

**TOWN OF TIBURON**  
**APPROVED**  
**MUNICIPAL BUDGET**  
Fiscal Year 2022-23



**PRESENTED TO:**

**Mayor Jon Welner**

**Vice Mayor Jack Ryan**

**Councilmember Alice Fredericks**

**Councilmember Noah Griffen**

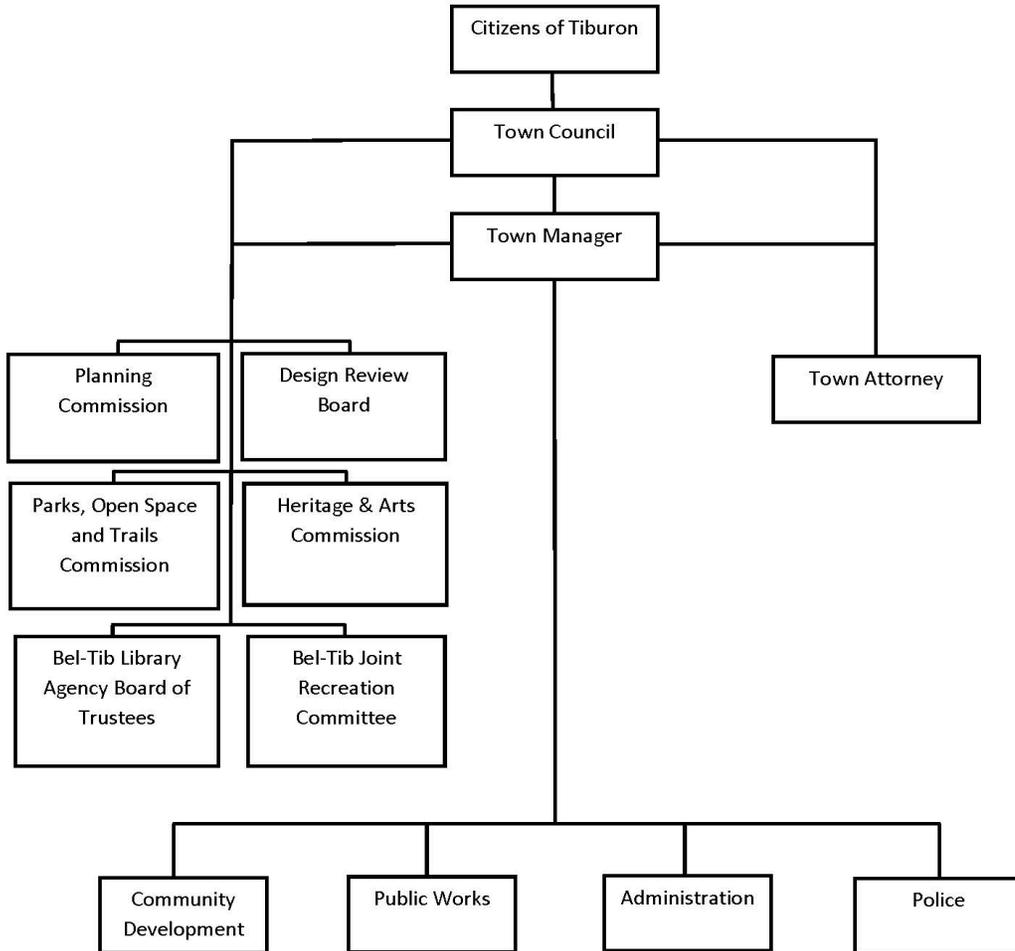
**Councilmember Holli Their**

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*Cover Photo: South Knoll Park  
Photo by Phoenix Giffen*

# Town Organization Chart



# Directory of Town Officials

TOWN MANAGER	Gregory Chanis
TOWN ATTORNEY	Benjamin Stock
CHIEF OF POLICE	Ryan Monaghan
DIRECTOR OF ADMINISTRATIVE SERVICES	Suzanne Creekmore
DIRECTOR OF COMMUNITY DEVELOPMENT	Dina Tasini
DIRECTOR OF PUBLIC WORKS & TOWN ENGINEER	Vacant
TOWN CLERK	Lea Stefani
BUILDING OFFICIAL	Doug Haight

# Town Council, Commission & Board Members

**TOWN COUNCIL**  
**JON WELNER, MAYOR**  
**JACK RYAN, VICE MAYOR**  
**ALICE FREDERICKS**  
**NOAH GRIFFIN**  
**HOLLI THIER**

## **PLANNING COMMISSION**

Jeff Tsai, Chair  
Erica Williams, Vice Chair  
Daniel Amir  
Kathleen Defever  
Eric Woodward

## **DESIGN REVIEW BOARD**

Bryan Chong, Chair  
Miles Berger, Vice Chair  
Cedric Barringer  
Suzanne Kim  
Jim Malott

## **PARKS, OPEN SPACE & TRAILS COMMISSION**

Chuck Hornbrook, Chair  
Timothy Burr, Vice Chair  
Isaac Nikfar  
Angela McInerney  
Liz Judge

## **HERITAGE & ARTS COMMISSION**

Nora Noguez, Chair  
Trish Ferrin, Vice Chair  
Jaleh Etemad  
Victoria Fong  
Arjun Gupta  
Fran Hall  
Azita Mujica-Beavers  
Victoria Arnett, Commissioner Emeritus  
Town Historian: David M. Gotz

## **DIVERSITY INCLUSION TASK FORCE (AT-LARGE)**

Karen Carrera  
Anette Harris  
Ruben Kalra  
Tina Paikeday  
Leela Stake

## **BELVEDERE/TIBURON JOINT RECREATION COMMITTEE**

Chelsea Schlunt, Chair (Belvedere)  
Jerry Riessen, Vice Chair (Tiburon)  
Noah Griffin (Tiburon Town Council)  
Sally Wilkinson (Belvedere City Council)  
Jason Rosell (Tiburon)  
Vacant (Tiburon)  
Melissa Feder (Belvedere)  
Julianne Schaefer (Belvedere)  
Sherry Wangenheim  
(Reed Union School District)

## **BELVEDERE/TIBURON LIBRARY AGENCY BOARD OF TRUSTEES**

Jeff Slavitz, Chair (Tiburon)  
Ken Weil, Vice Chair (Tiburon)  
Tom Cromwell (Belvedere)  
Lawrence Drew (Tiburon)  
Maureen Johnson (Belvedere)  
Roxanne Richards (Belvedere)  
Niran Amir (RUSD)

## **BELVEDERE/TIBURON JOINT DISASTER ADVISORY COUNCIL**

Tom Cromwell, Chair  
Holli Thier (Tiburon Town Council)  
Bob McCaskill (Belvedere City Council)  
Christopher Murphy (Tiburon)  
James Sherman (Tiburon)  
Jerry Butler (Belvedere)

# **FUND RESOURCES OVERVIEW**

**Overview of Total Appropriations**

**Statement of Fund Balances, June 30th Closing**

**Changes to Fund Balance**

**Fiscal Year 2022/23**

**Capital & Special Project Fund Descriptions**

Overview of Total Appropriations

		Appropriation
<b>Operating Program</b>		
Town Administration		2,396,698
Community Development		1,808,439
Police		4,657,179
Public Works		2,735,781
Non-Departmental		3,636,315
Subtotal:		\$ 15,234,412
<b>Capital &amp; IT Outlay Program</b>		\$ 514,825
<b>Capital Improvement Program</b>		
Street Improvements		1,782,500
Drainage Improvements		733,000
Community Development Improvements		2,816,000
Subtotal:		\$ 5,331,500
<b>Debt Service Program</b>		
2016 Consolidated Reassessment District		614,902
TPFA 2016 Refunding Revenue Bonds		613,593
Virginia Undergrounding District Series A		37,600
Virginia Undergrounding District Series B		41,863
Hawthorne Undergrounding District		529,663
Subtotal:		\$ 1,837,621
<b>Total Appropriation</b>		<b>\$ 22,918,358</b>

## FUND RESOURCES OVERVIEW Fiscal Year 2022/23

### Statement of Fund Balances, June 30th Closing

FUND/ RESERVE	2019/20 Actual	2020/21 Actual	2021/22 Estimated	2022/23 Projected
<b>GENERAL FUND</b>				
Operating (Policy Requires 25% Reserve)	6,479,367	7,459,972	7,424,473	5,856,885
Employee Compensated Leave	250,000	250,000	257,000	257,000
Employee Housing Assistance	-	-	-	-
CalPERS Liability Reserve		-	-	-
OPEB Fund (GASB 45)			-	-
Self Insurance	250,004	230,531	214,060	189,060
Capital Equipment Replacement	530,083	596,971	633,154	593,879
Technology Fund	601,855	613,863	467,035	345,360
Sub-Total	\$ 8,111,309	\$ 9,151,337	\$ 8,995,722	\$ 7,242,184
<b>DISCRETIONARY SET-ASIDES</b>				
PW Corp Yard Improvement	3,497,788	3,497,788	3,497,788	3,382,788
Park Development & ORT	525,921	476,390	285,190	41,510
Open Space Management	25,141	25,141	25,141	25,141
Emergency Repairs	99,560	99,560	100,000	100,000
Streets & Drainage	1,360,005	1,378,979	1,373,979	710,979
Infrastructure & Facility Replacement	1,151,126	1,447,459	1,262,459	111,459
RBSD Ponds				-
Litigation Reserve		-		-
Retirement Surplus Account				-
Sub-total	\$ 6,659,540	\$ 6,925,317	\$ 6,544,556	\$ 4,371,876
Total General Fund:	\$ 14,770,849	\$ 16,076,654	\$ 15,540,278	\$ 11,614,061
<b>OTHER RESTRICTED FUNDS</b>				
Planning State Grant	-	-	-	-
COPS	-	-	-	-
Cypress Hollow District	19,038	9,865	(10,503)	-
Paula Little Flower	28,533	24,036	91,076	82,576
County Measure A Funds (Parks)	50,706	60,319	65,319	42,966
TAM Safe Routes to Schools	-	-	-	-
State Per Capita Grant (Parks)	-	-	-	-
State Gas Tax	1,481,523	1,039,423	438,423	420,136
County Measure A Transportation (Sales)	557,242	598,090	368,292	390,572
County Measure B Funds	115,384	32,523	32,623	111,306
RMRA (SB1 Funding)	333,799	351,320	248,112	293,639
Town Owned Housing Fund	220,855	268,562	313,638	353,852
Heritage & Arts Donation Fund	10,303	14,398	14,398	14,542
Low & Moderate Housing	1,205,125	1,191,404	1,180,155	1,180,483
Tiburon Playground Improvements	2,030	2,030	2,030	2,030
Tiburon Parks In-Lieu	40,562	41,142	41,342	41,755
Open Space Acquisition	206,859	208,556	209,156	211,248
Tiburon Planning Area Mitigation	197,643	199,265	199,825	201,823
Tiburon Street Impact	2,505,578	1,900,784	2,414,057	1,658,198

## FUND RESOURCES OVERVIEW Fiscal Year 2022/23

### Statement of Fund Balances, June 30th Closing

FUND/ RESERVE	2019/20 Actual	2020/21 Actual	2021/22 Estimated	2022/23 Projected
Tiburon Drainage Impact	93,788	134,530	173,405	188,139
Tiburon Circ System Improvement	139,767	140,915	141,315	-
Tiburon Bunch Grass Mitigation	140,013	141,160	141,561	142,977
Tiburon Long Range Planning	411,324	456,719	173,762	(0)
Belvedere/Tiburon Library Agency	-	-	-	-
<b>Total Restricted Funds:</b>	<b>\$ 7,760,074</b>	<b>\$ 6,815,041</b>	<b>\$ 6,237,986</b>	<b>\$ 5,336,241</b>
<b>Grand Total Funds</b>	<b>22,530,923</b>	<b>22,891,695</b>	<b>21,778,264</b>	<b>16,950,302</b>

**FUND RESOURCE OVERVIEW**

**Fiscal Year 2022/23**

Changes to Fund Balance, projected June 30, 2023

FUND/RESERVE	Estimated Fund Balance 7/1/2022	Projected Revenues	Projected Operating Expenses	Projected Capital Project Expenses	Transfers In	Transfers Out	Projected Change to Fund Balance	PROJECTED FUND BALANCE 6/30/2023
<b>GENERAL FUND RESERVES</b>								
<b>POLICY RESTRICTED</b>								
Operating Reserve (25%)	\$ 7,424,473	12,030,758	11,979,974	-	100,000	1,718,371	(1,567,588)	\$ 5,856,885
Employee Compensated Leave	\$ 257,000	-	-	-	-	-	-	257,000
CalPERS Liability Reserve	\$ -	-	-	-	-	-	-	-
OPEB Fund (GASB 45)	\$ -	-	-	-	-	-	-	-
Self Insurance	\$ 214,060	-	25,000	-	-	-	(25,000)	189,060
Capital Equipment Replacement	\$ 633,154	180,725	220,000	-	-	-	(39,275)	\$ 593,879
Technology Fund	\$ 467,035	173,150	294,825	-	-	-	(121,675)	345,360
<b>Sub-Total</b>	<b>8,995,722</b>	<b>12,384,633</b>	<b>12,519,799</b>	<b>-</b>	<b>100,000</b>	<b>1,718,371</b>	<b>(1,753,538)</b>	<b>7,242,184</b>
<b>DISCRETIONARY SET-ASIDES</b>								
PW Corp Yard Improvement	\$ 3,497,788	-	-	115,000	-	-	(115,000)	3,382,788
Dairy Knoll Maintenance	\$ -	-	-	-	150,000	-	150,000	150,000
Park Development & ORT	\$ 285,190	-	40,000	353,680	150,000	-	(243,680)	41,510
Open Space Management	\$ 25,141	-	-	-	-	-	-	25,141
Emergency Repairs	\$ 100,000	-	-	-	-	-	-	100,000
Streets & Drainage	\$ 1,373,979	70,000	-	733,000	-	-	(663,000)	710,979
Infrastructure & Facility Replacement	\$ 1,262,459	-	150,000	1,251,000	250,000	-	(1,151,000)	111,459
RBSD Ponds	\$ -	-	-	1,000,000	1,000,000	-	-	-
Litigation Reserve	\$ 100,000	-	-	-	-	100,000	(100,000)	-
Retirement Surplus Assets	\$ -	-	-	-	-	-	-	-
<b>Sub-Total</b>	<b>6,644,556</b>	<b>70,000</b>	<b>190,000</b>	<b>3,452,680</b>	<b>1,550,000</b>	<b>100,000</b>	<b>(2,122,680)</b>	<b>4,521,876</b>
<b>Total General Fund</b>	<b>\$ 15,640,278</b>	<b>\$ 12,454,633</b>	<b>\$ 12,709,799</b>	<b>\$ 3,452,680</b>	<b>\$ 1,650,000</b>	<b>\$ 1,818,371</b>	<b>\$ (3,876,218)</b>	<b>\$ 11,764,061</b>
<b>RESTRICTED FUNDS</b>								
Planning State Grant (SB-2)	\$ -	-	-	-	-	-	-	-
Cypress Hollow District	\$ (10,503)	16,632	37,000	-	30,871	-	10,503	-
Paula Little Flower	\$ 91,076	-	8,500	-	-	-	(8,500)	82,576
County Measure A Funds (Parks)	\$ 65,319	73,967	-	96,320	-	-	(22,353)	42,966
TAM Safe Routes to School	\$ -	-	-	-	-	-	-	-
State Per Capita Grant (Parks)	\$ -	-	-	-	-	-	-	-
State Gas Tax (HUTA)	\$ 438,423	286,713	120,000	185,000	-	-	(18,287)	420,136
County Measure A/AA Transportation (Sa	\$ 368,292	247,280	-	225,000	-	-	22,280	390,572
County Measure B Funds	\$ 32,623	78,683	-	-	-	-	78,683	111,306
RMRA (SB1 Funding)	\$ 248,112	218,027	-	172,500	-	-	45,527	293,639
Town Owned Housing Units	\$ 313,638	152,013	111,799	-	-	-	40,214	353,852
Heritage & Arts Project Fund	\$ 14,398	144	-	-	-	-	144	14,542
Low & Moderate Housing	\$ 1,180,155	11,802	11,474	-	-	-	328	1,180,483
Tiburon Playground Improvements	\$ 2,030	-	-	-	-	-	-	2,030
Tiburon Parks In-Lieu	\$ 41,342	413	-	-	-	-	413	41,755
Open Space Acquisition	\$ 209,156	2,092	-	-	-	-	2,092	211,248
Tiburon Planning Area Mitigation	\$ 199,825	1,998	-	-	-	-	1,998	201,823
Tiburon Street Impact	\$ 2,414,057	444,141	-	1,200,000	-	-	(755,859)	1,658,198
Tiburon Drainage Impact	\$ 173,405	14,734	-	-	-	-	14,734	188,139
Tiburon Circ System Improvement	\$ 141,315	1,413	-	-	-	-	1,413	142,728
Tiburon Bunch Grass Mitigation	\$ 141,561	1,416	-	-	-	-	1,416	142,977
Tiburon Long Range Planning	\$ 173,762	43,738	355,000	-	137,500	-	(173,762)	(0)
Belvedere/Tiburon Library Agency	\$ -	1,880,840	1,880,840	-	-	-	-	-
<b>Total Restricted Funds</b>	<b>6,237,986</b>	<b>3,476,045</b>	<b>2,524,613</b>	<b>1,878,820</b>	<b>168,371</b>	<b>-</b>	<b>(759,017)</b>	<b>\$ 5,478,969</b>
<b>Total Town Funds</b>	<b>\$ 21,878,264</b>	<b>\$ 15,930,677</b>	<b>\$ 15,234,412</b>	<b>\$ 5,331,500</b>	<b>\$ 1,818,371</b>	<b>\$ 1,818,371</b>	<b>(4,635,235)</b>	<b>\$ 17,243,030</b>

## Capital & Special Projects Funds Descriptions

FUND	Description
Low & Moderate Housing Fund	To account for resources received through collection of in-lieu housing fees which are restricted for expenditure on low and moderate (affordable) income housing programs.
Open Space Acquisition Fund	To account for resources received from issuance of the 1972 Open Space General Obligation Bonds. Funds are restricted for expenditures for the acquisition, maintenance or improvement of open space.
State Gas Tax Fund	To account for State revenues restricted for streets expenditures.
Street Frontage Improvement Fund	Restricted for expenditure on street frontage improvements such as sidewalks and curbs.
Tiburon Circulation System Improvement Fund	To account for resources received through collection of mitigation fees which are for expenditures related to traffic and circulation system improvements located within the Town's corporate limits, and primarily along Tiburon Boulevard consistent with the General Plan.
Tiburon Long Range Planning Fund	To account for resources received through the issuance of building permits and the subsequent collection of a special planning fee, which is used for expenditures related to maintenance of the Town's General Plan.
Tiburon Parks In-Lieu Fund	To account for resources received through collection of in-lieu parks fees which are restricted for expenditure on the acquisition, improvement or maintenance of park and recreational facilities.
Tiburon Planning Area Mitigation Fund	To account for resources received through collection of mitigation fees which are for circulation improvements located outside the Town's corporate limits, but within the Tiburon Planning Area. This fund was previously named the Tiburon Boulevard 101 Wye
Tiburon Playground Improvement Fund	To account for resources received from the community for improvement of playground facilities in Tiburon. Established July 1995 through transfer of resources from the General Fund Park Development Reserve.
Tiburon Street Impact Fund	To account for resources received through the issuance of building permits and the subsequent collection of Impact fees which are used for expenditures related to improvement and maintenance of the Town's street system.
Tiburon Drainage Impact fund	To account for resources received through the issuance of building permits and the subsequent collection of impact fees which are used for expenditures related to improvement or maintenance of the Town's drainage system.
Town Owned Housing Fund	To account for resources received through the rental of Town owned Pt. Tiburon Marsh units.
County Measure A Transportation Sales Tax	To account for resources received through the County of Marin from a 1/2 cent sales tax measure passed in 2004 to improve transportation in Marin County. The Transportation Authority of Marin oversees the administration of funding.
County Measure B VLF Fund	To account for resources received through the County of Marin from a \$10 vehicle license registration fee charge for transportation improvements. This fee was approved by voters in November 2010 and is overseen by the Transportation Agency of Marin.
County of Marin Measure A Open Space Sales Tax	To account for resources received through the County of Marin from a 1/4 cent sales tax measure approved by voters in November 2011. Funds are to be used for existing parks and open spaces.

# **OPERATING BUDGET OVERVIEW**



## **Overview of Revenues & Expenditures Fiscal Year 2022/23**

Overview of Operating Budget Revenues & Expenditures

REVENUE & SOURCES	AMOUNT	EXPENDITURES	AMOUNT
<b>GENERAL FUND REVENUES</b>		<b>TOWN ADMINISTRATIVE SERVICES</b>	
Property Taxes	7,141,000	Town Administration	1,586,598
Other Taxes	1,780,000	Legal Services	406,500
Licenses & Permits	1,164,750	Legislative	126,650
Intergovernment & Agency	283,258	Town Hall Facility	276,950
Franchises	839,500		
Charges for Service	490,500	<b>NON DEPARTMENTAL</b>	<b>3,636,315</b>
Investment Earnings	125,000	<b>COMMUNITY DEVELOPMENT</b>	
Fines & Forfeitures	93,250	Planning & Design Review	777,252
Other Revenues	113,500	Building Inspection	676,187
		Advance Planning	355,000
Subtotal	\$ 12,030,758	<b>POLICE</b>	
		Police Services	4,578,829
<b>OTHER SOURCES</b>		Police/EOC Facility	78,350
Other Fund Sources	\$ 3,254,438	<b>PUBLIC WORKS</b>	
		Administration & Engineering	447,494
		Streets Maintenance	1,026,155
		Parks Maintenance	1,022,082
		Street & Signal Light System	67,750
		Corporation Yard	135,300
		Cypress Hollow	37,000
<b>TOTAL REVENUE &amp; SOURCES</b>	<b>\$ 15,285,195</b>	<b>TOTAL EXPENDITURES:</b>	<b>\$ 15,234,412</b>
<b>NET OPERATING SURPLUS (DEFICIENCY)</b>	<b>\$50,783</b>		

# **OPERATING REVENUES & SOURCES OF FUNDS**

## **Overview of Operating Revenue Plan**

### **Summary of Operating Revenues**

#### **Operating Budget Revenues**

General Fund

Self Insurance Reserve

Employee Compensated Leave Reserve

Capital Equipment Replacement Reserve

Technology Fund Reserve

Park Development & ORT Reserve

Cypress Hollow Fund

Measure "A" Parks

State Gas Tax

Town Owned Housing Units

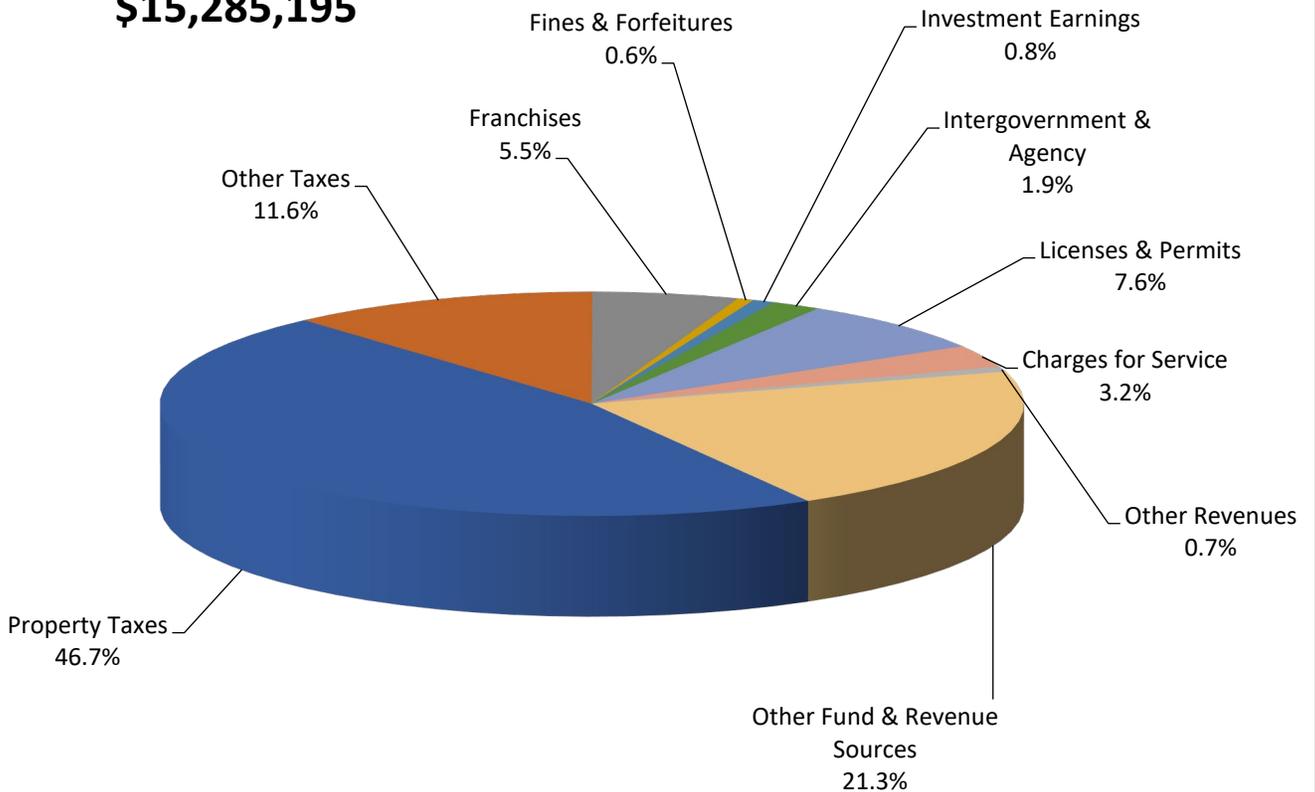
Low/Moderate Income Housing Fund

Peninsula Library JPA Fund

Long Range Planning Fund

Overview of Operating Budget Sources of Funding

**Planned Operating Revenues  
& Sources of Funds for 2022/23**  
**\$15,285,195**



Property Taxes	\$ 7,141,000
Other Taxes	\$ 1,780,000
Franchises	\$ 839,500
Fines & Forfeitures	\$ 93,250
Investment Earnings	\$ 125,000
Intergovernment & Agency	\$ 283,258
Licenses & Permits	\$ 1,164,750
Charges for Service	\$ 490,500
Other Revenues	\$ 113,500
Other Fund & Revenue Sources	<u>\$ 3,254,438</u>
	<u>\$ 15,285,195</u>

## OPERATING REVENUES

### Operating Budget Revenues - Summary

Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>GENERAL FUND</b>					
Property Taxes	6,348,923	6,505,217	6,741,495	6,864,660	7,141,000
Other Taxes	1,522,588	1,475,092	1,615,000	1,714,617	1,780,000
Franchises	722,417	801,177	745,000	837,665	839,500
Fines & Forfeitures	208,342	110,197	105,250	86,584	93,250
Investment Earnings	242,164	126,456	129,200	52,450	125,000
Intergovernment & Agency	293,740	305,391	299,595	315,689	283,258
Licenses & Permits	880,721	1,167,137	893,250	1,286,832	1,164,750
Charges for Service	738,082	645,853	422,090	572,174	490,500
Other Revenues	118,241	340,444	202,802	228,439	113,500
<b>Subtotal General Fund</b>	<b>\$ 11,075,218</b>	<b>\$ 11,476,967</b>	<b>\$ 11,153,682</b>	<b>\$ 11,959,112</b>	<b>\$ 12,030,759</b>
<b>OTHER FUND &amp; RESERVE SOURCES</b>					
Litigation Reserve	-	-	100,000	100,000	-
Employee Compensated Leave Reserve	92,623	-	-	-	-
Self Insurance Reserve	-	-	125,000	16,471	25,000
Capital Equipment Replacement	76,294	130,000	130,000	130,000	220,000
Technology Fund	139,469	157,527	251,200	173,493	294,825
Park Development & ORT	9,943	40,000	40,000	40,000	40,000
Disaster Response	680	-	-	-	-
Cypress Hollow Fund	26,951	37,000	37,000	37,000	37,000
Paula Little Flower	7,940	8,000	8,000	8,000	8,500
Measure "A" Parks	86,627	75,000	75,000	75,000	-
State Gas Tax	3,335	110,000	110,000	110,000	120,000
Town Owned Housing Units	78,989	96,108	106,799	93,528	111,799
Low/Moderate Income Housing Fund	35,848	11,249	11,249	11,249	11,474
Street Impact Fund	-	-	-	-	-
Long Range Planning Fund	-	355,000	355,000	355,000	355,000
Peninsula Library JPA Fund	1,980,433	2,004,791	1,789,912	1,789,912	1,880,840
Infrastructure & Facility Replacement	-	-	150,000	150,000	150,000
<b>Subtotal Other Sources</b>	<b>\$ 2,539,134</b>	<b>\$ 3,024,675</b>	<b>\$ 3,289,160</b>	<b>\$ 3,089,653</b>	<b>\$ 3,254,438</b>
<b>Totals:</b>	<b>\$ 13,614,352</b>	<b>\$ 14,501,642</b>	<b>\$ 14,442,842</b>	<b>\$ 15,048,765</b>	<b>\$ 15,285,195</b>

## OPERATING REVENUES

### Operating Budget Revenues - Detail

Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>GENERAL FUND</b>					
<b>PROPERTY TAXES</b>					
Secured	4,231,593	4,431,050	4,603,458	4,629,903	4,875,000
Unsecured	82,586	86,142	91,488	88,155	90,250
Supplemental	95,520	95,274	75,000	121,024	105,000
Other	54,289	46,397	25,000	27,218	25,000
HOPTR State	19,106	18,809	18,634	18,732	18,500
ERAF Rebate	882,076	808,585	880,000	911,822	920,000
Property Tax In-Lieu of VLF	1,040,783	1,082,494	1,114,969	1,128,527	1,175,500
County Fees	(57,030)	(63,533)	(67,054)	(60,720)	(68,250)
<b>Total:</b>	<b>6,348,923</b>	<b>6,505,217</b>	<b>6,741,495</b>	<b>6,864,660</b>	<b>7,141,000</b>
<b>OTHER TAXES</b>					
Sales Tax	586,284	530,807	550,000	636,954	675,000
Sales Tax-Public Safety	84,202	89,961	80,000	108,407	80,000
Transient Occupancy Tax	638,638	423,290	750,000	667,224	750,000
TOT Seasonal Rentals	-	-	-	-	-
Real Property Transfer	213,463	431,034	235,000	302,032	275,000
<b>Total:</b>	<b>1,522,588</b>	<b>1,475,092</b>	<b>1,615,000</b>	<b>1,714,617</b>	<b>1,780,000</b>
<b>FRANCHISES</b>					
Energy-PG&E	127,978	132,699	132,500	137,319	137,000
Refuse-Mill Valley Refuse	390,931	428,167	425,000	492,250	495,000
Debris Boxes - Grange	7,407	14,578	15,000	12,500	12,500
Telecommunications	196,100	225,733	172,500	195,596	195,000
<b>Total:</b>	<b>722,417</b>	<b>801,177</b>	<b>745,000</b>	<b>837,665</b>	<b>839,500</b>
<b>FINES &amp; FORFEITURES</b>					
Vehicle Code	9,184	3,508	12,000	4,246	7,500
Parking Code	55,169	58,135	50,000	49,968	50,000
False Alarm Fines	4,600	2,436	3,250	3,370	3,250
Permit Reactivate Fines	150	1,850	10,000	10,425	7,500
Other Fines	139,240	44,268	30,000	18,575	25,000
<b>Total:</b>	<b>208,342</b>	<b>110,197</b>	<b>105,250</b>	<b>86,584</b>	<b>93,250</b>
<b>INVESTMENT EARNINGS</b>					
Interest-LAIF	242,164	126,456	129,200	52,450	125,000
Interest-Notes/Loans	-	-	-	-	-
Interest - Investments	-	-	-	-	-
Interest - Other	-	-	-	-	-
<b>Total:</b>	<b>242,164</b>	<b>126,456</b>	<b>129,200</b>	<b>52,450</b>	<b>125,000</b>
<b>INTERGOVERNMENT &amp; AGENCY</b>					
State Motor Vehicle License Fees	7,410	6,997	6,750	10,924	6,750
State POST	-	-	12,000	-	12,000
State Abandoned Vehicle	5,625	4,869	4,800	3,366	4,800
Police COPS/SLESF Fund	163,435	164,192	150,000	167,113	160,000
ISB 90 Reimbursements	-	-	-	-	-
Belvedere (Dairy Knoll Capital \$30K)	35,334	35,334	36,429	37,048	37,048
Belvedere-Tiburon Library Agency	-	-	-	-	-
Richardson Bay Sanitary District	-	-	-	-	-
Reed Union School District	6,487	7,051	6,487	7,239	-
Tiburon Sanitary District	9,993	9,536	9,993	9,091	-

## OPERATING REVENUES

### Operating Budget Revenues - Detail

Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
Tiburon Fire District	22,475	21,123	22,475	24,915	-
TPSL McKeegney Fees	22,308	35,630	30,000	35,333	42,000
State Grants	5,000	5,000	5,000	5,000	5,000
County Grants	15,672	15,660	15,660	15,660	15,660
Other Grants/Gifts (Risk Management)	-	-	-	-	-
<b>Total:</b>	<b>293,740</b>	<b>305,391</b>	<b>299,595</b>	<b>315,689</b>	<b>283,258</b>
<b>LICENSES &amp; PERMITS</b>					
Business License-Regular	181,521	172,764	170,000	208,231	200,000
Business License-Construction	67,072	90,010	65,000	89,891	75,000
Dog Walker Permits	1,350	620	750	-	750
Solar Panel Permits	-	-	-	60	-
Film Permits	1,000	-	-	1,000	1,000
Building Permits	454,589	698,379	500,000	765,025	675,000
CEQA EIR Initial Study	400	250	-	605	-
Design Review	46,022	75,484	70,000	72,467	65,000
Home Occupation Permit	6,108	5,700	5,000	5,200	5,000
Lot Line Adjustment	720	230	-	2,160	-
Master & Precise Plan	1,300	1,630	-	1,300	-
Sign Permit	755	680	1,500	360	1,500
Subdivision Permit	13,680	-	-	-	-
Tree Permit	6,320	6,575	6,000	5,330	6,000
Use Permit	10,185	18,265	7,500	14,720	8,000
Variance Amendment	6,785	15,225	9,000	9,920	9,000
Zoning (Pre, Re)	-	3,260	-	-	-
Other Planning Permits	25,540	(8,118)	2,500	2,110	2,500
Alarm System Permit	17,065	15,819	14,000	10,028	14,000
Encroachment Permit - Staff Review	38,140	68,269	40,000	91,390	50,000
Park Usage Permit	-	-	-	-	-
Drainage Review Fee	-	-	-	-	-
Misc. Engineering Fees	-	-	-	-	50,000
Parking Permit (Residential)	2,170	2,095	2,000	7,035	2,000
<b>Total:</b>	<b>880,721</b>	<b>1,167,137</b>	<b>893,250</b>	<b>1,286,832</b>	<b>1,164,750</b>
<b>CHARGES FOR SERVICE</b>					
Cost Recovery - IT Services	33,840	14,040	-	-	-
Cost Recovery-Housing Administration	11,033	18,131	9,600	9,600	9,600
Refuse Franchise Admin. Fee	6,000	6,000	6,000	6,000	6,000
Miscellaneous-Administration Charges	2,573	1,133	2,000	2,463	2,000
Appeal	900	1,200	900	1,100	900
Plan Checking	490,610	429,900	280,000	413,025	350,000
Plan Checking-Outside	30,163	6,015	-	8,166	-
Records & Document Storage	30,730	49,666	31,590	46,025	40,000
RBR Residential Resale Report	40,500	55,025	35,000	35,231	30,000
Staff Research	-	-	-	-	-
Street Name/Address Change	-	340	-	1,360	-
Noticing Of Applications	900	700	500	700	500
Sale Publications & Documents	-	-	-	-	-

## OPERATING REVENUES

### Operating Budget Revenues - Detail

Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
Cost Recovery-Community Dev.	-	-	-	-	-
Cost Recovery - Building	29,332	15,619	10,000	3,105	5,000
Certified Access Specialist Fee (CAS)	-	-	-	-	-
Miscellaneous-Planning Charges	143	-	-	-	-
Cost Recovery-Police	46,444	37,010	25,000	28,398	25,000
Police Overtime Reimbursement	4,364	-	5,000	3,001	5,000
Miscellaneous-Police Charges	5,177	4,771	2,500	-	2,500
Sign Placement & Impound Fees	-	-	-	-	-
Sign Fees	-	-	-	-	-
Cost Recovery-Public Works	5,374	6,302	14,000	14,000	14,000
<b>Total:</b>	<b>738,082</b>	<b>645,853</b>	<b>422,090</b>	<b>572,174</b>	<b>490,500</b>
<b>OTHER REVENUES</b>					
Refunds & Reimbursements	2,532	81,316	1,000	45,401	1,000
Other Revenues	4,108	121,173	5,000	8,053	5,000
Administrative Fees-Assessment Dist	27,706	51,702	114,032	98,169	25,000
Rent-Antenna Site & Utility	76,935	80,013	80,270	70,576	82,500
Rent-Downtown Restroom	6,240	6,240	2,500	6,240	-
Rent-Other (Town Hall Facility)	720	-	-	-	-
Sale-Property Equipment	-	-	-	-	-
<b>Total:</b>	<b>118,241</b>	<b>340,444</b>	<b>202,802</b>	<b>228,439</b>	<b>113,500</b>
<b>Total General Fund:</b>	<b>11,075,218</b>	<b>11,476,966</b>	<b>11,153,681</b>	<b>11,959,111</b>	<b>12,030,758</b>
<b>OTHER SOURCES OF FUNDS</b>					
<b>Restricted Fund Contributions/Transfers</b>					
Litigation Reserve	-	-	100,000	100,000	-
Employee Compensated Leave Reserve	92,623	-	-	-	-
Self Insurance Reserve	-	-	125,000	16,471	25,000
Capital Equipment Replacement	76,294	130,000	130,000	130,000	220,000
Technology Fund	139,469	157,527	251,200	173,493	294,825
Park Development & ORT	9,943	40,000	40,000	40,000	40,000
Disaster Response	680	-	-	-	-
Cypress Hollow Fund	26,951	37,000	37,000	37,000	37,000
Paula Little Flower	7,940	8,000	8,000	8,000	8,500
Measure "A" Parks	86,627	75,000	75,000	75,000	-
State Gas Tax	3,335	110,000	110,000	110,000	120,000
Town Owned Housing Units	78,989	96,108	106,799	93,528	111,799
Low/Moderate Income Housing Fund	35,848	11,249	11,249	11,249	11,474
Street Impact Fund	-	-	-	-	-
Long Range Planning Fund	-	355,000	355,000	355,000	355,000
Peninsula Library JPA Fund	1,980,433	2,004,791	1,789,912	1,789,912	1,880,840
Infrastructure & Facility Replacement	-	-	150,000	150,000	150,000
PERS Surplus Asset Fund	-	-	-	-	-
General Fund Operating Reserve	-	-	-	-	-
<b>Total:</b>	<b>2,539,134</b>	<b>3,024,675</b>	<b>3,289,159</b>	<b>3,089,653</b>	<b>3,254,438</b>
<b>Total Revenues (All Funds):</b>	<b>13,614,352</b>	<b>14,501,641</b>	<b>14,442,840</b>	<b>15,048,765</b>	<b>15,285,195</b>

# **OVERVIEW OF OPERATING EXPENDITURES**

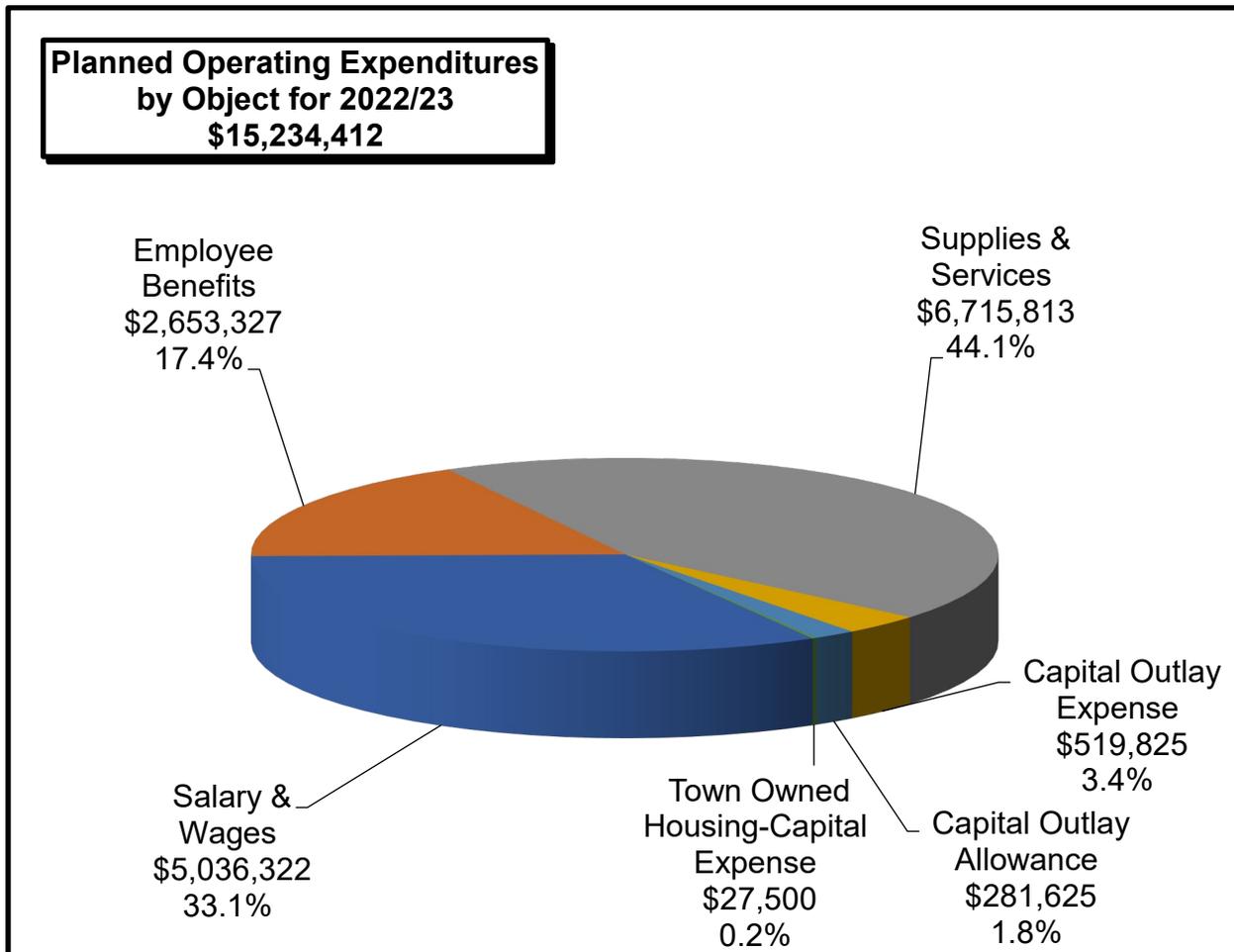


**Expenditures by Object**

**Fund Sources for Expenditures**

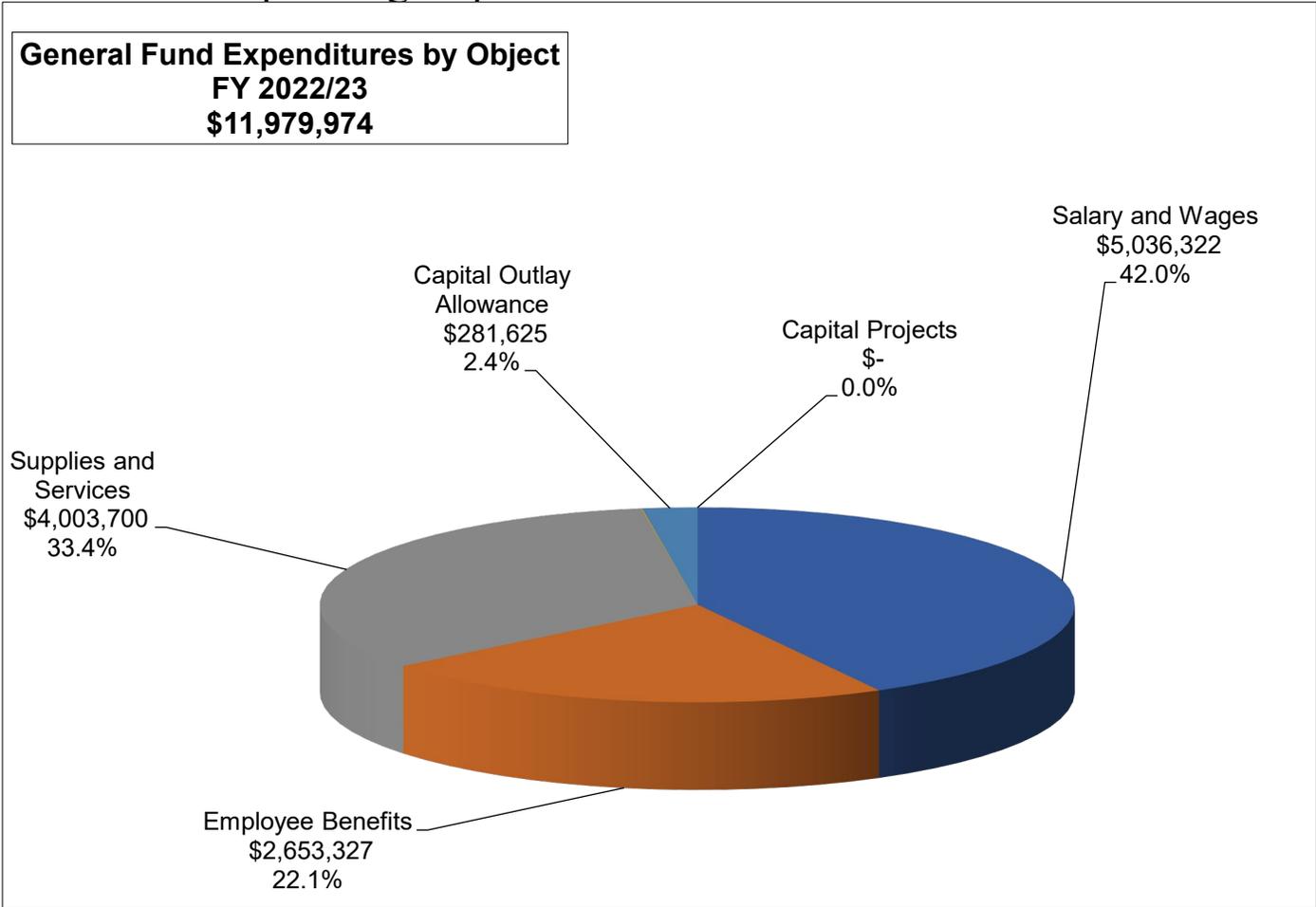
**Expenditures by Department**

Overview of Operating Expenditures by Object



Salary & Wages	\$	5,036,322
Employee Benefits	\$	2,653,327
Supplies & Services	\$	6,715,813
Capital Outlay Expense	\$	519,825
Capital Outlay Allowance	\$	281,625
Town Owned Housing-Capital Exp	\$	27,500
<b>Total Operating Expenditures</b>		<b>\$15,234,412</b>

**General Fund Operating Expenditures**



Salary and Wages	\$	5,036,322
Employee Benefits	\$	2,653,327
Supplies and Services	\$	4,003,700
Capital Outlay EXPENSE	\$	5,000
Capital Outlay Allowance	\$	281,625
Capital Projects	\$	-
<b>Total General Fund Operating Expenditures</b>	<b>\$</b>	<b>11,979,974</b>

**OPERATING EXPENDITURES**

**FY 2022/23**

Summary of Department Expenditures

Department/Division	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>ALL DEPARTMENTS/DIVISIONS</b>					
<b>TOWN ADMINISTRATIVE SERVICES</b>					
Administration	1,196,543	1,258,700	1,487,530	1,380,652	1,586,598
Legal Services	408,830	500,724	431,050	407,235	406,500
Legislative	53,619	43,197	81,900	64,496	126,650
Town Hall Facility	263,671	158,659	284,050	248,481	276,950
<b>subtotal</b>	<b>\$ 1,922,663</b>	<b>\$ 1,961,280</b>	<b>\$ 2,284,530</b>	<b>\$ 2,100,864</b>	<b>\$ 2,396,698</b>
<b>NON-DEPARTMENTAL</b>					
Insurances and Governmental Agreements	1,632,908	1,164,416	1,289,611	1,267,227	1,457,202
Self Insurance			125,000	16,471	25,000
Housing	35,848	23,548	11,249	11,248	11,474
Town Owned Housing	78,989	96,108	106,799	93,528	111,799
Infrastructure & Facility Replacement	-	-	150,000	150,000	150,000
Belvedere-Tiburon Library Agency	1,980,433	2,004,791	1,789,912	1,789,912	1,880,840
<b>subtotal</b>	<b>\$ 3,728,179</b>	<b>\$ 3,288,862</b>	<b>\$ 3,472,571</b>	<b>\$ 3,328,386</b>	<b>\$ 3,636,315</b>
<b>COMMUNITY DEVELOPMENT</b>					
Planning & Design Review	572,692	609,413	724,373	638,794	777,252
Building Inspection	736,758	620,623	648,829	709,795	676,187
Advance Planning	-	366,441	355,000	281,849	355,000
<b>subtotal</b>	<b>\$ 1,309,450</b>	<b>\$ 1,596,477</b>	<b>\$ 1,728,201</b>	<b>\$ 1,630,438</b>	<b>\$ 1,808,439</b>
<b>POLICE SERVICES</b>					
Police Department	3,568,152	3,387,725	4,062,601	3,850,880	4,578,829
Police EOC/Facility	75,245	78,122	74,470	71,438	78,350
<b>subtotal</b>	<b>\$ 3,643,397</b>	<b>\$ 3,465,847</b>	<b>\$ 4,137,071</b>	<b>\$ 3,922,318</b>	<b>\$ 4,657,179</b>
<b>PUBLIC WORKS &amp; ENGINEERING</b>					
Administration & Engineering	620,807	607,849	678,383	521,475	447,494
Streets Maintenance	723,098	782,079	881,768	677,705	1,026,155
Parks Maintenance	673,291	696,946	955,640	864,484	1,022,082
Street & Signal Light System	30,899	55,557	52,500	70,397	67,750
Corporation Yard	127,001	133,656	112,720	112,720	135,300
Cypress Hollow	26,951	25,858	37,000	38,475	37,000
<b>subtotal</b>	<b>\$ 2,202,048</b>	<b>\$ 2,301,945</b>	<b>\$ 2,718,011</b>	<b>\$ 2,285,255</b>	<b>\$ 2,735,781</b>
<b>TOTALS</b>	<b>\$ 12,805,737</b>	<b>\$ 12,614,411</b>	<b>\$ 14,340,385</b>	<b>\$ 13,267,262</b>	<b>\$ 15,234,412</b>

## OPERATING EXPENDITURES

### Summary of Funding Sources for Department Expenditures

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>ALL FUNDS</b>					
General Fund	\$ 10,266,603	\$ 9,687,732	\$ 11,051,225	\$ 10,415,672	\$ 11,979,974
Employee Compensated Leave Reserve	92,623	69,264	-	-	-
Self Insurance Reserve	-	-	125,000	16,471	25,000
Capital Equipment Replacement	76,294	24,781	130,000	133,387	220,000
Technology Fund	139,469	157,527	251,200	173,493	294,825
Park Development & ORT	9,943	25,055	40,000	40,000	40,000
Disaster Response	680	-	-	-	-
Infrastructure & Facility Replacement			150,000	150,000	150,000
Litigation Reserve			100,000	-	-
Cypress Hollow Fund	26,951	25,858	37,000	38,475	37,000
Paula Little Flower Fund	7,940	4,732	8,000	8,160	8,500
Measure "A" Parks	86,627	68,344	75,000	75,000	-
State Gas Tax Fund	3,335	7,392	110,000	40,067	120,000
Town Owned Housing	78,989	96,108	106,799	93,528	111,799
Low & Moderate Income Housing	35,848	23,548	11,249	11,248	11,474
Street Impact Fund	-	52,837	-	-	-
Long Range Planning	-	366,441	355,000	281,849	355,000
Belvedere-Tiburon Library Agency	1,980,433	2,004,791	1,789,912	1,789,912	1,880,840
<b>Totals</b>	<b>\$ 12,805,737</b>	<b>\$ 12,614,411</b>	<b>\$ 14,340,385</b>	<b>\$ 13,267,262</b>	<b>\$ 15,234,412</b>

**OPERATING EXPENDITURES****FY 2022/23****Summary of Expenditures by Object**

<b>Expenditure Object</b>	<b>2019/20 Actual</b>	<b>2020/21 Actual</b>	<b>2021/22 Adopted</b>	<b>2021/22 Estimated</b>	<b>2022/23 Proposed</b>
<b>EXPENDITURES</b>					
<b>SALARY &amp; WAGES</b>	\$ 4,504,012	\$ 4,319,908	\$ 4,787,881	\$ 4,237,940	\$ 5,036,322
<b>EMPLOYEE BENEFITS</b>	\$ 2,094,466	\$ 1,943,783	\$ 2,452,482	\$ 2,254,847	\$ 2,653,327
<b>SUPPLIES &amp; SERVICES</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Department Supplies &amp; Expenses</b>	174,500	165,041	208,949	155,302	227,299
<b>Conferences &amp; Memberships</b>	40,112	33,129	76,275	60,138	103,105
<b>Contractual Services</b>	810,296	875,438	1,009,941	1,078,897	917,043
<b>Insurances</b>	337,636	367,163	508,345	406,087	519,989
<b>Intergovernmental &amp; Agency</b>	3,232,898	2,896,315	2,837,498	2,867,748	3,101,627
<b>Equipment Supplies &amp; Maintenance</b>	766,485	884,784	999,555	1,003,919	976,800
<b>Utility &amp; Communication</b>	317,789	370,179	374,635	294,512	381,950
<b>Special Department Administrative</b>	127,958	412,998	439,500	353,248	488,000
<b>Allocated Costs</b>	-	-	-	-	-
<b>Total Supplies &amp; Services</b>	\$ 5,807,675	\$ 6,005,046	\$ 6,454,697	\$ 6,219,852	\$ 6,715,813
<b>CAPITAL OUTLAY EXPENSE</b>	\$ 211,694	\$ 167,064	\$ 391,200	\$ 288,880	\$ 519,825
<b>CAPITAL OUTLAY ALLOWANCE</b>	\$ 177,900	\$ 183,500	\$ 224,125	\$ 219,125	\$ 281,625
<b>CAPITAL PROJECT EXPENSES</b>	\$ 3,684	\$ 15,643	\$ 30,000	\$ 16,213	\$ 27,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,799,430</b>	<b>\$ 12,634,944</b>	<b>\$ 14,340,385</b>	<b>\$ 13,236,857</b>	<b>\$ 15,234,412</b>

# TOWN ADMINISTRATION

## **Administrative Services**

## **Legal Services**

## **Legislative Support**

## **Town Hall Facility**

Town Administration is comprised of a series of support-related activities and functions. The activities are performed by the Town Manager, Town Attorney, Director of Administrative Services and other personnel. The Department remains staffed with 6.0 full-time equivalent employees in FY 22-23. The total proposed appropriation for Town Administration is \$2,396,698.

### **Administrative Services**

The Administrative Services division is responsible for management oversight of all departments; financial management of Town resources; debt and special assessment management; payroll, personnel and benefit administration; risk management; records management; elections; participation and oversight of inter-governmental relations that affect the Town; and coordination and direction of Town activities and service delivery systems to ensure that services are provided efficiently.

### **Legal Services**

The Town Attorney provides legal counsel and advice to Town Council and Town Staff; coordinates all legal representation of the Town should outside counsel be required; and prepares or reviews ordinances, contracts and agreements.

### **Legislative Support**

This division provides funding for legislative activities and bodies including the Town Council, Planning Commission, Design Review Board, Heritage & Arts Commission and the Parks and Open Space Commission.

### **Town Hall Facility**

This division consolidates all non-specific operational funding for the Town Hall. Expenses for building utilities and maintenance, insurance costs, and operating supplies are reflected here.

# Town Administration

## DEPARTMENT SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>DEPARTMENT FUNDING</b>					
General Fund	1,852,040	1,880,642	2,065,030	1,981,099	2,283,998
Employee Compensated Leave Reserve	-	7,899	-	-	-
Legal Services Reserve	-	-	100,000	-	-
Capital Equipment Replacement	-	-	20,000	20,000	20,000
Technology Fund	68,926	71,341	99,500	99,765	92,700
State Gas Tax	1,697	1,398	-	-	-
<b>Total Department Funding</b>	<b>\$ 1,922,663</b>	<b>\$ 1,961,280</b>	<b>\$ 2,284,530</b>	<b>\$ 2,100,864</b>	<b>\$ 2,396,698</b>
<b>DIVISION FUNDING</b>					
<b><u>Administration</u></b>					
General Fund	1,125,920	1,178,063	1,388,030	1,280,887	1,493,898
Employee Compensated Leave	-	7,899	-	-	-
Capital Equipment Replacement	-	-	-	-	-
Technology Fund	68,926	71,341	99,500	99,765	92,700
State Gas Tax	1,697	1,398	-	-	-
Total Administration	\$ 1,196,543	\$ 1,258,700	\$ 1,487,530	\$ 1,380,652	\$ 1,586,598
<b><u>Legal Services</u></b>					
General Fund	408,830	500,724	331,050	407,235	406,500
Legal Services Reserve	-	-	100,000	-	-
PERS Surplus Asset Fund	-	-	-	-	-
Total Legal Services	\$ 408,830	\$ 500,724	\$ 431,050	\$ 407,235	\$ 406,500
<b><u>Town Hall Facility</u></b>					
General Fund	263,671	158,659	264,050	228,481	256,950
Capital Equipment Replacement	-	-	20,000	20,000	20,000
Total Town Hall	\$ 263,671	\$ 158,659	\$ 284,050	\$ 248,481	\$ 276,950
<b><u>Legislative</u></b>					
General Fund	53,619	43,197	81,900	64,496	126,650
Total Legislative	\$ 53,619	\$ 43,197	\$ 81,900	\$ 64,496	\$ 126,650
<b>Total Division Funding</b>	<b>\$ 1,922,663</b>	<b>\$ 1,961,280</b>	<b>\$ 2,284,530</b>	<b>\$ 2,100,864</b>	<b>\$ 2,396,698</b>

# Town Administration

## ALL DIVISIONS

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES	\$ 735,019	\$ 750,805	\$ 766,806	\$ 741,988	\$ 824,985
EMPLOYEE BENEFITS	\$ 271,758	\$ 267,141	\$ 307,372	\$ 254,769	\$ 330,393
SUPPLIES & SERVICES					
Department Supplies & Expenses	98,251	57,391	123,750	89,870	144,000
Conferences & Memberships	18,521	12,586	31,000	17,410	38,250
Contractual Services	465,249	624,160	667,302	586,921	643,020
Insurances	-	-	-	-	-
Intergovernmental & Agency	-	-	-	-	-
Equipment Supplies & Maintenance	129,422	56,923	116,200	100,860	110,600
Utility & Communication	71,181	74,706	74,750	74,839	79,750
Special Department Administrative	33,798	17,414	29,500	66,092	58,000
Allocated Costs	-	-	-	-	-
Total Supplies & Services	\$ 816,423	\$ 843,180	\$ 1,042,502	\$ 935,992	\$ 1,073,620
CAPITAL OUTLAY EXPENSE	64,856	71,341	124,500	99,765	112,700
CAPITAL OUTLAY ALLOWANCE	28,300	28,000	43,350	43,350	55,000
CAPITAL PROJECT EXPENSES	-	-	-	-	-
DEBT SERVICE EXPENSES	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,916,356</b>	<b>\$ 1,960,467</b>	<b>\$ 2,284,530</b>	<b>\$ 2,075,864</b>	<b>\$ 2,396,698</b>
<b>SOURCE OF FUNDING</b>					
General Fund	1,847,430	1,889,126	2,065,030	1,956,099	2,283,998
Employee Compensation Leave	-	7,899	-	-	-
Legal Services Reserve	-	-	100,000	-	-
Capital Equipment Replacement	-	-	20,000	20,000	20,000
Technology Fund	68,926	71,341	99,500	99,765	92,700
State Gas Tax	1,697	1,398	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 1,918,053</b>	<b>\$ 1,969,763</b>	<b>\$ 2,284,530</b>	<b>\$ 2,075,864</b>	<b>\$ 2,396,698</b>
<b>STAFFING LEVEL</b>					
Town Manager	1.00	1.00	1.00	1.00	1.00
Town Attorney	-	-	-	-	-
Director of Administrative Services	1.00	1.00	1.00	1.00	1.00
Accounting & Finance Manager	1.00	1.00	1.00	1.00	1.00
Information Technology Coordinator	1.00	1.00	1.00	-	-
Town Clerk	1.00	1.00	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00	1.00	1.00
Finance & HR Clerk	0.70	0.70	0.70	0.70	1.00
<b>TOTAL STAFFING</b>	<b>6.70</b>	<b>6.70</b>	<b>6.70</b>	<b>5.70</b>	<b>6.00</b>

## Town Administration

### ADMINISTRATIVE SERVICES

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES	\$ 735,019	\$ 750,805	\$ 766,806	\$ 741,988	\$ 824,985
EMPLOYEE BENEFITS	\$ 271,758	\$ 267,141	\$ 307,372	\$ 254,769	\$ 330,393
<b>SUPPLIES &amp; SERVICES</b>					
Department Supplies & Expenses	\$ 2,755	\$ 6,407	\$ 5,750	\$ 6,801	\$ 6,500
Conferences & Memberships	\$ 16,787	\$ 6,725	\$ 22,000	\$ 8,765	\$ 21,000
Contractual Services	\$ 61,130	\$ 124,955	\$ 233,802	\$ 179,363	\$ 234,520
<b>Insurances</b>					
<b>Intergovernmental &amp; Agency</b>					
Equipment Supplies & Maintenance	\$ 1,734	\$ 2,188	\$ -	\$ -	\$ -
Utility & Communication	\$ -	\$ -	\$ -	\$ -	\$ -
Special Department Administrative	\$ 12,133	\$ 3,139	\$ 20,000	\$ 56,902	\$ 36,000
<b>Allocated Costs</b>					
Total Supplies & Services	\$ 94,540	\$ 143,413	\$ 281,552	\$ 251,830	\$ 298,020
CAPITAL OUTLAY EXPENSE	\$ 68,926	\$ 71,341	\$ 99,500	\$ 99,765	\$ 92,700
CAPITAL OUTLAY ALLOWANCE	\$ 26,300	\$ 26,000	\$ 32,300	\$ 32,300	\$ 40,500
<b>CAPITAL PROJECT EXPENSES</b>					
<b>DEBT SERVICE EXPENSES</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,196,543</b>	<b>\$ 1,258,700</b>	<b>\$ 1,487,530</b>	<b>\$ 1,380,652</b>	<b>\$ 1,586,598</b>
Positions	5.00	5.00	5.00	5.00	5.00
<b>TOTAL STAFFING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Town Administration

### ADMINISTRATIVE SERVICES

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>SALARY</b>					
Town Manager	216,288	225,720	229,463	251,795	235,774
Dir. of Admin. Services	130,130	137,667	164,560	163,683	178,906
Town Clerk	95,454	104,575	111,219	111,294	134,872
IT Coordinator	96,173	75,442	-	-	-
Administrative Analyst	-	-	-	-	-
Administrative Assistant	67,880	69,917	71,396	71,625	76,856
Accounting/Finance Manager	101,431	122,774	132,248	106,173	114,342
Finance/HR Assistant	27,663	1,950	57,920	37,122	68,235
Overtime	-	-	-	296	1,000
Vacation Leave Compensation	-	7,899	-	-	-
Casual/Temporary Hire	-	4,860	-	-	15,000
Subtotal:	\$ 735,019	\$ 750,805 \$ 750,855	\$ 766,806	\$ 741,988	\$ 824,985
<b>EMPLOYEE BENEFITS</b>					
Medical & Insurance	98,166	90,933	121,424	80,982	110,452
Employee Accruing Fringe	21,644	23,317	19,060	18,987	23,931
PERS-Town Normal Cost & Survivor Ben.	45,449	51,427	54,116	43,831	58,078
PERS AAUL Payment	56,858	67,477	69,621	69,621	92,974
PST-Parttime 3.75%	1,134	126	2,164	1,547	2,525
OPEB - GASB 45/75 Allowance (1%)	14,267	-	7,668	7,668	8,203
FICA-Medicare Tax	11,089	11,311	11,119	11,121	11,730
Automobile Allowance	9,050	8,600	7,200	7,145	7,500
Housing Allowance	12,000	12,000	12,000	12,000	12,000
Cell Phone Allowance	2,100	1,950	3,000	1,867	3,000
Subtotal:	\$ 271,758	\$ 267,141	\$ 307,372	\$ 254,769	\$ 330,393
<b>SUPPLIES &amp; SERVICES</b>					
<b>DEPARTMENT SUPPLIES &amp; EXPENSES</b>					
Bank Charges & Fees	539	3,663	1,750	1,161	1,750
Noticing & Publication	1,603	2,164	3,000	3,464	3,500
Recruiting & Background	355	-	-	200	-
Publications & Subscriptions	259	580	1,000	1,976	1,250
Subtotal:	\$ 2,755	\$ 6,407	\$ 5,750	6,801	\$ 6,500
<b>CONFERENCES &amp; MEMBERSHIPS</b>					
Conferences, Meetings & Travel	7,905	2,877	9,000	3,277	7,500
Employee Development	-	-	3,000	-	7,500
Memberships	8,882	3,847	10,000	5,488	6,000
Subtotal:	\$ 16,787	\$ 6,725	\$ 22,000	8,765	\$ 21,000
<b>CONTRACTUAL SERVICES</b>					
Contractual Services	3,503	5,558	17,500	4,289	15,000
Minutes Services (Temporary Hire)	-	-	5,000	-	5,000
Financial Services Audit	33,600	33,000	36,000	39,022	45,000
Financial Services Audit - State Gas Tax	1,697	1,398	-	-	-
Professional Consultants	9,975	32,675	52,500	13,193	15,000

## Town Administration

### ADMINISTRATIVE SERVICES

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
Professional Consultants (Website)	-	-	-	-	45,000
Systems/Technical Support	6,074	5,430	7,500	6,210	5,000
IT Consulting Services	6,281	46,894	115,302	116,648	104,520
Subtotal:	\$ 61,130	\$ 124,955	\$ 233,802	179,363	\$ 234,520
<b>EQ SUPPLIES &amp; MAINTENANCE</b>					
System License & Maint	\$ 1,734	2,188	-	-	-
Subtotal:	\$ 1,734	\$ 2,188	\$ -	-	\$ -
<b>SPECIAL DEPT. ADMINISTRATIVE</b>					
Election	5,621	204	-	54,789	20,000
Municipal Code Section Maintenance	1,891	2,130	5,000	1,233	4,000
Newsletter Production & Mailing	-	-	2,500	-	1,000
Records Management	972	805	2,500	880	1,000
Contingency Provision	3,650	-	10,000	-	10,000
Subtotal:	\$ 12,133	\$ 3,139	\$ 20,000	56,902	\$ 36,000
Total Supplies & Services:	\$ 94,540	\$ 143,413	\$ 281,552	\$ 251,830	\$ 298,020
<b>CAPITAL OUTLAY EXPENSES</b>					
Computer & Peripheral	968	1,444	3,000	6,878	5,000
Contractual Services	6,307	6,554	-	-	-
Software & Licenses	20,362	36,699	27,000	27,000	35,000
Computer Monitor	1,502	-	-	-	-
Misc. Computer Parts	180	58	2,000	1,304	2,600
Copier Maintenance	-	-	14,000	13,336	3,500
Laptop/Tablet Computers	1,581	-	-	-	-
LaserFische Ann. Maint.	4,521	2,700	5,500	4,583	5,100
Financial Software Purchase	24,820	23,886	18,000	18,000	18,000
Office 365 License	-	-	6,500	5,329	-
Incode 10 Annual Maintenance	-	-	23,500	23,335	23,500
Battery Back Up - Server	8,685	-	-	-	-
Subtotal:	\$ 68,926	\$ 71,341	\$ 99,500	\$ 99,765	\$ 92,700
<b>CAPITAL OUTLAY ALLOWANCE</b>					
Capital Equipment Allowance	-	-	5,000	5,000	5,500
Technology Allowance	26,300	26,000	27,300	27,300	35,000
Subtotal:	\$ 26,300	\$ 26,000	\$ 32,300	\$ 32,300	\$ 40,500
<b>TOTAL DEPARTMENT</b>	<b>\$ 1,196,543</b>	<b>\$ 1,258,700</b>	<b>\$ 1,487,530</b>	<b>\$ 1,380,652</b>	<b>\$ 1,586,598</b>

## Town Administration

### LEGAL SERVICES

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SUPPLIES & SERVICES					
Contractual Services	398,357	497,669	430,000	406,185	405,000
Insurances					
Intergovernmental & Agency					
Equipment Supplies & Maintenance					
Utility & Communication					
Special Department Administrative	9,473	2,055	-	-	-
Allocated Costs					
Total Supplies & Services	\$ 407,830	\$ 499,724	\$ 430,000	\$ 406,185	\$ 405,000
CAPITAL OUTLAY EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY ALLOWANCE	\$ 1,000	\$ 1,000	\$ 1,050	\$ 1,050	\$ 1,500
CAPITAL PROJECT EXPENSES					
DEBT SERVICE EXPENSES					
<b>TOTAL EXPENDITURES</b>	<b>\$ 408,830</b>	<b>\$ 500,724</b>	<b>\$ 431,050</b>	<b>\$ 407,235</b>	<b>\$ 406,500</b>
<b>STAFFING LEVEL</b>					
Positions	Contract	Contract	Contract	Contract	Contract
<b>TOTAL STAFFING</b>	<b>Contract</b>	<b>Contract</b>	<b>Contract</b>	<b>Contract</b>	<b>Contract</b>

## Town Administration

### LEGAL SERVICES

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>CONTRACTUAL SERVICES</b>					
Contract - Town Attorney	377,397	352,715	275,000	245,650	350,000
Legal Services - Other	500	106,379		24,536	-
Legal Services - Other		-	100,000	-	-
Legal Services - Employment	-	36,952	25,000	38,760	25,000
Litigation - Contingency	-	-	25,000	-	25,000
Litigation - General	20,461	-	-	-	-
Legal Settlements	-	1,624	5,000	97,239	5,000
Subtotal:	\$ 398,357	\$ 497,669	\$ 430,000	\$ 406,185	\$ 405,000
<b>SPECIAL DEPT ADMINISTRATION</b>					
Emergency/Disaster	9,473	2,055	-	-	-
Subtotal:	\$ 9,473	\$ 2,055	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY ALLOWANCE</b>					
Capital Equipment Allowance	-	-	-	-	-
Technology Allowance	1,000	1,000	1,050	1,050	1,500
Total:	1,000	1,000	1,050	1,050	1,500
<b>TOTAL DEPARTMENT</b>	<b>\$ 408,830</b>	<b>\$ 500,724</b>	<b>\$ 431,050</b>	<b>\$ 407,235</b>	<b>\$ 406,500</b>

## Town Administration

### LEGISLATIVE SUPPORT

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES					
EMPLOYEE BENEFITS					
SUPPLIES & SERVICES					
Department Supplies & Expenses	48,329	29,769	63,000	54,096	87,000
Conferences & Memberships	1,734	5,861	9,000	8,645	17,250
Contractual Services					
Insurances					
Intergovernmental & Agency					
Equipment Supplies & Maintenance	94	-	400	23	400
Utility & Communication					
Special Department Administrative	2,462	6,567	9,500	1,731	22,000
Allocated Costs					
Total Supplies & Services	\$ 52,619	\$ 42,197	\$ 81,900	\$ 64,496	\$ 126,650
CAPITAL OUTLAY EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY ALLOWANCE	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
CAPITAL PROJECT EXPENSES					
DEBT SERVICE EXPENSES					
<b>TOTAL EXPENDITURES</b>	<b>\$ 53,619</b>	<b>\$ 43,197</b>	<b>\$ 81,900</b>	<b>\$ 64,496</b>	<b>\$ 126,650</b>

# Town Administration

## LEGISLATIVE SUPPORT

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>SUPPLIES &amp; SERVICES</b>					
<b>DEPARTMENT SUPPLIES &amp; EXPENSES</b>					
Special Events, Awards, Functions	46,184	-	25,000	20,000	30,000
Holiday Festival & Lights	-	29,574	32,000	31,469	35,000
CMCM (Meeting A/V)				-	20,500
Council/Commission Functions	1,925	195	5,500	1,898	1,000
Department Expenses	220	-	500	729	500
Subtotal:	\$ 48,329	\$ 29,769	\$ 63,000	\$ 54,096	\$ 87,000
<b>CONFERENCES &amp; MEMBERSHIPS</b>					
Conferences, Meetings & Travel	424	-	3,500	27	3,500
MCCMC Functions	275	750	4,000	-	4,000
Membership - MCCMC				1,755	1,750
Membership - League of CA Cities	1,035	5,111	1,500	6,864	8,000
Subtotal:	\$ 1,734	\$ 5,861	\$ 9,000	\$ 8,645	\$ 17,250
<b>EQUIPMENT, SUPPLIES &amp; MAINTENANCE</b>					
Operating Supplies	94	-	400	23	400
Subtotal:	\$ 94	\$ -	\$ 400	\$ 23	\$ 400
<b>SPECIAL DEPT ADMINISTRATION</b>					
Emergency/Disaster	482	-	-	-	-
Diversity Task Force				-	12,500
Planning Commission	-	99	750	-	750
Design Review Board	-	-	250	-	250
Parks, Open Space & Trails Commission	-	-	1,000	-	1,000
Heritage & Arts Commission	1,980	460	3,500	1,163	3,500
Contingency	-	6,008	4,000	568	4,000
Subtotal:	\$ 2,462	\$ 6,567	\$ 9,500	\$ 1,731	\$ 22,000
Total Supplies & Services:	\$ 52,619	\$ 42,197	\$ 81,900	\$ 64,496	\$ 126,650
<b>CAPITAL OUTLAY EXPENSES</b>					
Capital Equipment Allowance	-	-	-	-	-
Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY ALLOWANCE</b>					
Capital Equipment Allowance	1,000	1,000	-	-	-
Technology Allowance	-	-	-	-	-
Subtotal:	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
<b>TOTAL DEPARTMENT</b>	<b>\$ 53,619</b>	<b>\$ 43,197</b>	<b>\$ 81,900</b>	<b>\$ 64,496</b>	<b>\$ 126,650</b>

## Town Administration

### TOWN HALL FACILITY

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES					
EMPLOYEE BENEFITS					
SUPPLIES & SERVICES					
Department Supplies & Expenses	47,167	21,215	55,000	28,973	50,500
Conferences & Memberships					
Contractual Services	5,762	1,536	3,500	1,374	3,500
Insurances	-				-
Intergovernmental & Agency	-				-
Equipment Supplies & Maintenance	127,593	54,735	115,800	100,836	110,200
Utility & Communication	71,181	74,706	74,750	74,839	79,750
Special Department Administrative	9,730	5,653	-	7,459	-
Allocated Costs					
Total Supplies & Services	261,433	157,845	249,050	213,481	243,950
CAPITAL OUTLAY EXPENSE	2,237	813	25,000	25,000	20,000
CAPITAL OUTLAY ALLOWANCE	-	-	10,000	10,000	13,000
CAPITAL PROJECT EXPENSES	-	-	-	-	-
DEBT SERVICE EXPENSES					
<b>TOTAL EXPENDITURES</b>	<b>\$ 263,671</b>	<b>\$ 158,659</b>	<b>\$ 284,050</b>	<b>\$ 248,481</b>	<b>\$ 276,950</b>
<b>STAFFING LEVEL</b>					
Positions	-				-
<b>TOTAL STAFFING</b>	-				-

# Town Administration

## TOWN HALL FACILITY

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>SUPPLIES &amp; SERVICES</b>					
<b>DEPARTMENT SUPPLIES &amp; EXPENSES</b>					
Office & Copier Supplies	20,423	10,501	25,000	10,680	20,000
Postage	7,612	7,036	10,000	9,053	10,000
Printing & Reproduction	756	213	5,000	220	3,000
Recruiting & Background	2,868	1,305	5,000	3,751	7,500
Special Events, Awards, Functions	15,508	2,161	10,000	5,269	10,000
Subtotal:	\$ 47,167	\$ 21,215	\$ 55,000	\$ 28,973	\$ 50,500
<b>CONTRACTUAL SERVICES</b>					
Contractual Services	762	1,536	1,000	1,374	1,000
Parking Lease	5,000	-	2,500	-	2,500
Subtotal:	\$ 5,762	\$ 1,536	\$ 3,500	\$ 1,374	\$ 3,500
<b>EQ SUPPLIES &amp; MAINTENANCE</b>					
Equipment Maintenance	85,417	18,975	35,000	43,742	35,000
Building/Facility Supplies	9,010	5,261	7,200	1,632	7,200
Inspection & Testing	-	-	500	-	500
Janitorial Services	22,284	17,628	27,500	19,309	20,000
Landscape Grounds Materials	-	-	2,500	-	7,500
Pest Control	-	-	600	129	-
Dairy Knoll Expenses	10,883	12,871	32,500	32,500	30,000
Misc. Furniture Replacement	-	-	-	-	-
Misc. Facility Improvements	-	-	10,000	3,524	10,000
Subtotal:	\$ 127,593	\$ 54,735	\$ 115,800	\$ 100,836	\$ 110,200
<b>UTILITY &amp; COMMUNICATION</b>					
Energy-PG&E	33,142	37,708	35,000	38,239	40,000
Water-MMWD	3,698	3,954	3,500	3,536	3,500
Telecommunications	17,575	15,555	17,500	15,008	17,500
Cable Communication Services	1,174	925	1,250	878	1,250
MIDAS Network Charges	15,591	16,565	17,500	17,178	17,500
Subtotal:	\$ 71,181	\$ 74,706	\$ 74,750	\$ 74,839	\$ 79,750
Total Supplies & Services:	\$ 251,703	\$ 152,192	\$ 249,050	\$ 206,022	\$ 243,950
<b>SPECIAL DEPT. ADMINISTRATIVE</b>					
Emergency/Disaster	9,730	5,653	-	7,459	-
Subtotal	\$ 9,730	\$ 5,653	\$ -	\$ 7,459	\$ -

## Town Administration

### TOWN HALL FACILITY

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>CAPITAL OUTLAY EXPENSES</b>					
Office Furniture/Equipment (General Fund)	2,237	813	5,000	5,000	-
Office Furniture/Equipment (Reserve)	-	-	20,000	20,000	20,000
Subtotal:	\$ 2,237	\$ 813	\$ 25,000	\$ 25,000	\$ 20,000
<b>CAPITAL OUTLAY ALLOWANCE</b>					
Capital Equipment Allowance	-	-	5,000	5,000	7,500
Technology Allowance	-	-	5,000	5,000	5,500
Subtotal:	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 13,000
<b>TOTAL DEPARTMENT</b>	<b>\$ 263,671</b>	<b>\$ 158,659</b>	<b>\$ 284,050</b>	<b>\$ 248,481</b>	<b>\$ 276,950</b>

# COMMUNITY DEVELOPMENT

## **Planning & Design Review**

### **Advance Planning**

### **Building Inspection**

The Community Development Department is responsible for managing the planning, development and implementation of the overall community goals in accordance with the General Plan, Zoning Ordinance, Municipal Codes, Building Codes, and Town Council policies.

The total proposed appropriation of \$1,808,439 for the Community Development Department is primarily funded with resources of the General Fund. Staffing of the Department remains at eight employees; four in the Planning Division and four in the Building Division. The FY 2022/23 budget includes an appropriation of \$355,000 for the General Plan Update.

#### Planning & Design Review

The Planning Division is responsible for managing the physical development of the Town in an orderly manner, in accordance with the General Plan, Zoning Ordinance, Municipal Code, Hillside Design Guidelines, Downtown Design Handbook, and Town Council policies. The Division reviews and issues planning and zoning permits, tree permits, sign permits, and well permits, among others, and performs code enforcement functions for areas under its regulatory purview.

#### Advance Planning

The Advance Planning Division is responsible for maintaining a comprehensive up-to-date General Plan, as well as conducting studies and producing long-range plans and documents such as the Climate Action Plan, Open Space Resource Management Plan, Recreation Needs Assessment, McKegney Green Management Policy, Bicycle & Pedestrian Master Plan, and Local Hazard Mitigation Plan.

#### Building Inspection

The Building Inspection Division ensures that construction in the Town is compliant with adopted construction codes, in conformance with accepted building practices, and conforms to the Town's adopted policies and ordinances. The Division issues permits, conducts regular permit inspections, performs plan check reviews for construction applications, conducts residential resale inspections, and performs code enforcement functions for areas under its regulatory purview.

# Community Development

## DEPARTMENT SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>DEPARTMENT FUNDING</b>					
General Fund	1,270,003	1,189,679	1,301,701	1,312,379	1,375,314
Employee Compensated Leave Reserve	12,513	-	-	-	-
Technology Fund	26,934	40,356	71,500	36,210	78,125
Long Range Planning Fund	-	366,441	355,000	281,849	355,000
<b>Total Department Funding</b>	<b>\$ 1,309,450</b>	<b>\$ 1,596,477</b>	<b>\$ 1,728,201</b>	<b>\$ 1,630,438</b>	<b>\$ 1,808,439</b>
<b>DIVISION FUNDING</b>					
<b><u>Planning &amp; Design Review</u></b>					
General Fund	533,245	569,056	652,873	602,584	699,127
Employee Compensated Leave	12,513	-	-	-	-
Technology Fund	26,934	40,356	71,500	36,210	78,125
Total Planning & Design Review	\$ 572,692	\$ 609,413	\$ 724,373	\$ 638,794	\$ 777,252
<b><u>Building Inspection</u></b>					
General Fund	736,758	620,623	648,829	709,795	676,187
Total Building Inspection	\$ 736,758	\$ 620,623	\$ 648,829	\$ 709,795	\$ 676,187
<b><u>Advance Planning</u></b>					
Long Range Planning Fund	-	366,441	355,000	281,849	355,000
Total Advance Planning	\$ -	\$ 366,441	\$ 355,000	\$ 281,849	\$ 355,000
<b>Total Division Funding</b>	<b>\$ 1,309,450</b>	<b>\$ 1,596,477</b>	<b>\$ 1,728,201</b>	<b>\$ 1,630,438</b>	<b>\$ 1,808,439</b>

# Community Development

## ALL DIVISIONS

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES	\$ 741,015	\$ 786,097	\$ 805,024	\$ 779,432	\$ 837,673
EMPLOYEE BENEFITS	\$ 264,721	\$ 288,177	\$ 362,582	\$ 321,994	\$ 382,541
SUPPLIES & SERVICES					
Department Supplies & Expenses	10,852	5,619	6,300	5,102	7,300
Conferences & Memberships	5,818	360	13,200	1,479	16,200
Contractual Services	212,599	76,838	40,000	152,373	40,000
Insurances	-	-	-	-	-
Intergovernmental & Agency	-	-	-	-	-
Equipment Supplies & Maintenance	6,657	5,688	6,350	23,754	6,600
Utility & Communication	-	-	-	-	-
Special Department Administrative	19,855	366,441	395,000	281,849	405,000
Allocated Costs	-	-	-	-	-
Total Supplies & Services	\$ 255,781	\$ 454,946	\$ 460,850	\$ 464,557	\$ 475,100
CAPITAL OUTLAY EXPENSE	\$ 26,934	\$ 40,356	\$ 71,500	\$ 36,210	\$ 78,125
CAPITAL OUTLAY ALLOWANCE	\$ 21,000	\$ 26,900	\$ 28,245	\$ 28,245	\$ 35,000
CAPITAL PROJECT EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,309,450</b>	<b>\$ 1,596,477</b>	<b>\$ 1,728,201</b>	<b>\$ 1,630,438</b>	<b>\$ 1,808,439</b>
<b>SOURCE OF FUNDING</b>					
General Fund	1,270,003	1,189,679	1,301,701	1,239,228	1,448,465
Employee Compensated Leave Reserve	12,513	-	-	-	-
Technology Fund	26,934	40,356	71,500	36,210	78,125
Long Range Planning Fund	-	366,441	355,000	355,000	281,849
<b>TOTAL FUNDING</b>	<b>\$ 1,309,450</b>	<b>\$ 1,596,477</b>	<b>\$ 1,728,201</b>	<b>\$ 1,630,438</b>	<b>\$ 1,808,439</b>
<b>STAFFING LEVEL</b>					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Planning Manager	1.00	1.00	-	-	-
Senior Planner	-	-	1.00	1.00	1.00
Associate Planner	-	-	-	-	-
Assistant Planner	-	-	-	-	1.00
Community Development Aide	1.00	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00
Permits Clerk	1.00	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00	1.00
Planning Technician	1.00	1.00	1.00	1.00	-
<b>TOTAL STAFFING</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

## Community Development

### PLANNING & DESIGN REVIEW

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES	\$ 358,778	\$ 387,474	\$ 413,864	\$ 415,446	\$ 444,077
EMPLOYEE BENEFITS	\$ 121,825	\$ 140,350	\$ 184,624	\$ 165,211	\$ 195,100
SUPPLIES & SERVICES					
Department Supplies & Expenses	8,308	5,619	6,300	5,102	6,300
Conferences & Memberships	2,307	151	5,200	-	8,200
Contractual Services	47,596	23,304	20,000	4,540	20,000
Insurances	-	-	-	-	-
Intergovernmental & Agency	-	-	-	-	-
Equipment Supplies & Maintenance	836	459	600	-	600
Utility & Communication	-	-	-	-	-
Special Department Administrative	8	-	10,000	-	10,000
Allocated Costs	-	-	-	-	-
Total Supplies & Services	\$ 59,055	\$ 29,533	\$ 42,100	\$ 9,642	\$ 45,100
CAPITAL OUTLAY EXPENSE	\$ 26,934	\$ 40,356	\$ 71,500	\$ 36,210	\$ 78,125
CAPITAL OUTLAY ALLOWANCE	\$ 6,100	\$ 11,700	\$ 12,285	\$ 12,285	\$ 14,850
CAPITAL PROJECT EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 572,692</b>	<b>\$ 609,413</b>	<b>\$ 724,373</b>	<b>\$ 638,794</b>	<b>\$ 777,252</b>
<b>STAFFING LEVEL</b>					
Positions	4.00	4.00	4.00	5.00	4.00
<b>TOTAL STAFFING</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>4.00</b>

## Community Development

### PLANNING & DESIGN REVIEW

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>SALARY</b>					
Director of Community Development	115,598	159,379	172,384	170,629	183,779
Senior Planner	50,714	76,539	106,080	105,363	111,092
Associate Planner	3,329	-	-	-	-
Assistant Planner	-	64,609	74,101	74,686	78,206
Planning Technician	58,460	4,980	-	-	-
Community Development Aide	52,813	58,412	60,299	60,610	65,000
Planning Intern (PST)	-	-	-	3,475	5,000
Overtime	279	1,132	1,000	683	1,000
Vacation Leave Compensation	12,513	-	-	-	-
Casual Hire	65,071	22,424	-	-	-
Subtotal:	\$ 358,778	\$ 387,474	\$ 413,864	\$ 415,446	\$ 444,077
<b>EMPLOYEE BENEFITS</b>					
Medical & Insurance	42,358	45,507	75,167	49,252	79,252
Employee Accruing Fringe	8,662	9,001	4,800	10,059	4,800
PERS-Employer Normal Cost	20,337	31,664	35,534	34,824	37,285
PERS-Employer Unfunded Liability Pmt.	37,905	44,985	55,697	55,697	59,769
PST 3.75% Employer Contribution	-	0	-	130	160
OPEB - GASB 45/75 Allowance (1%)	6,997	0	4,139	5,381	4,139
FICA-Medicare	4,320	5,339	5,987	6,135	6,395
Auto Allowance	1,246	2,354	1,800	2,400	1,800
Cell Phone Allowance	-	1,500	1,500	1,333	1,500
Subtotal:	\$ 121,825	\$ 140,350	\$ 184,624	\$ 165,211	\$ 195,100
<b>SUPPLIES &amp; SERVICES</b>					
<b>DEPARTMENT SUPPLIES &amp; EXPENSES</b>					
Office & Copier Supplies	1,239	176	-	-	-
Noticing & Publication	7,068	5,224	6,000	4,924	6,000
Publications & Subscriptions	-	219	300	178	300
Subtotal:	\$ 8,308	\$ 5,619	\$ 6,300	\$ 5,102	\$ 6,300
<b>CONFERENCES &amp; MEMBERSHIPS</b>					
Conferences, Meetings & Travel	1,311	151	2,500	-	2,500
Employee Development/Training	160	-	1,000	-	4,000
Memberships	836	-	1,700	-	1,700
Subtotal:	\$ 2,307	\$ 151	\$ 5,200	\$ -	\$ 8,200
<b>CONTRACTUAL SERVICES</b>					
Contractual Services	47,596	23,304	10,000	-	10,000
Minutes Services	-	-	10,000	4,540	10,000
Subtotal:	\$ 47,596	\$ 23,304	\$ 20,000	\$ 4,540	\$ 20,000

## Community Development

### PLANNING & DESIGN REVIEW

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EQ SUPPLIES &amp; MAINTENANCE</b>					
Equipment Maintenance	16	-	-	-	-
Fuel & Oil	473	-	-	-	-
Vehicle Maintenance	347	459	600	-	600
Subtotal:	\$ 836	\$ 459	\$ 600	\$ -	\$ 600
<b>SPECIAL DEPT. ADMINISTRATIVE</b>					
Zoning Ordinance Maintenance	-	-	10,000	-	10,000
Subtotal:	\$ 8	\$ -	\$ 10,000	\$ -	\$ 10,000
Total Supplies & Services:	\$ 59,055	\$ 29,533	\$ 42,100	\$ 9,642	\$ 45,100
<b>CAPITAL OUTLAY EXPENSES</b>					
Computer & Peripheral	4,056	68	5,000	1,530	6,000
Misc. Computer Parts	419	266	1,500	0	1,500
Contractual Services		7,394	-	-	-
TrakiT Permit Software Annual Fee	16,914	13,244	32,500	32,500	32,500
eTrak (Citizen Portal) Annual Fee					13,125
iTrak (Field Portal) Annual Fee	5,545	19,385	20,000	180	20,000
Permit Software Upgrades			12,500	2,000	5,000
Subtotal:	\$ 26,934	\$ 40,356	\$ 71,500	\$ 36,210	\$ 78,125
<b>CAPITAL OUTLAY ALLOWANCE</b>					
Capital Equipment Allowance	2,000	4,200	4,410	4,410	4,850
Technology Allowance	4,100	7,500	7,875	7,875	10,000
Subtotal:	\$ 6,100	\$ 11,700	\$ 12,285	\$ 12,285	\$ 14,850
<b>TOTAL DEPARTMENT</b>	<b>\$ 572,692</b>	<b>\$ 609,413</b>	<b>\$ 724,373</b>	<b>\$ 638,794</b>	<b>\$ 777,252</b>

## Community Development

### BUILDING INSPECTION

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES	\$ 382,237	\$ 398,624	\$ 391,160	\$ 363,986	\$ 393,596
EMPLOYEE BENEFITS	\$ 142,895	\$ 147,827	\$ 177,959	\$ 156,783	\$ 187,441
SUPPLIES & SERVICES					
Department Supplies & Expenses	2,544	-	-	-	1,000
Conferences & Memberships	3,511	209	8,000	1,479	8,000
Contractual Services	165,002	53,534	20,000	147,833	20,000
Insurances	-	-	-	-	-
Intergovernmental & Agency	-	-	-	-	-
Equipment Supplies & Maintenance	5,822	5,229	5,750	23,754	6,000
Utility & Communication	-	-	-	-	-
Special Department Administrative	19,846	-	30,000	-	40,000
Allocated Costs					
Total Supplies & Services	\$ 196,726	\$ 58,972	\$ 63,750	\$ 173,066	\$ 75,000
CAPITAL OUTLAY EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY ALLOWANCE	\$ 14,900	\$ 15,200	\$ 15,960	\$ 15,960	\$ 20,150
CAPITAL PROJECT EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE EXPENSES					
<b>TOTAL EXPENDITURES</b>	<b>\$ 736,758</b>	<b>\$ 620,623</b>	<b>\$ 648,829</b>	<b>\$ 709,795</b>	<b>\$ 676,187</b>
<b>STAFFING LEVEL</b>					
Positions	4.00	4.00	5.00	6.00	7.00
<b>TOTAL STAFFING</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>6.00</b>	<b>7.00</b>

## Community Development

### BUILDING INSPECTION

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>SALARY</b>					
Building Official	136,874	140,986	143,967	118,383	131,719
Building Inspector	104,151	107,331	109,548	79,779	113,378
Building Permit Technician	65,073	68,427	72,724	72,360	78,283
Building Permits Clerk	56,852	59,933	64,921	63,242	69,216
Overtime	451	871	-	4,265	1,000
Casual/Temporary Hire	18,835	21,076	-	25,957	-
Vacation Leave Compensation			-	-	-
Subtotal:	\$ 382,237	\$ 398,624	\$ 391,160	\$ 363,986	\$ 393,596
<b>EMPLOYEE BENEFITS</b>					
Medical & Insurance	52,104	53,563	73,139	53,238	76,662
Employee Accruing Fringe	14,400	14,400	9,600	12,720	9,600
PERS-Employer Normal Cost	25,748	29,248	29,939	25,934	29,577
PERS-Unfunded Liability	37,905	44,985	55,697	55,697	61,983
OPEB - GASB 45/75 Allowanc	7,311		3,912	3,912	3,926
FICA-Medicare	5,427	5,631	5,672	5,282	5,693
Subtotal:	\$ 142,895	\$ 147,827	\$ 177,959	\$ 156,783	\$ 187,441
<b>SUPPLIES &amp; SERVICES</b>					
<b>DEPARTMENT SUPPLIES &amp; EXPENSES</b>					
Publications & Subscriptions	2,544	-	-	-	1,000
Subtotal:	\$ 2,544	\$ -	\$ -	\$ -	\$ 1,000
<b>CONFERENCES &amp; MEMBERSHIPS</b>					
Conferences, Meetings & Travel	3,186	-	4,500	-	4,500
Employee Development/Training	-	209	2,500	1,479	2,500
Memberships	325	-	1,000	-	1,000
Subtotal:	\$ 3,511	\$ 209	\$ 8,000	\$ 1,479	\$ 8,000
<b>CONTRACTUAL SERVICES</b>					
Contractual Services	165,002	29,116	-	89,068	20,000
Outside Plan Check		24,418		58,765	-
Minutes Services	-	-	20,000	-	-
Subtotal:	\$ 165,002	\$ 53,534	\$ 20,000	\$ 147,833	\$ 20,000
<b>EQ SUPPLIES &amp; MAINTENANCE</b>					
Equipment Maintenance	3,213	2,124	2,500	20,049	2,500
Fuel & Oil	2,247	2,216	1,750	2,072	2,000
Vehicle Maintenance	362	888	1,500	1,633	1,500
Subtotal:	\$ 5,822	\$ 5,229	\$ 5,750	\$ 23,754	\$ 6,000

## Community Development

### BUILDING INSPECTION

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>SPECIAL DEPT. ADMINISTRATIVE</b>					
Records Management-Outside Scanning	18,101		30,000	-	40,000
Emergency/Disaster	1,745	-		-	-
Subtotal:	\$ 19,846	\$ -	\$ 30,000	\$ -	\$ 40,000
Total Supplies & Services:	\$ 196,726	\$ 58,972	\$ 63,750	\$ 173,066	\$ 75,000
<b>CAPITAL OUTLAY ALLOWANCE</b>					
Capital Equipment Allowance	4,200	4,200	4,410	4,410	7,500
Technology Allowance	10,700	11,000	11,550	11,550	12,650
Subtotal:	\$ 14,900	\$ 15,200	\$ 15,960	\$ 15,960	\$ 20,150
<b>TOTAL DEPARTMENT</b>	<b>\$ 736,758</b>	<b>\$ 620,623</b>	<b>\$ 648,829</b>	<b>\$ 709,795</b>	<b>\$ 676,187</b>

# Community Development

## ADVANCE PLANNING

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & SERVICES					
Department Supplies & Expenses	-	-	-	-	-
Conferences & Memberships	-	-	-	-	-
Contractual Services	-	-	-	-	-
Insurances	-	-	-	-	-
Intergovernmental & Agency	-	-	-	-	-
Equipment Supplies & Maintenance	-	-	-	-	-
Utility & Communication	-	-	-	-	-
Special Department Administrative	-	366,441	355,000	281,849	355,000
Allocated Costs	-	-	-	-	-
Total Supplies & Services	\$ -	\$ 366,441	\$ 355,000	\$ 281,849	\$ 355,000
CAPITAL OUTLAY EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECT EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 366,441</b>	<b>\$ 355,000</b>	<b>\$ 281,849</b>	<b>\$ 355,000</b>

# Community Development

## ADVANCE PLANNING

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>SALARY</b>					
Advance Planner					
Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUPPLIES &amp; SERVICES</b>					
<b>DEPARTMENT SUPPLIES &amp; EXPENSES</b>					
Noticing & Publication					
Printing & Reproduction					
Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CONTRACTUAL SERVICES</b>					
Contractual Services					
Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SPECIAL DEPT. ADMINISTRATIVE</b>					
Housing Element Update	-	-	-	-	-
General Plan Update	-	366,441	355,000	281,849	355,000
General Plan Update - Misc. Elements	-				
Subtotal:	\$ -	\$ 366,441	\$ 355,000	\$ 281,849	\$ 355,000
<b>ALLOCATED COSTS</b>					
Total Supplies & Services:	\$ -	\$ 366,441	\$ 355,000	\$ 281,849	\$ 355,000
<b>CAPITAL OUTLAY ALLOWANCE</b>					
Capital Equipment Allowance	-	-	-	-	-
Technology Allowance	-	-	-	-	-
Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DEPARTMENT</b>	<b>\$ -</b>	<b>\$ 366,441</b>	<b>\$ 355,000</b>	<b>\$ 281,849</b>	<b>\$ 355,000</b>

# POLICE

## **Police Services** **Police/EOC Facility**

The Police Department provides law enforcement services for ensuring the safety of and a high quality of life for the community. To that end, the Department strives to enforce all federal, state and local laws without prejudice, preserve the peace and insure that the citizens and merchants that live and work in our community receive the highest level of law enforcement services available.

The total proposed appropriation for the Police Department is \$4,657,179. Staffing is comprised of 14 sworn personnel, 4 civilian personnel and approximately 2 volunteer and reserve police officers.

The Department also coordinates with other Town departments, government agencies and has developed a partnership with the community in planning and implementing safe school programs, neighborhood and business awareness, safe pedestrian and traffic flow on our streets and emergency preparedness programs. Community oriented policing in Tiburon builds on the understanding that it is the community itself that can best say what it needs from its Police Department and the Police and the community must work together to accomplish jointly set goals through cooperative efforts. While the philosophy of community oriented policing has only recently received an official title, this concept has been in place in the Town of Tiburon since the Department's inception in 1972, and continues to exist to this date.

### Police Services

The Department Services Division includes patrol, administration, support personnel, investigations, training, parking enforcement and crime prevention program.

### Police/Emergency Operations Center (EOC) Facility

The Police/Emergency Operations Center Facility Division serves as the primary Emergency Operation Center for the entire Tiburon Peninsula. All costs related to maintaining the policy facility which also serves as the primary Emergency Operation Center for the entire Tiburon Peninsula. section. Belvedere contributes 12.5% of the funds needed to maintain this function.

# Police Department

## DEPARTMENT SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>DEPARTMENT FUNDING</b>					
General Fund	3,552,145	3,372,957	4,024,871	3,771,413	4,506,679
Employee Compensated Leave	44,037	58,642	-	-	-
Capital Equipment Replacement	18,794	-	45,000	113,387	65,000
Technology Fund	28,421	34,248	67,200	37,518	85,500
<b>Total Department Funding</b>	<b>\$ 3,643,397</b>	<b>\$ 3,465,847</b>	<b>\$ 4,137,071</b>	<b>\$ 3,922,318</b>	<b>\$ 4,657,179</b>
<b>DIVISION FUNDING</b>					
<b><u>Police Services</u></b>					
General Fund	3,476,900	3,294,835	3,950,401	3,699,975	4,428,329
Employee Compensated Leave	44,037	58,642	-	-	-
Capital Equipment Replacement	18,794	-	45,000	113,387	65,000
Technology Fund	28,421	34,248	67,200	37,518	85,500
Total Police Services	\$ 3,568,152	\$ 3,387,725	\$ 4,062,601	\$ 3,850,880	\$ 4,578,829
<b><u>Police Facility</u></b>					
General Fund	75,245	78,122	74,470	71,438	78,350
Total Facility	\$ 75,245	\$ 78,122	\$ 74,470	\$ 71,438	\$ 78,350
<b>Total Division Funding</b>	<b>\$ 3,643,397</b>	<b>\$ 3,465,847</b>	<b>\$ 4,137,071</b>	<b>\$ 3,922,318</b>	<b>\$ 4,657,179</b>

# Police Department

## ALL DIVISIONS

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES	\$ 2,091,863	\$ 1,898,098	\$ 2,208,593	\$ 1,960,925	\$ 2,437,559
EMPLOYEE BENEFITS	\$ 844,442	\$ 834,106	\$ 1,054,657	\$ 1,024,214	\$ 1,230,022
SUPPLIES & SERVICES					
Department Supplies & Expenses	52,445	88,406	63,500	44,912	58,500
Conferences & Memberships	10,978	16,990	19,500	35,384	30,500
Contractual Services	6,572	-	128,924	92,565	85,308
Insurances	-	-	-	-	-
Intergovernmental & Agency	297,652	258,890	235,627	293,574	312,215
Equipment Supplies & Maintenance	135,035	167,138	130,185	152,419	141,100
Utility & Communication	67,249	69,304	66,085	62,314	67,100
Special Department Administrative	3,946	5,167	15,000	5,307	25,000
Allocated Costs	-	-	-	-	-
Total Supplies & Services	\$ 573,877	\$ 605,895	\$ 658,821	\$ 686,474	\$ 719,723
CAPITAL OUTLAY EXPENSE	\$ 47,216	\$ 39,248	\$ 117,200	\$ 152,905	\$ 155,500
CAPITAL OUTLAY ALLOWANCE	\$ 86,000	\$ 86,000	\$ 95,300	\$ 95,300	\$ 114,375
CAPITAL PROJECT EXPENSES	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
DEBT SERVICE EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,643,397</b>	<b>\$ 3,465,847</b>	<b>\$ 4,137,071</b>	<b>\$ 3,922,318</b>	<b>\$ 4,657,179</b>
<b>SOURCE OF FUNDING</b>					
General Fund	3,552,145	3,372,957	4,024,871	3,771,413	4,506,679
Employee Compensated Leave	44,037	58,642	-	-	-
Capital Equipment Replacement	18,794	-	45,000	113,387	65,000
Technology Fund	28,421	34,248	67,200	37,518	85,500
<b>TOTAL FUNDING</b>	<b>\$ 3,643,397</b>	<b>\$ 3,465,847</b>	<b>\$ 4,137,071</b>	<b>\$ 3,922,318</b>	<b>\$ 4,657,179</b>
<b>STAFFING LEVEL</b>					
Chief	1.00	1.00	1.00	1.00	1.00
Captain	-	-	-	-	1.00
Sergeant	4.00	4.00	4.00	4.00	4.00
Patrol Officers	8.00	8.00	8.00	8.00	8.00
Police Service Aide	3.00	3.00	3.00	3.00	3.00
Emergency Services Coordinator	1.00	1.00	1.00	1.00	1.00
<b>TOTAL STAFFING</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>18.00</b>

# Police Department

## POLICE SERVICES

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES	\$ 2,091,863	\$ 1,898,098	\$ 2,208,593	\$ 1,960,925	\$ 2,437,559
EMPLOYEE BENEFITS	\$ 844,442	\$ 834,106	\$ 1,054,657	\$ 1,024,214	\$ 1,230,022
SUPPLIES & SERVICES					
Department Supplies & Expenses	52,445	88,406	63,500	44,912	58,500
Conferences & Memberships	10,978	16,990	19,500	35,384	30,500
Contractual Services	6,572	-	128,924	92,565	85,308
Insurances					
Intergovernmental & Agency	297,652	258,890	235,627	293,574	312,215
Equipment Supplies & Maintenance	85,481	126,447	97,000	118,728	104,500
Utility & Communication	43,402	44,540	42,300	39,068	43,100
Special Department Administrative	2,102	-	10,000	307	20,000
Allocated Costs					
Total Supplies & Services	\$ 498,632	\$ 535,273	\$ 596,851	\$ 624,536	\$ 654,123
CAPITAL OUTLAY EXPENSE	\$ 47,216	\$ 34,248	\$ 112,200	\$ 150,905	\$ 150,500
CAPITAL OUTLAY ALLOWANCE	\$ 86,000	\$ 86,000	\$ 90,300	\$ 90,300	\$ 106,625
CAPITAL PROJECT EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,568,152</b>	<b>\$ 3,387,725</b>	<b>\$ 4,062,601</b>	<b>\$ 3,850,880</b>	<b>\$ 4,578,829</b>
<b>STAFFING LEVEL</b>					
Positions	17.00	17.00	17.00	17.00	18.00
<b>TOTAL STAFFING</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>18.00</b>

# Police Department

## POLICE SERVICES

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>SALARY</b>					
Police Chief	195,357	87,635	204,369	203,531	212,679
Captain	-	-	-	-	180,674
Sergeants (4)	469,459	428,553	515,343	258,577	526,935
Patrol Officer (8)	753,784	807,297	845,318	846,663	882,925
Emergency/Admin Services Coordinator	88,574	92,912	98,784	95,285	100,573
Police Service Aide (3)	206,498	219,185	228,934	230,703	240,078
Overtime	158,572	92,137	145,000	175,084	120,000
Overtime-Emergency	48,592	-	-	-	-
Overtime-Special Svcs	4,076	788	10,000	23,712	7,500
ORT Patrol	13,834	12,313	25,000	20,580	20,000
Education Incentive Pay	27,575	24,332	30,300	22,974	34,260
Holiday Pay	50,005	45,531	66,265	55,652	68,555
Special Pay	7,409	3,141	6,000	3,570	7,200
Bilingual Pay	-	-	4,500	-	5,400
Longevity Pay	11,616	10,035	10,780	9,168	5,580
Shift Differential	12,473	15,594	18,000	15,424	25,200
Vacation Leave Compensation	34,284	58,642	-	-	-
Sick Leave Compensation	9,753	-	-	-	-
Subtotal:	\$ 2,091,863	\$ 1,898,098	\$ 2,208,593	\$ 1,960,925	\$ 2,437,559
<b>EMPLOYEE BENEFITS</b>					
Medical & Insurance	210,073	207,702	296,940	296,838	358,587
Employee Accruing Fringe	22,779	12,341	14,400	11,040	14,400
PERS-Employer Normal Cost	236,841	229,658	278,309	236,089	315,552
PERS-Employer Unfunded Liability Pmt.	287,341	340,297	408,388	408,388	469,964
OPEB - GASB 45/75 Allowanc	41,817	-	22,086	22,086	21,439
FICA-Medicare	30,353	27,697	29,434	28,675	30,642
Automobile Allowance	2,400	2,400	2,400	2,400	2,400
Cell Phone Allowance	-	250	1,500	1,500	3,000
Medical Allowance	12,838	13,761	-	16,198	12,838
Tuition Reimbursement	-	-	1,200	1,000	1,200
Subtotal:	\$ 844,442	\$ 834,106	\$ 1,054,657	\$ 1,024,214	\$ 1,230,022
<b>SUPPLIES &amp; SERVICES</b>					
<b>DEPARTMENT SUPPLIES &amp; EXPENSES</b>					
Office & Copier Supplies	15,758	14,662	14,000	10,957	14,000
Evidence Supplies	644	2,406	1,500	128	1,500
Postage	239	625	1,000	184	1,000
Printing, Reproduction	5,754	4,666	4,000	2,797	4,000
Range & Weapons	2,834	4,314	10,000	8,453	10,000
Recruiting & Investigation	13,898	44,750	12,000	803	12,000
Special Investigation	2,804	8,845	6,000	5,392	6,000
DOJ Live Scan	3,445	1,676	8,000	2,647	3,000
Publications & Subscriptions	7,068	6,462	7,000	13,552	7,000
Evidence - Photo, Film & Video Supplies	-	-	-	-	-
Subtotal:	\$ 52,445	\$ 88,406	\$ 63,500	\$ 44,912	\$ 58,500

# Police Department

## POLICE SERVICES

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>CONFERENCES &amp; MEMBERSHIPS</b>					
Conferences, Meetings & Travel	2,516	2,181	3,000	8,456	5,000
Employee Development	1,721	5,754	-	15,059	10,000
Memberships	348	1,926	1,500	400	1,500
POST-Reimbursed Training	-	-	12,000	8,192	12,000
POST-Non Reimbursed Training	5,084	6,710	1,000	1,968	-
Special Meal Allowance (MOU)	1,309	419	2,000	1,309	2,000
Subtotal:	\$ 10,978	\$ 16,990	\$ 19,500	\$ 35,384	\$ 30,500
<b>CONTRACTUAL SERVICES</b>					
Contractual Services-Consultant	6,572	-	75,000	38,651	20,000
Records Management System (Tech)	-	-	38,487	38,487	49,486
Lexipol Policy Manual Maintenance	-	-	4,000	4,000	4,000
Systems Support (MDC, CAD Maint)	-	-	11,437	11,427	11,822
Subtotal:	\$ 6,572	\$ -	\$ 128,924	\$ 92,565	\$ 85,308
<b>INTERGOVERNMENT, AGENCY &amp; JPA</b>					
Marin County Major Crimes Task Force	50,994	11,777	37,500	82,914	47,500
Marin County Dispatch	243,531	243,985	195,000	207,533	261,588
Marin County DA-Prandi Center	3,127	3,127	3,127	3,127	3,127
Subtotal:	\$ 297,652	\$ 258,890	\$ 235,627	\$ 293,574	\$ 312,215
<b>EQ SUPPLIES &amp; MAINTENANCE</b>					
Equipment Maintenance	1,605	2,114	2,500	3,000	3,500
Fuel & Oil	26,586	26,776	26,000	33,861	35,000
Radio Maintenance	846	1,800	2,000	137	2,000
Safety Equipment	3,556	25,085	20,000	3,939	15,000
Uniform Maintenance	7,343	4,143	7,000	6,727	7,000
Uniform Purchase/Replacement	28,432	27,724	15,000	6,333	20,000
Vehicle Supplies	3,336	142	1,000	29	1,000
Vehicle Maintenance	12,644	24,013	17,500	32,114	20,000
Safety Equipment (MOU)	218	1,471	1,000	448	1,000
License Plate Camera Maintenance	915	13,178	5,000	32,140	-
Subtotal:	\$ 85,481	\$ 126,447	\$ 97,000	\$ 118,728	\$ 104,500
<b>UTILITY &amp; COMMUNICATION</b>					
Telecommunication	25,655	26,916	25,000	21,259	25,000
Cable Communication Services	472	605	600	630	600
MIDAS Internet Connection	17,275	17,019	16,700	17,178	17,500
Subtotal:	\$ 43,402	\$ 44,540	\$ 42,300	\$ 39,068	\$ 43,100
<b>SPECIAL DEPT. ADMINISTRATIVE</b>					
Community Engagement Activities					5,000
Emergency & Disaster Planning	2,102		10,000	307	15,000
Subtotal:	\$ 2,102	\$ -	\$ 10,000	\$ 307	\$ 20,000
Total Supplies & Services:	\$ 498,632	\$ 535,273	\$ 596,851	\$ 624,536	\$ 654,123

## Police Department

### POLICE SERVICES

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>CAPITAL OUTLAY EXPENSES</b>					
Vehicles & Setup	18,794		45,000	113,387	65,000
License Plate Reader Ca	-	4,500	3,600	6,000	10,000
Computer & Peripheral	-	2,042	3,000	3,082	8,000
Misc. Computer Parts	-	-	2,500	-	2,500
Telecommunication Equipment	-	-	30,000	-	30,000
Axon Annual Contract - Cameras/Tasers	28,421	27,706	28,100	28,436	35,000
Subtotal:	\$ 47,216	\$ 34,248	\$ 112,200	\$ 150,905	\$ 150,500
<b>CAPITAL OUTLAY ALLOWANCE</b>					
Capital Equipment Allowance	75,000	75,000	78,750	78,750	86,625
Technology Allowance	11,000	11,000	11,550	11,550	20,000
Subtotal:	\$ 86,000	\$ 86,000	\$ 90,300	\$ 90,300	\$ 106,625
<b>TOTAL DEPARTMENT</b>	<b>\$ 3,568,152</b>	<b>\$ 3,387,725</b>	<b>\$ 4,062,601</b>	<b>\$ 3,850,880</b>	<b>\$ 4,578,829</b>

# Police Department

## POLICE FACILITY

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES & SERVICES					
Department Supplies & Expenses	-	-	-	-	-
Conferences & Memberships	-	-	-	-	-
Contractual Services	-	-	-	-	-
Insurances	-	-	-	-	-
Intergovernmental & Agency	-	-	-	-	-
Equipment Supplies & Maintenance	49,554	40,691	33,185	33,692	36,600
Utility & Communication	23,847	24,763	23,785	23,246	24,000
Special Department Administrative	1,844	5,167	5,000	5,000	5,000
Allocated Costs	-	-	-	-	-
Total Supplies & Services	\$ 75,245	\$ 70,622	\$ 61,970	\$ 61,938	\$ 65,600
CAPITAL OUTLAY EXPENSE	\$ -	\$ 5,000	\$ 5,000	\$ 2,000	\$ 5,000
CAPITAL OUTLAY ALLOWANCE	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 7,750
CAPITAL PROJECT EXPENSES	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
DEBT SERVICE EXPENSES					
<b>TOTAL EXPENDITURES</b>	<b>\$ 75,245</b>	<b>\$ 78,122</b>	<b>\$ 74,470</b>	<b>\$ 71,438</b>	<b>\$ 78,350</b>
<b>STAFFING LEVEL</b>					
Positions					
<b>TOTAL STAFFING</b>					

# Police Department

## POLICE FACILITY

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>SUPPLIES &amp; SERVICES</b>					
<b>EQ SUPPLIES &amp; MAINTENANCE</b>					
Equipment Maintenance	17,848	11,121	10,000	11,025	15,000
Building/Facility Supplies	7,391	15,109	8,000	9,506	10,000
Fuel & Oil	-	42	500	595	500
Inspection & Testing	-	-	500	-	500
Janitorial Services	17,193	13,671	13,000	12,303	10,000
Pest Control Service	-	-	600	-	600
Vehicle Maintenance	7,122	749	585	262	-
Subtotal:	\$ 49,554	\$ 40,691	\$ 33,185	\$ 33,692	\$ 36,600
<b>UTILITY &amp; COMMUNICATION</b>					
Energy-PG&E	22,723	23,499	23,000	22,518	23,000
Water-MMWD	1,124	1,265	785	729	1,000
Subtotal:	\$ 23,847	\$ 24,763	\$ 23,785	\$ 23,246	\$ 24,000
<b>SPECIAL DEPT. ADMINISTRATIVE</b>					
Emergency & Disaster Planning	1,844	5,167	5,000	5,000	5,000
Subtotal:	\$ 1,844	\$ 5,167	\$ 5,000	\$ 5,000	\$ 5,000
Total Supplies & Services:	\$ 75,245	\$ 70,622	\$ 61,970	\$ 61,938	\$ 65,600
<b>CAPITAL OUTLAY EXPENSES</b>					
Office Furniture	-	5,000	5,000	2,000	5,000
Subtotal:	\$ -	\$ 5,000	\$ 5,000	\$ 2,000	\$ 5,000
<b>CAPITAL OUTLAY ALLOWANCE</b>					
Capital Equipment Allowance	-	-	2,500	2,500	5,000
Technology Allowance	-	-	2,500	2,500	2,750
Subtotal:	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 7,750
<b>CAPITAL PROJECT EXPENSES</b>					
Facility Alteration/Improvement	-	2,500	2,500	2,500	-
Subtotal:	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
<b>TOTAL DEPARTMENT</b>	<b>\$ 75,245</b>	<b>\$ 78,122</b>	<b>\$ 74,470</b>	<b>\$ 66,438</b>	<b>\$ 78,350</b>

# PUBLIC WORKS

## **Administration & Engineering**

## **Streets Maintenance**

## **Parks Maintenance**

## **Cypress Hollow**

## **Corporation Yard**

## **Street & Signal Light System**

The Public Works Department is responsible for the construction, maintenance and oversight of the Town's infrastructure and public facilities, including streets and roads, sidewalks, storm drains, park lands, open space lands, street light and signal light system, and Town easements and rights-of-way.

The total proposed appropriation for Public Works is \$2,735,781 primarily from the General Fund. The Department operates with 10 FTE employees. Streets Resurfacing and Drainage Improvement projects, as well as some other projects, are authorized in the Capital Improvement Program budget and are not a cost to the Public Works Department budget.

### **Administration & Engineering**

This division oversees the entire public works operation, providing administrative and engineering oversight for Town's Capital Improvement Program (CIP) projects, processing encroachment permits, and coordinating with Caltrans regarding Tiburon Boulevard traffic operations and modifications. This division is also responsible for identifying, securing and administering grants for capital projects.

### **Street Maintenance**

This Division is responsible for maintenance of the Town's nearly 15 miles of sidewalk and 32 centerline miles of streets. This division also performs preventive maintenance on the Town's storm drainage system, which includes over 50 miles of curb & gutter, 13 miles of culverts, 18 miles of v-ditches and over 500 catch basins.

### **Parks Maintenance**

This Division maintains the Town's ten parks (covering nearly 70 acres) as well as the multi-use path and the landscaped medians throughout Town.

### **Cypress Hollow**

This division provides for maintenance of the lighting, landscape and facilities at the Cypress Hollow park and is paid for through a special tax assessment on the parcels located in Cypress Hollow.

### **Corporation Yard**

The Corporation Yard is the Town's garage and workshop. It also provides for storage of maintenance equipment/supplies and engineering project files.

### **Street & Signal Light System**

This division provides for the operational costs for the Town's 300+ street lights; the Town's contribution toward Tiburon Boulevard traffic signal maintenance can be found here.

# Public Works

## DEPARTMENT SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>DEPARTMENT FUNDING</b>					
General Fund	1,959,506	2,080,038	2,370,011	2,083,553	2,356,781
Employee Compensated Leave	36,074	2,723	-	-	-
Capital Equipment Replacement	57,500	24,781	65,000	-	135,000
Technology Fund	15,188	11,582	13,000	-	38,500
Park Development & ORT	9,943	25,055	40,000	40,000	40,000
Disaster Response	680	-	-	-	-
Cypress Hollow Fund	26,951	25,858	37,000	38,475	37,000
Paula Little Flower Fund	7,940	4,732	8,000	8,160	8,500
Measure "A" Parks	86,627	68,344	75,000	75,000	-
State Gas Tax	1,638	5,994	110,000	40,067	120,000
Street Impact Fund	-	52,837	-	-	-
<b>Total Department Funding</b>	<b>\$ 2,202,048</b>	<b>\$ 2,301,945</b>	<b>\$ 2,718,011</b>	<b>\$ 2,285,255</b>	<b>\$ 2,735,781</b>
<b>DIVISION FUNDING</b>					
<b><u>Administration &amp; Engineering</u></b>					
General Fund	502,069	533,511	603,383	439,408	447,494
Employee Compensated Leave	26,938	-	-	-	-
Technology Fund	2,856	-	-	-	-
Disaster Response	680	-	-	-	-
Measure "A" Parks	86,627	68,344	75,000	75,000	-
State Gas Tax	1,638	5,994	-	7,067	-
Total Administration & Engineering	\$ 620,807	\$ 607,849	\$ 678,383	\$ 521,475	\$ 447,494
<b><u>Streets Maintenance</u></b>					
General Fund	644,130	710,400	693,768	644,705	732,655
Employee Compensated Leave	9,135	2,723	-	-	-
Capital Equipment Replacement	57,500	4,537	65,000	-	135,000
Technology Fund	12,333	11,582	13,000	-	38,500
State Gas Tax	-	-	110,000	33,000	120,000
Street Impact Fund	-	52,837	-	-	-
Total Streets Maintenance	\$ 723,098	\$ 782,079	\$ 881,768	\$ 677,705	\$ 1,026,155
<b><u>Parks Maintenance</u></b>					
General Fund	655,408	646,914	907,640	816,324	973,582
Employee Compensated Leave	-	20,244	-	-	-
Capital Equipment Replacement	-	20,244	-	-	-
Park Development & ORT	9,943	25,055	40,000	40,000	40,000
Paula Little Flower Fund	7,940	4,732	8,000	8,160	8,500
Total Parks Maintenance	\$ 673,291	\$ 696,946	\$ 955,640	\$ 864,484	\$ 1,022,082
<b><u>Street &amp; Signal Light Maintenance</u></b>					
General Fund	30,899	55,557	52,500	70,397	67,750
Total Street & Signal Light Maintenance	\$ 30,899	\$ 55,557	\$ 52,500	\$ 70,397	\$ 67,750
<b><u>Cypress Hollow</u></b>					
Cypress Hollow Fund	26,951	25,858	37,000	38,475	37,000

**Public Works****DEPARTMENT SUMMARY**

	<b>2019/20 Actual</b>	<b>2020/21 Actual</b>	<b>2021/22 Adopted</b>	<b>2021/22 Estimated</b>	<b>2022/23 Proposed</b>
Total Cypress Hollow	\$ 26,951	\$ 25,858	\$ 37,000	\$ 38,475	\$ 37,000
<b><u>Corporation Yard</u></b>					
General Fund	127,001	133,656	112,720	112,720	135,300
Total Corporation Yard	\$ 127,001	\$ 133,656	\$ 112,720	\$ 112,720	\$ 135,300
<b>Total Division Funding</b>	<b>\$ 2,202,048</b>	<b>\$ 2,301,945</b>	<b>\$ 2,718,011</b>	<b>\$ 2,285,255</b>	<b>\$ 2,735,781</b>

# Public Works

## ALL DIVISIONS

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES	\$ 936,115	\$ 884,909	\$ 1,007,458	\$ 755,595	\$ 936,105
EMPLOYEE BENEFITS	\$ 342,021	\$ 357,407	\$ 489,748	\$ 415,935	\$ 515,371
SUPPLIES & SERVICES					
Department Supplies & Expenses	6,316	4,209	5,700	5,926	7,800
Conferences & Memberships	4,795	3,193	12,255	5,866	18,155
Contractual Services	111,493	152,278	147,000	220,776	119,000
Equipment Supplies & Maintenance	436,301	591,085	686,820	666,163	653,500
Utility & Communication	179,359	226,169	233,800	157,358	235,100
Special Department Administrative	70,359	23,976	-	-	-
Total Supplies & Services	808,623	1,000,910	1,085,575	1,056,089	1,033,555
CAPITAL OUTLAY EXPENSE	72,688	16,119	78,000	-	173,500
CAPITAL OUTLAY ALLOWANCE	42,600	42,600	57,230	52,230	77,250
DEBT SERVICE EXPENSES					
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,202,048</b>	<b>\$ 2,301,945</b>	<b>\$ 2,718,011</b>	<b>\$ 2,279,850</b>	<b>\$ 2,735,781</b>
<b>SOURCE OF FUNDING</b>					
General Fund	1,959,506	2,080,038	2,370,011	2,083,553	2,356,781
Employee Compensated Leave	36,074	2,723	-	-	-
Capital Equipment Replacement	57,500	24,781	65,000	-	135,000
Technology Fund	15,188	11,582	13,000	-	38,500
Park Development & ORT	9,943	25,055	40,000	40,000	40,000
Disaster Response	680	-	-	-	-
Cypress Hollow Fund	26,951	25,858	37,000	38,475	37,000
Paula Little Flower Fund	7,940	4,732	8,000	8,160	8,500
Measure "A" Parks	86,627	68,344	75,000	75,000	-
State Gas Tax	1,638	5,994	110,000	40,067	120,000
Street Impact Fund	-	52,837	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 2,202,048</b>	<b>\$ 2,301,945</b>	<b>\$ 2,718,011</b>	<b>\$ 2,285,255</b>	<b>\$ 2,735,781</b>
<b>STAFFING LEVEL</b>					
Public Works Director/ Town Engineer	1.00	1.00	1.00	1.00	-
Engineering Division Manager					1.00
Engineering Technician/Inspector	-	-	-	-	1.00
Associate Engineer	1.00	1.00	1.00	1.00	-
Public Works Division Manager	-	-	-	-	1.00
Superintendent	1.00	1.00	1.00	1.00	-
Senior Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Maintenance Worker I	4.00	5.00	5.00	5.00	5.00
<b>TOTAL STAFFING</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

## Public Works

### ADMINISTRATION & ENGINEERING

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES	\$ 349,071	\$ 301,087	\$ 346,043	\$ 155,880	\$ 224,554
EMPLOYEE BENEFITS	\$ 95,546	\$ 100,921	\$ 133,055	\$ 87,927	\$ 122,285
SUPPLIES & SERVICES					
Department Supplies & Expenses	1,150	39	500	109	500
Conferences & Memberships	1,778	1,227	6,055	2,397	6,655
Contractual Services	37,795	68,107	50,000	125,366	17,500
Insurances	-	-	-	-	-
Intergovernmental & Agency	-	-	-	-	-
Equipment Supplies & Maintenance	130,011	109,892	140,000	147,067	70,000
Utility & Communication	-	-	-	-	-
Special Department Administrative	-	23,976	-	-	-
Allocated Costs	-	-	-	-	-
Total Supplies & Services	\$ 170,735	\$ 203,241	\$ 196,555	\$ 274,939	\$ 94,655
CAPITAL OUTLAY EXPENSE	\$ 2,856	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY ALLOWANCE	\$ 2,600	\$ 2,600	\$ 2,730	\$ 2,730	\$ 6,000
CAPITAL PROJECT EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 620,807</b>	<b>\$ 607,849</b>	<b>\$ 678,383</b>	<b>\$ 521,475</b>	<b>\$ 447,494</b>
<b>STAFFING LEVEL</b>					
Positions	2.00	2.00	2.00	2.00	2.00
<b>TOTAL STAFFING</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## Public Works

### ADMINISTRATION & ENGINEERING

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>SALARY</b>					
Public Works Director/Town Engineer	215,421	186,262	201,185	32,445	-
Associate Engineer	105,718	111,975	118,858	123,435	-
Engineering Division Manager				-	140,224
Engineering Technician/Inspector				-	84,330
Project Coordinator	-	-	26,000	-	-
Vacation Leave Compensation	26,938		-	-	-
Casual Hire	994	2,850	-	-	-
Subtotal:	\$ 349,071	\$ 301,087	\$ 346,043	\$ 155,880	\$ 224,554
<b>EMPLOYEE BENEFITS</b>					
Medical & Insurance	26,949	46,405	63,228	28,802	64,478
Employee Accruing Fringe	4,154		-		-
PERS-Town Normal Cost	28,604	23,279	27,138	14,717	20,265
PST - Part time (3.75%)			962	-	-
PERS-Unfunded Liability Payment	18,953	22,492	27,849	36,204	29,884
OPEB - GASB 45/75 Allowanc	6,697		3,460	4,498	1,402
FICA-Medicare	5,026	4,119	5,018	2,400	3,256
Auto Allowance	3,738	2,400	2,400	542	-
Cell Phone Allowance	1,425	2,225	3,000	764	3,000
Subtotal:	\$ 95,546	\$ 100,921	\$ 133,055	\$ 87,927	\$ 122,285
<b>SUPPLIES &amp; SERVICES</b>					
<b>DEPARTMENT SUPPLIES &amp; EXPENSES</b>					
Noticing and Publication	1,150	39	500	109	500
Subtotal:	\$ 1,150	\$ 39	\$ 500	\$ 109	\$ 500
<b>CONFERENCES &amp; MEMBERSHIPS</b>					
Conferences, Meetings & Travel	1,068	-	3,900	625	3,900
Employee Development/Training	189	-	900	517	1,500
Memberships	521	1,227	1,255	1,255	1,255
Subtotal:	\$ 1,778	\$ 1,227	\$ 6,055	\$ 2,397	\$ 6,655
<b>CONTRACTUAL SERVICES</b>					
Minutes Services				3,087	-
Contract - Engineering Services	1,313	12,084	15,000	16,482	17,500
Encroachment Inspections	36,483	56,023	35,000	105,797	-
Subtotal:	\$ 37,795	\$ 68,107	\$ 50,000	\$ 125,366	\$ 17,500
<b>EQUIP, SUPPLIES &amp; MAINTENANCE</b>					
Open Space Management (General Fund)	25,792	35,554	65,000	65,000	70,000
Open Space Management (Measure A)	86,627	68,344	75,000	75,000	-
Storm Drain Flushing	15,275			-	-
Slide Repairs	680	-	-	-	-
Curb/Sidewalk Improvements	1,638	5,994	-	7,067	-
Subtotal:	\$ 130,011	\$ 109,892	\$ 140,000	\$ 147,067	\$ 70,000

## Public Works

### ADMINISTRATION & ENGINEERING

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>SPECIAL DEPT. ADMINISTRATIVE</b>					
Street Speed Survey	-	23,976	-	-	-
Subtotal:	\$ -	\$ 23,976	\$ -	\$ -	\$ -
Total Supplies & Services:	\$ 170,735	\$ 203,241	\$ 196,555	\$ 274,939	\$ 94,655
<b>CAPITAL OUTLAY EXPENSES</b>					
Computer & Peripheral	131		-	-	-
Computer Monitor	349		-	-	-
Lap Top Computers	2,375		-	-	-
Subtotal:	\$ 2,856	\$ -	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY ALLOWANCE</b>					
Depreciation Allowance	-		-	-	3,000
Technology Allowance	2,600	2,600	2,730	2,730	3,000
Total:	\$ 2,600	\$ 2,600	\$ 2,730	\$ 2,730	\$ 6,000
<b>TOTAL DEPARTMENT</b>	<b>\$ 620,807</b>	<b>\$ 607,849</b>	<b>\$ 678,383</b>	<b>\$ 521,475</b>	<b>\$ 447,494</b>

# Public Works

## STREETS MAINTENANCE

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES	\$ 366,307	\$ 410,752	\$ 360,697	\$ 356,281	\$ 385,717
EMPLOYEE BENEFITS	\$ 144,994	\$ 169,262	\$ 194,171	\$ 197,625	\$ 199,538
SUPPLIES & SERVICES					
Department Supplies & Expenses	\$ -	\$ 239	\$ 500	\$ 63	\$ 500
Conferences & Memberships	\$ 1,972	\$ 1,459	\$ 4,000	\$ 2,688	\$ 6,000
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Insurances	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental & Agency	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Supplies & Maintenance	\$ 83,131	\$ 184,248	\$ 244,400	\$ 121,048	\$ 260,900
Utility & Communication	\$ -	\$ -	\$ -	\$ -	\$ -
Special Department Administrative	\$ 56,862	\$ -	\$ -	\$ -	\$ -
Allocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Total Supplies & Services	\$ 141,965	\$ 185,946	\$ 248,900	\$ 123,799	\$ 267,400
CAPITAL OUTLAY EXPENSE	\$ 69,833	\$ 16,119	\$ 78,000	\$ -	\$ 173,500
CAPITAL OUTLAY ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECT EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 723,098</b>	<b>\$ 782,079</b>	<b>\$ 881,768</b>	<b>\$ 677,705</b>	<b>\$ 1,026,155</b>
<b>STAFFING LEVEL</b>					
Positions	4.00	4.00	4.00	4.00	4.00
<b>TOTAL STAFFING</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

## Public Works

### STREETS MAINTENANCE

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>SALARY</b>					
Superintendent of Public Works	120,416	127,151	133,890	137,052	-
Public Works Division Manager					149,779
Maintenance Worker (2)	153,317	190,201	137,178	89,914	143,158
Senior Maintenance Worker	76,546	83,250	84,529	121,291	86,220
Overtime	1,689	2,911	1,500	3,084	2,000
Overtime-Emergency	1,603	741	-		-
Special Shift Pay	3,600	3,774	3,600	4,940	4,560
Vacation Leave Compensation	9,135	2,723	-	-	-
Subtotal:	\$ 366,307	\$ 410,752	\$ 360,697	\$ 356,281	\$ 385,717
<b>EMPLOYEE BENEFITS</b>					
Medical & Insurance	44,472	61,978	84,815	71,187	88,872
Employee Accruing Fringe	23,506	22,885	14,400	15,938	9,600
PERS-Town Normal Cost	24,946	31,411	28,696	27,397	30,207
PERS-Unfunded Liability	37,905	44,985	55,697	72,406	59,769
OPEB - GASB 45/75 Allowanc	6,761		3,607	4,689	3,792
FICA-Medicare	5,604	6,203	5,156	5,489	5,498
Cell Phone Allowance	600	600	600	520	600
Tuition Reimbursement	1,200	1,200	1,200	-	1,200
Subtotal:	\$ 144,994	\$ 169,262	\$ 194,171	\$ 197,625	\$ 199,538
<b>SUPPLIES &amp; SERVICES</b>					
<b>DEPARTMENT SUPPLIES &amp; EXPENSES</b>					
Publications & Subscriptions	-	239	500	63	500
Subtotal:	\$ -	\$ 239	\$ 500	\$ 63	\$ 500
<b>CONFERENCES &amp; MEMBERSHIPS</b>					
Conferences, Meetings & Travel	1,733	25	1,500	268	2,500
Employee Development/Training	239	1,434	2,500	2,421	3,500
Subtotal:	\$ 1,972	\$ 1,459	\$ 4,000	\$ 2,688	\$ 6,000
<b>EQUIP, SUPPLIES &amp; MAINTENANCE</b>					
Operating Supplies	2,149	261	500	-	500
Equipment Maintenance	725	10,405	15,000	1,516	15,000
Library Expansion	2,344		-		-
Fuel & Oil	30,083	28,856	15,000	17,835	17,500
Pest Control Downtown	1,500	1,250	1,500	1,667	1,500
Downtown Cleanup & Restrooms				-	-
Small Tools	1,948	91	1,000	344	1,000
Storm Drain & Culvert Maintenance	3,650	13,599	30,000	23,834	30,000
Pavement/Sidewalk Maint and Repair	33,569	68,537	56,000	27,427	60,000
Pavement/Sidewalk Maint and Repair			60,000	-	60,000

## Public Works

### STREETS MAINTENANCE

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
Street Painting (Moved Dept 430 FY 2014)					-
Safety Equipment & Apparel	807	3,050	1,500	476	1,500
Uniform Maintenance Service	-	708	4,200	6,810	4,200
Uniform Purchase/Replacement	4,979	3,692	-	675	-
Vehicle Maintenance	364	-	8,500	6,196	8,500
Safety Equipment (MOU)	1,013	963	1,200	1,269	1,200
Contingency (Streets)	-	52,837	-	-	-
Contingency (Streets)	-	-	50,000	33,000	60,000
Subtotal:	\$ 83,131	\$ 184,248	\$ 244,400	\$ 121,048	\$ 260,900
<b>SPECIAL DEPT. ADMINISTRATIVE</b>					
Emergency & Disaster Planning	36,194		-	-	-
Emergency PG&E PSPS	20,667	-	-	-	-
Subtotal:	\$ 56,862	\$ -	\$ -	\$ -	\$ -
Total Supplies & Services:	\$ 141,965	\$ 185,946	\$ 248,900	\$ 123,799	\$ 267,400
<b>CAPITAL OUTLAY EXPENSES</b>					
Vehicles & Setup	40,000		65,000	-	135,000
Video/Camera Equipment	17,500	4,537		-	25,000
Computer & Peripheral	1,945	95	1,500	-	2,000
Misc. Computer Parts	-	64	-	-	-
Maint.Schedule SW Maint	9,958	11,424	11,500	-	11,500
Telecommunication Equipment	430	-		-	-
Subtotal:	\$ 69,833	\$ 16,119	\$ 78,000	\$ -	\$ 173,500
<b>CAPITAL OUTLAY ALLOWANCE</b>					
Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -
<b>OTHER EQUIPMENT</b>					
Street Light Pole Replacement	-	2,395	5,000	5,000	5,000
Subtotal:	\$ -	\$ 2,395	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL DEPARTMENT</b>	<b>\$ 723,098</b>	<b>\$ 784,474</b>	<b>\$ 886,768</b>	<b>\$ 682,705</b>	<b>\$ 1,031,155</b>

## Public Works

### PARKS MAINTENANCE

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES	\$ 220,737	\$ 173,070	\$ 300,718	\$ 243,434	\$ 325,834
EMPLOYEE BENEFITS	\$ 101,482	\$ 87,225	\$ 162,522	\$ 130,384	\$ 193,548
SUPPLIES & SERVICES					
Department Supplies & Expenses	-	-	-	-	-
Conferences & Memberships	1,045	507	2,200	781	5,500
Contractual Services	66,697	67,776	83,000	81,410	87,500
Insurances	-	-	-	-	-
Intergovernmental & Agency	-	-	-	-	-
Equipment Supplies & Maintenance	141,170	200,002	219,500	298,513	221,500
Utility & Communication	133,256	168,367	182,700	104,961	182,700
Special Department Administrative	8,904	-	-	-	-
Allocated Costs	-	-	-	-	-
Total Supplies & Services	\$ 351,072	\$ 436,651	\$ 487,400	\$ 485,666	\$ 497,200
CAPITAL OUTLAY EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY ALLOWANCE	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,500
CAPITAL PROJECT EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 673,291</b>	<b>\$ 696,946</b>	<b>\$ 955,640</b>	<b>\$ 864,484</b>	<b>\$ 1,022,082</b>
<b>STAFFING LEVEL</b>					
Positions	3.00	3.00	3.00	3.00	4.50
<b>TOTAL STAFFING</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.50</b>

## Public Works

### PARKS MAINTENANCE

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>SALARY</b>					
Maintenance Worker (3)	131,154	130,084	196,513	197,597	213,114
Senior Maintenance Worker	63,507	20,526	78,205	44,042	86,220
Seasonal Maintenance Worker-PST	25,080	21,487	25,000	-	25,000
Overtime	681	867	1,000	1,795	1,500
Overtime-Emergency	316	105	-		-
Subtotal:	\$ 220,737	\$ 173,070	\$ 300,718	\$ 243,434	\$ 325,834
<b>EMPLOYEE BENEFITS</b>					
Medical & Insurance	48,267	36,648	78,730	58,668	87,602
Employee Accruing Fringe	-	369	9,600	4,800	9,600
PERS-Town Normal Cost	16,433	13,171	22,829	18,547	24,430
PERS-Unfunded Liability	28,429	33,739	41,773	41,773	61,983
PST 3.75% Employer Contribution	941	795	1,875	-	1,875
OPEB - GASB 45/75 Allowance	4,221		3,007	3,007	2,993
FICA-Medicare Tax	3,192	2,502	4,708	3,588	5,065
Subtotal:	\$ 101,482	\$ 87,225	\$ 162,522	\$ 130,384	\$ 193,548
<b>SUPPLIES &amp; SERVICES</b>					
<b>CONFERENCES &amp; MEMBERSHIPS</b>					
Conferences, Meetings & Travel	25	-	500	-	1,500
Employee Development/Training	710	357	1,200	731	3,500
Memberships	310	150	500	50	500
Subtotal:	\$ 1,045	\$ 507	\$ 2,200	\$ 781	\$ 5,500
<b>CONTRACTUAL SERVICES</b>					
Contractual Services (Medians)	57,630	59,883	70,000	66,932	72,500
Contractual Services (Flower Baskets)	7,940	4,732	8,000	8,160	8,500
Downtown Fountain Maintenance	1,128	3,160	5,000	6,318	6,500
Subtotal:	\$ 66,697	\$ 67,776	\$ 83,000	\$ 81,410	\$ 87,500
<b>EQUIP, SUPPLIES &amp; MAINTENANCE</b>					
Equipment Maintenance	19,943	20,453	10,000	10,529	15,000
Building/Facility Supplies	249	963	-		-
ORT Special Maintenance	-		-		-
Building/Facility Supplies	-	20,244	-	-	-
Fuel & Oil	-	1,246	15,000	17,765	17,500
Fuel & Oil - Other Agencies	5,820	11,319	-	26,012	-
Janitorial Services	600	10,830	18,000	37,584	10,000
Landscape Grounds & Materials	53,412	77,917	63,000	62,616	65,000
McKegney Green Maintenance	25,110	12,036	19,000	13,884	20,000
Small Tools & Implements	720		-	-	-
Street Materials & Signs	226	396	11,000	868	10,000
Tree Maintenance	20,110	5,500	30,000	71,219	30,000
Fencing	-	10,000	-	-	-

## Public Works

### PARKS MAINTENANCE

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
Safety Equipment & Apparel	-		1,000	143	1,000
Uniform Maintenance Service	378	222	4,000	7,101	4,000
Uniform Purchase/Replacement	4,657	3,692	-	675	-
Vehicle Maintenance	-	129	8,500	10,119	9,000
ORT Maint. DG/Pavemen	-		-	-	-
Fencing	9,943		-	-	-
Contingency (Parks)	-	25,055	40,000	40,000	40,000
Subtotal:	\$ 141,170	\$ 200,002	\$ 219,500	\$ 298,513	\$ 221,500
<b>UTILITY &amp; COMMUNICATION</b>					
Energy-PG&E	9,547	9,345	10,000	4,700	10,000
Water-MMWD	123,709	158,560	172,000	98,735	172,000
Water-RBSD Reclaimed	-		-	-	-
Telecommunication		461	700	1,527	700
Subtotal:	\$ 133,256	\$ 168,367	\$ 182,700	\$ 104,961	\$ 182,700
<b>SPECIAL DEPT. ADMINISTRATIVE</b>					
Emergency & Disaster Planning	8,904		-	-	-
Subtotal:	\$ 8,904	\$ -	\$ -	\$ -	\$ -
Total Supplies & Services:	\$ 351,072	\$ 436,651	\$ 487,400	\$ 485,666	\$ 497,200
<b>CAPITAL OUTLAY EXPENSES</b>					
Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY ALLOWANCE</b>					
Capital Equipment Allowance	-		5,000	5,000	5,500
Technology Allowance	-		-	-	-
Subtotal:	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,500
<b>TOTAL DEPARTMENT</b>	<b>\$ 673,291</b>	<b>\$ 696,946</b>	<b>\$ 955,640</b>	<b>\$ 864,484</b>	<b>\$ 1,022,082</b>

**Public Works**  
**CORPORATION YARD**

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>SUPPLIES &amp; SERVICES</b>					
<b>DEPARTMENT SUPPLIES &amp; EXPENSES</b>					
Office & Copier Supplies	3,089	1,979	1,500	3,052	3,600
Permit/Application Fees	2,077	1,951	3,200	2,701	3,200
Subtotal:	\$ 5,166	\$ 3,930	\$ 4,700	\$ 5,754	\$ 6,800
<b>EQUIP, SUPPLIES &amp; MAINTENANCE</b>					
Operating Supplies	4,325	8,635	7,500	3,236	7,500
Equipment Maintenance	177	7,668	4,220	4,385	5,000
Building/Facility Supplies	5,590	6,127	5,500	7,354	5,500
Fuel & Oil	15,885	14,779	7,000	8,295	7,000
Janitorial Services	2,580	2,615	2,600	2,580	2,600
Small Tools/Implements	401	2,169	3,000	1,273	3,000
Vehicle Maintenance	17,051	12,252	2,000	2,987	4,000
Facility - Alteration/Improvements	3,882	1,066	-	102	-
Rental-Equipment & Tools	2,687	673	1,100	-	1,500
Corporation Yard Fuel Pump Rebuild	-	-	-	-	-
Subtotal:	\$ 52,578	\$ 55,985	\$ 32,920	\$ 30,213	\$ 36,100
<b>UTILITY &amp; COMMUNICATION</b>					
Energy-PG&E	4,345	4,610	5,000	3,364	5,000
Water-MMWD	4,184	5,642	3,700	7,925	5,000
Telecommunication	13,335	21,226	16,000	15,340	16,000
Cable Communication Services	2,800	2,263	3,400	2,718	3,400
Subtotal:	\$ 24,664	\$ 33,741	\$ 28,100	\$ 29,348	\$ 29,400
<b>SPECIAL DEPT. ADMINISTRATIVE</b>					
Emergency & Disaster Planning	4,593	-	-	-	-
Subtotal:	\$ 4,593	\$ -	\$ -	\$ -	\$ -
Total Supplies & Services:	\$ 87,001	\$ 93,656	\$ 65,720	\$ 65,315	\$ 72,300
<b>CAPITAL OUTLAY EXPENSES</b>					
Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY ALLOWANCE</b>					
Capital Equipment Allowance	40,000	40,000	42,000	42,000	57,500
Technology Allowance	-	-	5,000	-	5,500
Subtotal:	\$ 40,000	\$ 40,000	\$ 47,000	\$ 42,000	\$ 63,000
<b>TOTAL DEPARTMENT</b>	<b>\$ 127,001</b>	<b>\$ 133,656</b>	<b>\$ 112,720</b>	<b>\$ 107,315</b>	<b>\$ 135,300</b>

## Public Works

### CORPORATION YARD

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SUPPLIES & SERVICES					
Department Supplies & Expenses	5,166	3,930	4,700	5,754	6,800
Equipment Supplies & Maintenance	52,578	55,985	32,920	30,213	36,100
Utility & Communication	24,664	33,741	28,100	29,348	29,400
Special Department Administrative	4,593	-	-	-	-
Total Supplies & Services	\$ 87,001	\$ 93,656	\$ 65,720	\$ 65,315	\$ 72,300
CAPITAL OUTLAY EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY ALLOWANCE	\$ 40,000	\$ 40,000	\$ 47,000	\$ 42,000	\$ 63,000
CAPITAL PROJECT EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 127,001</b>	<b>\$ 133,656</b>	<b>\$ 112,720</b>	<b>\$ 107,315</b>	<b>\$ 135,300</b>
<b>STAFFING LEVEL</b>					
Positions					
<b>TOTAL STAFFING</b>					

**Public Works**

**STREET & SIGNAL LIGHT SYSTEM**

<b>OBJECT SUMMARY</b>	<b>2019/20 Actual</b>	<b>2020/21 Actual</b>	<b>2021/22 Adopted</b>	<b>2021/22 Estimated</b>	<b>2022/23 Proposed</b>
<b>EXPENDITURES</b>					
SUPPLIES & SERVICES					
Equipment Supplies & Maintenance	12,267	34,392	30,000	49,322	45,000
Utility & Communication	18,632	21,165	20,000	18,574	20,000
Total Supplies & Services	\$ 30,899	\$ 55,557	\$ 50,000	\$ 67,897	\$ 65,000
CAPITAL OUTLAY EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY ALLOWANCE	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,750
<b>TOTAL EXPENDITURES</b>	<b>\$ 30,899</b>	<b>\$ 55,557</b>	<b>\$ 52,500</b>	<b>\$ 70,397</b>	<b>\$ 67,750</b>
<b>STAFFING LEVEL</b>					
Positions					
<b>TOTAL STAFFING</b>					

## Public Works

### STREET & SIGNAL LIGHT SYSTEM

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>SUPPLIES &amp; SERVICES</b>					
<b>EQUIP SUPPLIES &amp; MAINTENANCE</b>					
Street/Signal Light Maint. (Cal/TRANS)	12,267	34,392	30,000	49,322	45,000
Subtotal:	\$ 12,267	\$ 34,392	\$ 30,000	\$ 49,322	\$ 45,000
<b>UTILITY &amp; COMMUNICATION</b>					
Energy-PG&E	18,632	21,165	20,000	18,574	20,000
Subtotal:	\$ 18,632	\$ 21,165	\$ 20,000	\$ 18,574	\$ 20,000
Total Supplies & Services:	\$ 30,899	\$ 55,557	\$ 50,000	\$ 67,897	\$ 65,000
<b>CAPITAL OUTLAY ALLOWANCE</b>					
Capital Equipment Allowance			2,500	2,500	2,750
Technology Allowance	-	-	-	-	-
Subtotal:	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,750
<b>TOTAL DEPARTMENT</b>	<b>\$ 30,899</b>	<b>\$ 55,557</b>	<b>\$ 52,500</b>	<b>\$ 70,397</b>	<b>\$ 67,750</b>

**Public Works**

**CYPRESS HOLLOW SPECIAL DISTRICT**

<b>OBJECT SUMMARY</b>	<b>2019/20 Actual</b>	<b>2020/21 Actual</b>	<b>2021/22 Adopted</b>	<b>2021/22 Estimated</b>	<b>2022/23 Proposed</b>
<b>EXPENDITURES</b>					
SUPPLIES & SERVICES					
Department Supplies & Expenses					
Conferences & Memberships					
Contractual Services	7,000	16,396	14,000	14,000	14,000
Equipment Supplies & Maintenance	17,144	6,567	20,000	20,000	20,000
Utility & Communication	2,808	2,896	3,000	4,475	3,000
Total Supplies & Services	\$ 26,951	\$ 25,858	\$ 37,000	\$ 38,475	\$ 37,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,951</b>	<b>\$ 25,858</b>	<b>\$ 37,000</b>	<b>\$ 38,475</b>	<b>\$ 37,000</b>
<b>STAFFING LEVEL</b>					
Positions					
<b>TOTAL STAFFING</b>					

**Public Works****CYPRESS HOLLOW SPECIAL DISTRICT**

<b>Account Description</b>	<b>2019/20 Actual</b>	<b>2020/21 Actual</b>	<b>2021/22 Adopted</b>	<b>2021/22 Estimated</b>	<b>2022/23 Proposed</b>
<b>SUPPLIES &amp; SERVICES</b>					
<b>CONTRACTUAL SERVICES</b>					
Contractual Services (Cost Recovery)	7,000	16,396	14,000	14,000	14,000
Subtotal:	\$ 7,000	\$ 16,396	\$ 14,000	\$ 14,000	\$ 14,000
<b>EQUIP SUPPLIES &amp; MAINTENANCE</b>					
Landscape Grounds & Materials	17,144	6,567	5,000	5,000	5,000
Tree Maintenance	-	-	15,000	15,000	15,000
Subtotal:	\$ 17,144	\$ 6,567	\$ 20,000	\$ 20,000	\$ 20,000
<b>UTILITY &amp; COMMUNICATION</b>					
Water-MMWD	2,808	2,896	3,000	4,475	3,000
Subtotal:	\$ 2,808	\$ 2,896	\$ 3,000	\$ 4,475	\$ 3,000
Total Supplies & Services:	\$ 26,951	\$ 25,858	\$ 37,000	\$ 38,475	\$ 37,000
<b>TOTAL DEPARTMENT</b>	<b>\$ 26,951</b>	<b>\$ 25,858</b>	<b>\$ 37,000</b>	<b>\$ 38,475</b>	<b>\$ 37,000</b>

# NON-DEPARTMENTAL

## **Insurances and Joint Power Authorities**

### **Low-Moderate Income Housing**

### **Town Owned Housing**

### **Belvedere-Tiburon Library Agency**

The non-departmental section of the budget entails those projects and costs that are not part of the regular operations of any specific department.

#### **Insurances and Joint Power Authorities**

This section includes the appropriations for liability, workers' compensation, and property insurance premiums, which are then allocated out to the various operating departments based on risk analysis. The Town is self-insured for the first \$150,000 for each workers' compensation claim and \$50,000 for each liability claim. After the deductible is reached the Town is insured for \$5 million per occurrence for liability and \$2 million for workers' compensation.

The Town voluntarily participates in several Joint Power Authorities which provide specialized services that the Town would not be able to provide on its own. The JPAs provide an economy of scale to the Town and to the participating members of each JPA. These services include animal control, cable telecommunications, mediation, LAFCO, MERA and storm water run-off services to name a few.

#### **Town Owned Housing**

The Town currently owns eight below market rate (BMR) condominium units at the Point Tiburon Marsh complex. Proceeds of the rent income and investment earnings support the general maintenance, tax, and homeowners' association costs of operating the units.

#### **Low-Moderate Income Housing**

This section provides for appropriations connected with the Marin Renter's Rebate program and the Marin Housing Authority JPA. This restricted fund receives funding through in-lieu fees paid by developers.

#### **Tiburon Peninsula Library Agency**

This section provides for a pass through of property taxes the Town receives on behalf of the Peninsula Library Agency.

**NON-DEPARTMENTAL****COMBINING SUMMARY TOTALS**

	<b>2019/20 Actual</b>	<b>2020/21 Actual</b>	<b>2021/22 Adopted</b>	<b>2021/22 Estimated</b>	<b>2022/23 Proposed</b>
<b>DEPARTMENT FUNDING</b>					
General Fund	1,632,908	1,164,416	1,289,611	1,267,227	1,457,202
Infrastructure & Facility Replacement	-	-	150,000	150,000	150,000
Low/Moderate Housing Fund	35,848	23,548	11,249	11,248	11,474
Town Owned Housing	78,989	96,108	106,799	93,528	111,799
Self Insurance Reserve	-	21,346	125,000	16,471	25,000
Peninsula Library JPA Fund	1,980,433	2,004,791	1,789,912	1,789,912	1,880,840
<b>Total Department Funding</b>	<b>\$ 3,728,179</b>	<b>\$ 3,310,209</b>	<b>\$ 3,472,571</b>	<b>\$ 3,328,386</b>	<b>\$ 3,636,315</b>

# Non-Departmental

## ALL DIVISIONS

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYEE BENEFITS	\$ 371,524	\$ 196,952	\$ 238,122	\$ 237,934	\$ 195,000
SUPPLIES & SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
Department Supplies & Expenses	6,635	9,416	9,699	9,492	9,699
Conferences & Memberships	-	-	320	-	-
Contractual Services	14,384	22,162	26,715	26,262	29,715
Insurances	337,636	367,163	508,345	406,087	519,989
Intergovernmental & Agency	2,935,245	2,637,425	2,601,871	2,574,175	2,789,412
Equipment Supplies & Maintenance	59,070	63,949	60,000	60,723	65,000
Utility & Communication	-	-	-	-	-
Special Department Administrative	-	-	-	-	-
Allocated Costs	-	-	-	-	-
Total Supplies & Services	\$ 3,352,971	\$ 3,100,114	\$ 3,206,949	\$ 3,076,739	\$ 3,413,815
CAPITAL OUTLAY EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECT EXPENSES	\$ 3,684	\$ 13,143	\$ 27,500	\$ 13,713	\$ 27,500
DEBT SERVICE EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,728,179</b>	<b>\$ 3,310,209</b>	<b>\$ 3,472,571</b>	<b>\$ 3,328,386</b>	<b>\$ 3,636,315</b>
<b>SOURCE OF FUNDING</b>					
General Fund	1,632,908	1,164,416	1,289,611	1,267,227	1,457,202
Infrastructure & Facility Replacement	-	-	150,000	150,000	150,000
Low/Moderate Housing Fund	35,848	23,548	11,249	11,248	11,474
Town Owned Housing	78,989	96,108	106,799	93,528	111,799
Self Insurance Reserve	-	21,346	125,000	16,471	25,000
Peninsula Library JPA Fund	1,980,433	2,004,791	1,789,912	1,789,912	1,880,840
<b>TOTAL FUNDING</b>	<b>\$ 3,728,179</b>	<b>\$ 3,310,209</b>	<b>\$ 3,472,571</b>	<b>\$ 3,328,386</b>	<b>\$ 3,636,315</b>

## Non-Departmental

### INSURANCES AND INTER-GOVERNMENTAL AGREEMENTS

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES					
EMPLOYEE BENEFITS	\$ 371,524	\$ 196,952	\$ 238,122	\$ 237,934	\$ 195,000
SUPPLIES & SERVICES					
Department Supplies & Expenses					
Conferences & Memberships	-	-	320	-	-
Contractual Services	4,784	12,562	17,115	16,662	20,115
Insurances	337,636	367,163	508,345	406,087	519,989
Intergovernmental & Agency	918,964	609,086	800,711	773,015	897,098
Equipment Supplies & Maintenance					
Utility & Communication					
Special Department Administrative					
Allocated Costs					
Total Supplies & Services	\$ 1,261,384	\$ 988,810	\$ 1,326,490	\$ 1,195,764	\$ 1,437,202
CAPITAL OUTLAY EXPENSE					
CAPITAL OUTLAY ALLOWANCE					
CAPITAL PROJECT EXPENSES					
DEBT SERVICE EXPENSES					
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,632,908</b>	<b>\$ 1,185,762</b>	<b>\$ 1,564,612</b>	<b>\$ 1,433,698</b>	<b>\$ 1,632,202</b>
<b>STAFFING LEVEL</b>					
Positions	-	-			-
<b>TOTAL STAFFING</b>	-	-			-

## Non-Departmental

### INSURANCES AND INTERGOVERNMENTAL

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EMPLOYEE BENEFITS</b>					
Retiree Health Benefits	163,852	190,535	183,122	187,934	192,500
PERS AAUL Extra Payment	200,000	-	50,000	50,000	0
Unemployment Insurance (EDD)	7,672	6,417	5,000	-	2,500
<b>Subtotal:</b>	<b>\$ 371,524</b>	<b>\$ 196,952</b>	<b>\$ 238,122</b>	<b>\$ 237,934</b>	<b>\$ 195,000</b>
<b>SUPPLIES &amp; EXPENSES</b>					
<b>CONFERENCES &amp; MEMBERSHIPS</b>					
Memberships	-	-	320	-	-
<b>Subtotal:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 320</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CONTRACTUAL SERVICES</b>					
Contractual Services	750	-	0	-	0
Health Benefit Plan Administration	1,857	\$ 1,748	5,115	1,764	5,115
Downtown Restroom Lease	2,177	\$ 10,814	12,000	14,897	15,000
<b>Subtotal:</b>	<b>\$ 4,784</b>	<b>\$ 12,562</b>	<b>\$ 17,115</b>	<b>\$ 16,662</b>	<b>\$ 20,115</b>
<b>INSURANCE</b>					
Liability Premium (PLAN JPA)	127,827	134,505	155,883	188,307	242,140
Workers Compensation Premium (Bay Cities)	179,373	172,642	177,584	172,658	189,924
Worker's Compensation SIR	-	21,346	125,000	16,471	25,000
Property Premium (PLAN JPA)	13,318	18,414	24,435	27,651	37,482
Public Officials EO (PLAN JPA)	-	-	1,000	1,000	1,000
Employment Practices Liability (ERMA/Bay Cities)	17,118	20,255	24,443	-	24,443
Risk Management	-	-	-	-	-
<b>Subtotal:</b>	<b>\$ 337,636</b>	<b>\$ 367,163</b>	<b>\$ 508,345</b>	<b>\$ 406,087</b>	<b>\$ 519,989</b>
<b>INTERGOVERNMENT, AGENCY &amp; JPA</b>					
Animal Control JPA (MGSA)	125,299	129,508	110,000	97,856	105,284
Cable Telecom JPA-Media Center	-	-	-	-	-
Chamber of Commerce TOT 5%	27,963	11,478	37,500	19,809	37,500
Destination:Tiburon TOT 5%	27,963	15,887	37,500	19,809	37,500
Transportation Authority of Marin JPA	19,348	17,306	17,306	17,358	19,094
MERA Radio Acquisition JPA (Bond)	44,275	44,304	21,000	5,076	6,000
MERA Radio Acquisition JPA (Operating)	44,923	47,225	53,945	53,945	56,074
Emergency Management Planning JPA	-	965	965	954	965
Hazardous Materials JPA	2,805	2,805	2,945	2,945	2,945
Marin Mediation Services (MGSA)	-	-	3,144	3,239	3,500
Richardson Bay Regional Agency JPA	70,334	88,333	91,000	90,270	162,500
Stormwater Runoff (MCSTOPP) JPA	28,118	28,430	28,430	28,826	28,430
Street Light Acquisition Dues (MGSA)	-	-	500	500	500
MCCMC Lobbyist & Legislative Support	4,100	-	4,250	7,566	4,250
LAFCO	-	5,819	5,900	5,346	5,900
Marin Map (MGSA)	6,320	-	6,500	6,500	9,000
Marin General Services Authority (General)	-	-	9,076	12,887	8,588
Marin Clean Energy JPA (MGSA)	-	-	1,500	2,500	5,068
Cal Fire Contract (Angel Island)	25,361	26,882	29,250	29,250	29,000

## Non-Departmental

### INSURANCES AND INTERGOVERNMENTAL

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
Marin Fire Chiefs Disaster Preparedness	3,500		-		-
Yellow School Bus Contribution	169,973	144	170,000	172,379	190,000
Contributions/Donations (Welcome Center)	10,000	20,000	20,000	20,000	20,000
Contributions/Donations (Ranch)	158,682	20,000	-	20,000	-
Contributions/Donations	150,000	150,000	-	6,000	15,000
Contributions/Donations (Library)			150,000	150,000	150,000
Subtotal:	\$ 918,964	\$ 609,086	\$ 800,711	\$ 773,015	\$ 897,098
<b>CAPITAL OUTLAY</b>					
Peninsula Siren System Contribution	-		-		-
Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DEPARTMENT</b>	<b>\$ 1,632,908</b>	<b>\$ 1,185,762</b>	<b>\$ 1,564,612</b>	<b>\$ 1,433,698</b>	<b>\$ 1,632,202</b>

## Non-Departmental

### NON-DEPARTMENTAL-LOW-MOD HOUSING

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES					
EMPLOYEE BENEFITS					
SUPPLIES & SERVICES					
Department Supplies & Expenses	-	-	-	-	-
Conferences & Memberships					
Contractual Services	-	-	-	-	-
Insurances					
Intergovernmental & Agency	35,848	23,548	11,249	11,248	11,474
Equipment Supplies & Maintenance	-	-	-	-	-
Utility & Communication					
Special Department Administrative					
Allocated Costs	-	-	-	-	-
Total Supplies & Services	\$ 35,848	\$ 23,548	\$ 11,249	\$ 11,248	\$ 11,474
CAPITAL OUTLAY EXPENSE					
CAPITAL OUTLAY ALLOWANCE					
CAPITAL PROJECT EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE EXPENSES					
<b>TOTAL EXPENDITURES</b>	<b>\$ 35,848</b>	<b>\$ 23,548</b>	<b>\$ 11,249</b>	<b>\$ 11,248</b>	<b>\$ 11,474</b>
<b>STAFFING LEVEL - None</b>					

**Non-Departmental**

**Fun**

**NON-DEPARTMENTAL-LOW-MOD HOUSING**

<b>Account Description</b>	<b>2019/20 Actual</b>	<b>2020/21 Actual</b>	<b>2021/22 Adopted</b>	<b>2021/22 Estimated</b>	<b>2022/23 Proposed</b>
<b>SUPPLIES &amp; SERVICES</b>					
<b>DEPARTMENT SUPPLIES &amp; EXPENSES</b>					
Bank Charges & Fees	-		-	-	-
Property Tax Payments	-	-	-	-	-
<b>Subtotal:</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
<b>CONTRACTUAL SERVICES</b>					
Contractual services (Cost Recovery)	-	-	-	-	-
<b>Subtotal:</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>
<b>INTERGOVERNMENT, AGENCY &amp; JPA</b>					
Marin Housing Authority JPA	10,800	11,024	11,249	11,248	11,474
Marin Homelessness Contribution	25,048	\$ 12,524	-		
<b>Subtotal:</b>	<b>\$ 35,848</b>	<b>\$ 23,548</b>	<b>\$ 11,249</b>	<b>\$ 11,248</b>	<b>\$ 11,474</b>
<b>Total Supplies &amp; Services:</b>	<b>\$ 35,848</b>	<b>\$ 23,548</b>	<b>\$ 11,249</b>	<b>\$ 11,248</b>	<b>\$ 11,474</b>
<b>TOTAL DEPARTMENT</b>	<b>\$ 35,848</b>	<b>\$ 23,548</b>	<b>\$ 11,249</b>	<b>\$ 11,248</b>	<b>\$ 11,474</b>

<b>Non-Departmental</b>	<b>Town-Owned Housing Fund</b>
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**NON-DEPARTMENTAL-TOWN OWNED HOUSING**

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES					
EMPLOYEE BENEFITS					
SUPPLIES & SERVICES					
Department Supplies & Expenses	6,635	9,416	9,699	9,492	9,699
Conferences & Memberships					
Contractual Services	9,600	9,600	9,600	9,600	9,600
Insurances	-	-	-	-	-
Intergovernmental & Agency	-	-	-	-	-
Equipment Supplies & Maintenance	59,070	63,949	60,000	60,723	65,000
Utility & Communication	-	-	-	-	-
Special Department Administrative	-	-	-	-	-
Allocated Costs	-	-	-	-	-
Total Supplies & Services	\$ 75,306	\$ 82,965	\$ 79,299	\$ 79,815	\$ 84,299
CAPITAL OUTLAY EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECT EXPENSES	\$ 3,684	\$ 13,143	\$ 27,500	\$ 13,713	\$ 27,500
DEBT SERVICE EXPENSES					
<b>TOTAL EXPENDITURES</b>	<b>\$ 78,989</b>	<b>\$ 96,108</b>	<b>\$ 106,799</b>	<b>\$ 93,528</b>	<b>\$ 111,799</b>
<b>STAFFING LEVEL</b>					
None	-	-			-
<b>TOTAL STAFFING</b>	-	-			-

<b>Non-Departmental</b>					
<b>NON-DEPARTMENTAL-TOWN OWNED HOUSING</b>					
<b>Account Description</b>	<b>2019/20 Actual</b>	<b>2020/21 Actual</b>	<b>2021/22 Adopted</b>	<b>2021/22 Estimated</b>	<b>2022/23 Proposed</b>
<b>SUPPLIES &amp; SERVICES</b>					
<b>DEPARTMENT SUPPLIES &amp; EXPENSES</b>					
Property Tax Payments	6,635	9,416	9,699	9,492	9,699
Subtotal:	\$ 6,635	\$ 9,416	\$ 9,699	\$ 9,492	\$ 9,699
<b>CONTRACTUAL SERVICES</b>					
Contractual services (Cost Recovery)	9,600	9,600	9,600	9,600	9,600
Subtotal:	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600
<b>EQ SUPPLIES &amp; MAINTENANCE</b>					
Property Management (HOA)	59,070	63,949	60,000	60,723	65,000
Subtotal:	\$ 59,070	\$ 63,949	\$ 60,000	\$ 60,723	\$ 65,000
<b>ALLOCATED COSTS</b>					
Insurance-Property	-	-	-	-	-
Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -
Total Supplies & Services:	\$ 75,306	\$ 82,965	\$ 79,299	\$ 79,815	\$ 84,299
<b>CAPITAL EXPENSES</b>					
<b>PROPERTY ACQUISITION</b>					
Purchase Real Property	-	-	-	-	-
Facility Alteration/Improvement	3,684	13,143	7,500	8,713	7,500
Unit 2			2,500	2,500	2,500
Unit 3			2,500	2,500	2,500
Unit 4			2,500	-	2,500
Unit 6			2,500	-	2,500
Unit 7			2,500	-	2,500
Unit 11			2,500	-	2,500
Unit 14			2,500	-	2,500
Unit 18			2,500	-	2,500
Subtotal:	\$ 3,684	\$ 13,143	\$ 27,500	\$ 13,713	\$ 27,500
<b>TOTAL DEPARTMENT</b>	<b>\$ 78,989</b>	<b>\$ 96,108</b>	<b>\$ 106,799</b>	<b>\$ 93,528</b>	<b>\$ 111,799</b>

## Non-Departmental

### BELVEDERE-TIBURON LIBRARY AGENCY

OBJECT SUMMARY	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/22 Estimated	2022/23 Proposed
<b>EXPENDITURES</b>					
SALARY & WAGES					
EMPLOYEE BENEFITS					
SUPPLIES & SERVICES					
Department Supplies & Expenses					
Conferences & Memberships					
Contractual Services					
Insurances					
Intergovernmental & Agency	1,980,433	2,004,791	1,789,912	1,789,912	1,880,840
Equipment Supplies & Maintenance					
Utility & Communication					
Special Department Administrative					
Allocated Costs					
Total Supplies & Services	\$ 1,980,433	\$ 2,004,791	\$ 1,789,912	\$ 1,789,912	\$ 1,880,840
CAPITAL OUTLAY EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECT EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,980,433</b>	<b>\$ 2,004,791</b>	<b>\$ 1,789,912</b>	<b>\$ 1,789,912</b>	<b>\$ 1,880,840</b>

**Non-Departmental****BELVEDERE-TIBURON LIBRARY AGENCY**

<b>Account Description</b>	<b>2019/20 Actual</b>	<b>2020/21 Actual</b>	<b>2021/22 Adopted</b>	<b>2021/22 Estimated</b>	<b>2022/23 Proposed</b>
<b>SUPPLIES &amp; SERVICES</b>					
<b>INTERGOVERNMENT, AGENCY &amp; JPA</b>					
Payment to Library Agency (Property Tax proceeds)	1,980,433	2,004,791	1,789,912	1,789,912	1,880,840
<b>Subtotal:</b>	<b>\$ 1,980,433</b>	<b>\$ 2,004,791</b>	<b>\$ 1,789,912</b>	<b>\$ 1,789,912</b>	<b>\$ 1,880,840</b>
Total Supplies & Services:	\$ 1,980,433	\$ 2,004,791	\$ 1,789,912	\$ 1,789,912	\$ 1,880,840
<b>TOTAL DEPARTMENT</b>	<b>\$ 1,980,433</b>	<b>\$ 2,004,791</b>	<b>\$ 1,789,912</b>	<b>\$ 1,789,912</b>	<b>\$ 1,880,840</b>

# CAPITAL OUTLAY & ALLOWANCE

## **Planned Capital Outlay Purchases**

## **Planned Technology Outlay Purchases**

## **Depreciation Allowance Schedule**

Total proposed Department capital outlay purchases equal \$220,000. This amount is \$19,275 more than the proposed total Depreciation Allowance charged to the Departments. There are sufficient funds to cover the planned purchases, which includes upgrades to the Town Hall lobby, replacements Police Department Vehicle Patrol Car and Public Works dump truck and sidewalk scrubber.

Total proposed Department technology outlay purchases equal \$294,825. Periodically the depreciation allowance and technology fees are more than the planned purchases and excess funds are held in the Reserve for years when the allowance is less than the proposed purchases. There are sufficient funds to cover the planned purchases.

Operating Departments are charged a "Depreciation Allowance" that is paid from the Operating Fund to the General Fund Capital Equipment Replacement Reserve and the Technology Reserve. The Depreciation Allowance represents an estimate of the annual amount that Departments are to be assessed in order to fund future equipment purchases. Planned Department Capital Outlay purchases are made from the Capital Equipment Replacement Reserve.

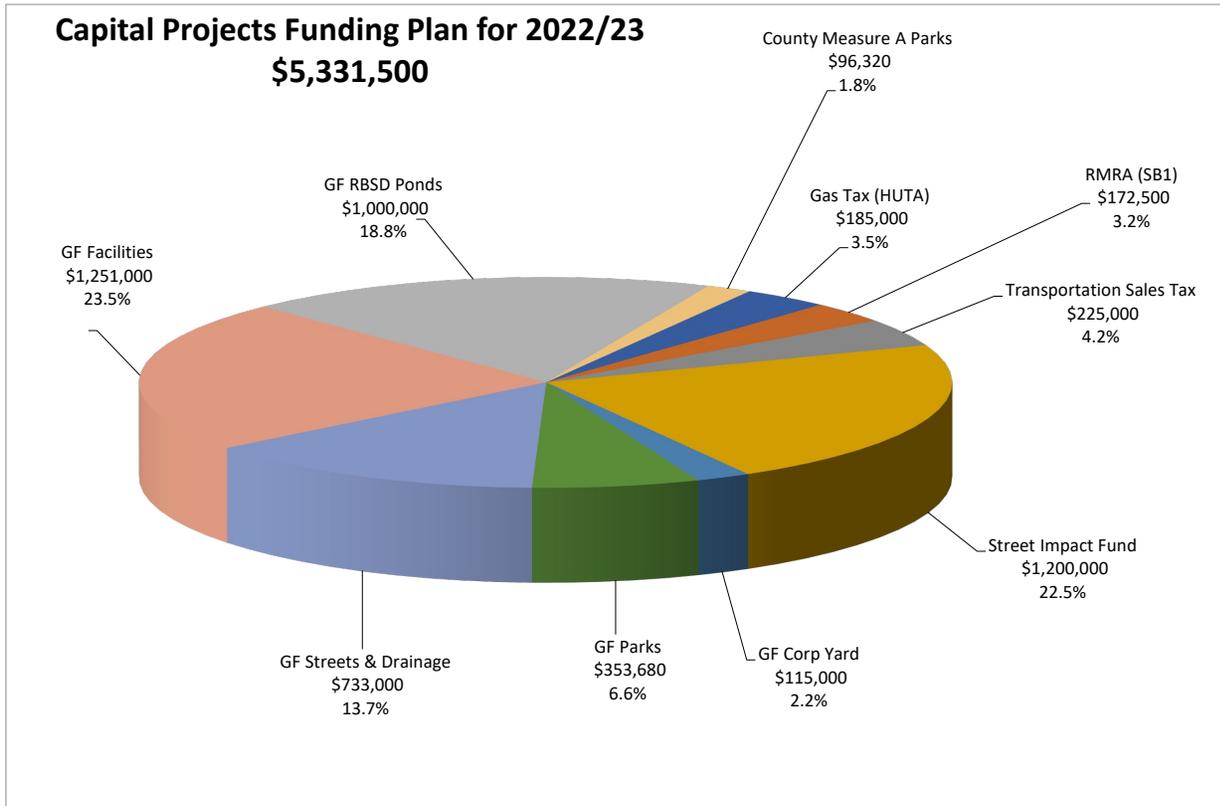
**Planned Technology Outlay Purchases**

DEPARTMENT & ITEM DESCRIPTION	AMOUNT
<b>TOWN ADMINISTRATION</b>	
Desktop Computer Replacement (2)	5,000
Licenses (Unidata, Progressive, Granicus, CivicPlus, Antispam)	35,000
Miscellaneous Computer Parts (8)	2,600
Copier Maintenance	3,500
Laserfiche Annual Maintenance & Licenses	5,100
GovInvest 2 Year Agreement	18,000
Financial Accounting Software - Annual Maintenance (Tyler Incode)	23,500
Total Town Administration	<u>92,700</u>
<b>COMMUNITY DEVELOPMENT</b>	
Computer & Peripheral	6,000
Misc. Computer Parts	1,500
TrakiT Permit Software Annual Fee	32,500
eTrak (Citizen Portal) Annual Fee	13,125
iTrak Software CDD	20,000
Permit Software Reports & Upgrades	5,000
Total Community Development	<u>78,125</u>
<b>POLICE</b>	
Miscellaneous Computer Parts	2,500
Desktop Computer Replacements	8,000
Axon Body Camera/Taser - 5 Year Contract Including Maintenance (FY 19-20 through FY 2	35,000
License Plate Camera Software Support	10,000
Phone System Upgrade	30,000
Total Police	<u>85,500</u>
<b>PUBLIC WORKS</b>	
Desktop Computer Replacements (1)	2,000
Video/Camera Equipment	25,000
Maintenance Scheduling Software - Annual Fee	11,500
Total Public Works	<u>38,500</u>
<b>Total Planned Technology Outlay Purchases:</b>	<b><u>294,825</u></b>

**Planned Capital Outlay Purchases**

DEPARTMENT & ITEM DESCRIPTION	AMOUNT
<b>TOWN ADMINISTRATION</b>	
Town Hall Lobby Upgrades	20,000
<b>Total Town Administration</b>	<b>\$ 20,000</b>
<b>COMMUNITY DEVELOPMENT</b>	
<b>Total Community Development</b>	<b>\$ -</b>
<b>POLICE</b>	
Police Department Vehicle replacement-Patrol Car	65,000
<b>Total Police</b>	<b>\$ 65,000</b>
<b>PUBLIC WORKS</b>	
Dump Truck Replacement	75,000
Sidewalk Scrubber	60,000
<b>Total Public Works</b>	<b>\$ 135,000</b>
<hr/>	
<b>Total Planned Capital Outlay Purchases:</b>	<b>\$ 220,000</b>

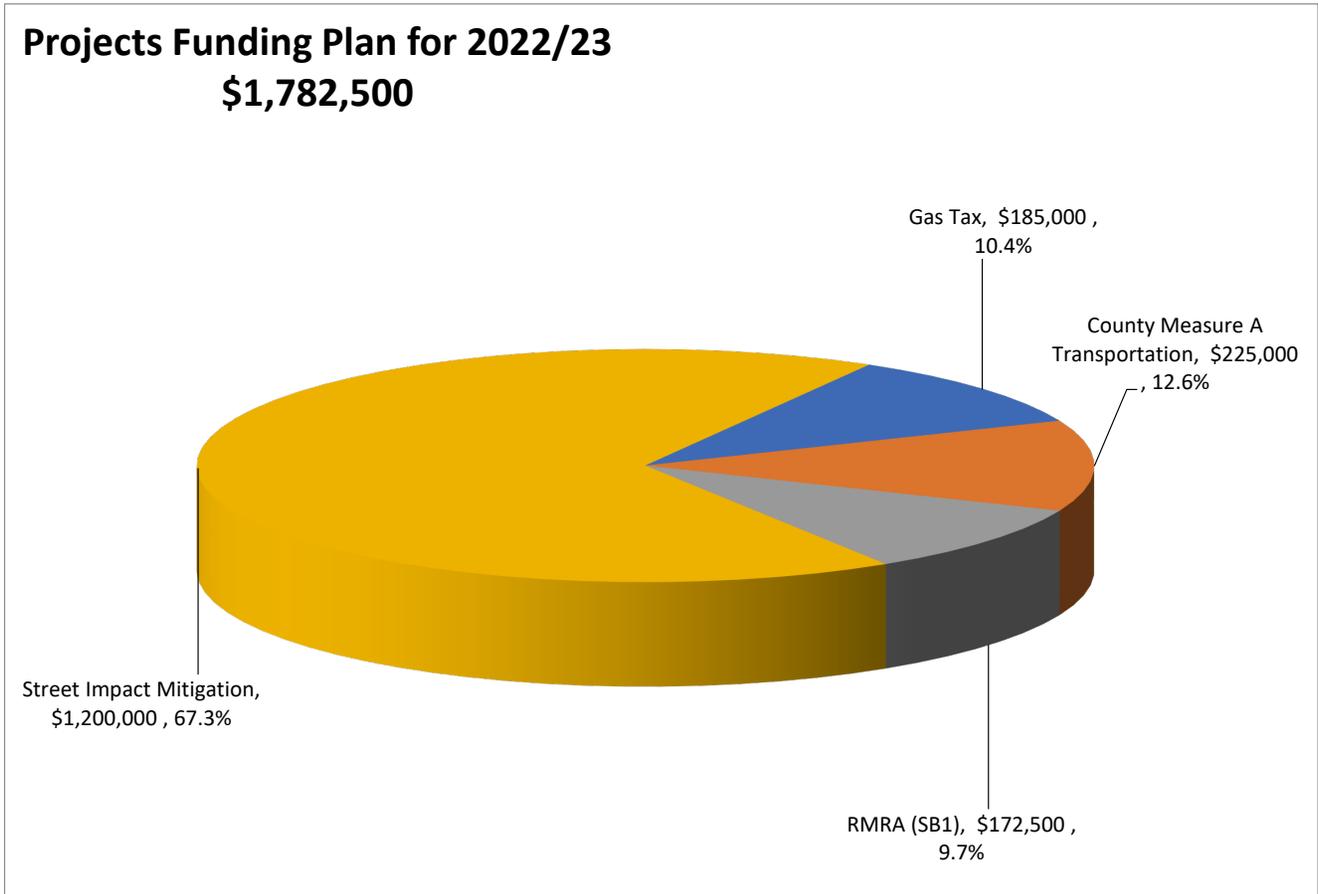
CAPITAL PROJECTS FUNDING - ALL CATEGORIES



**Planned Capital Projects Funding**

Source of Funds	Amount
Gas Tax (HUTA)	\$ 185,000
RMRA (SB1)	\$ 172,500
Transportation Sales Tax	\$ 225,000
Street Impact Fund	\$ 1,200,000
GF Corp Yard	\$ 115,000
GF Parks	\$ 353,680
GF Streets & Drainage	\$ 733,000
GF Facilities	\$ 1,251,000
GF RBSD Ponds	\$ 1,000,000
County Measure A Parks	\$ 96,320
<b>Total Funding All Sources:</b>	<b>\$ 5,331,500</b>

Overview of Streets Project Funding



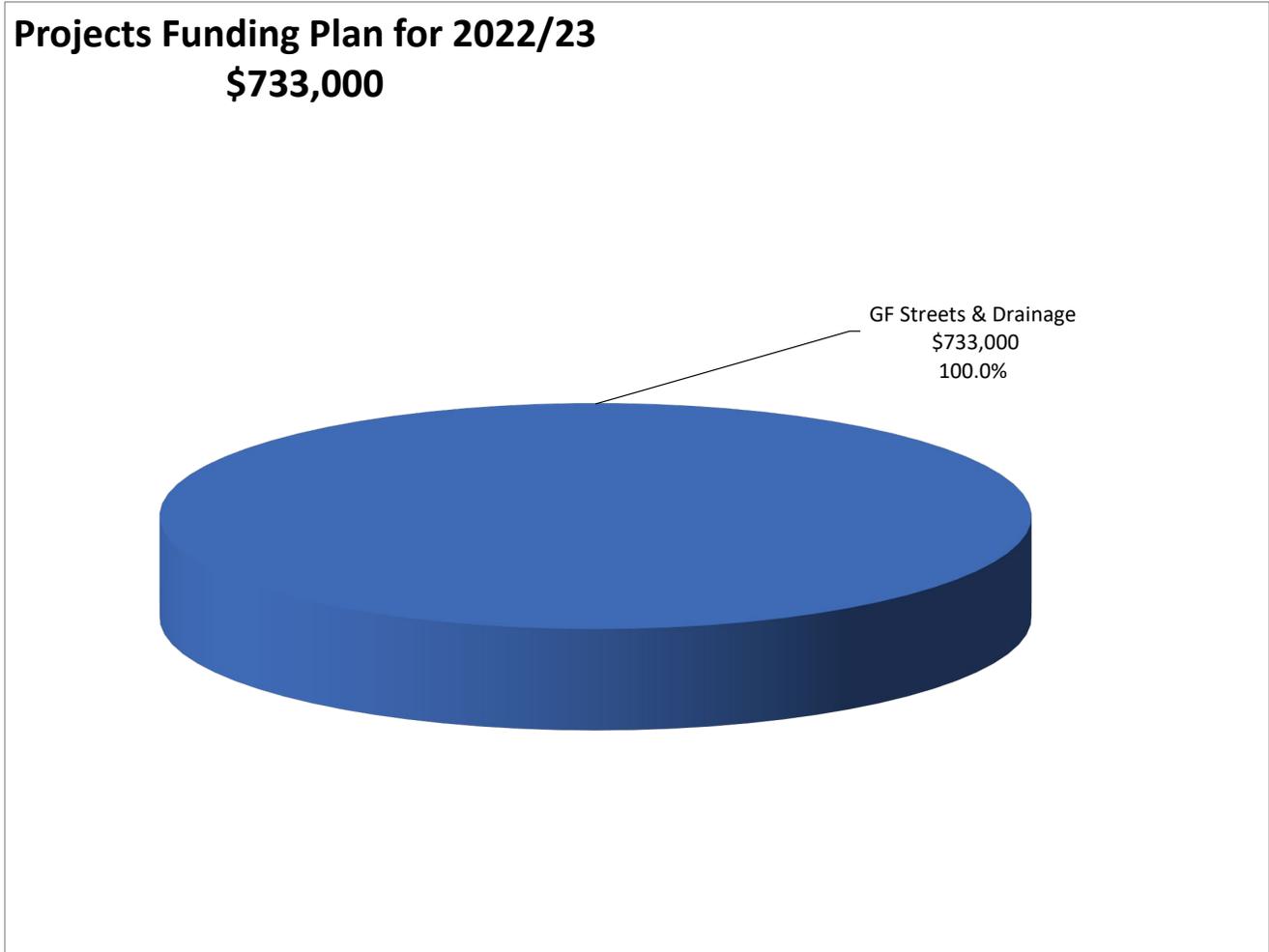
*Planned Streets Projects Funding*

Gas Tax	\$	185,000
County Measure A Transportation	\$	225,000
RMRA (SB1)	\$	172,500
Street Impact Mitigation	\$	1,200,000
<b>Total Funding:</b>	<b>\$</b>	<b>1,782,500</b>

Street Improvement Projects

Project	Project Notes	Status	Proposed Funding Source	AMOUNT
<b>Streets Resurfacing &amp; Improvement</b>				
Bicycle & Pedestrian Improvements	Various Improvements	Annual Program	County Measure A Transportation	50,000
Pavement Maintenance & Rehabilitation	Various Improvements	Annual Program	RMRA (SB1)	172,500
Pavement Maintenance & Rehabilitation	Various Improvements	Annual Program	County Measure A Transportation	175,000
Pavement Maintenance & Rehabilitation	Various Improvements	Annual Program	Street Impact Mitigation	1,200,000
Main Street Seawall Maintenance (Intersection of Beach Rd)	Construction	New	Gas Tax	185,000
<b>Total Proposed Streets Projects</b>				<b>\$ 1,782,500</b>

Overview of Drainage Project Funding



*Planned Drainage Project Funding*

GF Streets & Drainage	\$	733,000
<b>Total Funding:</b>	<b>\$</b>	<b>733,000</b>

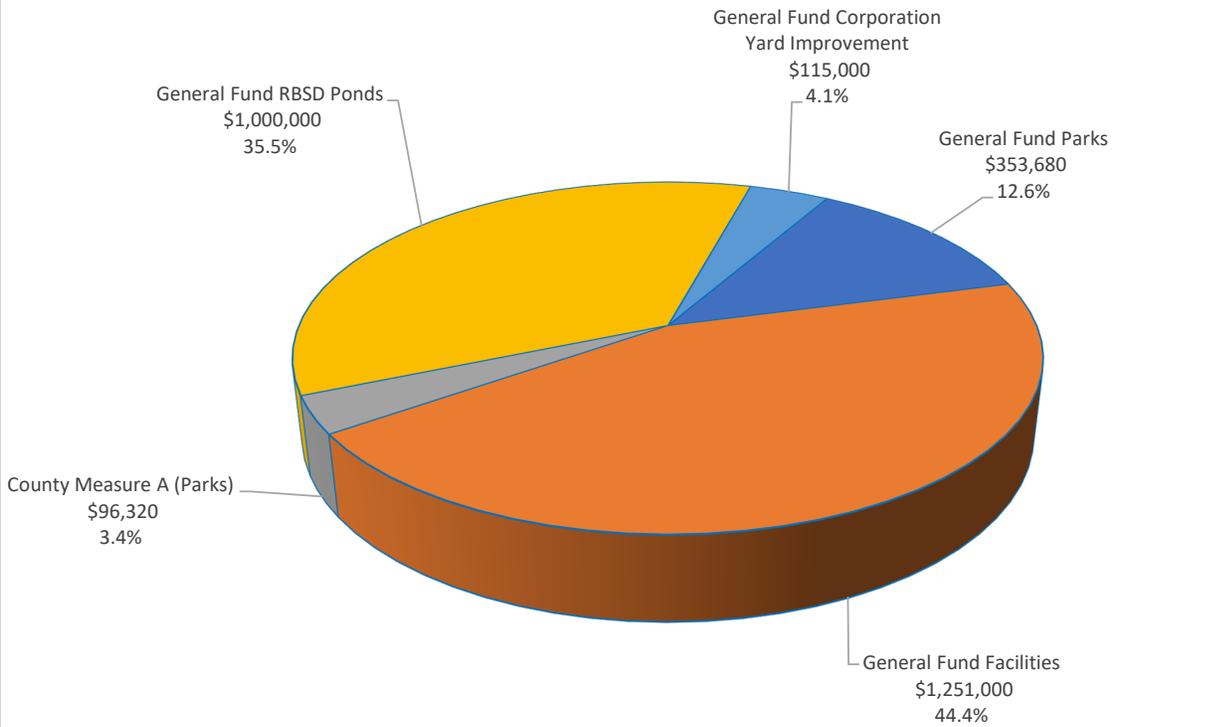
Drainage Improvement Projects

Project	Project Notes	Status	Proposed Funding Source	AMOUNT
Storm Drain Maintenance & Rehabilitiaton	Storm Drain Replacement Project	Annual Program	GF Streets & Drainage	350,000
Railroad Marsh Basin Maintenance	Railroad Marsh Maintenance	New	GF Streets & Drainage	383,000
<b>Total Proposed Drainage Projects</b>				<b>\$ 733,000</b>

Overview of Community Project Funding

**Projects Funding Plan for FY 2022/23**

**\$2,816,000**



*Planned Community Development Project Funding*

General Fund Parks	\$	353,680
General Fund Facilities	\$	1,251,000
County Measure A (Parks)	\$	96,320
General Fund RBSD Ponds	\$	1,000,000
General Fund Corporation Yard Improvement	\$	115,000
<b>Total Funding:</b>	<b>\$</b>	<b>2,816,000</b>

**Community & Miscellaneous Projects**

Project	Project Notes	Status	Proposed Funding Source	AMOUNT
<b>Buildings &amp; Facilities</b>				
Corporation Yard Fire Alarm Installation	Construction	New	GF Facilities	15,000
IT Infrastructure Upgrades	Construction	New	GF Facilities	235,000
Police Facility Fire Alarm System Upgrades	Construction	New	GF Facilities	15,000
Public Works Corporation Yard Rehabilitation	Design	New	PW Corp Yard Improvement	115,000
Recreation Building Exterior Improvements	Construction	New	GF Facilities	60,000
SNAP Radio Upgrades	Design	New	GF Facilities	20,000
Town Hall Facility Clock Tower Lighting Upgrades	Construction	New	GF Facilities	11,000
Town Hall Facility EV Charging Stations	Construction	New	GF Facilities	60,000
Town Hall Facility Exterior Improvements	Construction	New	GF Facilities	60,000
Town Hall Facility HVAC Improvements	Construction	New	GF Facilities	700,000
Town Hall Facility Generator Transfer Switch Replacement	Construction	New	GF Facilities	75,000
<b>Park Facilities</b>				
Open Space Management	Construction	Annual Program	County Measure A (Parks)	75,000
Open Space Management	Construction	Annual Program	GF Parks	75,000
Elephant Rock Rehabilitation	Design	New	GF Parks	190,000
Hacienda Trail Gap Closure (Design Only)	Design	New	GF Parks	50,000
Parks Restroom Improvements	Construction	New	GF Parks	38,680
Parks Restroom Improvements	Construction	New	County Measure A (Parks)	21,320
RBSD Pond Site Acquisition & Remediation	Acquisition/Construction	New	RBSD Reserve Fund (New)	1,000,000
<b>Total Proposed Projects</b>				<b>\$ 2,816,000</b>

**Five Year Capital Improvement Plan Project Summary (FY2021-22)**

<b>Project</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Five Year Total</b>
Pavement Maintenance & Rehabilitation	\$ 1,085,500	\$ 1,547,500	\$ 997,500	\$ 1,447,500	\$ 997,500	\$ 6,075,500
Paradise Drive Stabilization	\$ -	\$ 290,000	\$ -	\$ -	\$ -	\$ 290,000
Greenwood Beach Road Class III Bikeway	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Del Mar Safe Routes to School	\$ 354,208	\$ -	\$ -	\$ -	\$ -	\$ 354,208
Hawthorne Resurfacing	\$ 364,237	\$ -	\$ -	\$ -	\$ -	\$ 364,237
Brick Crosswalk Rehabilitation	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ 70,000
Main Street Seawall	\$ -	\$ 185,000	\$ -	\$ -	\$ -	\$ 185,000
Brick Sidewalk Installation	\$ -	\$ 40,000	\$ 150,000	\$ -	\$ -	\$ 190,000
Annual Pedestrian Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Annual Bicycle Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Storm Drain Maintenance & Rehabilitation	\$ 50,000	\$ 350,000	\$ 50,000	\$ 350,000	\$ 50,000	\$ 850,000
ORT Culvert Rehabilitation	\$ 30,000	\$ 125,000	\$ -	\$ -	\$ -	\$ 155,000
Beach Road Drainage Improvements	\$ -	\$ 120,000	\$ 590,000	\$ -	\$ -	\$ 710,000
Railroad Marsh Basin Rehabilitation	\$ 75,200	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ 195,200
Corporation Yard Rehabilitation	\$ -	\$ 115,000	\$ 371,000	\$ 4,156,500	\$ 4,156,500	\$ 8,799,000
Town Hall HVAC Rehabilitation	\$ 323,000	\$ -	\$ -	\$ -	\$ -	\$ 323,000
Greenwood Beach Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Elephant Rock Rehabilitation	\$ 167,400	\$ 80,000	\$ 900,000	\$ -	\$ -	\$ 1,147,400
Open Space Trailhead Improvements	\$ 46,200	\$ -	\$ -	\$ -	\$ -	\$ 46,200
Tether Park Tennis Court Rehabilitation	\$ 21,300	\$ -	\$ -	\$ -	\$ -	\$ 21,300
Lyford Tower Repairs	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Recreation Building Transfer Switch	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Improve Town Condominiums	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Hawthorne Undergrounding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Total* \$ 2,677,045 \$ 3,032,500 \$ 3,168,500 \$ 6,004,000 \$ 5,254,000 \$ 20,136,045

**Five Year Capital Improvement Plan Funding**

Source of Funds	Fund	2022-23	2023-24	2024-25	2025-26	2026-27	Five Year Total
<b>State/Regional</b>							
Gas Tax (HUTA)	290	\$ 185,000	\$ 945,000	\$ 150,000	\$ 490,000	\$ -	\$ 1,770,000
RMRA (SB1)	296	\$ 172,500	\$ 172,500	\$ 172,500	\$ 172,500	\$ 172,500	\$ 862,500
Transportation Sales Tax	292	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 1,125,000
<b>Town</b>							
Street Impact Fund	390	\$ 1,200,000	\$ 220,000	\$ 1,100,000	\$ 220,000	\$ 1,200,000	\$ 3,940,000
GF Corp Yard	111	\$ 115,000	\$ 371,000	\$ 4,156,500	\$ 4,156,500	\$ -	\$ 8,799,000
GF Parks	185	\$ 353,680	\$ 802,048	\$ 85,000	\$ 90,000	\$ 95,000	\$ 1,425,728
GF Streets & Drainage	191	\$ 733,000	\$ 335,000	\$ 1,000,000	\$ 130,000	\$ 410,000	\$ 2,608,000
GF Facilities	194	\$ 1,251,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 1,301,000
GF RBSD Ponds	New	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
<b>Other</b>							
Grant - TAM SR2S	270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant - Prop 68 (Parks)	280	\$ -	\$ 177,952	\$ -	\$ -	\$ -	\$ 177,952
Assessments U/G	Varies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Measure A Parks	260	\$ 96,320	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 396,320
<b>Total</b>		<b>\$ 5,331,500</b>	<b>\$ 3,373,500</b>	<b>\$ 6,964,000</b>	<b>\$ 5,559,000</b>	<b>\$ 2,177,500</b>	<b>\$ 23,170,500</b>

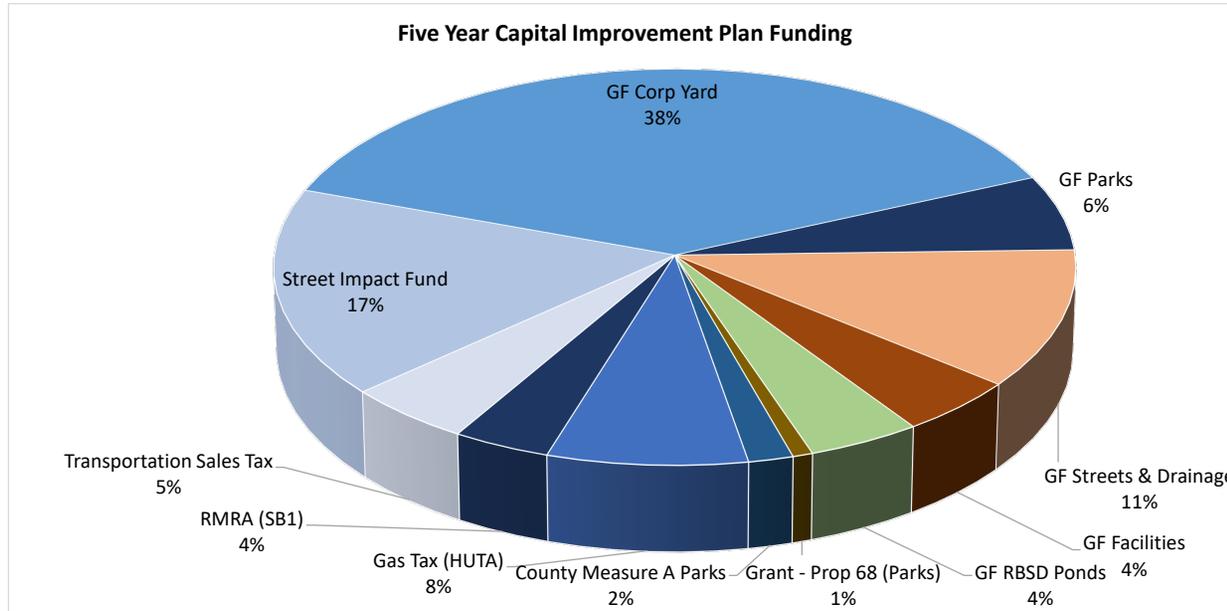
**Discretionary Set-Asides**

- PW Corp Yard Improvement
- Park Development & ORT
- Open Space Management
- Streets & Drainage
- Infrastructure & Facility Replacement
- RBSD Ponds Fund

**Restricted Funds**

- County Measure A (Parks)
- TAM Safe Routes to School
- State Per Capita Grant (Parks)
- State Gas Tax (HUTA)
- County Measure A Trans (Sales Tax)
- County Measure B Funds
- RMRA (SB1 Funding)
- Town Owned Housing Units

**Five Year Capital Improvement Plan Funding**



# Capital Program Data Sheet



<b>Project Name</b>	Annual Bicycle & Pedestrian Improvements		
<b>Category</b>	Street		
<b>Department</b>	Public Works		
<b>Start Date</b>	Ongoing	<b>End Date</b>	Ongoing



**Description**

Funds projects to construct various bicycle improvements that were identified in the 2016 Bicycle & Pedestrian Master Plan. Also funds projects to maintain and improve existing facilities throughout town.

Improvements include:

Class IV Bikeway Blackies Grove to Blackies Pasture, Class II Trestle Glen Boulevard, Class I to II transition on Tiburon Boulevard at Mar West Street, Class II Paradise Drive, Class II Tiburon Boulevard, Class IV Tiburon Boulevard Hwy 101 to Trestle Glen.

**Status**

Included in adopted 5-year Capital Improvement Plan YES NO

**Net Impact on Operating Budget**

Sea Level Rise Consideration YES NO

Climate Action Resolution Consideration YES NO

Estimated Program Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Design								
Construction	250,000	Measure A Trans	50,000	50,000	50,000	50,000	50,000	250,000
Other								
<b>5 Year Subtotal</b>	250,000							
Prior Expenditure	Ongoing							
<b>Total Cost</b>	250,000	<b>Total</b>	50,000	50,000	50,000	50,000	50,000	250,000

# Capital Program Data Sheet



<b>Program Name</b>	Pavement Maintenance & Rehabilitation Program		
<b>Category</b>	Street		
<b>Department</b>	Public Works		
<b>Start Date</b>	Ongoing	<b>End Date</b>	Ongoing

**Description**

This project is the annual pavement maintenance program. The program performs maintenance activities such as slurry seal and asphalt overlay as recommended in the town's pavement management program. Streets and treatments are determined annually. This is part of the commitment made by Council to fund roadway maintenance to increase the Pavement Condition Index (PCI) in Tiburon.

Notes: Road Maintenance & Recovery Account (RMRA) Maintenance of Effort (MOE) requirement is \$851,754 per year of local funds. Street Impact Fund can only be spent on overlays, reconstruction, etc. not seal coats. Blue shading below represents slurry seal treatments, orange shading represents pavement overlays.

**Status**

Design in Fall/Winter 2021 for construction in June 2022.

**Net Impact on Operating Budget**

Avoid consequences of deferred maintenance.



Included in adopted 5-year Capital Improvement Plan YES NO

Sea Level Rise Consideration YES NO

Climate Action Resolution Consideration YES NO

Estimated Program Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Design	1,307,000							
Construction	5,230,500	Gas Tax		430,000		430,000		860,000
Other		RMRA (SB1)	172,500	172,500	172,500	172,500	172,500	862,500
<b>5 Year Subtotal</b>	<b>6,075,000</b>	Measure A Trans	175,000	175,000	175,000	175,000	175,000	875,000
Prior Expenditure	Ongoing	Street Impact Fund	1,220,000	220,000	1,100,000	1,100,000	1,220,000	3,940,000
<b>Total Cost</b>	<b>6,537,500</b>	<b>Total</b>	<b>1,547,500</b>	<b>997,500</b>	<b>1,447,500</b>	<b>220,000</b>	<b>1,547,500</b>	<b>6,537,500</b>

# Capital Project Data Sheet



<b>Project Name</b>	Main Street Seawall		
<b>Category</b>	Street		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD



**Description**

The seawall at Main Street has deteriorating concrete and exposed rebar and structural flanges. This seawall holds up the sidewalk and part of Main Street. Maintenance is needed to assure the continued structural capacity of the seawall.

An evaluation was done by Moffat & Nichol in 2018. They recommend protecting the steel beam from saltwater exposure by installing protective anodes and coating it with a marine epoxy or replacing the concrete cover. This will slow the steel corrosion and further extend the life of the structure. This procedure will likely need to be repeated over time (every 20-40 years) as the coating will wear.

**Status**

Included in adopted 5-year Capital Improvement Plan YES NO

**Net Impact on Operating Budget**

Sea Level Rise Consideration YES NO

Climate Action Resolution Consideration YES NO

Estimated Project Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Design	60,000							
Construction	125,000	Gas Tax	185,000					185,000
Other								
<b>5 Year Subtotal</b>	185,000							
Prior Expenditure								
<b>Total Cost</b>	185,000	<b>Total</b>	185,000					185,000

# Capital Program Data Sheet



<b>Program Name</b>	Storm Drain Maintenance & Rehabilitation		
<b>Category</b>	Street		
<b>Department</b>	Public Works		
<b>Start Date</b>	Ongoing	<b>End Date</b>	Ongoing

**Description**

The Storm Drain Maintenance & Rehabilitation Program consists of repair or replacement of storm drain pipes.

The purpose of the program is to replace or repair damaged and worn storm drain lines and bring those lines up to an appropriate capacity, preferably the 25-year storm capacity.



**Status**

Televising lines identified with defects, pre-design in progress.

Included in adopted 5-year Capital Improvement Plan  YES  NO

**Net Impact on Operating Budget**

Performing rehab now will avoid damage to roadways.

Sea Level Rise Consideration  YES  NO

Climate Action Resolution Consideration  YES  NO

Estimated Program Costs		Funding						
		Source of Funds	2023-23	2023-24	2024-25	2025-26	2026-27	Total
Design	250,000	Gas Tax		60,000		60,000		120,000
Construction	920,000	GF Streets & Drainage	350,000		350,000		350,000	1,050,000
<b>5 Year Subtotal</b>	<b>1,170,000</b>							
Prior Expenditure	Ongoing							
<b>Total Cost</b>	<b>1,170,000</b>	<b>Total</b>	<b>350,000</b>	<b>60,000</b>	<b>350,000</b>	<b>60,000</b>	<b>350,000</b>	<b>1,170,000</b>

# Capital Project Data Sheet



<b>Project Name</b>	Railroad Marsh Maintenance		
<b>Category</b>	Park		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD



**Description**

In 2016 the Town completed a three year project to remove biomass as an alternative to a much more expensive dredging project. This project helped to maintain the detention capabilities of Railroad Marsh at a cost of about \$40,000 per year.

The Town continues to do in-house maintenance to the detention basin but cattail biomass has grown significantly since the last cutting. This project is for a five year round of biomass removal and dredging. The first year includes permitting (JARPA permit).

**Status**

Included in adopted 5-year Capital Improvement Plan YES NO

**Net Impact on Operating Budget**

Sea Level Rise Consideration YES NO

Climate Action Resolution Consideration YES NO

Estimated Project Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Design								
Construction	693,000	GF Streets & Drainage	383,000	60,000	60,000	130,000	60,000	693,000
Other								
<b>5 Year Subtotal</b>	693,000							
Prior Expenditure	65,000							
<b>Total Cost</b>	758,000	<b>Total</b>	383,000	60,000	60,000	130,000	60,000	693,000

# Capital Project Data Sheet



<b>Project Name</b>	Corporation Yard Fire Alarm System Installation		
<b>Category</b>	Facility		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD



**Description**

Install fire alarms to protect the Corporation Yard office and carport area. Currently no protection exists and if the facility suffered fire damage significant financial loss would be incurred.

**Net Impact on Operating Budget**

**Status**

Included in adopted 5-year Capital Improvement Plan  YES  NO

Sea Level Rise Consideration  YES  NO

Climate Action Resolution Consideration  YES  NO

Estimated Project Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Project Total
Design								
Construction	15,000	GF Facilities	15,000					15,000
Other								
<b>5 Year Subtotal</b>	15,000							
Prior Expenditure								
<b>Total Cost</b>	15,000	<b>Total</b>	15,000					15,000

# Capital Project Data Sheet

<b>Project Name</b>	IT Infrastructure Upgrades		
<b>Category</b>	Facility		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD



**Description**  
 Town staff engaged Apex Technology Management to perform an analysis of existing IT infrastructure equipment utilized by all departments in the town.

This project will involve upgrading existing systems, replacing equipment, and reconfiguring infrastructure to operate in a more efficient and secure manner.

**Net Impact on Operating Budget**

**Status**

Included in adopted 5-year Capital Improvement Plan YES NO

Sea Level Rise Consideration YES NO

Climate Action Resolution Consideration YES NO

Estimated Project Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Project Total
Design	235,000							
Construction		GF Facility	235,000					235,000
Other								
<b>5 Year Subtotal</b>	235,000							
Prior Expenditure								
<b>Total Cost</b>	235,000	<b>Total</b>	235,000					235,000

# Capital Project Data Sheet

<b>Project Name</b>	Police Facility Fire Alarm System Upgrades		
<b>Category</b>	Facility		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD



**Description**

Upgrade the Police Department fire monitoring system to current applicable codes and standards. Work involved includes replacing alarm system, sensors, and associated equipment.

Fire alarm monitoring system upgrades were done recently to the Town Hall facility and it is staff's recommendation to have all facilities serviced and monitored by the same company who operates locally out of Mill Valley.

**Net Impact on Operating Budget**

**Status**

Included in adopted 5-year Capital Improvement Plan  YES  NO

Sea Level Rise Consideration  YES  NO

Climate Action Resolution Consideration  YES  NO

Estimated Project Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Project Total
Design								
Construction	15,000	GF Facilities	15,000					15,000
Other								
<b>5 Year Subtotal</b>	15,000							
Prior Expenditure								
<b>Total Cost</b>	15,000	<b>Total</b>	15,000					15,000

# Capital Project Data Sheet



<b>Project Name</b>	Public Works Corporation Yard Rehabilitation		
<b>Category</b>	Facility		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD



**Description**

The Public Works Corporation Yard is on the site of the former Hilarita Dairy, and still utilizes the Dairy residence originally built in 1939. In 1969, the Town of Tiburon signed a lease agreement with the Reed Union School District to establish a joint corporation yard for use by the town and the school district. In 1979, the town acquired the parcel containing the corporation yard from the school district. The 1939 era residence was converted to an office and garage/workshop. Town Hall was replaced in 1997 and the Police Department Building shortly thereafter. However, the plans to reconstruct the Public Works Corporation Yard stalled.

*Description continues on next page.*

**Status**

A scoping study was done and Council decided to look at a less expensive option to replace the existing buildings at current size.

**Net Impact on Operating Budget**

Included in adopted 5-year Capital Improvement Plan  YES  NO

Sea Level Rise Consideration  YES  NO

Climate Action Resolution Consideration  YES  NO

Estimated Project Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Design	486,000							
Construction	8,313,000	GF Corp Yard	115,000	371,000	4,165,500	4,156,500		8,799,000
Other	30,000							
<b>5 Year Subtotal</b>	<b>8,829,000</b>							
Prior Expenditure								
<b>Total Cost</b>	<b>8,829,000</b>	<b>Total</b>	<b>115,000</b>	<b>371,000</b>	<b>4,156,500</b>	<b>4,156,500</b>		<b>8,799,000</b>

# Capital Project Data Sheet



**Project Name**

Public Works Corporation Yard Rehabilitation

## Description (continued)

A topographic survey was completed in 2001.

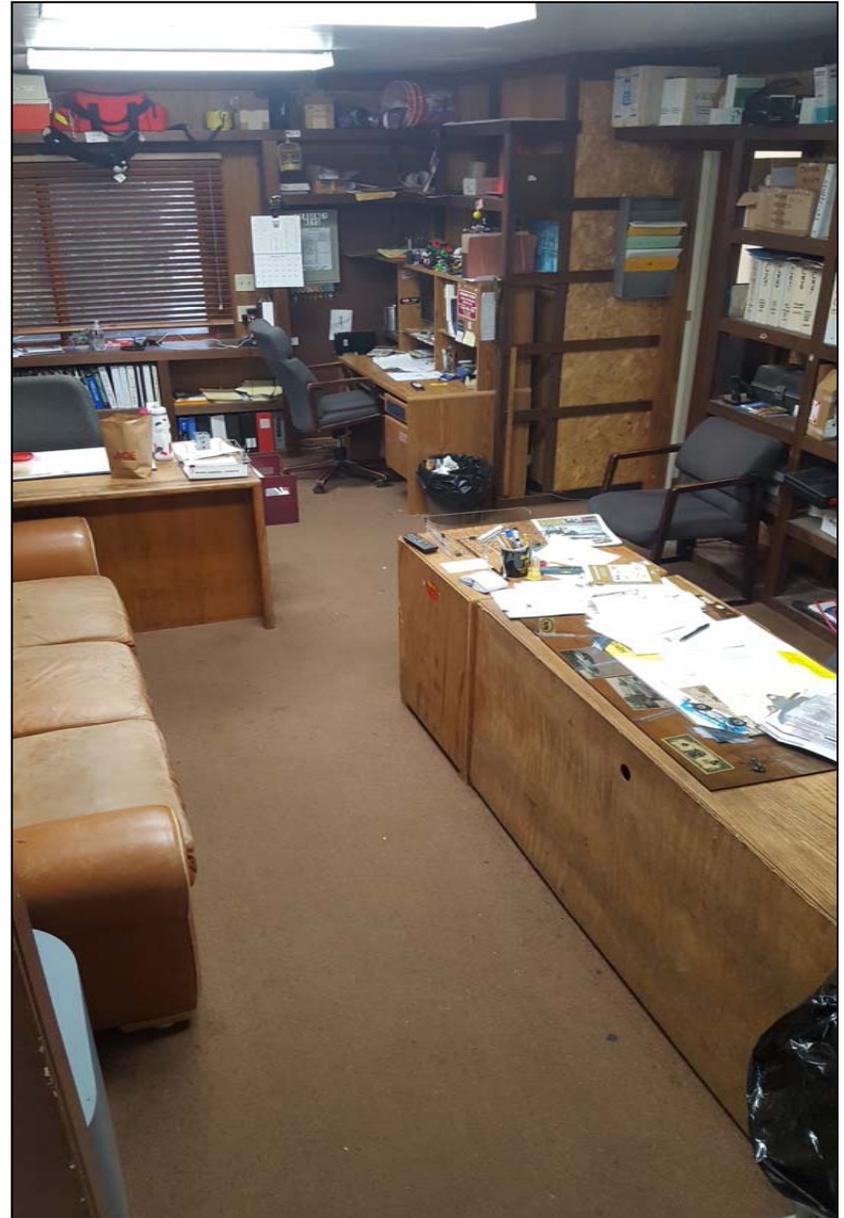
A June 2003 report from ABAG noted that, "The Corporation Yard building, constructed in 1940 is an old one story dairy that has been raised to allow a second floor to be built underneath.... And should undergo a structural evaluation as soon as feasible for it may be a collapse hazard. If this building houses essential government functions it may need to be replaced."

In 2004 there were discussions and searches for an alternative site and discussions of a master plan. It appears these were never completed. In 2007, an RFP for a new Corporation Yard design was sent out. Proposals were received in January 2008.

In September 2008, BSA Architects was hired to provide conceptual designs at a cost of \$40,000, significantly less than the original proposal. BSA completed the Corporation Yard Master Plan and Concept Design in January 2009. A presentation was given to the Council sub-committee.

The project was deemed too expensive and put on hold.

Another study was completed by Griffin Structures in 2019. Three alternatives were developed each with an estimated cost of over \$15 million.



# Capital Project Data Sheet

<b>Project Name</b>	Recreation Building Exterior Improvements		
<b>Category</b>	Facility		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD



**Description**

Replace weathered and deteriorated siding in selected areas with a product that will provide a longer service interval between recoating and replacement.

Recoat exterior areas around entire facility with a suitable coating.

**Net Impact on Operating Budget**

**Status**

Included in adopted 5-year Capital Improvement Plan  YES  NO

Sea Level Rise Consideration  YES  NO

Climate Action Resolution Consideration  YES  NO

Estimated Project Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Project Total
Design								
Construction	60,000	GF Facilities	60,000					60,000
Other								
<b>5 Year Subtotal</b>	60,000							
Prior Expenditure								
<b>Total Cost</b>	60,000	<b>Total</b>	60,000					60,000

# Capital Project Data Sheet



<b>Project Name</b>	SNAP Radio 840AM Upgrades		
<b>Category</b>	Technology		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD



**Description**

SNAP 840AM provides a resource peninsula wide for emergency notifications. It is designed for periodic and immediate radio alerts updated in the event of an emergent situation on the peninsula. This system works in conjunction with a series of emergency alert sirens.

This project will evaluate the feasibility of increasing the transmission output and frequency of the radio system in order to close coverage gaps.

**Net Impact on Operating Budget**

Small added cost to maintain on an ongoing basis.

**Status**

Included in adopted 5-year Capital Improvement Plan YES NO

Sea Level Rise Consideration YES NO

Climate Action Resolution Consideration YES NO

Estimated Project Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Project Total
Design	20,000							
Construction		GF Infrastructure & Facility	20,000	50,000				70,000
Other	50,000							
<b>5 Year Subtotal</b>	70,000							
Prior Expenditure								
<b>Total Cost</b>	70,000	<b>Total</b>	20,000	50,000				70,000

# Capital Project Data Sheet



<b>Project Name</b>	Town Hall Facility Clock Tower Lighting Upgrades		
<b>Category</b>	Facility		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD

**Description**

Upgrade fluorescent lighting system on clock tower at Town Hall to LED. Every few years replacement of the lamps is required and costs approximately \$3,200.

The retrofit option is more costly than doing a relamp, however the retrofit route does provide significant energy savings (only 240 system Watts for the LED option, 1.144 kW for the current fluorescent system). Energy use decrease of 79% is expected.

Additionally, frequency of maintenance and repairs to lighting is expected to decrease significantly.

**Net Impact on Operating Budget**

**Status**



Included in adopted 5-year Capital Improvement Plan YES NO

Sea Level Rise Consideration YES NO

Climate Action Resolution Consideration YES NO

Estimated Project Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Project Total
Design								
Construction	11,000	GF Facilities	11,000					11,000
Other								
<b>5 Year Subtotal</b>	11,000							
Prior Expenditure								
<b>Total Cost</b>	\$11,000	<b>Total</b>	11,000					11,000

# Capital Project Data Sheet

<b>Project Name</b>	Town Hall Facility EV Parking Stations		
<b>Category</b>	Facility		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD

**Description**

The town desires to add electric vehicle charging stations at various town owned facilities.

**Status**

**Net Impact on Operating Budget**



Included in adopted 5-year Capital Improvement Plan  YES  NO

Sea Level Rise Consideration  YES  NO

Climate Action Resolution Consideration  YES  NO

Estimated Project Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Design								
Construction	60,000	GF Facilities	60,000					60,000
Other		TAM EV Grant						
<b>5 Year Subtotal</b>	60,000							
Prior Expenditure								
<b>Total Cost</b>	60,000	<b>Total</b>	60,000					60,000

# Capital Project Data Sheet



<b>Project Name</b>	Town Hall Facility Exterior Improvements		
<b>Category</b>	Facility		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD



**Description**

The Belvedere-Tiburon Library Expansion Project has greatly enhanced and changed the grounds surrounding Tiburon Town Hall. This project would make improvements to the area directly to the rear of Town Hall with emphasis on aesthetics.

The existing fence, patio, and landscaping needs replacement and upgrades and this project would address the issues.

**Status**

**Net Impact on Operating Budget**

Included in adopted 5-year Capital Improvement Plan  YES  NO

Sea Level Rise Consideration  YES  NO

Climate Action Resolution Consideration  YES  NO

Estimated Project Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Design								
Construction	60,000	GF Facilities	60,000					60,000
Other								
<b>5 Year Subtotal</b>	60,000							
Prior Expenditure								
<b>Total Cost</b>	60,000	<b>Total</b>	60,000					60,000

# Capital Project Data Sheet



<b>Project Name</b>	Town Hall HVAC Rehabilitation		
<b>Category</b>	Facility		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD



**Description**  
 This project replaces the HVAC system in Town Hall. Seven of the eight mechanical/electrical components are over their median service life. Improvements are needed to bring the system in compliance with current code, and accommodate changes in the floor plan.

Recently, staff have replaced the sensors, controllers, outside air dampers and one condenser fan. Despite this the system is still working poorly with some staff bringing in portable space heaters and other opening windows.

**Status**  
 In 2015, the Town had a pre-design study completed for the HVAC system. The least expensive and most efficient system is the basis for the cost estimate. Design is underway, expected completion by Spring of 2022.

**Net Impact on Operating Budget**  
 None

Included in adopted 5-year Capital Improvement Plan  YES  NO

Sea Level Rise Consideration  YES  NO

Climate Action Resolution Consideration  YES  NO

Estimated Project Costs		Funding							
		Source of Funds	Prior Exp	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Preliminary									
Acquisition Costs		GF Facilities	65,000	700,000					700,000
Design	65,000								
Construction	700,000								
Other									
<b>Total Cost</b>	<b>765,000</b>	<b>Total</b>	<b>65,000</b>	<b>700,000</b>					<b>700,000</b>

# Capital Project Data Sheet



<b>Project Name</b>	Town Hall Facility Transfer Switch Replacement		
<b>Category</b>	Facility		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD

Replacement of the automatic transfer switch (ATS) at Town Hall that is part of the backup generator infrastructure.

A new digital ATS will be able to better detect electrical voltage surges and protect the building and sensitive electronic equipment during a power outage.

The backup generator and ATS are over 20 years old.



**Status**

**Net Impact on Operating Budget**

Included in adopted 5-year Capital Improvement Plan  YES  NO

Sea Level Rise Consideration  YES  NO

Climate Action Resolution Consideration  YES  NO

Estimated Project Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Design	5,000							
Construction	70,000	GF Facilities	75,000					75,000
Other								
<b>5 Year Subtotal</b>	75,000							
Prior Expenditure								
<b>Total Cost</b>	75,000	<b>Total</b>	75,000					75,000

# Capital Program Data Sheet



<b>Program Name</b>	Open Space Management Program		
<b>Category</b>	Open Space		
<b>Department</b>	Public Works		
<b>Start Date</b>	Ongoing	<b>End Date</b>	Ongoing

**Description**

The town follows an Open Space Resource Management Plan originally adopted in 2010 and updated in 2022.

The plan sets forth priorities for managing approximately 250 acres of open space among 21 parcels. The primary emphasis of the program is the management of vegetation.

An overriding element of the plan is prioritizing the tasks because the vegetation management needs on the 250 acres of open space are much greater than the Town's limited resources to address them.

**Status**

**Net Impact on Operating Budget**

Avoids consequences of deferred maintenance.



**Included in adopted 5-year Capital Improvement Plan**  YES  NO

**Sea Level Rise Consideration**  YES  NO

**Climate Action Resolution Consideration**  YES  NO

Estimated Program Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Design								
Construction	800,000	General Fund Parks	75,000	75,000	75,000	75,000	75,000	375,000
Other		County Measure A Parks	75,000	80,000	85,000	90,000	95,000	375,000
<b>5 Year Subtotal</b>								
Prior Expenditure	Ongoing							
<b>Total Cost</b>	800,000	<b>Total</b>	150,000	155,000	160,000	165,000	170,000	800,000

# Capital Project Data Sheet



<b>Project Name</b>	Elephant Rock Rehabilitation		
<b>Category</b>	Park		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD



**Description**  
 The pier at Elephant Rock was built in 1961. It was declared structurally unsafe in 1985 and rehabilitated in 1986. On December 11, 1995 the pier was damaged in a storm and rebuilt in 1999. Some elements such as the timber piles beneath the walkway structure date from the 1986 rehabilitation and are now over 30 years old. A preliminary structural evaluation was completed in 2016. The following aspects were observed and need to be addressed:  
 Deteriorating wood members; especially the posts supported by concrete footings; Corroding post and beam brackets; Corroding fasteners; Cantilevered tube steel and supported bracket with extensive corrosion; Improper joist hangers for skewed conditions and improper protective finish; Spalling concrete with exposed reinforcing steel at the rock formation.

**Status**  
 A structural evaluation was completed in 2016. Project cost estimate was provided as part of evaluation. No design work has been completed on this project. Funding in 2021/2022 is for replacement of metal railings.

**Net Impact on Operating Budget**

Included in adopted 5-year Capital Improvement Plan  YES  NO

Sea Level Rise Consideration  YES  NO

Climate Action Resolution Consideration  YES  NO

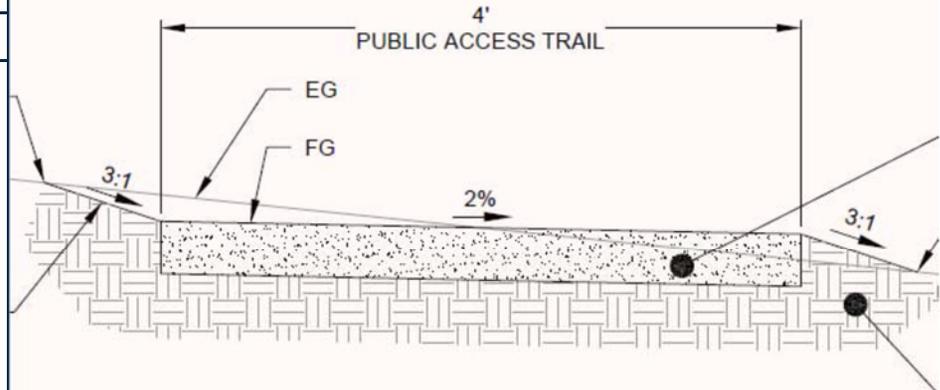
Estimated Project Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Design	190,000							
Construction	900,000	GF Parks	190,000	722,048				912,048
Other		Prop 68 Grant (280)		177,952				177,952
<b>5 Year Subtotal</b>	1,090,000							
Prior Expenditure	60,000							
<b>Total Cost</b>	1,150,000	<b>Total</b>	190,000	900,000				1,090,000

# Capital Project Data Sheet



<b>Project Name</b>	Hacienda Trail Gap Closure (Design Only)		
<b>Category</b>	Park		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD

**Description**  
 Project #11 on the Tiburon Bicycle and Pedestrian Master Plan (2016) is to close gaps on the Tiburon Ridge Trail, such as the Hacienda Gap. There are two identified gaps. The first gap is across the Rabin (Alta Robles) site, where the owner is required to grant an easement and install a public trail as part of the subdivision improvements. The second gap is in the vicinity of 137 and 139 Hacienda Drive where a landslide makes the Town's public access easement unusable. The funding could be used to install a pedestrian bridge over the landslide or otherwise acquire means of access. Specific trail enhancements have not been identified at this time.



**Net Impact on Operating Budget**

ES OF 2:1 WERE USED IN SOME AREAS AS SHOWN ON PLANS.  
**ON**  
 " = 1"

**Status**

Included in adopted 5-year Capital Improvement Plan  YES  NO  
 Sea Level Rise Consideration  YES  NO  
 Climate Action Resolution Consideration  YES  NO

Estimated Project Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Project Total
Design	50,000	GF Parks	50,000					50,000
Construction								
Other								
<b>5 Year Subtotal</b>	50,000							
Prior Expenditure								
<b>Total Cost</b>	50,000	<b>Total</b>	50,000					50,000

# Capital Project Data Sheet



<b>Project Name</b>	Parks Restroom Improvements		
<b>Category</b>	Park		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD



**Description**

The public restrooms at Blackie's Pasture and South of the Knoll Park are aging and the fixtures and interiors are showing wear and tear. This project would involve applying new graffiti resistant paint and/or wall tile, recoating the floors, and replacing fixtures such as toilets, urinals, and sinks.

**Status**

**Net Impact on Operating Budget**

Included in adopted 5-year Capital Improvement Plan  YES  NO

Sea Level Rise Consideration  YES  NO

Climate Action Resolution Consideration  YES  NO

Estimated Project Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Design								
Construction	60,000	GF Parks	38,680					38,680
Other		County Measure A (Parks)	21,320					21,320
<b>5 Year Subtotal</b>	60,000							
Prior Expenditure								
<b>Total Cost</b>	60,000	<b>Total</b>	60,000					60,000

# Capital Project Data Sheet



<b>Project Name</b>	RBSD Pond Site Acquisition & Remediation		
<b>Category</b>	Park		
<b>Department</b>	Public Works		
<b>Start Date</b>	TBD	<b>End Date</b>	TBD



**Description**

The town is currently in negotiations with Richardson Bay Sanitary District (RBSD) to acquire the property containing four ponds previously used for wastewater treatment. An environmental analysis is underway which also includes determining requirements from various regulatory agencies to permanently discontinue the use of the ponds and change uses of the site.

If the property acquisition moves forward, the site will need to be rehabilitated which would include filling of the ponds with soil, grading, and beautification of the site.

**Status**

**Net Impact on Operating Budget**

Included in adopted 5-year Capital Improvement Plan  YES  NO

Sea Level Rise Consideration  YES  NO

Climate Action Resolution Consideration  YES  NO

Estimated Project Costs		Funding						
		Source of Funds	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Design	50,000							
Construction	250,000	RBSD Reserve Fund	1,000,000					1,000,000
Other	650,000							
<b>5 Year Subtotal</b>	<b>1,000,000</b>							
Prior Expenditure								
<b>Total Cost</b>	<b>1,000,000</b>	<b>Total</b>	<b>1,000,000</b>					<b>1,000,000</b>

*Program:* **DEBT SERVICE PROGRAM**

*Schedules:* **Bond Issue Information  
Principal, Interest & Fiscal Fees**

*Commentary:* The Town's Debt Service Program is comprised of a consolidated municipal bond associated with the financing of public improvements in specific neighborhood, subdivision or development areas. Such issues have generally included 1915 Act, Mello-Roos Community Facilities Act, and Marks-Roos Local Bond Pooling Act bonds.

**Principal, Interest & Fees**

Bond Issue	Principal	Interest	Administration Fees	TOTAL
2016 Consolidated Reassessment District Refunding Bonds <sup>1</sup>	311,499	303,404	-	614,902
TPFA 2016 Refunding Revenue Bonds <sup>1</sup>	370,000	243,593	-	613,592
Virginia Underground District, Series A	30,000	7,600	-	37,600
Virginia Underground District, Series B	-	41,863	-	41,863
Hawthorne Undergrounding District	180,000	349,663		529,663
<b>Total Debt Service:</b>	<b>\$ 891,499</b>	<b>\$ 946,123</b>	<b>\$ -</b>	<b>\$ 1,837,620</b>

**Bond Issue Information**

2016 Consolidated Reassessment District Refunding Bonds & TPFA 2016 Refunding Revenue Bonds- Dated August 25, 2016. Amount \$9,889,321 with an interest range of .75% to 3.5%. Term 2016 to 2040. The bond was issued to refinance several assessment bonds to reduce payments to property owners. The refinanced bonds include the Del Mar Valley Undergrounding Assessment District, 2010 Del Mar Valley Supplemental Assessment District, Lyford Cove Undergrounding Assessment District, Main Street Assessment District, and Stewart Drive Undergrounding Assessment District.

1. Assessments on properties within the 2016 Consolidated Reassessment District are based upon the annual debt service due on the 2016 Consolidated Reassessment District Refunding Bonds. Those assessments are then funneled up to pay the annual debt service on the TPFA 2016 Refunding Revenue Bonds.

## Bond Issue Information

Issue	Description
2016 Consolidated Reassessment District	2016 Consolidated Reassessment District - Dated August 25, 2016. Amount \$9,889,321 with an interest range of .75% to 3.5%. Term 2016 to 2040. The bond was issued to refinance several assessment bonds to reduce payments to property owners. The refinanced bonds include the Del Mar Valley Undergrounding Assessment District, 2010 Del Mar Valley Supplemental Assessment District, Lyford Cove Undergrounding Assessment District, Main Street Assessment District, and Stewart Drive Undergrounding Assessment District.

*Section*

**SUPPLEMENTAL INFORMATION**

*Schedules:*

**Population, Tax Rate & Indebtedness  
Assessed Value of Property  
Assessor's Tax Roll Parcel Data  
Staff Positions**

Assessed Value of Property

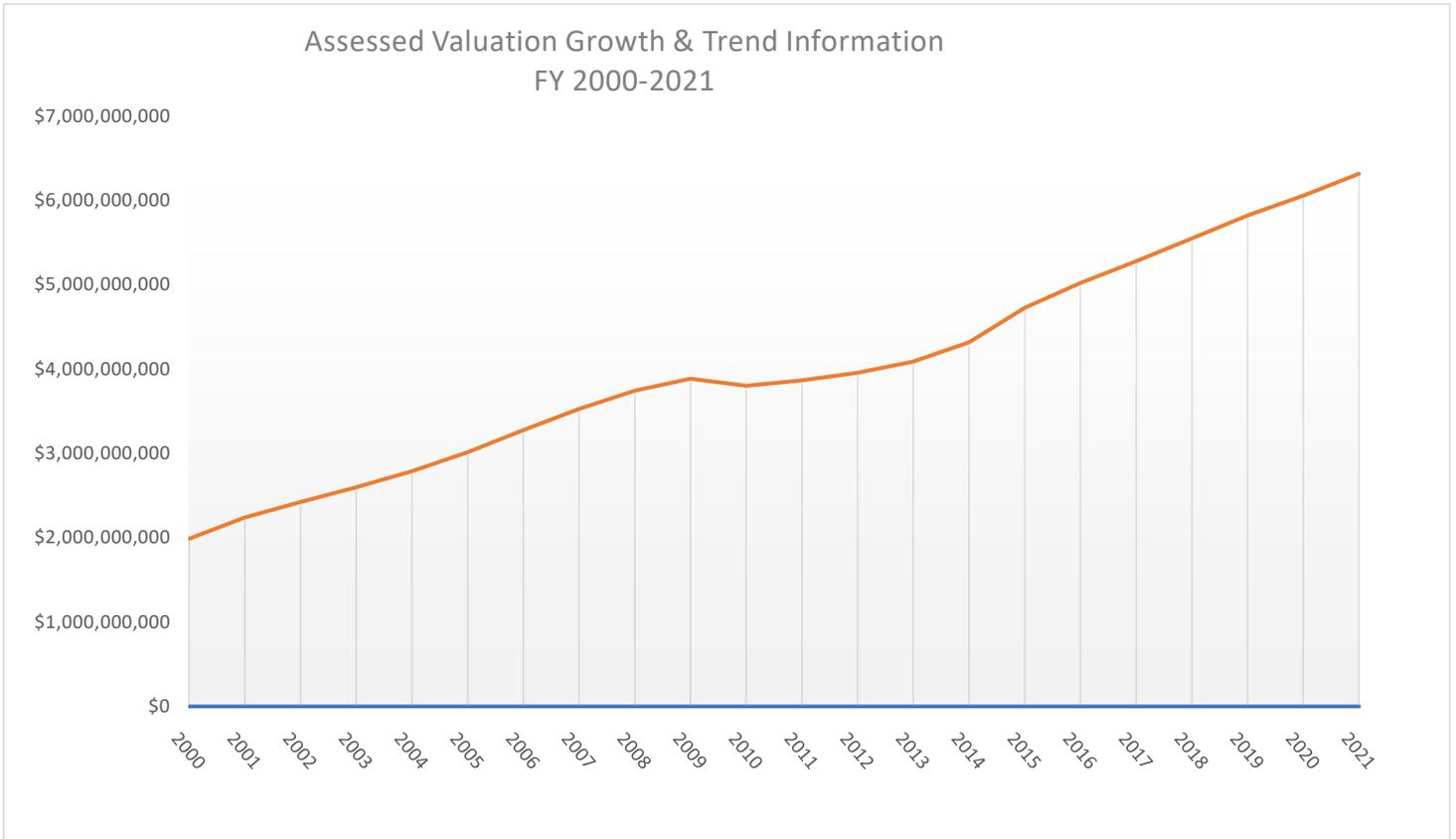
	Land	Improvements	Personal Property & Equipment	Less: Exemptions	Total Taxable Secured Assessed Value (AV)	Percent Change v. Prior Year
1991	513,803,322	579,753,663	910,956	(20,015,563)	\$ 1,074,452,378	11.7%
1992	550,974,479	633,661,850	960,511	(20,382,515)	\$ 1,165,214,325	8.4%
1993	580,036,634	685,964,198	767,891	(20,038,790)	\$ 1,246,729,933	7.0%
1994	607,025,342	717,542,008	693,717	(21,702,817)	\$ 1,303,558,250	4.6%
1995	632,679,605	751,381,562	793,189	(22,003,337)	\$ 1,362,851,019	4.5%
1996	662,009,290	794,222,148	856,475	(23,131,360)	\$ 1,433,956,553	5.2%
1997	709,708,290	830,039,705	439,623	(32,804,037)	\$ 1,507,383,581	5.1%
1998	768,658,271	886,685,487	752,144	(34,489,632)	\$ 1,621,606,270	7.6%
1999	851,060,826	952,604,769	668,114	(36,381,893)	\$ 1,767,951,816	9.0%
2000	983,203,674	1,042,445,017	687,260	(37,928,443)	\$ 1,988,407,508	12.5%
2001	1,136,860,012	1,142,045,841	480,811	(36,993,288)	\$ 2,242,393,376	12.8%
2002	1,237,267,545	1,223,991,571	520,673	(38,234,059)	\$ 2,423,545,730	8.1%
2003	1,341,460,513	1,297,041,856	704,006	(39,277,601)	\$ 2,599,928,774	7.3%
2004	1,449,203,886	1,366,238,078	676,266	(28,193,704)	\$ 2,787,924,526	7.2%
2005	1,607,302,317	1,453,572,748	642,894	(46,438,387)	\$ 3,015,079,572	8.1%
2006	1,763,414,311	1,559,587,235	687,936	(46,777,350)	\$ 3,276,912,132	8.7%
2007	1,890,794,244	1,651,068,179	736,286	(15,579,200)	\$ 3,527,019,509	7.6%
2008	2,031,517,663	1,760,127,679	1,084,650	(47,953,926)	\$ 3,744,776,066	6.2%
2009	2,093,406,131	1,836,636,003	4,933,773	(49,308,259)	\$ 3,885,667,648	3.8%
2010	2,035,208,969	1,812,129,624	4,659,876	(48,887,108)	\$ 3,803,111,361	-2.1%
2011	2,069,090,894	1,851,327,620	4,377,679	(57,846,502)	\$ 3,866,949,691	1.7%
2012	2,116,679,985	1,893,908,155	4,478,366	(59,176,972)	\$ 3,955,889,534	2.3%
2013	2,192,029,753	1,953,851,145	1,999,655	(60,583,319)	\$ 4,087,297,234	3.3%
2014	2,304,779,555	2,066,907,583	5,308,617	(60,164,047)	\$ 4,316,831,708	5.6%
2015	2,564,572,545	2,219,244,471	4,643,185	(60,652,395)	\$ 4,727,807,806	9.5%
2016	2,734,875,260	2,344,504,943	3,921,636	(62,308,812)	\$ 5,020,993,027	6.2%
2017	2,874,838,575	2,462,033,479	3,683,071	(63,848,344)	\$ 5,276,706,781	5.1%
2018	3,024,124,880	2,586,022,990	3,675,142	(64,698,340)	\$ 5,549,124,672	5.2%
2019	3,179,590,904	2,702,357,857	3,509,205	(66,373,640)	\$ 5,819,084,326	4.9%
2020	3,322,689,804	2,805,338,889	2,929,665	(76,735,295)	\$ 6,054,223,063	4.0%
2021	3,489,884,765	2,899,115,731	3,638,814	(77,559,936)	\$ 6,315,079,374	4.3%

## Assessed Value of Property

The Town of Tiburon has 3712 parcels of which 3,229 are Single-Family, 174 are Multiple-Family, and 57 are Commercial, the remainder are exempt or subject to exemption from regular tax assessments.

Since Fiscal Year 1983 assessed value has grown at an average annual rate of 8.03%. Some of the growth is due to occasional annexation, a portion to in-fill construction and development, and a share is attributable to Bay Area real estate market conditions.

Current Assessed Valuation	\$	6,315,079,374
Assessed Valuation on July 1, 1983	\$	395,258,102
Average Annual Growth Since 1983		8.03%



Assessor's Tax Roll Parcel Data

Use Code	Use Status	Parcel Count	As Percent of Total Parcels	Total Assessed Value	As Percent of Assessed Value	Average Assessed Value Per Parcel
SINGLE FAMILY RESIDENTIAL	Vacant - Unimproved	113	3.0%	47,743,121	0.7%	422,505
	Improved - Detached	2,472	66.6%	5,187,974,027	81.2%	2,098,695
	Improved - Attached	644	17.3%	639,515,178	10.0%	993,036
MULTIPLE RESIDENTIAL	Unimproved	7	0.2%	1,699,552	0.0%	242,793
	Improved	167	4.5%	308,286,890	4.8%	1,846,029
COMMERCIAL	Unimproved	8	0.2%	447,471	0.0%	55,934
	Improved	49	1.3%	138,321,416	2.2%	2,822,886
INDUSTRIAL LAND	Unimproved	1	0.03%	2,491	0.0000%	2,491
SUBJECT TO EXEMPTION	Unimproved	11	0.3%	310,015	0.0%	28,183
	Improved	37	1.0%	68,329,081	1.1%	1,846,732
TAX EXEMPT		176	4.7%	0	0.0%	0
COMMON AREA PARCEL	Homeowner's Association	27	0.7%	10,068	0.0%	373
<b>Column Totals:</b>		<b>3712</b>	<b>100.0%</b>	<b>\$ 6,392,639,310</b>	<b>100.0%</b>	<b>\$ 1,722,155</b>

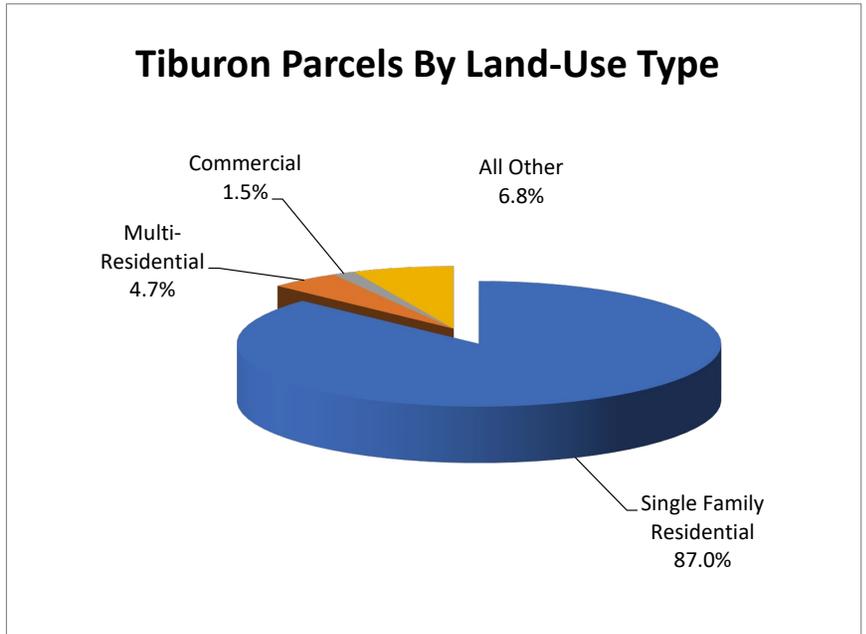
Source: Marin County Office of Assessor-Recorder

## Assessor's Tax Roll Parcel Data

The Town of Tiburon has 3712 parcels of which 3,229 are Single-Family, 174 are Multiple-Family, and 57 are Commercial, the remainder are exempt or subject to exemption from regular tax assessments.

A total of 113 Single-Family parcels are unimproved, some of which are "scraps or "strips" and are undevelopable.

The Town-wide average assessed value per parcel is \$1,722,155. The average assessed value for an improved detached Single-Family parcel is \$2,098,695 for an attached townhouse-type unit it is \$993,036.



<i>Parcel Type</i>	<i>Number</i>	<i>Total AV</i>
Single Family Residential	3,229	\$ 5,875,232,326
Multi-Residential	174	309,986,442
Commercial	57	138,768,887
All Other	252	68,651,655
<b>Total Parcels:</b>	<b>3,712</b>	<b>\$ 6,392,639,310</b>

**Staff Positions**

Position	2019/20	2020/21	2021/22	2022/23	Position	2019/20	2020/21	2021/22	2022/23
<b>TOWN ADMINISTRATIVE SERVICES</b>					<b>POLICE DEPARTMENT</b>				
Town Manager	1.00	1.00	1.00	1.00					
Town Attorney	-	-	-	-	Chief of Police	1.00	1.00	1.00	1.00
Town Clerk	1.00	1.00	1.00	1.00	Captain	-	-	-	1.00
Office Assistant	1.00	1.00	1.00	1.00	Sergeant	4.00	4.00	4.00	4.00
Admin. Services Director	1.00	1.00	1.00	1.00	Patrol Officers	8.00	8.00	8.00	8.00
Finance & Accounting Manager	1.00	1.00	1.00	1.00	Investigator/Detective	-	-	-	-
IT Coordinator	1.00	1.00	-	-	Secretary	-	-	-	-
Accounting & HR Technician	0.70	0.70	0.70	1.00	Police Service Aide	3.00	3.00	3.00	3.00
Management Assistant	-	-	-	-	Emergency Services Coordinator	1.00	1.00	1.00	1.00
Management Analyst	-	-	-	-	<b>Subtotal:</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>18.00</b>
<b>Subtotal:</b>	<b>6.70</b>	<b>6.70</b>	<b>5.70</b>	<b>6.00</b>					
<b>COMMUNITY DEVELOPMENT</b>					<b>PUBLIC WORKS</b>				
Community Dev. Director	1.00	1.00	1.00	1.00	Director & Town Engineer	1.00	1.00	1.00	-
Planning Manager	-	-	-	-	Engineering Division Manager				1.00
Senior Planner	1.00	1.00	1.00	1.00	Engineering Technician	-	-	-	1.00
Associate Planner	-	-	-	-	Associate Civil Engineer	1.00	1.00	1.00	-
Assistant Planner	-	1.00	1.00	1.00	Public Works Division Manager				1.00
Community Development Aide	1.00	1.00	1.00	1.00	Superintendent of Public Works	1.00	1.00	1.00	-
Planning Technician	-	-	-	-	Assistant Supt. of Public Works	-	-	-	-
Building Official	1.00	1.00	1.00	1.00	Senior Maintenance Worker	2.00	2.00	2.00	2.00
Building Inspector	1.00	1.00	1.00	1.00	Maintenance Worker	4.00	4.00	5.00	5.00
Permit Technician	1.00	1.00	1.00	1.00	<b>Subtotal:</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>
Permit Clerk	1.00	1.00	1.00	1.00					
<b>Subtotal:</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>					

PUBLIC  
AGENCY  
RETIREMENT  
SERVICES

**PARS**

TRUSTED SOLUTIONS. LASTING RESULTS.



# TOWN OF TIBURON

PARS 115 Trust – OPEB Prefunding Program and  
Pension Rate Stabilization Program Client Review

May 26, 2022

# CONTACTS

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**Mitch Barker**  
**Executive Vice President**  
(800) 540-6369 x116  
mbarker@pars.org



**Andrew Brown, CFA**  
**Director, Senior Portfolio Manager**  
(415) 705-7605  
andrew.brown@highmarkcapital.com

**Angela Tang**  
**Senior Coordinator, Client Services**  
(800) 540-6369 x159  
atang@pars.org

# PARS 115 TRUST TEAM

## Trust Administrator & Consultant



- Serves as record-keeper, consultant, and central point of contact
- Sub-trust accounting
- Coordinates all agency services
- Monitors plan compliance (IRS/GASB/State Government Code)
- Processes contributions/disbursements
- Hands-on, dedicated support teams

<b>38</b> Years of Experience (1984-2022)	<b>2,000+</b> Plans under Administration	<b>1,000+</b> Public Agency Clients	<b>490+</b> 115 Trust Clients	<b>500K+</b> Plan Participants	<b>\$6.4B</b> Assets under Administration
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## Trustee



- 5th largest commercial bank and one of the nation's largest trustees for Section 115 trusts
- Safeguard plan assets
- Oversight protection as plan fiduciary
- Custodian of assets

<b>159</b> Years of Experience (1863-2022)	<b>\$9.0T</b> Assets under Trust Custody
--	--

## Investment Manager



- Investment sub-advisor to trustee U.S. Bank
- Investment policy assistance
- Uses open architecture
- Active and passive platform options
- Customized portfolios (with minimum asset level)

<b>103</b> Years of Experience (1919-2022)	<b>\$20.2B</b> Assets under Management & Advisement
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# PARS PLANS AND PROGRAMS

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115 Combo Trust

## 1 Pension Rate Stabilization Program (PRSP) - *client*

A pension prefunding trust designed specifically to address GASB 68 liabilities on its financial statements and stabilize future costs.

## 2 OPEB Trust Program - *client*

An OPEB prefunding trust designed to address OPEB liabilities and increase investment rates of return (discount rate).

## 3 Alternate Retirement System (ARS) - *eligible*

An alternative to Social Security for part-time employees offered to provide a valuable benefit for employees and permanent payroll savings to the Agency.

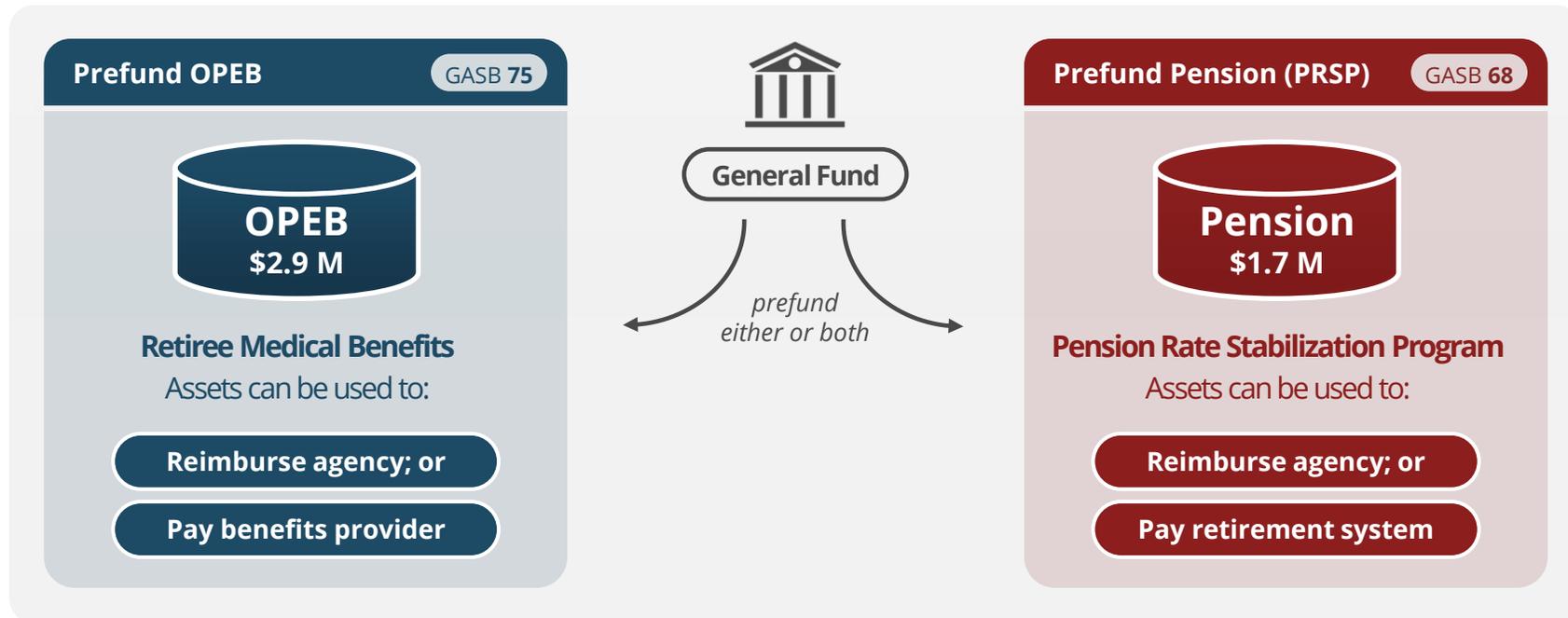
## 4 Supplemental Defined Contribution Plan

A locally designed retirement plan offered in addition to PERS or 37-Act retirement system with the goal of attracting and retaining select employees to the Agency.

## 5 Accumulated Leave Plan

A Defined Contribution solution that reduces leave balances on an annual basis during employment and minimizes total payout amounts.

# PARS IRS-APPROVED SECTION 115 TRUST



## Subaccounts

OPEB and pension assets are individually sub-accounted, and can be divided by dept., bargaining group, or cost center



## Financial Stability

Assets in the PARS Section 115 Combination Trust can be used to address unfunded liabilities.



## Flexible Investing

Allows separate investment strategies for OPEB and pension subaccounts.



## Anytime Access

Trust funds are available anytime; OPEB for OPEB and pension for pension.



## Economies-of-Scale

OPEB and pension assets aggregate and reach lower fees on tiered schedule sooner – saving money!



## No Set Up Cost or Minimums

No set-up costs, no minimum annual contribution amounts, and no fees until assets are added.

# SUMMARY OF AGENCY'S OPEB PLAN

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<b>Plan Type:</b>	IRC Section 115 Irrevocable Exclusive Benefit Trust
<b>Trustee Approach:</b>	Discretionary
<b>Plan Effective Date:</b>	May 4, 2016
<b>Plan Administrators:</b>	Town Manager
<b>Current Investment Strategy:</b>	Balanced Index PLUS (Passive) Strategy; Pooled Account

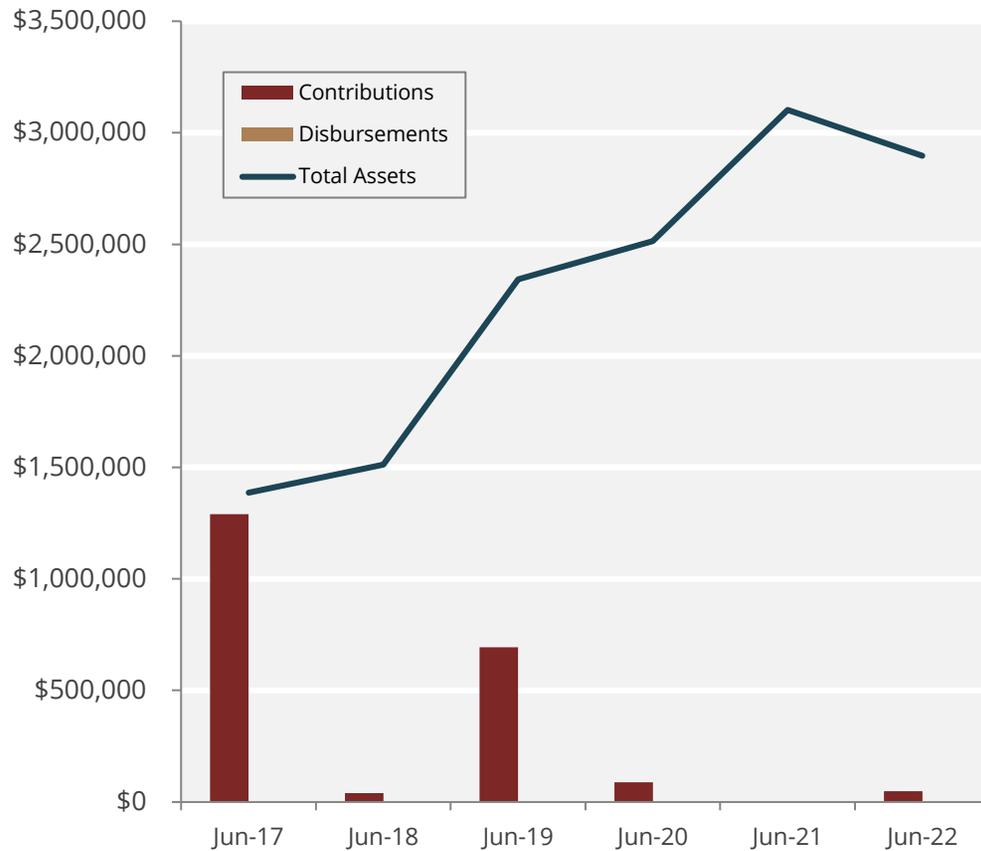
## AS OF APRIL 30, 2022:

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<b>Initial Contribution:</b>	September 2016: \$322,520
<b>Additional Contributions:</b>	\$1,835,682
<b>Total Contributions:</b>	\$2,158,202
<b>Disbursements:</b>	\$0
<b>Total Investment Earnings:</b>	\$794,494
<b>Account Balance:</b>	\$2,897,166

# SUMMARY OF AGENCY'S OPEB PLAN

## CONTRIBUTIONS, DISBURSEMENTS, AND TOTAL ASSETS AS OF APRIL 30, 2022:



Year	Contributions	Disbursements	Total Assets
Jun-17*	\$1,290,017	\$0	\$1,386,481
Jun-18	\$39,521	\$0	\$1,511,758
Jun-19	\$692,713	\$0	\$2,342,412
Jun-20	\$88,071	\$0	\$2,513,798
Jun-21	\$0	\$0	\$3,102,061
Jun-22**	\$47,879	\$0	\$2,897,166

Plan Year Ending

\*Plan Year Ending June 2017 is based on 10 months of activity.  
 \*\*Plan Year Ending June 2022 is based on 10 months of activity.

# OPEB ACTUARIAL RESULTS

- We have received the actuarial report by Nicolay Consulting dated May 10, 2022 with a measurement date as of June 30, 2020. In the table below, we have summarized the results.

Demographic Study	Measurement Date: June 30, 2019	Measurement Date: June 30, 2020
Actives	41	41
Retirees	26	26
Total	67	67

# OPEB ACTUARIAL RESULTS

	Measurement Date: June 30, 2019 Discount Rate: 6.50%	Measurement Date: June 30, 2020 Discount Rate: 6.50%
<b>Total OPEB Liability (TOL)</b> <i>Actuarial Accrued Liability (AAL)</i>	\$3,677,790	\$3,821,640
<b>Fiduciary Net Position</b> <i>Actuarial Value of Assets</i>	\$2,342,412	\$2,513,798*
<b>Net OPEB Liability (NOL)</b> <i>Unfunded Actuarial Accrued Liability (UAAL)</i>	\$1,335,378	\$1,307,842
<b>Funded Ratio (%)</b>	63.7%	65.8%
<b>Service Cost</b>	\$107,248 <i>for FY 2018-19</i>	\$126,553 <i>for FY 2019-20</i>
<b>Actuarially Determined Contribution (ADC)</b>	\$254,559 <i>for FY 2018-19</i>	\$232,300 <i>for FY 2019-20</i>
<b>Annual Benefit Payments (Pay-as-you-Go)</b>	\$232,216 <i>for FY 2020-21</i>	\$238,930 <i>for FY 2021-22</i>

\*As of April 30, 2022, assets at \$2,897,166 (approx. ~75.8% funded).

**Rule of thumb:** For every one percent increase in the discount rate, the unfunded liability is lowered by 10-12%.

# SUMMARY OF AGENCY'S PENSION PLAN

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<b>Plan Type:</b>	IRC Section 115 Irrevocable Exclusive Benefit Trust
<b>Trustee Approach:</b>	Discretionary
<b>Plan Effective Date:</b>	May 4, 2016
<b>Plan Administrator:</b>	Town Manager
<b>Current Investment Strategy:</b>	Moderately Conservative Index PLUS (Passive) Strategy; Pooled Account

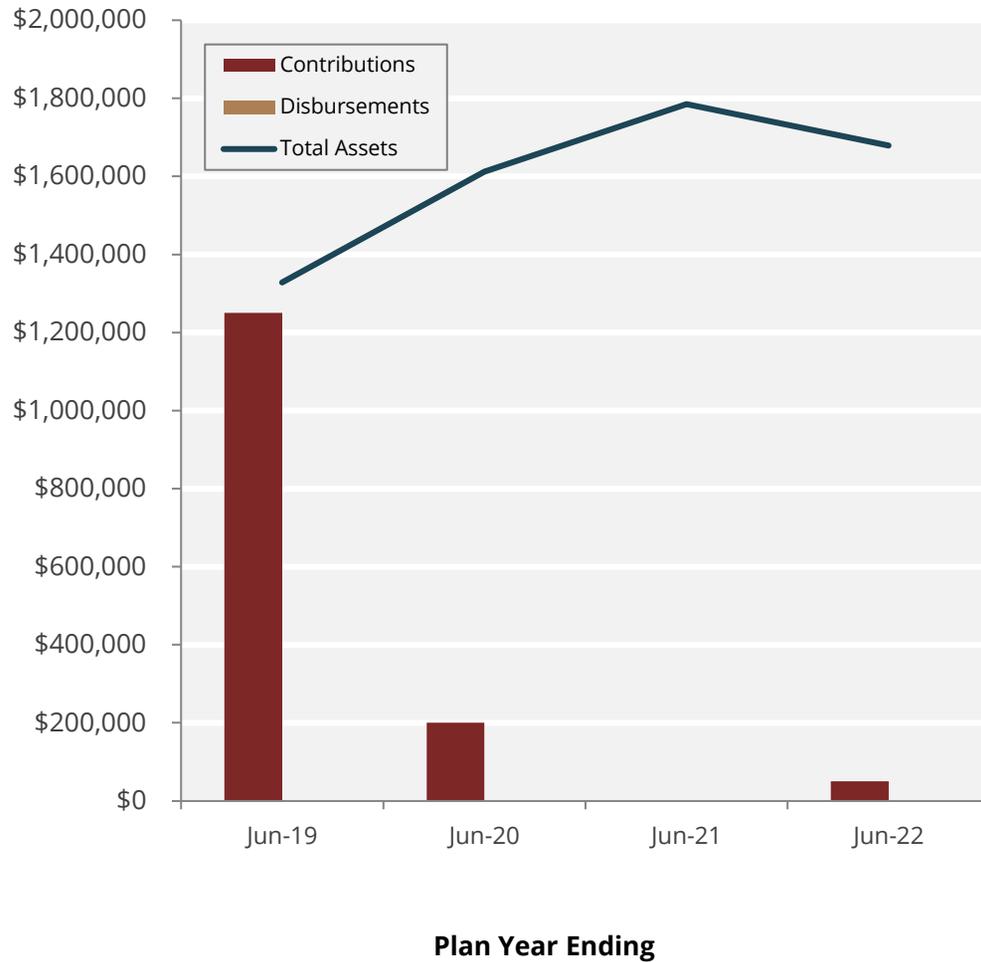
## AS OF APRIL 30, 2022:

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<b>Initial Contribution:</b>	July 2018: \$1,050,000
<b>Additional Contributions:</b>	\$450,000
<b>Total Contributions:</b>	\$1,500,000
<b>Disbursements:</b>	\$0
<b>Total Investment Earnings:</b>	\$208,401
<b>Account Balance:</b>	\$1,678,898

# SUMMARY OF AGENCY'S PENSION PLAN

## CONTRIBUTIONS, DISBURSEMENTS, AND TOTAL ASSETS AS OF APRIL 30, 2022:



Year	Contributions	Disbursements	Total Assets
Jun-19	\$1,250,000	\$0	\$1,328,259
Jun-20	\$200,000	\$0	\$1,611,919
Jun-21	\$0	\$0	\$1,785,407
Jun-22*	\$50,000	\$0	\$1,678,898

\*Plan Year Ending June 2022 is based on 10 months of activity.



# PENSION FUNDING STATUS

As of June 30, 2020, Town of Tiburon’s CalPERS pension plan is funded as follows\*:

Combined Miscellaneous & Safety Groups	Valuation as of June 30, 2019	Valuation as of June 30, 2020	Change
Actuarial Liability	\$39.5 M	\$40.9 M	3.5% ↑
Assets	\$29.7 M	\$30.1 M	1.3% ↑
Unfunded Liability	\$9.8 M	\$10.8 M	10.4% ↑
Funded Ratio	75.3%	73.6%	2.2% ↓
Employer Contribution Amount	\$1.1 M (FY 20-21)	\$1.2 M (FY 21-22)	12.2% ↑
Employer Contribution Amount – Projected*	---	\$1.6 M (FY 27-28)	32.0% ↑

\* Data through 2027-28 from Agency’s latest CalPERS actuarial valuation.

# **Town of Tiburon**

**April 30, 2022**

**Presented by  
Andrew Brown, CFA**

# Economic and Market Forecast

May 2022

2022 Assumptions	
GDP	2.1% - 2.6%
S&P 500 Earnings	\$215 - \$220
Unemployment	3.6% - 4.1%
Core PCE Inflation	3.7% - 4.2%
Fed Funds Target	1.75% - 2.5%

# Asset Allocation – OPEB Plan

## As of April 30, 2022

Current Asset Allocation		Investment Vehicle	
<b>Equity</b>		<b>Range: 50%-70%</b>	<b>56.71%</b>
Large Cap Core	IVV	iShares Core S&P 500 ETF	16.93%
Large Cap Value	IVE	iShares S&P 500 Value ETF	7.56%
Large Cap Growth	IVW	iShares S&P 500 Growth ETF	6.41%
Mid Cap Core	IWR	iShares Russell Mid-Cap ETF	5.82%
Small Cap Value	IWN	iShares Russell 2000 Value ETF	4.36%
Small Cap Growth	IWO	iShares Russell 2000 Growth ETF	4.17%
International Core	IEFA	iShares Core MSCI EAFE ETF	5.55%
Emerging Markets	VWO	Vanguard FTSE Emerging Markets ETF	3.94%
Real Estate	VNQ	Vanguard Real Estate ETF	1.98%
<b>Fixed Income</b>		<b>Range: 30%-50%</b>	<b>36.74%</b>
Short-Term	VFSUX	Vanguard Short-Term Investment-Grade Adm	9.26%
Intermediate-Term	AGG	iShares Core US Aggregate Bond ETF	26.58%
High Yield	VWEAX	Vanguard High-Yield Corporate Adm	0.89%
<b>Cash</b>		<b>Range: 0%-20%</b>	<b>6.55%</b>
	FGZXX	First American Government Oblig Z	6.55%
<b>TOTAL</b>			<b>100.00%</b>

**Selected Period Performance**  
**PARS/PRSP BALANCED INDEX PLUS**  
**Account 6746050109**  
**Period Ending: 4/30/2022**

	3 Months	Year to Date (4 Months)	1 Year	3 Years	5 Years	Since Inception (67 Months)
Cash Equivalents	.02	.02	.04	.57	.95	.90
<i>Lipper Money Market Funds Index</i>	.03	.03	.03	.55	.91	.85
Total Fixed Income	-6.80	-8.57	-7.90	.51	1.18	.77
<i>Bloomberg US Aggregate Bd Index</i>	-7.51	-9.50	-8.51	.38	1.20	.81
Total Equities	-8.04	-13.21	-5.37	10.03	10.08	11.04
Large Cap Funds	-8.07	-12.64	.11	13.74	13.40	14.16
<i>S&amp;P 500 Composite Index</i>	-8.17	-12.92	.21	13.85	13.66	14.31
Mid Cap Funds	-6.10	-12.95	-6.24	10.47	10.56	11.20
<i>Russell Midcap Index</i>	-6.02	-12.94	-6.10	10.48	10.66	11.26
Small Cap Funds	-8.12	-16.90	-16.95	6.42	6.93	8.64
<i>Russell 2000 Index</i>	-7.82	-16.69	-16.87	6.73	7.24	8.77
International Equities	-10.25	-12.45	-12.31	3.69	4.50	5.56
<i>MSCI EAFE Index</i>	-7.53	-12.00	-8.15	4.44	4.77	5.92
<i>MSCI EM Free Index</i>	-10.45	-12.15	-18.33	2.24	4.32	5.50
RR: REITS	-1.63	-9.85	7.93	9.58	8.49	7.17
REIT Funds	-1.63	-9.85	7.93	9.58	8.43	7.15
<i>Wilshire REIT Index</i>	-1.40	-8.24	14.11	10.29	9.03	7.60
Total Managed Portfolio	-7.10	-10.99	-5.77	6.46	6.69	6.98

**Performance Inception: 10/01/2016**

Returns are gross of account level investment advisory fees and net of any fees, including fees to manage mutual fund or exchange traded fund holdings. Returns for periods over one year are annualized. The information presented has been obtained from sources believed to be accurate and reliable. Past performance is not indicative of future returns. Securities are not FDIC insured, have no bank guarantee, and may lose value.

# Asset Allocation – Pension Plan

## As of April 30, 2022

Current Asset Allocation		Investment Vehicle	
<b>Equity</b>		<b>Range: 20%-40%</b>	<b>28.15%</b>
Large Cap Core	IVV	iShares Core S&P 500 ETF	8.02%
Large Cap Value	IVE	iShares S&P 500 Value ETF	3.72%
Large Cap Growth	IVW	iShares S&P 500 Growth ETF	3.09%
Mid Cap Core	IWR	iShares Russell Mid-Cap ETF	2.86%
Small Cap Value	IWN	iShares Russell 2000 Value ETF	2.25%
Small Cap Growth	IWO	iShares Russell 2000 Growth ETF	2.06%
International Core	IEFA	iShares Core MSCI EAFE ETF	3.10%
Emerging Markets	VWO	Vanguard FTSE Emerging Markets ETF	2.00%
Real Estate	VNQ	Vanguard Real Estate ETF	1.05%
<b>Fixed Income</b>		<b>Range: 50%-80%</b>	<b>68.80%</b>
Short-Term	VFSUX	Vanguard Short-Term Investment-Grade Adm	18.10%
Intermediate-Term	AGG	iShares Core US Aggregate Bond ETF	49.67%
High Yield	VWEAX	Vanguard High-Yield Corporate Adm	1.03%
<b>Cash</b>		<b>Range: 0%-20%</b>	<b>3.05%</b>
	FGZXX	First American Government Oblig Z	3.05%
<b>TOTAL</b>			<b>100.00%</b>

**Selected Period Performance**  
**PARS/PRSP MODERATELY CONSERVATIVE**  
**Account 6746050105**  
**Period Ending: 4/30/2022**

	3 Months	Year to Date (4 Months)	1 Year	3 Years	Since Inception (45 Months)
Cash Equivalents	.02	.02	.04	.57	.88
<i>Lipper Money Market Funds Index</i>	.03	.03	.03	.55	.85
Total Fixed Income	-6.78	-8.54	-7.90	.48	1.51
<i>Bloomberg US Aggregate Bd Index</i>	-7.51	-9.50	-8.51	.38	1.52
Total Equities	-8.09	-13.22	-5.68	9.73	8.51
Large Cap Funds	-8.13	-12.65	-.10	13.62	12.47
<i>S&amp;P 500 Composite Index</i>	-8.17	-12.92	.21	13.85	12.72
Mid Cap Funds	-6.13	-12.96	-6.41	10.63	9.74
<i>Russell Midcap Index</i>	-6.02	-12.94	-6.10	10.48	9.68
Small Cap Funds	-8.08	-16.86	-17.08	6.22	3.77
<i>Russell 2000 Index</i>	-7.82	-16.69	-16.87	6.73	4.28
International Equities	-10.22	-12.44	-12.16	3.38	2.40
<i>MSCI EAFE Index</i>	-7.53	-12.00	-8.15	4.44	2.93
<i>MSCI EM Free Index</i>	-10.45	-12.15	-18.33	2.24	1.93
RR: REITS	-1.65	-9.84	7.78	9.32	9.98
<i>Wilshire REIT Index</i>	-1.40	-8.24	14.11	10.29	10.37
Total Managed Portfolio	-6.82	-9.61	-6.82	3.47	3.82

**Performance Inception: 08/01/2018**

Returns are gross of account level investment advisory fees and net of any fees, including fees to manage mutual fund or exchange traded fund holdings. Returns for periods over one year are annualized. The information presented has been obtained from sources believed to be accurate and reliable. Past performance is not indicative of future returns. Securities are not FDIC insured, have no bank guarantee, and may lose value.

# TOWN OF TIBURON

## For Period Ending April 30, 2022

LARGE CAP EQUITY FUNDS							
Fund Name	1-Month Return	3-Month Return	Year-to- Date	1-Year Return	3-Year Return	5-Year Return	10-Year Return
iShares S&P 500 Growth ETF	-12.49	-12.72	-20.03	-3.39	15.43	16.10	15.05
iShares S&P 500 Value ETF	-4.89	-3.50	-5.09	3.06	10.55	9.87	11.30
iShares Core S&P 500 ETF	-8.72	-8.17	-12.93	0.18	13.81	13.62	13.62
MID CAP EQUITY FUNDS							
iShares Russell Mid-Cap ETF	-7.71	-6.06	-12.99	-6.27	10.30	10.50	11.81
SMALL CAP EQUITY FUNDS							
iShares Russell 2000 Growth ETF	-12.26	-11.48	-23.35	-26.51	4.07	7.04	10.00
iShares Russell 2000 Value ETF	-7.79	-4.47	-10.06	-6.84	8.16	6.57	9.67
INTERNATIONAL EQUITY FUNDS							
iShares Core MSCI EAFE ETF	-6.47	-9.37	-13.17	-9.75	4.33	4.79	--
Vanguard FTSE Emerging Markets ETF	-5.53	-11.80	-11.42	-15.24	2.99	4.39	2.94
REAL ESTATE FUNDS							
Vanguard Real Estate ETF	-4.19	-1.89	-9.91	7.78	9.85	8.68	8.91
BOND FUNDS							
iShares Core US Aggregate Bond ETF	-3.78	-7.49	-9.42	-8.52	0.32	1.16	1.68
Vanguard Short-Term Investment-Grade Adm	-1.30	-3.92	-5.05	-5.32	0.93	1.44	1.79
Vanguard High-Yield Corporate Adm	-3.34	-4.83	-7.40	-4.96	2.44	3.35	4.78

Source: SEI Investments, Morningstar Investments

Returns less than one year are not annualized. Past performance is no indication of future results. The information presented has been obtained from sources believed to be accurate and reliable. Securities are not FDIC insured, have no bank guarantee, and may lose value.

# ADMINISTRATIVE REVIEW

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- 1 Future contributions
- 2 Future disbursement requests/options
- 3 Agency's future actuarial valuation for GASB 45/75 compliance  
Next valuation measurement date: June 2022
- 4 GASB 75 updates – effective for fiscal years beginning after June 15, 2017
- 5 Investment Guidelines Document – Signed August 2018
- 6 Client funding policy
- 7 Client Feedback
- 8 GASB 74/75 Compliance
- 9 Employer Portal – Opted-In



# EMPLOYER PORTAL

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**Public Agency Retirement Services (PARS) has launched its new employer portal for the IRC Section 115 Trust. Features include:**

- Latest monthly account balance
- Transaction history
- Downloadable prior statements
- Investment Performance

[employer.pars.org](http://employer.pars.org)

# GASB 74/75 REPORTING

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- **To assist our public agency clients with GASB 74/75, PARS will be providing the following:**
  - An individual trust statement of each agency's plan assets that shows a reconciliation of assets held at the beginning of the fiscal year through the end of the fiscal year, breaking out the appropriate plan contributions, benefit payments, expenses, and investment earnings
  - Year-end audited financial statements of the Trust as a whole including Schedule of Changes in Fiduciary Net Position by Employer completed by CliftonLarsonAllen (CLA) that is intended to be compliant with GASB 74/75 requirements.
  - Supporting SOC 1-Type 2 report on the controls over the calculation and allocation of additions and deductions to employer accounts within the Trust
  - Investment allocation data and information on investment policies including target asset allocations and allowable asset class allocation ranges
- PARS Auditors have determined that participating plans should be considered an agent multiple-employer defined benefit OPEB plan (agent OPEB plan) as defined under GASB

## PARS DIVERSIFIED PORTFOLIOS CONSERVATIVE

Q1 2022

### WHY THE PARS DIVERSIFIED CONSERVATIVE PORTFOLIO?

#### Comprehensive Investment Solution

HighMark® Capital Management, Inc.'s (HighMark) diversified investment portfolios are designed to balance return expectations with risk tolerance. Key features include: sophisticated asset allocation and optimization techniques, four layers of diversification (asset class, style, manager, and security), access to rigorously screened, top tier money managers, flexible investment options, and experienced investment management.

#### Rigorous Manager Due Diligence

Our manager review committee utilizes a rigorous screening process that searches for investment managers and styles that have not only produced above-average returns within acceptable risk parameters, but have the resources and commitment to continue to deliver these results. We have set high standards for our investment managers and funds. This is a highly specialized, time consuming approach dedicated to one goal: competitive and consistent performance.

#### Flexible Investment Options

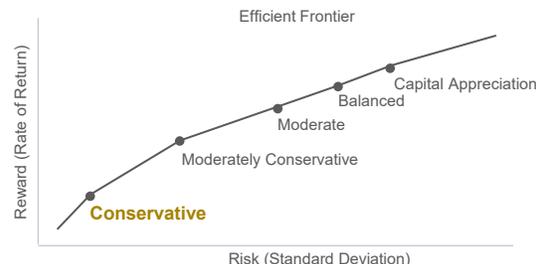
In order to meet the unique needs of our clients, we offer access to flexible implementation strategies: HighMark Plus utilizes actively managed mutual funds while Index Plus utilizes index-based securities, including exchange-traded funds. Both investment options leverage HighMark's active asset allocation approach.

#### Risk Management

The portfolio is constructed to control risk through four layers of diversification – asset classes (cash, fixed income, equity), investment styles (large cap, small cap, international, value, growth), managers and securities. Disciplined mutual fund selection and monitoring process helps to drive return potential while reducing portfolio risk.

### INVESTMENT OBJECTIVE

To provide a consistent level of inflation-protected income over the long-term. The major portion of the assets will be fixed income related. Equity securities are utilized to provide inflation protection.



### ASSET ALLOCATION — CONSERVATIVE PORTFOLIO

	Strategic Range	Policy	Tactical
Equity	5 – 20%	15%	15%
Fixed Income	60 – 95%	80%	83%
Cash	0 – 20%	5%	2%

### ANNUALIZED TOTAL RETURNS (Gross of Investment Management Fees, but Net of Embedded Fund Fees)

#### HighMark Plus Composite (Active)

Current Quarter*	-5.24%
Blended Benchmark*,**	-4.65%
Year To Date*	-5.24%
Blended Benchmark*,**	-4.65%
1 Year	-2.02%
Blended Benchmark**	-1.78%
3 Year	3.88%
Blended Benchmark**	3.62%
5 Year	3.92%
Blended Benchmark**	3.61%
10 Year	3.79%
Blended Benchmark**	3.44%

#### Index Plus Composite (Passive)

Current Quarter*	-5.36%
Blended Benchmark*,**	-4.65%
Year To Date*	-5.36%
Blended Benchmark*,**	-4.65%
1 Year	-2.34%
Blended Benchmark**	-1.78%
3 Year	3.50%
Blended Benchmark**	3.62%
5 Year	3.54%
Blended Benchmark**	3.61%
10 Year	3.41%
Blended Benchmark**	3.44%

\* Returns less than one year are not annualized. \*\*Breakdown for Blended Benchmark: From 10/1/2012 - Present: 7.5% S&P500, 1.5% Russell Mid Cap, 2.5% Russell 2000, 1% MSCI EM (net), 2% MSCI EAFE (net), 52.25% Bloomberg US Agg, 25.75% ICE BofA 1-3 Yr US Corp/Govt, 2% ICE BofA US High Yield Master II, 0.5% Wilshire REIT, and 5% FTSE 1 Mth US T-Bill. From 4/1/2007 – 9/30/2012, the blended benchmark was 12% S&P 500, 1% Russell 2000, 2% MSCI EAFE (net), 40% ICE BofA 1-3 Yr Corp./Govt, 40% Bloomberg US Agg, 5% FTSE 1 Mth US T-Bill. Prior to April 2007, the blended benchmark was 15% S&P 500, 40% ICE BofA 1-3Yr Corp/Gov, 40% Bloomberg US Agg, and 5% FTSE 1 Mth US T-Bill.

### ANNUAL RETURNS (Gross of Investment Management Fees, but Net of Embedded Fund Fees)

#### HighMark Plus Composite (Active)

2008	-9.04%
2009	15.59%
2010	8.68%
2011	2.19%
2012	8.45%
2013	3.69%
2014	3.88%
2015	0.29%
2016	4.18%
2017	6.73%
2018	-1.35%
2019	11.05%
2020	9.03%
2021	2.20%

#### Index Plus Composite (Passive)

2008	-6.70%
2009	10.49%
2010	7.67%
2011	3.70%
2012	6.22%
2013	3.40%
2014	4.32%
2015	0.06%
2016	3.75%
2017	5.52%
2018	-1.09%
2019	10.37%
2020	8.56%
2021	1.97%

### PORTFOLIO FACTS

#### HighMark Plus (Active)

Composite Inception Date	07/2004
No of Holdings in Portfolio	20

#### Index Plus (Passive)

Composite Inception Date	07/2004
No of Holdings in Portfolio	13

## HOLDINGS

### HighMark Plus (Active)

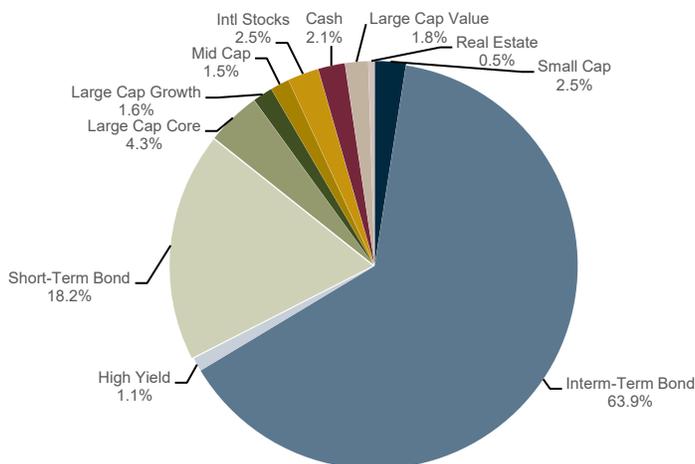
Columbia Contrarian Core I3  
Vanguard Growth & Income Adm  
Dodge & Cox Stock Fund  
iShares S&P 500 Value ETF  
Harbor Capital Appreciation - Retirement  
T. Rowe Price Growth Stock - I  
iShares Russell Mid-Cap ETF  
Vanguard Real Estate ETF  
Undiscovered Managers Behavioral Value-R6  
Vanguard Small Cap Growth ETF  
DFA Large Cap International Portfolio  
Dodge & Cox International Stock  
MFS International Growth - R6  
Hartford Schroders Emerging Markets Eq  
Vanguard Short-Term Invest-Grade Adm  
PIMCO High Yield Instl  
PIMCO Total Return Fund - Inst  
PGIM Total Return Bond - R6  
DoubleLine Core Fixed Income - I  
First American Government Obligations Z

### Index Plus (Passive)

iShares Core S&P 500 ETF  
iShares S&P 500 Value ETF  
iShares S&P 500 Growth ETF  
iShares Russell Mid-Cap ETF  
Vanguard Real Estate ETF  
iShares Russell 2000 Value ETF  
iShares Russell 2000 Growth ETF  
iShares Core MSCI EAFE ETF  
Vanguard FTSE Emerging Markets ETF  
Vanguard Short-Term Invest-Grade Adm  
iShares Core U.S. Aggregate  
Vanguard High-Yield Corp Adm  
First American Government Obligations Z

*Holdings are subject to change at the discretion of the investment manager.*

## STYLE



The performance records shown represent size-weighted composites of tax exempt accounts that meet the following criteria: Accounts are managed by HighMark with full investment authority according to the PARS Conservative active and passive objectives.

The adviser to the PARS portfolios is US Bank, and HighMark serves as sub-adviser to US Bank to manage these portfolios. US Bank may charge clients as much as 0.60% annual management fee based on a sliding scale. US Bank pays HighMark 60% of the annual management fee for assets sub-advised by HighMark under its sub-advisory agreement with US Bank. The 0.36% paid to HighMark, as well as other expenses that may be incurred in the management of the portfolio, will reduce the portfolio's returns. Assuming an investment for five years, a 5% annual total return, and an annual sub-advisory fee rate of 0.36% deducted from the assets at market at the end of each year, a \$10 million initial value would grow to \$12.53 million after fees (Net-of-Fees) and \$12.76 million before fees (Gross-of-Fees). Gross returns are presented before management and custodial fees but after all trading expenses and reflect the reinvestment of dividends and other income. A client's return will be reduced by the advisory fees and other expenses it may incur as a client. Additional information regarding the firm's policies and procedures for calculating and reporting performance results is available upon request. Performance results are calculated and presented in U.S. dollars and do not reflect the deduction of investment advisory fees, custody fees, or taxes but do reflect the deduction of trading expenses. Returns are calculated based on trade-date accounting.

Blended benchmarks represent HighMark's strategic allocations between equity, fixed income, and cash and are rebalanced monthly. Benchmark returns do not reflect the deduction of advisory fees or other expenses of investing but assumes the reinvestment of dividends and other earnings. An investor cannot invest directly in an index. The unmanaged S&P 500 Index is representative of the performance of large companies in the U.S. stock market. The MSCI EAFE Index is a free float-adjusted market capitalization index designed to measure developed market equity performance, excluding the U.S. and Canada. The MSCI Emerging Markets Index is a free float-adjusted market capitalization index that is designed to measure equity market performance in the global emerging markets. The Russell Midcap Index measures the performance of the mid-cap segment of the U.S. equity universe. The Russell 2000 Index measures the performance of the small-cap segment of the U.S. equity universe. The ICE BofA U.S. High Yield Master II Index tracks the performance of below investment grade U.S. dollar-denominated corporate bonds publicly issued in the U.S. domestic market. Wilshire REIT index measures U.S. publicly traded Real Estate Investment Trusts. The unmanaged Bloomberg U.S. Aggregate Bond Index is generally representative of the U.S. taxable bond market as a whole. The ICE BofA 1-3 Year U.S. Corporate & Government Index tracks the bond performance of the ICE BofA U.S. Corporate & Government Index, with a remaining term to final maturity less than 3 years. The unmanaged FTSE 1-Month U.S. Treasury Bill Index tracks the yield of the 1-month U.S. Treasury Bill.

HighMark Capital Management, Inc. (HighMark), an SEC-registered investment adviser, is a wholly owned subsidiary of MUFG Union Bank, N.A. (MUB). HighMark manages institutional separate account portfolios for a wide variety of for-profit and nonprofit organizations, public agencies, and public and private retirement plans. MUB, a subsidiary of MUFG Americas Holdings Corporation, provides certain services to HighMark and is compensated for these services. Past performance does not guarantee future results. Individual account management and construction will vary depending on each client's investment needs and objectives. **Investments employing HighMark strategies are NOT insured by the FDIC or by any other Federal Government Agency, are NOT Bank deposits, are NOT guaranteed by the Bank or any Bank affiliate, and MAY lose value, including possible loss of principal.**

## HIGHMARK CAPITAL MANAGEMENT

350 California Street  
Suite 1600  
San Francisco, CA 94104  
800-582-4734

### ABOUT THE ADVISER

HighMark® Capital Management, Inc. (HighMark) has over 100 years (including predecessor organizations) of institutional money management experience with \$9.4 billion in assets under management and \$9.6 billion in assets under advisement\*. HighMark has a long term disciplined approach to money management and currently manages assets for a wide array of clients.

### ABOUT THE PORTFOLIO MANAGEMENT TEAM

#### Andrew Brown, CFA®

Senior Portfolio Manager  
Investment Experience: since 1994  
HighMark Tenure: since 1997  
Education: MBA, University of Southern California; BA, University of Southern California

#### Salvatore "Tory" Milazzo III, CFA®

Senior Portfolio Manager  
Investment Experience: since 2004  
HighMark Tenure: since 2014  
Education: BA, Colgate University

#### J. Keith Stribling, CFA®

Senior Portfolio Manager  
Investment Experience: since 1985  
HighMark Tenure: since 1995  
Education: BA, Stetson University

#### Christiane Tsuda

Senior Portfolio Manager  
Investment Experience: since 1987  
HighMark Tenure: since 2010  
Education: BA, International Christian University, Tokyo

#### Anne Wimmer, CFA®

Senior Portfolio Manager  
Investment Experience: since 1987  
HighMark Tenure: since 2007  
Education: BA, University of California, Santa Barbara

#### Randy Yurchak, CFA®

Senior Portfolio Manager  
Investment Experience: since 2002  
HighMark Tenure: since 2017  
Education: MBA, Arizona State University; BS, University of Washington

#### Asset Allocation Committee

Number of Members: 17  
Average Years of Experience: 27  
Average Tenure (Years): 15

#### Manager Review Group

Number of Members: 7  
Average Years of Experience: 22  
Average Tenure (Years): 10

\*Assets under management ("AUM") include assets for which HighMark provides continuous and regular supervisory and management services. Assets under advisement ("AUA") include assets for which HighMark provides certain investment advisory services (including, but not limited to, investment research and strategies) for client assets of its parent company, MUFG Union Bank, N.A.

**PARS DIVERSIFIED PORTFOLIOS**  
**MODERATELY CONSERVATIVE**

Q1 2022

**WHY THE PARS DIVERSIFIED MODERATELY CONSERVATIVE PORTFOLIO?**

**Comprehensive Investment Solution**

HighMark® Capital Management, Inc.'s (HighMark) diversified investment portfolios are designed to balance return expectations with risk tolerance. Key features include: sophisticated asset allocation and optimization techniques, four layers of diversification (asset class, style, manager, and security), access to rigorously screened, top tier money managers, flexible investment options, and experienced investment management.

**Rigorous Manager Due Diligence**

Our manager review committee utilizes a rigorous screening process that searches for investment managers and styles that have not only produced above-average returns within acceptable risk parameters, but have the resources and commitment to continue to deliver these results. We have set high standards for our investment managers and funds. This is a highly specialized, time consuming approach dedicated to one goal: competitive and consistent performance.

**Flexible Investment Options**

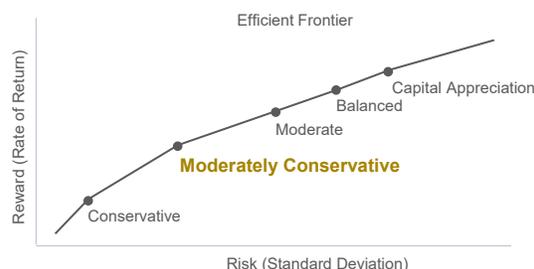
In order to meet the unique needs of our clients, we offer access to flexible implementation strategies: HighMark Plus utilizes actively managed mutual funds while Index Plus utilizes index-based securities, including exchange-traded funds. Both investment options leverage HighMark's active asset allocation approach.

**Risk Management**

The portfolio is constructed to control risk through four layers of diversification – asset classes (cash, fixed income, equity), investment styles (large cap, small cap, international, value, growth), managers and securities. Disciplined mutual fund selection and monitoring process helps to drive return potential while reducing portfolio risk.

**INVESTMENT OBJECTIVE**

To provide current income, with capital appreciation as a secondary objective. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.



**ASSET ALLOCATION — MODERATELY CONSERVATIVE PORTFOLIO**

	Strategic Range	Policy	Tactical
Equity	20 - 40%	30%	29%
Fixed Income	50 - 80%	65%	68%
Cash	0 - 20%	5%	3%

**ANNUALIZED TOTAL RETURNS** (Gross of Investment Management Fees, but Net of Embedded Fund Fees)

HighMark Plus Composite (Active)		Index Plus Composite (Passive)	
Current Quarter*	-5.15%	Current Quarter*	-5.36%
Blended Benchmark**, **	-4.96%	Blended Benchmark**, **	-4.96%
Year To Date*	-5.15%	Year To Date*	-5.36%
Blended Benchmark**, **	-4.96%	Blended Benchmark**, **	-4.96%
1 Year	-0.56%	1 Year	-0.55%
Blended Benchmark**	-0.08%	Blended Benchmark**	-0.08%
3 Year	5.80%	3 Year	5.43%
Blended Benchmark**	5.76%	Blended Benchmark**	5.76%
5 Year	5.48%	5 Year	5.12%
Blended Benchmark**	5.36%	Blended Benchmark**	5.36%
10 Year	5.16%	10 Year	4.89%
Blended Benchmark**	5.09%	Blended Benchmark**	5.09%

\* Returns less than one year are not annualized. \*\*Breakdown for Blended Benchmark: From 10/1/2012 - Present: 15.5% S&P500, 3% Russell Mid Cap, 4.5% Russell 2000, 2% MSCI EM (net), 4% MSCI EAFE (net), 49.25% Bloomberg US Agg, 14% ICE BofA 1-3 Yr US Corp/Govt, 1.75% ICE BofA US High Yield Master II, 1% Wilshire REIT, and 5% FTSE 1 Mth US T-Bill. From 4/1/2007 - 9/30/2012: the blended benchmark was 25% S&P 500; 1.5% Russell 2000, 3.5% MSCI EAFE (net), 25% ICE BofA 1-3 Year Corp./Govt, 40% Bloomberg US Agg, 5% FTSE 1 Mth US T-Bill. Prior to April 2007, the blended benchmark was 30% S&P 500, 25% ICE BofA 1-3Yr Corp/Govt, 40% Bloomberg US Agg, and 5% FTSE 1 Mth US T-Bill.

**ANNUAL RETURNS** (Gross of Investment Management Fees, but Net of Embedded Fund Fees)

HighMark Plus Composite (Active)		Index Plus Composite (Passive)	
2008	-15.37%	2008	-12.40%
2009	18.71%	2009	11.92%
2010	10.46%	2010	9.72%
2011	1.75%	2011	3.24%
2012	10.88%	2012	8.24%
2013	7.30%	2013	6.78%
2014	4.41%	2014	5.40%
2015	0.32%	2015	-0.18%
2016	4.94%	2016	5.42%
2017	9.56%	2017	8.08%
2018	-2.60%	2018	-2.33%
2019	13.73%	2019	13.53%
2020	10.76%	2020	9.74%
2021	5.15%	2021	5.33%

**PORTFOLIO FACTS**

HighMark Plus (Active)		Index Plus (Passive)	
Composite Inception Date	08/2004	Composite Inception Date	05/2005
No of Holdings in Portfolio	20	No of Holdings in Portfolio	13

## HOLDINGS

### HighMark Plus (Active)

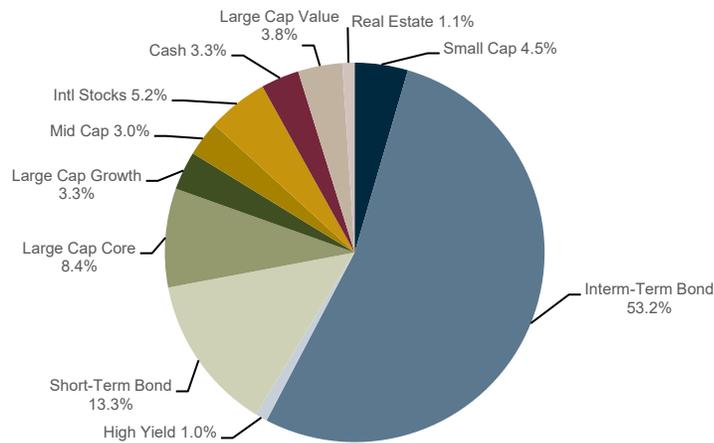
Columbia Contrarian Core I3  
Vanguard Growth & Income Adm  
Dodge & Cox Stock Fund  
iShares S&P 500 Value ETF  
Harbor Capital Appreciation - Retirement  
T. Rowe Price Growth Stock - I  
iShares Russell Mid-Cap ETF  
Vanguard Real Estate ETF  
Undiscovered Managers Behavioral Value-R6  
Vanguard Small Cap Growth ETF  
DFA Large Cap International Portfolio  
Dodge & Cox International Stock  
MFS International Growth - R6  
Hartford Schroders Emerging Markets Eq  
Vanguard Short-Term Invest-Grade Adm  
PIMCO High Yield Instl  
PIMCO Total Return Fund - Inst  
PGIM Total Return Bond - R6  
DoubleLine Core Fixed Income - I  
First American Government Obligations Z

### Index Plus (Passive)

iShares Core S&P 500 ETF  
iShares S&P 500 Value ETF  
iShares S&P 500 Growth ETF  
iShares Russell Mid-Cap ETF  
Vanguard Real Estate ETF  
iShares Russell 2000 Value ETF  
iShares Russell 2000 Growth ETF  
iShares Core MSCI EAFE ETF  
Vanguard FTSE Emerging Markets ETF  
Vanguard Short-Term Invest-Grade Adm  
iShares Core U.S. Aggregate  
Vanguard High-Yield Corp Adm  
First American Government Obligations Z

*Holdings are subject to change at the discretion of the investment manager.*

## STYLE



The performance records shown represent a size-weighted composite of tax exempt accounts that meet the following criteria: Accounts are managed by HighMark with full investment authority according to the PARS Moderately Conservative active and passive objectives.

The adviser to the PARS portfolios is US Bank, and HighMark serves as sub-adviser to US Bank to manage these portfolios. US Bank may charge clients as much as 0.60% annual management fee based on a sliding scale. US Bank pays HighMark 60% of the annual management fee for assets sub-advised by HighMark under its sub-advisory agreement with US Bank. The 0.36% paid to HighMark, as well as other expenses that may be incurred in the management of the portfolio, will reduce the portfolio's returns. Assuming an investment for five years, a 5% annual total return, and an annual sub-advisory fee rate of 0.36% deducted from the assets at market at the end of each year, a \$10 million initial value would grow to \$12.53 million after fees (Net-of-Fees) and \$12.76 million before fees (Gross-of-Fees). Gross returns are presented before management and custodial fees but after all trading expenses and reflect the reinvestment of dividends and other income. A client's return will be reduced by the advisory fees and other expenses it may incur as a client. Additional information regarding the firm's policies and procedures for calculating and reporting performance results is available upon request. Performance results are calculated and presented in U.S. dollars and do not reflect the deduction of investment advisory fees, custody fees, or taxes but do reflect the deduction of trading expenses. Returns are calculated based on trade-date accounting.

Blended benchmarks represent HighMark's strategic allocations between equity, fixed income, and cash and are rebalanced monthly. Benchmark returns do not reflect the deduction of advisory fees or other expenses of investing but assumes the reinvestment of dividends and other earnings. An investor cannot invest directly in an index. The unmanaged S&P 500 Index is representative of the performance of large companies in the U.S. stock market. The MSCI EAFE Index is a free float-adjusted market capitalization index designed to measure developed market equity performance, excluding the U.S. and Canada. The MSCI Emerging Markets Index is a free float-adjusted market capitalization index that is designed to measure equity market performance in the global emerging markets. The Russell Midcap Index measures the performance of the mid-cap segment of the U.S. equity universe. The Russell 2000 Index measures the performance of the small-cap segment of the U.S. equity universe. The ICE BofA U.S. High Yield Master II Index tracks the performance of below investment grade U.S. dollar-denominated corporate bonds publicly issued in the U.S. domestic market. Wilshire REIT index measures U.S. publicly traded Real Estate Investment Trusts. The unmanaged Bloomberg U.S. Aggregate Bond Index is generally representative of the U.S. taxable bond market as a whole. The ICE BofA 1-3 Year U.S. Corporate & Government Index tracks the bond performance of the ICE BofA U.S. Corporate & Government Index, with a remaining term to final maturity less than 3 years. The unmanaged FTSE 1-Month U.S. Treasury Bill Index tracks the yield of the 1-month U.S. Treasury Bill.

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## HIGHMARK CAPITAL MANAGEMENT

350 California Street  
Suite 1600  
San Francisco, CA 94104  
800-582-4734

### ABOUT THE ADVISER

HighMark® Capital Management, Inc. (HighMark) has over 100 years (including predecessor organizations) of institutional money management experience with \$9.4 billion in assets under management and \$9.6 billion in assets under advisement\*. HighMark has a long term disciplined approach to money management and currently manages assets for a wide array of clients.

### ABOUT THE PORTFOLIO MANAGEMENT TEAM

#### Andrew Brown, CFA®

Senior Portfolio Manager  
Investment Experience: since 1994  
HighMark Tenure: since 1997  
Education: MBA, University of Southern California; BA, University of Southern California

#### Salvatore "Tory" Milazzo III, CFA®

Senior Portfolio Manager  
Investment Experience: since 2004  
HighMark Tenure: since 2014  
Education: BA, Colgate University

#### J. Keith Stribling, CFA®

Senior Portfolio Manager  
Investment Experience: since 1985  
HighMark Tenure: since 1995  
Education: BA, Stetson University

#### Christiane Tsuda

Senior Portfolio Manager  
Investment Experience: since 1987  
HighMark Tenure: since 2010  
Education: BA, International Christian University, Tokyo

#### Anne Wimmer, CFA®

Senior Portfolio Manager  
Investment Experience: since 1987  
HighMark Tenure: since 2007  
Education: BA, University of California, Santa Barbara

#### Randy Yurchak, CFA®

Senior Portfolio Manager  
Investment Experience: since 2002  
HighMark Tenure: since 2017  
Education: MBA, Arizona State University; BS, University of Washington

#### Asset Allocation Committee

Number of Members: 17  
Average Years of Experience: 27  
Average Tenure (Years): 15

#### Manager Review Group

Number of Members: 7  
Average Years of Experience: 22  
Average Tenure (Years): 10

\*Assets under management ("AUM") include assets for which HighMark provides continuous and regular supervisory and management services. Assets under advisement ("AUA") include assets for which HighMark provides certain investment advisory services (including, but not limited to, investment research and strategies) for client assets of its parent company, MUFG Union Bank, N.A.

## WHY THE PARS DIVERSIFIED MODERATE PORTFOLIO?

### Comprehensive Investment Solution

HighMark® Capital Management, Inc.'s (HighMark) diversified investment portfolios are designed to balance return expectations with risk tolerance. Key features include: sophisticated asset allocation and optimization techniques, four layers of diversification (asset class, style, manager, and security), access to rigorously screened, top tier money managers, flexible investment options, and experienced investment management.

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Our manager review committee utilizes a rigorous screening process that searches for investment managers and styles that have not only produced above-average returns within acceptable risk parameters, but have the resources and commitment to continue to deliver these results. We have set high standards for our investment managers and funds. This is a highly specialized, time consuming approach dedicated to one goal: competitive and consistent performance.

### Flexible Investment Options

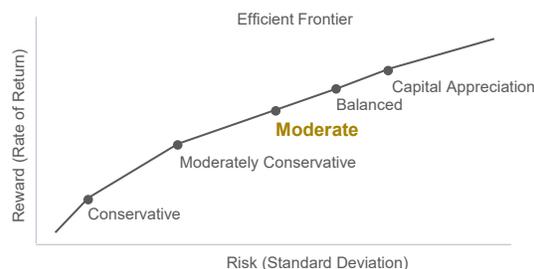
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### Risk Management

The portfolio is constructed to control risk through four layers of diversification – asset classes (cash, fixed income, equity), investment styles (large cap, small cap, international, value, growth), managers and securities. Disciplined mutual fund selection and monitoring process helps to drive return potential while reducing portfolio risk.

## INVESTMENT OBJECTIVE

To provide current income and moderate capital appreciation. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important.



## ASSET ALLOCATION — MODERATE PORTFOLIO

	Strategic Range	Policy	Tactical
Equity	40 - 60%	50%	49%
Fixed Income	40 - 60%	45%	46%
Cash	0 - 20%	5%	5%

## ANNUALIZED TOTAL RETURNS (Gross of Investment Management Fees, but Net of Embedded Fund Fees)

### HighMark Plus Composite (Active)

Current Quarter*	-5.07%
Blended Benchmark**,**	-4.97%
Year To Date*	-5.07%
Blended Benchmark**,**	-4.97%
1 Year	1.50%
Blended Benchmark**	2.42%
3 Year	8.42%
Blended Benchmark**	8.54%
5 Year	7.64%
Blended Benchmark**	7.61%
10 Year	6.99%
Blended Benchmark**	7.20%

### Index Plus Composite (Passive)

Current Quarter*	-5.38%
Blended Benchmark**,**	-4.97%
Year To Date*	-5.38%
Blended Benchmark**,**	-4.97%
1 Year	1.94%
Blended Benchmark**	2.42%
3 Year	8.01%
Blended Benchmark**	8.54%
5 Year	7.20%
Blended Benchmark**	7.61%
10 Year	6.80%
Blended Benchmark**	7.20%

\* Returns less than one year are not annualized. \*\*Breakdown for Blended Benchmark: From 10/11/2012 – Present: 26.5% S&P500, 5% Russell Mid Cap, 7.5% Russell 2000, 3.25% MSCI EM (net), 6% MSCI EAFE (net), 33.50% Bloomberg US Agg, 10% ICE BofA 1-3 Yr US Corp/Govt, 1.50% ICE BofA US High Yield Master II, 1.75% Wilshire REIT, and 5% FTSE 1 Mth US T-Bill. From 4/1/2007 – 9/30/2012: the blended benchmark was 43% S&P 500; 2% Russell 2000, 5% MSCI EAFE (net), 15% ICE BofA 1-3 Year Corp./Govt, 30% Bloomberg US Agg, 5% FTSE 1 Mth US T-Bill. Prior to April 2007: the blended benchmark was 50% S&P 500, 15% ICE BofA 1-3Yr Corp/Gov, 30% Bloomberg US Agg, and 5% FTSE 1 Mth US T-Bill.

## ANNUAL RETURNS (Gross of Investment Management Fees, but Net of Embedded Fund Fees)

### HighMark Plus Composite (Active)

2008	-22.88%
2009	21.47%
2010	12.42%
2011	0.55%
2012	12.25%
2013	13.06%
2014	4.84%
2015	0.14%
2016	6.45%
2017	13.19%
2018	-4.03%
2019	17.71%
2020	12.92%
2021	9.31%

### Index Plus Composite (Passive)

2008	-18.14%
2009	16.05%
2010	11.77%
2011	2.29%
2012	10.91%
2013	12.79%
2014	5.72%
2015	-0.52%
2016	7.23%
2017	11.59%
2018	-4.03%
2019	17.52%
2020	11.23%
2021	10.18%

## PORTFOLIO FACTS

### HighMark Plus (Active)

Composite Inception Date	10/2004
No of Holdings in Portfolio	20

### Index Plus (Passive)

Composite Inception Date	05/2006
No of Holdings in Portfolio	13

## HOLDINGS

### HighMark Plus (Active)

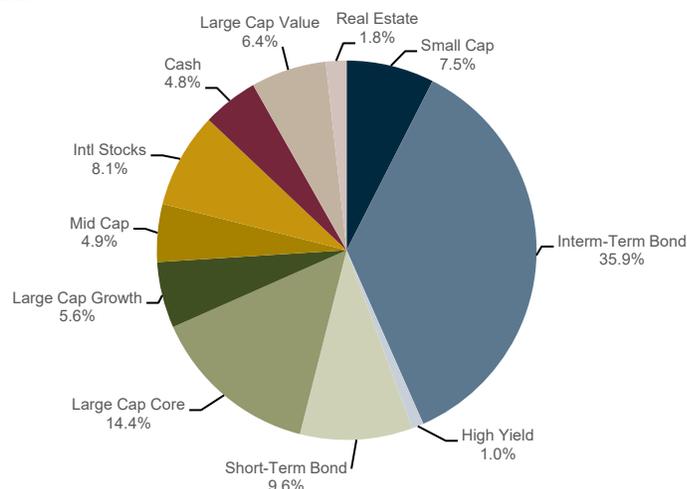
Columbia Contrarian Core I3  
Vanguard Growth & Income Adm  
Dodge & Cox Stock Fund  
iShares S&P 500 Value ETF  
Harbor Capital Appreciation - Retirement  
T. Rowe Price Growth Stock - I  
iShares Russell Mid-Cap ETF  
Vanguard Real Estate ETF  
Undiscovered Managers Behavioral Value-R6  
Vanguard Small Cap Growth ETF  
DFA Large Cap International Portfolio  
Dodge & Cox International Stock  
MFS International Growth - R6  
Hartford Schroders Emerging Markets Eq  
Vanguard Short-Term Invest-Grade Adm  
PIMCO High Yield Instl  
PIMCO Total Return Fund - Inst  
PGIM Total Return Bond - R6  
DoubleLine Core Fixed Income - I  
First American Government Obligations Z

### Index Plus (Passive)

iShares Core S&P 500 ETF  
iShares S&P 500 Value ETF  
iShares S&P 500 Growth ETF  
iShares Russell Mid-Cap ETF  
Vanguard Real Estate ETF  
iShares Russell 2000 Value ETF  
iShares Russell 2000 Growth ETF  
iShares Core MSCI EAFE ETF  
Vanguard FTSE Emerging Markets ETF  
Vanguard Short-Term Invest-Grade Adm  
iShares Core U.S. Aggregate  
Vanguard High-Yield Corp Adm  
First American Government Obligations Z

*Holdings are subject to change at the discretion of the investment manager.*

## STYLE



The performance records shown represent size-weighted composites of tax exempt accounts that meet the following criteria: Accounts are managed by HighMark with full investment authority according to the PARS Moderate active and passive objectives.

The adviser to the PARS portfolios is US Bank, and HighMark serves as sub-adviser to US Bank to manage these portfolios. US Bank may charge clients as much as 0.60% annual management fee based on a sliding scale. US Bank pays HighMark 60% of the annual management fee for assets sub-advised by HighMark under its sub-advisory agreement with US Bank. The 0.36% paid to HighMark, as well as other expenses that may be incurred in the management of the portfolio, will reduce the portfolio's returns. Assuming an investment for five years, a 5% annual total return, and an annual sub-advisory fee rate of 0.36% deducted from the assets at market at the end of each year, a \$10 million initial value would grow to \$12.53 million after fees (Net-of-Fees) and \$12.76 million before fees (Gross-of-Fees). Gross returns are presented before management and custodial fees but after all trading expenses and reflect the reinvestment of dividends and other income. A client's return will be reduced by the advisory fees and other expenses it may incur as a client. Additional information regarding the firm's policies and procedures for calculating and reporting performance results is available upon request. Performance results are calculated and presented in U.S. dollars and do not reflect the deduction of investment advisory fees, custody fees, or taxes but do reflect the deduction of trading expenses. Returns are calculated based on trade-date accounting.

Blended benchmarks represent HighMark's strategic allocations between equity, fixed income, and cash and are rebalanced monthly. Benchmark returns do not reflect the deduction of advisory fees or other expenses of investing but assumes the reinvestment of dividends and other earnings. An investor cannot invest directly in an index. The unmanaged S&P 500 Index is representative of the performance of large companies in the U.S. stock market. The MSCI EAFE Index is a free float-adjusted market capitalization index designed to measure developed market equity performance, excluding the U.S. and Canada. The MSCI Emerging Markets Index is a free float-adjusted market capitalization index that is designed to measure equity market performance in the global emerging markets. The Russell Midcap Index measures the performance of the mid-cap segment of the U.S. equity universe. The Russell 2000 Index measures the performance of the small-cap segment of the U.S. equity universe. The ICE BofA U.S. High Yield Master II Index tracks the performance of below investment grade U.S. dollar-denominated corporate bonds publicly issued in the U.S. domestic market. Wilshire REIT Index measures U.S. publicly traded Real Estate Investment Trusts. The unmanaged Bloomberg U.S. Aggregate Bond Index is generally representative of the U.S. taxable bond market as a whole. The ICE BofA 1-3 Year U.S. Corporate & Government Index tracks the bond performance of the ICE BofA U.S. Corporate & Government Index, with a remaining term to final maturity less than 3 years. The unmanaged FTSE 1-Month U.S. Treasury Bill Index tracks the yield of the 1-month U.S. Treasury Bill.

HighMark Capital Management, Inc. (HighMark), an SEC-registered investment adviser, is a wholly owned subsidiary of MUFG Union Bank, N.A. (MUB). HighMark manages institutional separate account portfolios for a wide variety of for-profit and nonprofit organizations, public agencies, and public and private retirement plans. MUB, a subsidiary of MUFG Americas Holdings Corporation, provides certain services to HighMark and is compensated for these services. Past performance does not guarantee future results. Individual account management and construction will vary depending on each client's investment needs and objectives. **Investments employing HighMark strategies are NOT insured by the FDIC or by any other Federal Government Agency, are NOT Bank deposits, are NOT guaranteed by the Bank or any Bank affiliate, and MAY lose value, including possible loss of principal.**

## HIGHMARK CAPITAL MANAGEMENT

350 California Street  
Suite 1600  
San Francisco, CA 94104  
800-582-4734

### ABOUT THE ADVISER

HighMark® Capital Management, Inc. (HighMark) has over 100 years (including predecessor organizations) of institutional money management experience with \$9.4 billion in assets under management and \$9.6 billion in assets under advisement\*. HighMark has a long term disciplined approach to money management and currently manages assets for a wide array of clients.

### ABOUT THE PORTFOLIO MANAGEMENT TEAM

#### Andrew Brown, CFA®

Senior Portfolio Manager  
Investment Experience: since 1994  
HighMark Tenure: since 1997  
Education: MBA, University of Southern California; BA, University of Southern California

#### Salvatore "Tory" Milazzo III, CFA®

Senior Portfolio Manager  
Investment Experience: since 2004  
HighMark Tenure: since 2014  
Education: BA, Colgate University

#### J. Keith Stribling, CFA®

Senior Portfolio Manager  
Investment Experience: since 1985  
HighMark Tenure: since 1995  
Education: BA, Stetson University

#### Christiane Tsuda

Senior Portfolio Manager  
Investment Experience: since 1987  
HighMark Tenure: since 2010  
Education: BA, International Christian University, Tokyo

#### Anne Wimmer, CFA®

Senior Portfolio Manager  
Investment Experience: since 1987  
HighMark Tenure: since 2007  
Education: BA, University of California, Santa Barbara

#### Randy Yurchak, CFA®

Senior Portfolio Manager  
Investment Experience: since 2002  
HighMark Tenure: since 2017  
Education: MBA, Arizona State University; BS, University of Washington

### Asset Allocation Committee

Number of Members: 17  
Average Years of Experience: 27  
Average Tenure (Years): 15

### Manager Review Group

Number of Members: 7  
Average Years of Experience: 22  
Average Tenure (Years): 10

\*Assets under management ("AUM") include assets for which HighMark provides continuous and regular supervisory and management services. Assets under advisement ("AUA") include assets for which HighMark provides certain investment advisory services (including, but not limited to, investment research and strategies) for client assets of its parent company, MUFG Union Bank, N.A.

## PARS DIVERSIFIED PORTFOLIOS BALANCED

Q1 2022

### WHY THE PARS DIVERSIFIED BALANCED PORTFOLIO?

#### Comprehensive Investment Solution

HighMark® Capital Management, Inc.'s (HighMark) diversified investment portfolios are designed to balance return expectations with risk tolerance. Key features include: sophisticated asset allocation and optimization techniques, four layers of diversification (asset class, style, manager, and security), access to rigorously screened, top tier money managers, flexible investment options, and experienced investment management.

#### Rigorous Manager Due Diligence

Our manager review committee utilizes a rigorous screening process that searches for investment managers and styles that have not only produced above-average returns within acceptable risk parameters, but have the resources and commitment to continue to deliver these results. We have set high standards for our investment managers and funds. This is a highly specialized, time consuming approach dedicated to one goal: competitive and consistent performance.

#### Flexible Investment Options

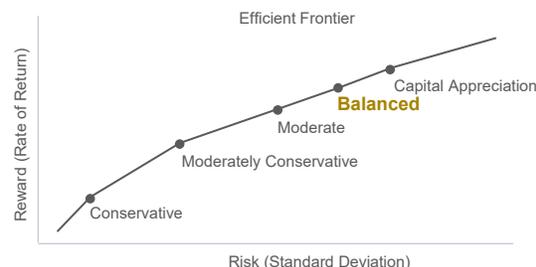
In order to meet the unique needs of our clients, we offer access to flexible implementation strategies: HighMark Plus utilizes actively managed mutual funds while Index Plus utilizes index-based securities, including exchange-traded funds. Both investment options leverage HighMark's active asset allocation approach.

#### Risk Management

The portfolio is constructed to control risk through four layers of diversification – asset classes (cash, fixed income, equity), investment styles (large cap, small cap, international, value, growth), managers and securities. Disciplined mutual fund selection and monitoring process helps to drive return potential while reducing portfolio risk.

### INVESTMENT OBJECTIVE

To provide growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return.



### ASSET ALLOCATION — BALANCED PORTFOLIO

	Strategic Range	Policy	Tactical
Equity	50 – 70%	60%	59%
Fixed Income	30 – 50%	35%	36%
Cash	0 – 20%	5%	5%

(Gross of Investment Management Fees, but Net of Embedded Fund Fees)

### ANNUALIZED TOTAL RETURNS

#### HighMark Plus Composite (Active)

Current Quarter*	-5.03%
Blended Benchmark*, **	-5.02%
Year To Date*	-5.03%
Blended Benchmark*, **	-5.02%
1 Year	2.49%
Blended Benchmark**	3.64%
3 Year	9.69%
Blended Benchmark**	9.92%
5 Year	8.73%
Blended Benchmark**	8.72%
10 Year	7.94%
Blended Benchmark**	8.26%

#### Index Plus Composite (Passive)

Current Quarter*	-5.39%
Blended Benchmark*, **	-5.02%
Year To Date*	-5.39%
Blended Benchmark*, **	-5.02%
1 Year	3.19%
Blended Benchmark**	3.64%
3 Year	9.36%
Blended Benchmark**	9.92%
5 Year	8.22%
Blended Benchmark**	8.72%
10 Year	7.72%
Blended Benchmark**	8.26%

\* Returns less than one year are not annualized. \*\*Breakdown for Blended Benchmark: From 10/1/2012 – Present: 32% S&P500, 6% Russell Mid Cap, 9% Russell 2000, 4% MSCI EM (net), 7% MSCI EAFE (net), 27% Bloomberg US Agg, 6.75% ICE BofA 1-3 Yr Corp/Govt, 1.25% ICE BofA US High Yield Master II, 2% Wilshire REIT, and 5% FTSE 1 Mth US T-Bill. From 4/1/2007 – 9/30/2012: the blended benchmark was 51% S&P 500; 3% Russell 2000, 6% MSCI EAFE (net), 5% ICE BofA 1-3 Year Corp./Govt, 30% Bloomberg US Agg, 5% FTSE 1 Mth US T-Bill. Prior to April 2007: the blended benchmark was 60% S&P 500, 5% ICE BofA 1-3Yr Corp/Govt, 30% Bloomberg US Agg, and 5% FTSE 1 Mth US T-Bill.

### ANNUAL RETURNS

(Gross of Investment Management Fees, but Net of Embedded Fund Fees)

#### HighMark Plus Composite (Active)

2008	-25.72%
2009	21.36%
2010	14.11%
2011	-0.46%
2012	13.25%
2013	16.61%
2014	4.70%
2015	0.04%
2016	6.81%
2017	15.46%
2018	-4.88%
2019	19.85%
2020	13.85%
2021	11.44%

#### Index Plus Composite (Passive)

2008	-23.22%
2009	17.62%
2010	12.76%
2011	1.60%
2012	11.93%
2013	15.63%
2014	6.08%
2015	-0.81%
2016	8.26%
2017	13.39%
2018	-5.05%
2019	19.59%
2020	12.07%
2021	12.63%

### PORTFOLIO FACTS

#### HighMark Plus (Active)

Composite Inception Date	10/2006
No of Holdings in Portfolio	20

#### Index Plus (Passive)

Composite Inception Date	10/2007
No of Holdings in Portfolio	13

## HOLDINGS

### HighMark Plus (Active)

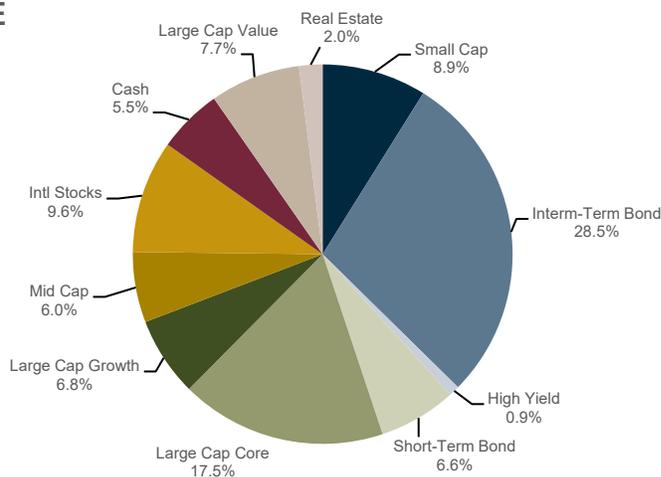
Columbia Contrarian Core I3  
Vanguard Growth & Income Adm  
Dodge & Cox Stock Fund  
iShares S&P 500 Value ETF  
Harbor Capital Appreciation - Retirement  
T. Rowe Price Growth Stock - I  
iShares Russell Mid-Cap ETF  
Vanguard Real Estate ETF  
Undiscovered Managers Behavioral Value-R6  
Vanguard Small Cap Growth ETF  
DFA Large Cap International Portfolio  
Dodge & Cox International Stock  
MFS International Growth - R6  
Hartford Schroders Emerging Markets Eq  
Vanguard Short-Term Invest-Grade Adm  
PIMCO High Yield Instl  
PIMCO Total Return Fund - Inst  
PGIM Total Return Bond - R6  
DoubleLine Core Fixed Income - I  
First American Government Obligations Z

### Index Plus (Passive)

iShares Core S&P 500 ETF  
iShares S&P 500 Value ETF  
iShares S&P 500 Growth ETF  
iShares Russell Mid-Cap ETF  
Vanguard Real Estate ETF  
iShares Russell 2000 Value ETF  
iShares Russell 2000 Growth ETF  
iShares Core MSCI EAFE ETF  
Vanguard FTSE Emerging Markets ETF  
Vanguard Short-Term Invest-Grade Adm  
iShares Core U.S. Aggregate  
Vanguard High-Yield Corp Adm  
First American Government Obligations Z

*Holdings are subject to change at the discretion of the investment manager.*

## STYLE



The performance records shown represent size-weighted composites of tax exempt accounts that meet the following criteria: Accounts are managed by HighMark with full investment authority according to the PARS Balanced active and passive objectives.

The composite name has been changed from PARS Balanced/Moderately Aggressive to PARS Balanced on 5/1/2013. The adviser to the PARS portfolios is US Bank, and HighMark serves as sub-adviser to US Bank to manage these portfolios. US Bank may charge clients as much as 0.60% annual management fee based on a sliding scale. US Bank pays HighMark 60% of the annual management fee for assets sub-advised by HighMark under its sub-advisory agreement with US Bank. The 0.36% paid to HighMark, as well as other expenses that may be incurred in the management of the portfolio, will reduce the portfolio's returns. Assuming an investment for five years, a 5% annual total return, and an annual sub-advisory fee rate of 0.36% deducted from the assets at market at the end of each year, a \$10 million initial value would grow to \$12.53 million after fees (Net-of-Fees) and \$12.76 million before fees (Gross-of-Fees). Gross returns are presented before management and custodial fees but after all trading expenses and reflect the reinvestment of dividends and other income. A client's return will be reduced by the advisory fees and other expenses it may incur as a client. Additional information regarding the firm's policies and procedures for calculating and reporting performance results is available upon request. Performance results are calculated and presented in U.S. dollars and do not reflect the deduction of investment advisory fees, custody fees, or taxes but do reflect the deduction of trading expenses. Returns are calculated based on trade-date accounting.

Blended benchmarks represent HighMark's strategic allocations between equity, fixed income, and cash and are rebalanced monthly. Benchmark returns do not reflect the deduction of advisory fees or other expenses of investing but assumes the reinvestment of dividends and other earnings. An investor cannot invest directly in an index. The unmanaged S&P 500 Index is representative of the performance of large companies in the U.S. stock market. The MSCI EAFE Index is a free float-adjusted market capitalization index designed to measure developed market equity performance, excluding the U.S. and Canada. The MSCI Emerging Markets Index is a free float-adjusted market capitalization index that is designed to measure equity market performance in the global emerging markets. The Russell Midcap Index measures the performance of the mid-cap segment of the U.S. equity universe. The Russell 2000 Index measures the performance of the small-cap segment of the U.S. equity universe. The ICE BofA U.S. High Yield Master II Index tracks the performance of below investment grade U.S. dollar-denominated corporate bonds publicly issued in the U.S. domestic market. Wilshire REIT index measures U.S. publicly traded Real Estate Investment Trusts. The unmanaged Bloomberg U.S. Aggregate Bond Index is generally representative of the U.S. taxable bond market as a whole. The ICE BofA 1-3 Year U.S. Corporate & Government Index tracks the bond performance of the ICE BofA U.S. Corporate & Government Index, with a remaining term to final maturity less than 3 years. The unmanaged FTSE 1-Month U.S. Treasury Bill Index tracks the yield of the 1-month U.S. Treasury Bill.

HighMark Capital Management, Inc. (HighMark), an SEC-registered investment adviser, is a wholly owned subsidiary of MUFG Union Bank, N.A. (MUB). HighMark manages institutional separate account portfolios for a wide variety of for-profit and nonprofit organizations, public agencies, and public and private retirement plans. MUB, a subsidiary of MUFG Americas Holdings Corporation, provides certain services to HighMark and is compensated for these services. Past performance does not guarantee future results. Individual account management and construction will vary depending on each client's investment needs and objectives. **Investments employing HighMark strategies are NOT insured by the FDIC or by any other Federal Government Agency, are NOT Bank deposits, are NOT guaranteed by the Bank or any Bank affiliate, and MAY lose value, including possible loss of principal.**

## HIGHMARK CAPITAL MANAGEMENT

350 California Street  
Suite 1600  
San Francisco, CA 94104  
800-582-4734

### ABOUT THE ADVISER

HighMark® Capital Management, Inc. (HighMark) has over 100 years (including predecessor organizations) of institutional money management experience with \$9.4 billion in assets under management and \$9.6 billion in assets under advisement\*. HighMark has a long term disciplined approach to money management and currently manages assets for a wide array of clients.

### ABOUT THE PORTFOLIO MANAGEMENT TEAM

#### Andrew Brown, CFA®

Senior Portfolio Manager  
Investment Experience: since 1994  
HighMark Tenure: since 1997  
Education: MBA, University of Southern California; BA, University of Southern California

#### Salvatore "Tory" Milazzo III, CFA®

Senior Portfolio Manager  
Investment Experience: since 2004  
HighMark Tenure: since 2014  
Education: BA, Colgate University

#### J. Keith Stribling, CFA®

Senior Portfolio Manager  
Investment Experience: since 1985  
HighMark Tenure: since 1995  
Education: BA, Stetson University

#### Christiane Tsuda

Senior Portfolio Manager  
Investment Experience: since 1987  
HighMark Tenure: since 2010  
Education: BA, International Christian University, Tokyo

#### Anne Wimmer, CFA®

Senior Portfolio Manager  
Investment Experience: since 1987  
HighMark Tenure: since 2007  
Education: BA, University of California, Santa Barbara

#### Randy Yurchak, CFA®

Senior Portfolio Manager  
Investment Experience: since 2002  
HighMark Tenure: since 2017  
Education: MBA, Arizona State University; BS, University of Washington

#### Asset Allocation Committee

Number of Members: 17  
Average Years of Experience: 27  
Average Tenure (Years): 15

#### Manager Review Group

Number of Members: 7  
Average Years of Experience: 22  
Average Tenure (Years): 10

\*Assets under management ("AUM") include assets for which HighMark provides continuous and regular supervisory and management services. Assets under advisement ("AUA") include assets for which HighMark provides certain investment advisory services (including, but not limited to, investment research and strategies) for client assets of its parent company, MUFG Union Bank, N.A.

**PARS DIVERSIFIED PORTFOLIOS**  
**CAPITAL APPRECIATION**

Q1 2022

**WHY THE PARS DIVERSIFIED CAPITAL APPRECIATION PORTFOLIO?**

**Comprehensive Investment Solution**

HighMark® Capital Management, Inc.'s (HighMark) diversified investment portfolios are designed to balance return expectations with risk tolerance. Key features include: sophisticated asset allocation and optimization techniques, four layers of diversification (asset class, style, manager, and security), access to rigorously screened, top tier money managers, flexible investment options, and experienced investment management.

**Rigorous Manager Due Diligence**

Our manager review committee utilizes a rigorous screening process that searches for investment managers and styles that have not only produced above-average returns within acceptable risk parameters, but have the resources and commitment to continue to deliver these results. We have set high standards for our investment managers and funds. This is a highly specialized, time consuming approach dedicated to one goal: competitive and consistent performance.

**Flexible Investment Options**

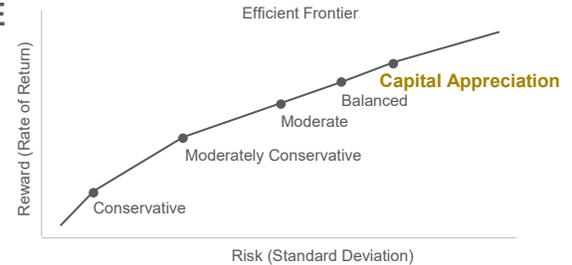
In order to meet the unique needs of our clients, we offer access to flexible implementation strategies: HighMark Plus utilizes actively managed mutual funds while Index Plus utilizes index-based securities, including exchange-traded funds. Both investment options leverage HighMark's active asset allocation approach.

**Risk Management**

The portfolio is constructed to control risk through four layers of diversification – asset classes (cash, fixed income, equity), investment styles (large cap, small cap, international, value, growth), managers and securities. Disciplined mutual fund selection and monitoring process helps to drive return potential while reducing portfolio risk.

**INVESTMENT OBJECTIVE**

To provide growth of principal. The major portion of the assets are invested in equity securities and market fluctuations are expected.



**ASSET ALLOCATION — CAPITAL APPRECIATION PORTFOLIO**

	Strategic Range	Policy	Tactical
Equity	65 - 85%	75%	73%
Fixed Income	10 - 30%	20%	20%
Cash	0 - 20%	5%	7%

**ANNUALIZED TOTAL RETURNS** (Gross of Investment Management Fees, but Net of Embedded Fund Fees)

**Consolidated Composite**

Current Quarter*	-5.19%
Blended Benchmark*,**	-5.09%
Year To Date*	-5.19%
Blended Benchmark*,**	-5.09%
1 Year	4.22%
Blended Benchmark**	5.24%
3 Year	11.34%
Blended Benchmark**	11.77%
5 Year	9.99%
Blended Benchmark**	10.21%
10 Year	9.19%
Blended Benchmark**	9.58%

\* Returns less than one year are not annualized. \*\*Breakdown for Blended Benchmark: 39.5% S&P500, 7.5% Russell Mid Cap, 10.5% Russell 2000, 5.25% MSCI EM (net), 10.25% MSCI EAFE (net), 16% Bloomberg US Agg, 3% ICE BofA 1-3 Yr US Corp/Gov't, 1% ICE BofA US High Yield Master II, 2% Wilshire REIT, and 5% FTSE 1 Mth US T-Bill.

**ANNUAL RETURNS** (Gross of Investment Management Fees, but Net of Embedded Fund Fees)

**Consolidated Composite**

2008	N/A
2009	23.77%
2010	12.95%
2011	-1.35%
2012	13.87%
2013	20.33%
2014	6.05%
2015	-0.26%
2016	8.79%
2017	16.72%
2018	-5.82%
2019	22.62%
2020	14.50%
2021	14.96%

**PORTFOLIO FACTS**

**Consolidated Composite**

Composite Inception Date	01/2009
No of Holdings in Portfolio	20

## HOLDINGS

### HighMark Plus (Active)

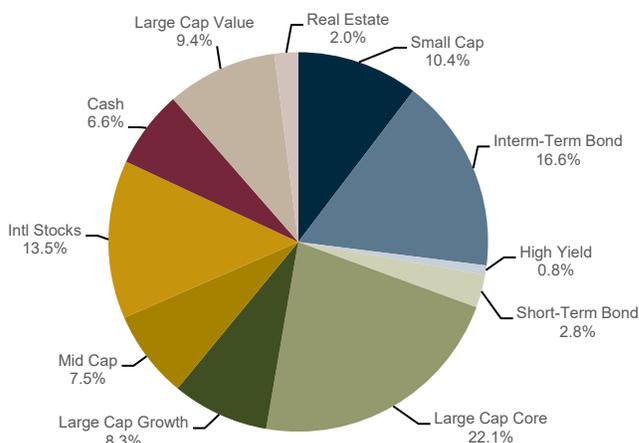
Columbia Contrarian Core I3  
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Harbor Capital Appreciation – Retirement  
T. Rowe Price Growth Stock - I  
iShares Russell Mid-Cap ETF  
Vanguard Real Estate ETF  
Undiscovered Managers Behavioral Value-R6  
Vanguard Small Cap Growth ETF  
DFA Large Cap International Portfolio  
Dodge & Cox International Stock  
MFS International Growth - R6  
Hartford Schroders Emerging Markets Eq  
Vanguard Short-Term Invest-Grade Adm  
PIMCO High Yield Instl  
PIMCO Total Return Fund - Inst  
PGIM Total Return Bond - R6  
DoubleLine Core Fixed Income - I  
First American Government Obligations Z

### Index Plus (Passive)

iShares Core S&P 500 ETF  
iShares S&P 500 Value ETF  
iShares S&P 500 Growth ETF  
iShares Russell Mid-Cap ETF  
Vanguard Real Estate ETF  
iShares Russell 2000 Value ETF  
iShares Russell 2000 Growth ETF  
iShares Core MSCI EAFE ETF  
Vanguard FTSE Emerging Markets ETF  
Vanguard Short-Term Invest-Grade Adm  
iShares Core U.S. Aggregate  
Vanguard High-Yield Corp Adm  
First American Government Obligations Z

*Holdings are subject to change at the discretion of the investment manager.*

## STYLE



The performance records shown represent a size-weighted composite of tax exempt accounts that meet the following criteria: Accounts are managed by HighMark with full investment authority according to the PARS Capital Appreciation active and passive objectives.

The adviser to the PARS portfolios is US Bank, and HighMark serves as sub-adviser to US Bank to manage these portfolios. US Bank may charge clients as much as 0.60% annual management fee based on a sliding scale. US Bank pays HighMark 60% of the annual management fee for assets sub-advised by HighMark under its sub-advisory agreement with US Bank. The 0.36% paid to HighMark, as well as other expenses that may be incurred in the management of the portfolio, will reduce the portfolio's returns. Assuming an investment for five years, a 5% annual total return, and an annual sub-advisory fee rate of 0.36% deducted from the assets at market at the end of each year, a \$10 million initial value would grow to \$12.53 million after fees (Net-of-Fees) and \$12.76 million before fees (Gross-of-Fees). Gross returns are presented before management and custodial fees but after all trading expenses and reflect the reinvestment of dividends and other income. A client's return will be reduced by the advisory fees and other expenses it may incur as a client. Additional information regarding the firm's policies and procedures for calculating and reporting performance results is available upon request. Performance results are calculated and presented in U.S. dollars and do not reflect the deduction of investment advisory fees, custody fees, or taxes but do reflect the deduction of trading expenses. Returns are calculated based on trade-date accounting.

Blended benchmarks represent HighMark's strategic allocations between equity, fixed income, and cash and are rebalanced monthly. Benchmark returns do not reflect the deduction of advisory fees or other expenses of investing but assumes the reinvestment of dividends and other earnings. An investor cannot invest directly in an index. The unmanaged S&P 500 Index is representative of the performance of large companies in the U.S. stock market. The MSCI EAFE Index is a free float-adjusted market capitalization index designed to measure developed market equity performance, excluding the U.S. and Canada. The MSCI Emerging Markets Index is a free float-adjusted market capitalization index that is designed to measure equity market performance in the global emerging markets. The Russell Midcap Index measures the performance of the mid-cap segment of the U.S. equity universe. The Russell 2000 Index measures the performance of the small-cap segment of the U.S. equity universe. The ICE BofA U.S. High Yield Master II Index tracks the performance of below investment grade U.S. dollar-denominated corporate bonds publicly issued in the U.S. domestic market. Wilshire REIT index measures U.S. publicly traded Real Estate Investment Trusts. The unmanaged Bloomberg U.S. Aggregate Bond Index is generally representative of the U.S. taxable bond market as a whole. The ICE BofA 1-3 Year U.S. Corporate & Government Index tracks the bond performance of the ICE BofA U.S. Corporate & Government Index, with a remaining term to final maturity less than 3 years. The unmanaged FTSE 1-Month U.S. Treasury Bill Index tracks the yield of the 1-month U.S. Treasury Bill.

HighMark Capital Management, Inc. (HighMark), an SEC-registered investment adviser, is a wholly owned subsidiary of MUFG Union Bank, N.A. (MUB). HighMark manages institutional separate account portfolios for a wide variety of for-profit and nonprofit organizations, public agencies, and public and private retirement plans. MUB, a subsidiary of MUFG Americas Holdings Corporation, provides certain services to HighMark and is compensated for these services. Past performance does not guarantee future results. Individual account management and construction will vary depending on each client's investment needs and objectives. **Investments employing HighMark strategies are NOT insured by the FDIC or by any other Federal Government Agency, are NOT Bank deposits, are NOT guaranteed by the Bank or any Bank affiliate, and MAY lose value, including possible loss of principal.**

## HIGHMARK CAPITAL MANAGEMENT

350 California Street  
Suite 1600  
San Francisco, CA 94104  
800-582-4734

### ABOUT THE ADVISER

HighMark® Capital Management, Inc. (HighMark) has over 100 years (including predecessor organizations) of institutional money management experience with \$9.4 billion in assets under management and \$9.6 billion in assets under advisement\*. HighMark has a long term disciplined approach to money management and currently manages assets for a wide array of clients.

### ABOUT THE PORTFOLIO MANAGEMENT TEAM

#### Andrew Brown, CFA®

Senior Portfolio Manager  
Investment Experience: since 1994  
HighMark Tenure: since 1997  
Education: MBA, University of Southern California; BA, University of Southern California

#### Salvatore "Tory" Milazzo III, CFA®

Senior Portfolio Manager  
Investment Experience: since 2004  
HighMark Tenure: since 2014  
Education: BA, Colgate University

#### J. Keith Stribling, CFA®

Senior Portfolio Manager  
Investment Experience: since 1985  
HighMark Tenure: since 1995  
Education: BA, Stetson University

#### Christiane Tsuda

Senior Portfolio Manager  
Investment Experience: since 1987  
HighMark Tenure: since 2010  
Education: BA, International Christian University, Tokyo

#### Anne Wimmer, CFA®

Senior Portfolio Manager  
Investment Experience: since 1987  
HighMark Tenure: since 2007  
Education: BA, University of California, Santa Barbara

#### Randy Yurchak, CFA®

Senior Portfolio Manager  
Investment Experience: since 2002  
HighMark Tenure: since 2017  
Education: MBA, Arizona State University; BS, University of Washington

#### Asset Allocation Committee

Number of Members: 17  
Average Years of Experience: 27  
Average Tenure (Years): 15

#### Manager Review Group

Number of Members: 7  
Average Years of Experience: 22  
Average Tenure (Years): 10

\*Assets under management ("AUM") include assets for which HighMark provides continuous and regular supervisory and management services. Assets under advisement ("AUA") include assets for which HighMark provides certain investment advisory services (including, but not limited to, investment research and strategies) for client assets of its parent company, MUFG Union Bank, N.A.