Administrative Services Department or check online (<https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-lookup>) to determine the rate allowable for the city where you are traveling. The per diem amount should be pro-rated for partial travel days and meals provided by the seminar/conference (if applicable) as follows:

- a. 50% of the daily per diem rate is allowable for dinner, 25% each for breakfast and lunch.
- b. If actual costs are more than the per diem amount, the employee is responsible for the additional amount. If actual costs are less than the per diem amount, the employee may keep the balance.
- c. No receipts are required when using per diem.

Incidental Per Diem: A personal incidental per diem of \$10 per day is allowed for travel requiring an overnight stay for tips and other miscellaneous incidentals.

VIII. COMPENSATION FOR HOURS WORKED

Contact the Administrative Services Department with any questions regarding compensation for hours worked during travel for non-exempt employees.

IX. INTERNET CONNECTION CHARGES

If internet connectivity is needed for work related purposes while traveling and the hotel and/or conference charges for internet service, the City will cover the cost of any Internet connection charges incurred.

X. CASH ADVANCES

- a. If an employee is unable to finance travel from personal funds until a reimbursement voucher is paid, he or she may request an advance of public funds. Requests for advances shall be reviewed by the City Manager to determine reasonableness of amount. All advances must be properly accounted for upon return from travel.
- b. Any unused advance must be returned to the City treasury within five (5) days of the employee's return, along with a Travel Expense Report and receipt documenting how the advance was used in compliance with this expense policy.
- c. Failure to comply with this policy will result in disciplinary action.

2.8.4 PURCHASING CARD POLICY

I. GENERAL

It is the City's policy to issue a Purchasing Card to the City Manager and to his or her designees for expenditures made in the course of performing City business.

The City Purchasing Card is to be used for approved, official business only. Appropriate City Purchasing Card uses shall include, but is not limited to:

- a. Travel on City business.
- b. Purchase of goods or services from vendors where use of a check is not practical, such as the case with many Internet purchases.
- c. Securing reservations and locations for various City activities, attending local meetings, community events, and honoree events.
- d. Costs associated with meetings with City Council, applicants, developers, or consultants.

Use of the City Purchasing Card is not intended to replace the City's normal purchasing procedures or to replace effective procurement planning which enables volume discounts. The City Purchasing Card may not be used for the purchase of goods or services that would otherwise require competitive bidding. The City Purchasing Card shall not be used for personal expenses, even if City employee reimburses the City.

II. **AUTHORITY LIMITS**

City issued Purchasing Cards have the following expenditure authority limits:

Position	Credit Limit	Single Purchase Limit
City Manager or Department Head	\$10,000	\$10,000
Maintenance Supervisor	\$8,000	\$8,000
All others	\$5,000	\$5,000

III. **UNACCEPTABLE USE**

- a. Purchases over the appropriate signature authority limit. Dividing an order is not an acceptable means of satisfying this limit and is not allowed.
- b. Cash advances, traveler's checks, or the use of ATM machines.
- c. Fuel for personal vehicles.
- d. Using another employee's Purchasing Card. An employee may not use another employee's Purchasing Card to make a purchase, regardless of whether or not they have been authorized to make Purchasing Card purchases.

IV. **RECONCILIATION AND APPROVAL**

- a. The Cardholder will submit receipts and/or documentation describing each transaction made on the card.
- b. When the Purchasing Card is used for a business meal, an itemized receipt must be submitted, with the names of those in attendance and the business purpose for the meal noted.
- c. Receipts/documentation are to be attached to the monthly statement, and the statement shall be signed by the employee.
- d. Secondary review of the statement shall be performed by the Supervisor or appropriate Management employee. The Supervisor or Management employee shall sign the Purchasing Card statement to indicate approval of the charges.
- e. Once approved by the Supervisor, the statement and accompanying documentation are to be submitted to the Administrative Services Manager for processing.
- f. In the event of a lost or missing receipt, the Cardholder must complete a statement explaining the absence of the documentation and confirming that the expenses were legitimately incurred in the conduct of City business.

V. **DISPUTED CHARGES**

Cardholders are responsible for notifying the Administrative Services Manager immediately of any disputed charges. The Cardholder will be responsible for resolving the disputed charge directly with the Purchasing Card company.

VI. **LOST OR STOLEN CARD**

Cardholders are responsible for notifying the Administrative Services Manger immediately if the card is lost or stolen.

VII. **TIMELY PAYMENT**

The Administrative Services Manager will ensure timely payments on all Purchasing Card charges.

2.8.5 PETTY CASH

The purpose of the petty cash system is to eliminate the overhead cost of processing small items, and to provide change to customers at the counter who pay for services with cash.


Items costing more than \$50.00 must go through the regular request for payment procedure. Petty cash may be maintained by the following departments in the indicated amounts and responsible parties:

- a. Administrative Services - \$450 (Administrative Services Manager)
- b. Police - \$400 (Police Secretary)
- c. Building Department - \$50 (Department Secretary) – This is a change fund only.
 See Cash Handling policy at Policy 2.9

Petty cash shall be kept in a locked location with limited access. The person requesting petty cash must sign a voucher for the amount received and indicate the correct expenditure account to which the purchase is to be charged.

Upon purchase of the item(s), a receipt must be presented and attached to the original petty cash voucher. Any change due from the transaction should be deposited back into the petty cash drawer.

Petty cash will be randomly audited by the Administrative Services Manager.

	CITY OF BELVEDERE – ADMINISTRATIVE POLICY MANUAL POLICY 2.9 CASH HANDLING		
	Adoption Date:	12/13/2010	Adopted by:
Revised Date:	03/2013 12/14/2015 11/13/2018	Revised by:	Unknown City Council Resolution No. 2015-35 City Council Resolution No. 2018-32
Authority:	City Council		

2.9.1 PURPOSE

The purpose of this policy is to safeguard public funds. The establishment of strong internal controls for cash collection is necessary to prevent mishandling of funds and to safeguard against loss. Strong internal controls are also designed to protect employees from inappropriate changes of mishandling funds by defining his/her responsibilities in the cash handling process. Included in the definition of cash are the following: coin, currency, checks, money orders, and credit cards.

2.9.2 CASH COLLECTIONS


All persons who handle cash on behalf of the City will be trained by the Administrative Services Department at the time the duty is assigned to them.

A change fund of no more than \$50 will be counted by the front desk staff person daily and the amount of the fund and date will be recorded and initialed on a daily log. The Administrative Services Department will periodically conduct a cash count of the change fund and shall record the findings.

All employees who collect cash on behalf of the City shall provide a sequential, pre-numbered receipt to the customer or citizen. A receipt shall be written and given to the customer upon receiving cash or check over the counter or through the mail at the time funds are received. No checks or cash shall be held over for later processing.

Once a receipt has been issued, a copy of the receipt along with the cash shall be placed in a secure location designated by the Administrative Services Department. There will be no cash or checks received held or stored in any other locations. The Administrative Services Department or other designated staff will collect and lock up all cash and receipts at the end of each work day.

There will be no money collected at City Hall either over the counter or through the mail for anything other than official City business. Cash collected on department premises will be held to an absolute minimum to ensure safety. No checks shall be cashed from cash receipts or change funds. Shortages or overages shall be reported to the Administrative Services Manager immediately.

	CITY OF BELVEDERE – ADMINISTRATIVE POLICY MANUAL		
	POLICY 2.10		
FIXED ASSETS POLICY			
Adoption Date:	11/13/2018	Adopted by:	City Council Resolution No. 2018-32
Revised Date:	-	Revised by:	-
Authority:	City Council		

2.10.1 PURPOSE

The purpose of the Fixed Assets Policy is to present a uniform method of maintaining and updating the City’s fixed asset records. Principles and processes incorporated into this policy are in accordance with generally accepted accounting principles (GAAP).

This policy encompasses all fixed assets at the City: land, land improvements, buildings, building improvements, infrastructure, machinery and equipment, and vehicles. Fixed assets are further distinguished as capital assets and non-capital assets.

Capital assets are those fixed assets that meet the capitalization threshold as identified in Section 2.10.2. GAAP requires proper accounting for the acquisition and disposal of capital assets. Proper record keeping of the City’s capital assets also provides a management tool for budget and rate setting decisions.

Non-capital assets fall below the capitalization threshold and may include furniture, small tools and equipment (hand mowers, trimmers, etc.), and various telecommunications and computer equipment. Although not required, it may be important for departments to maintain inventories of non-capital fixed assets for many reasons, including theft prevention and conducting condition assessments.

2.10.2 CAPITALIZATION THRESHOLD

The current criteria requiring the capitalization of a fixed asset is a cost or fair market value of \$5,000 or more and a useful life of one year or more.

2.10.3 BUILDING/FACILITY IMPROVEMENTS

The determination of whether an expenditure to replace part of a building/facility or major equipment associated with a building/facility is considered to be an improvement or a maintenance item shall be addressed on a case-by-case basis. Examples of potential improvements are HVAC, boilers, roofs, etc. In general, any such expenditures exceeding \$5,000 should be considered capitalized improvements, under \$5,000 would be an operating maintenance item.

2.10.4 DUTIES AND RESPONSIBILITIES

The Administration Department and various other City departments have a role in the successful maintenance of the City's fixed asset records.

The Administration Department shall be responsible for the oversight of all duties and functions related to the fixed asset management system, including:

- A. Update and maintain detailed records of all capital assets of the City.
- B. Oversee annual physical inventories.
- C. Provide education and act as a resource for departments in the compliance of this policy.
- D. Generate fixed asset reports as required or requested.

Other City Departments have the following responsibilities:

- A. Custodianship of assets for the department.
- B. Complete bi-annual physical inventory of capital assets within the department.
- C. On a timely basis, report to the Administration Department all changes, transfers, surpluses, relevant alterations, acquisitions, and dispositions of capital assets (including lost or stolen items).

2.10.5 ACQUISITION OF CAPITAL ASSETS

The purchase of capital assets is subject to the provisions of the City's Procurement Policy. All costs associated with the purchase of the asset shall be charged to a capital account within the City's accounting system (expense accounts with the last four digits in the 9000's). Ancillary costs (shipping, installation, design, etc.) shall be included in the capitalized cost of the asset.

Donated assets shall be capitalized at the estimated fair value of the asset at the time of the donation. Administration staff shall determine the fair value of the asset based on the best information available, which may include original cost, age of the item, assessment of current condition, etc. Departments shall notify Administration staff within two business days of the acquisition of any donated assets.

2.10.6 BI-ANNUAL PHYSICAL INVENTORY

Administration staff shall provide the various departments with the most recent list of capitalized assets assigned to their respective departments/divisions. Each department shall conduct an inventory to confirm the accuracy of the report and note all changes and discrepancies to the list. Departments shall return the completed inventories, complete with all notations, to the Administration Department in a timely manner (typically within two weeks).

2.10.7 DISPOSITION OF SURPLUS SUPPLIES AND EQUIPMENT

- A. Each Department Head shall submit to the Purchasing Agent, at such a time and in such a form as prescribed by the Purchasing Agent, reports showing supplies and equipment which are no longer used or which have become obsolete or worn out.

- B. The City Council may declare such property as “surplus”. The Purchasing Agent may sell surplus property, or exchange or trade it for new supplies and equipment. The sale of surplus property shall be made by the most effective method, such as formal sealed bid, informal bid, negotiation, or public auction. The City Council may alternatively direct the donation of surplus property provided that such donation is supported by appropriate findings.

- C. If surplus property is offered at public auction, any person, including a City employee, may make an offer of purchase. However, no City employee may purchase surplus City property by means other than a public auction. Neither the Purchasing Agent nor a Department Head conducting such a sale of surplus property may be a purchaser.

- D. Proceeds from the sale of surplus property shall be deposited in the Equipment Replacement Fund.

