

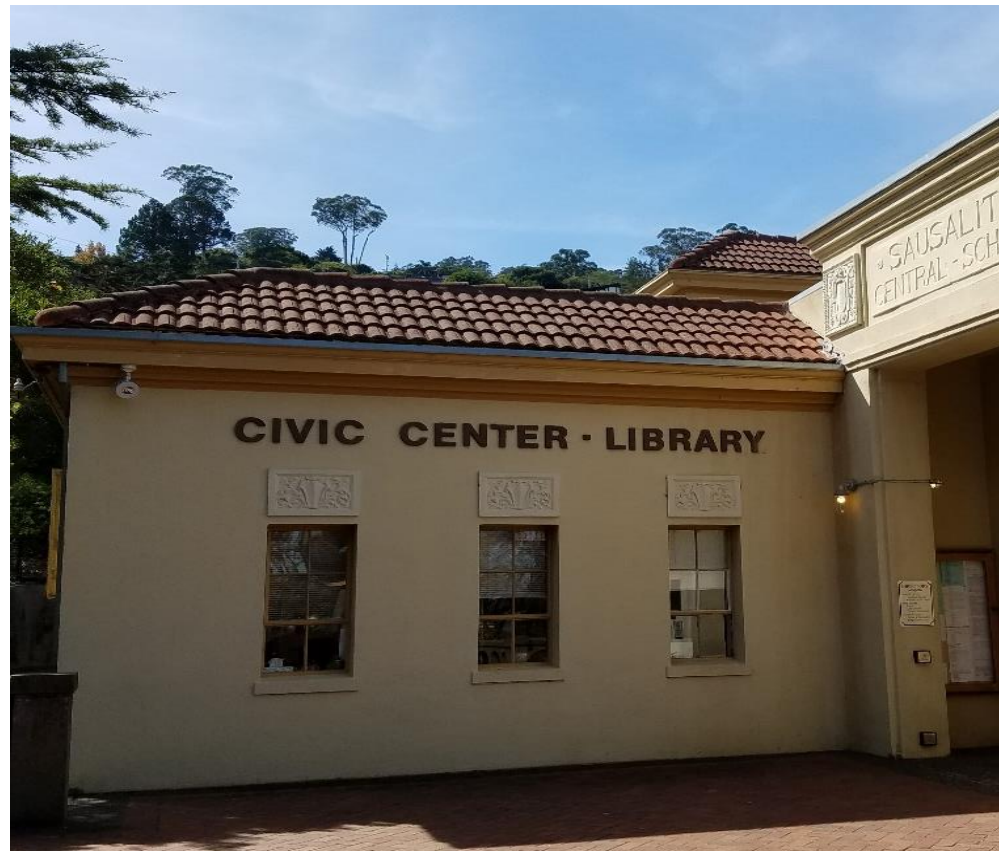
CITY OF SAUSALITO

2016-18 STRATEGIC RESOURCE ALLOCATION PLAN

FY2016-17 BUDGET



City of Sausalito
Administration Services
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sausalito
California**

For the Biennium Beginning

July 1, 2014

A handwritten signature in black ink, appearing to read 'Jeffrey R. Enos'.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Sausalito, California for its biennial budget for the biennium beginning July 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This 2014-16 award is valid for a period of two years.

The City strives to ensure that its next biennial budget will conform to program requirements, and will submit it to GFOA to for another award.

SUMMARY

This document is the 1st year of the City's 2016-18 Strategic Resource Allocation Plan. The 2016-17 operating and capital budgets and 2017-2022 capital improvement plan (CIP) strikes a balance between the need for fiscal restraint and the need to support a bold vision for the future.

The 2016-17 operating and capital budget is balanced while projecting modest growth in revenues and proposing spending that reflects a slowly rebounding local economy.

FY 2016-17 Budget Highlights

Biannually, staff presents to the City Council, through the City Council Finance Committee, a comprehensive resource allocation plan that includes a two year operating and a two year capital budget that is a component of the longer multi-year capital improvement plan also included in the resource allocation plan. The FY2016-17 Budget is the first year of the Biannual Strategic Resource Allocation Plan with Two Year Budget that was prepared and presented to the City Council for FY 2016-18. Significant variances in the draft FY2016-17 Budget from the Strategic Resource Allocation Plan are:

General Fund:

- Revenues
 - Inclusion of Measure "O" ½ percent sales tax revenues for capital improvements
 - Update of the Master Fee Schedule within the first quarter of the fiscal year
- Administration
 - Finance Manager downgraded to expand staff capacity in internal controls and financial reporting
- Information Technology
 - Planning/Permitting software for the Community Development, Engineering, and Wastewater Departments to improve private development and permitting processes
 - Implementation of Strategic Master Plan Infrastructure Improvements, Document Management System and Website updates
- Police
 - Addition of one (1) Parking Enforcement Officer
 - Addition of a part-time Seasonal Police Officer
 - Addition of a part-time Emergency Management Officer
- Community Development
 - Upgrade Assistant Planner to Senior Planner to reflect complexity of projects, support of General Plan Update, and implementation of permitting tracking software
 - Addition of part-time contract services for Code Enforcement
 - Addition of part-time contract services for Assistant Building Inspector
- Public Works Department
 - Move Downtown and Bridgeway Tree and Median Maintenance, Enhanced Landscape Maintenance, Water Conservation Improvements to General Fund operations from General Capital Improvement Fund and increase funds for maintenance

- Promotional positions for leadership in Maintenance Division
- Addition of contracted Maintenance Foreman and/or landscape maintenance work
- Move staff and create Capital Construction Management Team in General Capital Improvement Fund to oversee infrastructure improvement projects
- Recreation
 - Continue support of park capital improvement program and neighborhood engagement activities
- Library
 - Continue enhanced book budget
 - Review capital improvement options to address accessibility concerns
- Non-departmental
 - Transfer \$1,165,000 in anticipated Measure O ½ cent sales tax revenues to General Capital Project Fund

MLK Fund

- Implement Comprehensive Facility Condition Assessment (CFCA) Improvements funded through 2016 Certificates of Participation
- Conduct repairs and updates to facility not included in the CFCA

Parking Fund

- Continue to evolve bicycle parking congestion management program

Sewer Fund

- City and District consolidation study
- Continue sewer improvement projects within the limits of the 2015 Sewer Bonds proceeds

Capital Projects Fund

- Parks Renovation Projects:
 - Dunphy
 - Southview
- Comprehensive General Plan Update
- Measure O Funding
 - Enhanced street repairs and concrete street funding
 - Significant traffic and transportation repairs compliant with ADA requirements
 - Traffic Signal Upgrades
 - Storm drain master plan
 - Storm drain repairs as needed
- City Hall/ Civic Center beautification design phase
- Information Technology Strategic Plan Infrastructure
- License Plate Readers
- Dunphy Park Storm Drain
- Sister City Cascais Calçadas Project

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CITY MANAGER MESSAGE

Budget Message

July 1, 2016

To the Honorable Mayor and City Council,

OPENING REMARKS

In accordance with my responsibility as City Manager, I am submitting the City of Sausalito's FY 2016-17 Budget, the 1st Year of the City's FY2016-18 two-year Resource Allocation Plan. The FY 2016-17 budget contains the FY 2016-17 City Operating and Capital budgets for all funds (less transfers between funds) and is \$38,044,165. The FY 2016-17 City Budget for the General Fund is \$15,961,690.

The budget meets the policy directives of the City Council and complies with state law. The budget meets all requirements of the city's various outstanding debt. The budget also provides monies for the approved union contracts and complies with state law requirements for funding those contracts. Reserve funds are maintained as Council directed. The budget provides for a continuation of the excellent City services that Sausalito citizens have received in the previous year.

CITY COUNCIL PRIORITIES

Biannually, staff presents to the City Council, through the City Council Finance Committee, a comprehensive Resource Allocation Plan that includes a two year operating budget. It also includes a two year capital budget that is a component of the longer multi-year capital improvement plan also included in the Resource Allocation Plan. This operating and capital budget is the 1st year of the two-year Resource Allocation Plan. This budget was thoroughly vetted to ensure it is consistent with the Budget Policies of the City Council. The City Council Finance Committee reviewed each department and every fund during multiple meetings in April and May. The FY 2016-17 budget reflects the City's management policy of "Building on the Basics", and further reflects staff's approach to thinking creatively in applying "What If? Why Not?" methodologies. The budget addresses the goals and objectives of the City Council's Strategic Plan outlined on page 13; more detail is available beginning on page 110.

The operating and capital budget is balanced and reflects the same high-quality, resident-serving level of service that the City has historically delivered. Consistent with the City's long-term fiscal modelling and strategic planning conclusions, the City's operating budget continues to be structurally balanced. The Budget also reflects the City's commitment to enhanced maintenance of its infrastructure, extensive capital projects in parks, sewer, streets, and the Martin Luther King Complex (MLK), and comprehensive planning with updating of the General Plan and development of the Storm Drain Master Plan. Public Safety services are expanded with the addition of License Plate Readers at three high-traffic locations and additional staffing for high visitor season, emergency management, and parking enforcement.

STAFFING AND PERSONNEL

The FY 2016-17 budget authorizes staffing at 74 Full Time Employees.

The FY 2016-17 salary range tables reflect Cost Of Living Allowances (COLAs) for both SEIU employees and Police Officers consistent with the negotiated labor agreements. The City has a resolution memorializing the past practice of linking Managers and Confidential Employees with SEIU contracts and the tables also reflect that policy and past practice. The Memorandums of Understanding including salary tables for the life of the contracts are available on the City's website.

LEVELS OF SERVICE

The City Council of the City of Sausalito adopts an annual budget to carry on the various department, divisions, and programs of the municipality and to provide for the payment of bonded indebtedness of the City each fiscal year, and to control the use of public monies. The budget not only provides for a continuation of the high level of municipal services that Sausalito residents are currently receiving, but also provides for enhanced delivery of code enforcement, building inspection, and maintenance services. In addition, the Police Department is expanding its seasonal law enforcement staffing, adding a part-time emergency management planner, and increasing parking enforcement and citizen services through an additional Parking Enforcement Officer.

CAPITAL PROJECTS

The budget includes a six-year Capital Improvement Program (CIP). The first year of the CIP becomes the City's capital budget. The capital budget is balanced. Recently, the passage of the Measure "O" ½ percent sales tax add-on provided additional future funding for the City's infrastructure needs. Old and deteriorated storm drains will be replaced, more streets, potholes and sidewalks will be repaired and be made accessible for children, elderly and people with disabilities.

The budget includes making a significant infrastructure investment into the City's main parks: MLK track, tennis courts and gymnasium, and Dunphy and Southview Parks. This investment was made possible by leveraging the lease revenue from the MLK Enterprise Fund through the issuance of Certificates of Participation (CoPs) in January 2016. As a result of this transaction, the interfund loan between the General Fund and MLK Enterprise Fund will be reduced by the amount of the 2016 Certificates of Participation used for the parks with both being paid in full by 2030.

LOOKING FORWARD / FINAL THOUGHTS

The enthusiasm and involvement of citizens, City Council Members, and employees in City activities gives Sausalito much to look forward to. The budget includes an ambitious and worthy agenda driven by everyone's desire to excel in all areas. The City of Sausalito continues to manage its fiduciary responsibility by being fiscally responsible, delivering consistently high quality municipal services, maintaining a structurally balanced budget, engaging in meaningful pension reform, building solid reserves and providing funds for infrastructure that stimulates the local economy. We are optimistic that residents, businesses, the City Council, and staff will harness the energy that this allocation of resources provides and will make Sausalito a better place to live and work.

ACKNOWLEDGMENT

A special 'thank you' goes to the entire City staff team involved in preparing the FY2016-17 Budget. Special acknowledgement goes to Melanie Purcell who led the Senior Management Team and the Council's Finance Committee. Together, they have worked closely as a team through an especially challenging task. Their countless hours of analysis and creative thought reflect the cost savings and budget reduction strategies in this budget that maintain and enhance the City's levels-of-service.

The fiscal health of the city could not have been achieved if it weren't for the foresight of the City Council. Thank you for your strength in laying the foundations for a fiscally sustainable 21st century.

Respectfully submitted,

Adam W. Politzer

City Manager



INTRODUCTORY SECTION

Reporting Entity

The City of Sausalito was incorporated in 1893 under the general laws of the State of California and enjoys all the rights and privileges applicable to a General Law City. The City operates under a Council-Manager form of government. There are five Council Members who serve overlapping terms of four years, and the Council, in turn, elects one of the Council Members to serve as Mayor for one year. This legislative body selects a City Manager to administer the affairs of the City. The City provides the following services: public safety (police and civil defense), highways and streets, sanitary sewer, storm drainage, culture-recreation, library, public works, planning and zoning, and general administrative services.

Mission Statement

The City of Sausalito serves its people and promotes creativity in its unique waterfront community.

Core Values

The City of Sausalito values...

- Innovation, creativity and informed risk taking
- Honest and open government
- Creating an environment where people excel to their full potential
- Professionalism
- A sense of community
- Quality public service
- Esprit d 'corps

Strategic Plan Goals

- Achieve and maintain fiscal sustainability and resiliency.
- Improve and continue to maintain the infrastructure, emphasizing long-term asset management.
- Utilize long-range comprehensive planning, including land use and transportation, to balance the community's character and diversity with its evolving needs.
- Continually assess and deliver effective, efficient, and environmentally sustainable municipal services.
- Increase community involvement in City governance and decision-making through communication and technology.

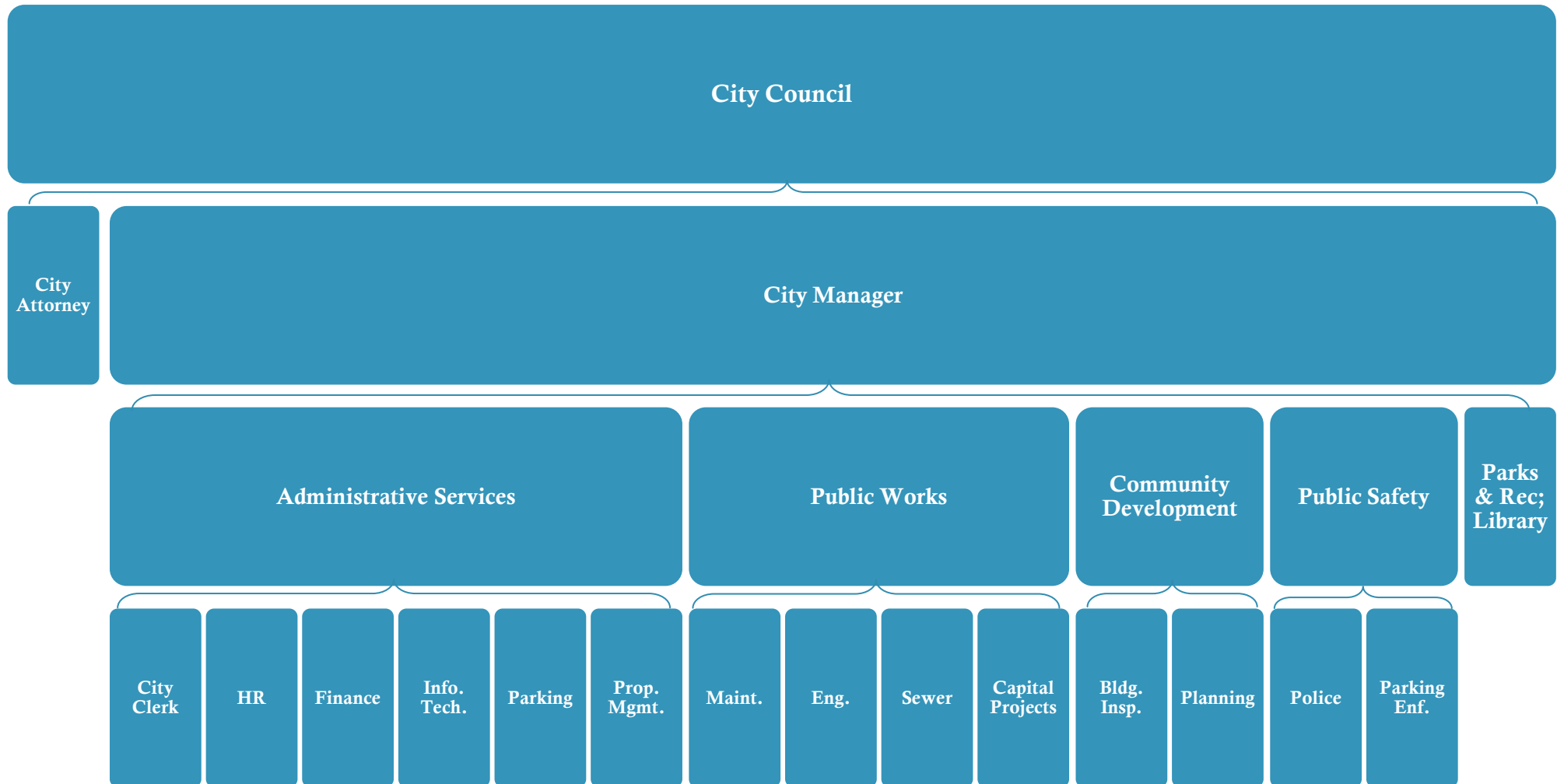
List of Elected and Appointed Officials**ELECTED OFFICIALS**

1. Mayor	Jill Hoffman
2. Vice Mayor	Ray Withy
3. Council Member	Linda Pfeifer
4. Council Member	Herb Weiner
5. Council Member	Thomas Theodores

APPOINTED OFFICIALS

• City Manager	Adam Politzer
• Administrative Services Director/Treasurer	Melanie Purcell
• Chief of Police	John Rohrbacher
• City Attorney	Mary Wagner
• City Clerk/ Assistant City Manager	Lilly Whalen
• City Librarian	Abbot Chambers
• Community Development Director	Danny Castro
• Parks & Recreation Director	Mike Langford
• Public Works Director	Jonathon Goldman

Organization Chart



Budgets and Budgetary Accounting

The City operates under the general law of the State of California, and annually adopts a budget to be effective July 1 for the ensuing fiscal year. The City Manager submits a Preliminary Budget to the City Council on or about June 1 each year. This Preliminary Budget is the fiscal plan for the ensuing twelve months starting July 1, and includes proposals for expenditures for operations and capital improvement, and the resources to meet them. City Council conducts public hearings at Council Chambers before adopting the budget. The Council approves total appropriations at the department level in the General Fund, and at the fund level in other funds. The Budget is adopted by City resolution prior to June 30.

The City Manager is authorized to transfer budget appropriations within departments in conformance with the adopted policies set by the City Council. All other transfers must be approved by the City Council. Any revisions that alter the total expenditures of any department must be approved by the City Council. Expenditures are budgeted at, and may not legally exceed, the department level for the General Fund and the fund level for Special Revenue, Capital Projects and Internal Service Funds. Budgeted amounts shown are as originally adopted, or as amended by the City Council during the year.

Budgets for the General Fund (modified accrual), all Debt Service Funds (modified accrual), all Enterprise Funds (accrual) and certain Special Revenue Funds (modified accrual) are adopted on a basis consistent with generally accepted accounting principles (GAAP) with the following exceptions: the City does not budget for depreciation; and debt principal payments are budgeted as expenditures. Except for Capital Project Funds, appropriations lapse at fiscal year-end and are re-budgeted for the coming year. Capital Project Funds are budgeted on a project length basis.

The budget of the City of Sausalito is a reflection of the City policies, goals, and priorities. It communicates to residents and staff what resource allocation decisions have been made, including those involving staffing, technology, equipment, and department priorities. It also serves to communicate to residents and staff an action plan for the upcoming two fiscal years, including departmental goals and the standards by which the delivery of services to the public will be measured.

Budget Process Calendar		
When	What	Who
December- January	Review Goals and Strategic Plan Updates	Staff/ Finance Committee
January- February	Mid-Year Budget Amendment/ Review of Audit	Staff/ Finance Committee
February- March	Prepare Budget Submissions/ Review Internally	Staff/ City Manager
March- May	Review Operating and Capital Budget Submissions	Finance Committee
May- June	Present Budget Recommendations/ Solicit Feedback	Staff to City Council
June	Adopt Budget and Enabling Resolutions	City Council
July 1	Happy New Fiscal Year	

Audits and Financial Reporting

State law requires that every general-purpose government publish within six months of the close of each fiscal year a complete set of audited financial statements. Accordingly, the City prepares a comprehensive annual financial report in accordance with standards prescribed by the Governmental Accounting Standards Board (GASB), the Government Finance Officer Association of the United States and Canada (GFOA) and other rule-making bodies.

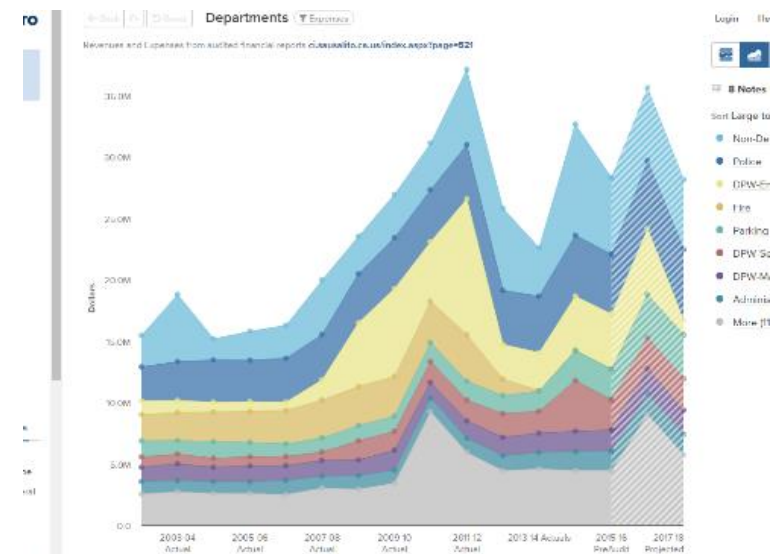
The City prepares financial reports to promote accountability. The City's elected officials are accountable to the residents; City management is accountable to the elected officials. The comprehensive annual financial report gives residents and other interested parties one means of assessing whether the elected and appointed officials in the City have faithfully carried out their role of being good stewards of the City's resources.

In order to enhance the degree of confidence of intended users of the financial statements, The City provides for an annual financial audit. The purpose of the audit is to provide reasonable assurance that the financial statements are presented fairly, in all material respects, and/or give a true and fair view in accordance with the financial reporting framework. Maze & Associates, Certified Public Accountants, have issued an unqualified ("clean") opinion on the City of Sausalito's financial statements for the years ended June 30, 2006-2015.

OpenGov Transparency

The City of Sausalito was an early adopter of a powerful, web-based platform that presents and visualizes the City's revenues and expenses—from multi-year trends to object-level details. By leveraging the OpenGov Platform, residents and staff can use the site to enhance access, understanding, and analysis of the City of Sausalito's annual budget. The City initiated the partnership to make the government administration's finances easily accessible and understandable, and to build trust in the community. The public is invited to explore the tool which is now found on the City's web site under the Finance section of the Administration Department, or directly at <http://SausalitoCA.OpenGov.com>.

By using this tool, the City of Sausalito is now providing actual historical budget data from FY2002-03 through the present for public review via the OpenGov software. Each year during the budget cycle, a new year of data will be added giving the public a rolling multi-year snapshot of revenue and expenditure trends. Instructions on how to navigate the data are included via the "How To" tab at the top of the web page. If you have questions related to using the site, please contact the Administrative Services Department at (415) 289-4105 or via email at: finance@ci.sausalito.ca.us



Community Profile

Nestled up against the Marin County end of the Golden Gate Bridge, Sausalito is a whimsical waterfront town that defies description. A home to artists, writers, actors and poets, Sausalito retains a pleasantly offbeat character with an upscale attitude. Stunning views, art galleries, funky boutiques and open-air restaurants make Sausalito a favored tourist destination. Those same stunning views, a delightful climate, and an interesting selection of real estate also make Sausalito a desirable place to live.

Sausalito is conveniently located for commuting to San Francisco. Only minutes from the Golden Gate Bridge, it is a relatively easy drive into the city. For those preferring not to drive, Sausalito is also a ferry terminus for the Golden Gate Ferry, offering quick, inexpensive transportation into the city.

As a center of activity, Sausalito offers a wide variety of things to do. The City's 7,200 residents and over 450,000 annual tourists stroll along the waterfront or hike the City's hidden stairs and trails, visit the Bay Model Visitor Center or take the Sausalito Wooden Boat Tour – there is, indeed, something for everyone; there are 78 acres in the City's 19 parks, 3 City beaches, 9 tennis courts, 3 basketball courts, baseball/softball diamonds and 1 soccer/football field. Every Labor Day weekend, Sausalito hosts what is considered to be one of the finest outdoor art festivals in the country. In December, residents and visitors alike are treated to the Lighted Yacht Parade. Then there is the tantalizing peek into some of Sausalito's most fascinating real estate with the annual Sausalito Floating Homes Tour. Special events are held year-round to celebrate holidays and the small-town charm of Sausalito.

The City of Sausalito experiences geo-economic benefits from its unique residential community blended with “charm” to its commercial and industrial sectors and world-class scenic tourist base. This yields a more stable tax and revenue base than other California cities whose revenues are



impacted by severe economic stress, structural imbalances, and non-sustainable budget policies. Sausalito's economic decline during the recent recession was mild and lagged the state and the nation. Sausalito's current recovery will be similarly moderate. Sausalito's elastic revenues (sales tax and transient occupancy tax) are continuing its modest recovery and may be a leading indicator of an improving gross city product.

Sausalito's economy is very strong, with a projected per capita effective buying income of over 350% of the U.S. average, with equally exceptionally high owner-occupied housing values. The city has access to the broad and diverse economy of the San Francisco bay area, and the county's 2012 unemployment rate of 6.3% was well below the national and state levels. Property taxes remain a stable source of revenue. Other City taxes, such sales and transient occupancy taxes are more elastic and dependent on the national, state and local economies.

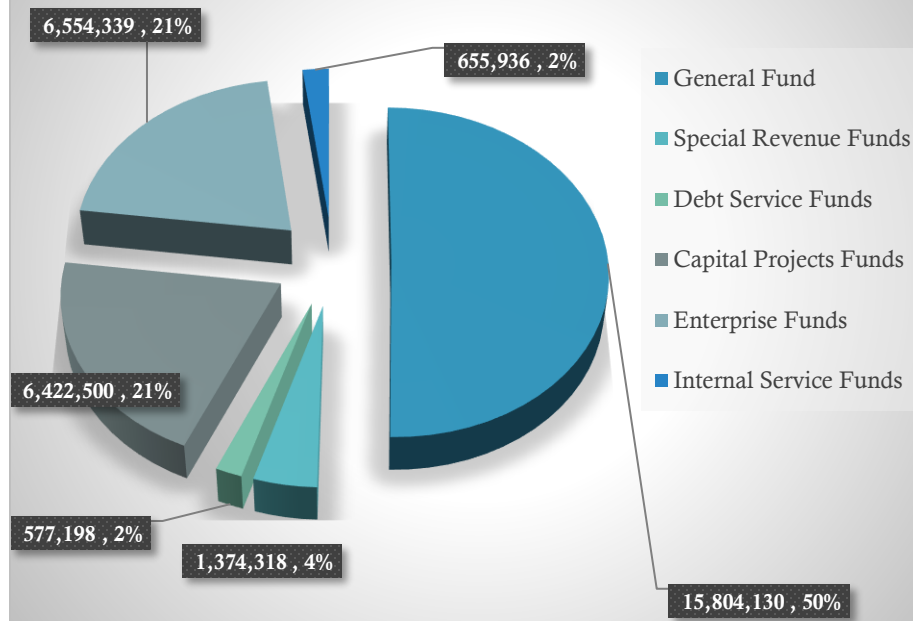
Description	City of Sausalito	Marin County	State of CA
2015 Population Estimate	7,156	261,221	39,144,818
Median Household Income	\$ 111,702	\$ 91,529	\$ 61,489
Person in poverty, %	5.30%	8.80%	16.40%
Educational Attainment, % high school graduate or higher	98.30%	92.50%	81.50%
Median Housing Value	\$ 1,000,001	\$ 785,100	\$ 371,400
Total Housing Units	4,521	111,669	13,781,929
Number of Companies	2,285	39,815	3,548,449
Male Median Income	\$ 90,156	N/A	\$ 32,418
Female Median Income	\$ 58,143	N/A	\$ 22,100
Veterans	701	15,003	1,840,366
Courtesy of the US Census Bureau			



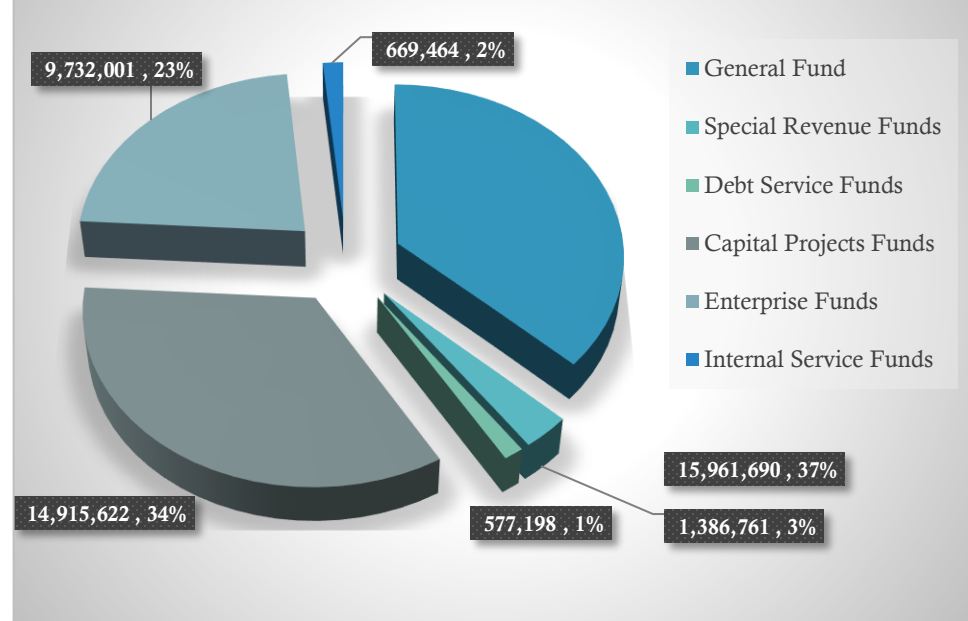
CITYWIDE SUMMARY

Revenues, Expenses and Changes to Fund Balances

FY17 Revenues & Transfers In

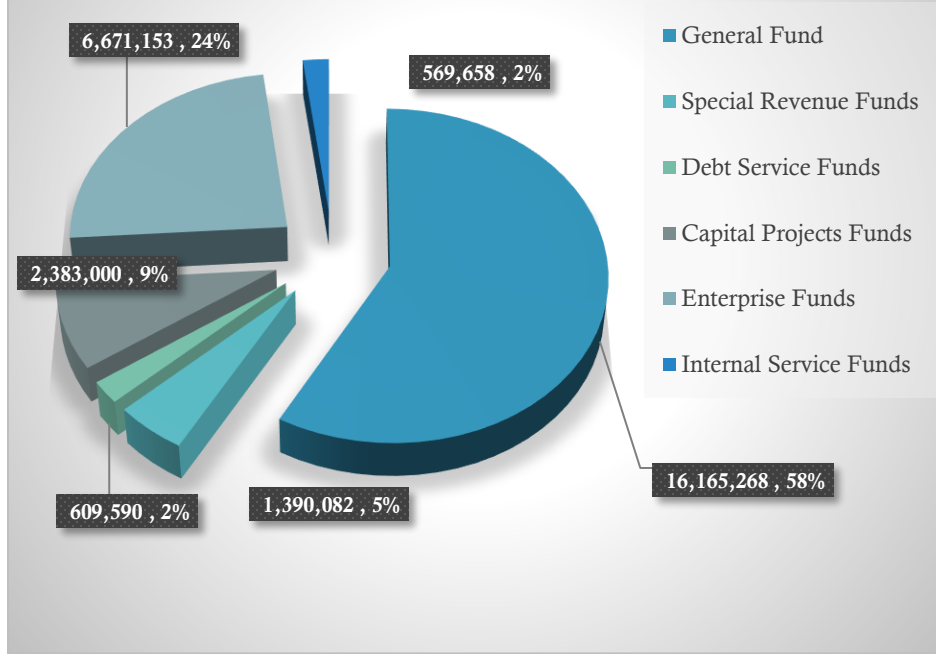


FY17 Expenditures & Transfers Out

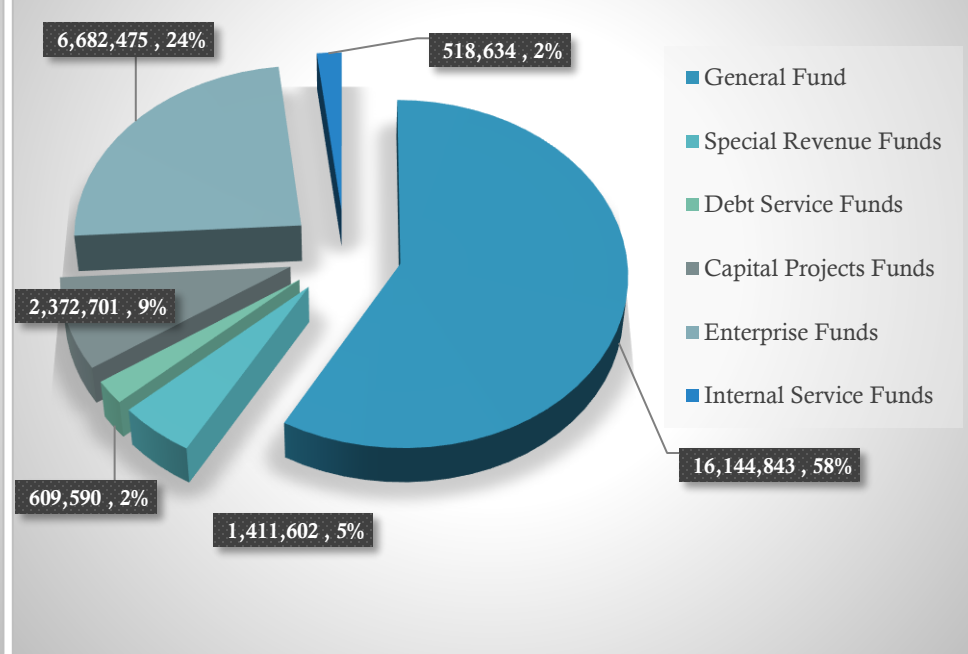


<i>City of Sausalito</i>								
CITYWIDE SUMMARY OF THE CITY OF SAUSALITO BUDGET								
FY 2016-17								
Description	Revenues & Transfers In	Expenditures & Transfers Out	Change to Fund Balance		Description	Revenues & Transfers In	Expenditures & Transfers Out	Change to Fund Balance
<i>General Fund</i>	15,804,130				<i>Debt Service Funds</i>			
Administration/Finance		1,650,470			Tidelands Loan	72,155	72,155	-
Information Technology		580,726			2006 General Obligation Bonds	505,043	505,043	-
Community Development		1,237,791			<i>Total Debt Service Funds</i>	577,198	577,198	-
Non-Department		3,146,016						
Police		5,394,596			<i>Capital Projects Funds</i>			
Department of Public Works		2,212,359			General Capital Projects	6,422,500	9,821,622	(3,399,122)
Recreation		844,164			Sewer Capital	-	5,094,000	(5,094,000)
Library		895,567			<i>Total Capital Projects Funds</i>	6,422,500	14,915,622	(8,493,122)
<i>Total General Fund</i>	15,804,130	15,961,690	(157,560)		<i>Enterprise Funds</i>			
<i>Special Revenue Funds</i>					Sewer	2,568,500	2,593,211	(24,711)
Tidelands Fund	739,818	755,438	(15,620)		Old City Hall	285,000	280,000	5,000
Traffic Safety	40,000	40,000	-		MLK Rental Property	1,368,563	4,423,371	(3,054,809)
Gas Tax	168,000	165,000	3,000		Parking	2,332,276	2,435,419	(103,143)
Construction Impact Fees	165,000	165,000	-		<i>Total Enterprise Funds</i>	6,554,339	9,732,001	(3,177,663)
County Measure A and B	50,000	50,000	-		<i>Internal Service Funds</i>			
Storm Drainage	74,500	74,500	-		Vehicle Replacement	100,229	230,000	(129,771)
Stairs	-	-	-		Worker's Comp	350,692	236,449	114,243
Police Grant	82,000	81,823	177		Employee Benefits	205,015	203,015	2,000
Recreation Grant	55,000	55,000	-		<i>Total Internal Service Funds</i>	655,936	669,464	(13,528)
<i>Total Special Revenue Funds</i>	1,374,318	1,386,761	(12,443)					
					<i>Citywide Totals with Transfers In/ Out</i>	31,388,421	43,242,736	(11,854,316)
					<i>Less Transfers Between Funds</i>	(5,198,571)	(5,198,571)	-
					<i>Citywide Totals Net of Transfers In/ Out</i>	26,189,850	38,044,165	(11,854,315)

FY18 Revenues & Transfers In



FY18 Expenditures & Transfers Out



<i>City of Sausalito</i>							
CITYWIDE SUMMARY OF THE CITY OF SAUSALITO BUDGET							
FY 2017-18							
Description	Revenues & Transfers In	Expenditures & Transfers Out	Change to Fund Balance	Description	Revenues & Transfers In	Expenditures & Transfers Out	Change to Fund Balance
<i>General Fund</i>	16,165,268			<i>Debt Service Funds</i>			
Administration/Finance		1,681,289		Tidelands Loan	72,155	72,155	-
Information Technology		594,169		2006 General Obligation Bonds	537,435	537,435	-
Community Development		1,281,827		<i>Total Debt Service Funds</i>	609,590	609,590	-
Non-Department		2,843,130					
Police		5,649,904		<i>Capital Projects Funds</i>			
Dept of Public Works		2,277,843		General Capital Projects	2,278,000	2,267,701	10,299
Recreation		877,855		Sewer Capital	105,000.00	105,000	-
Library		938,827		<i>Total Capital Projects Funds</i>	2,383,000	2,372,701	10,299
<i>Total General Fund</i>	16,165,268	16,144,843	20,425	<i>Enterprise Funds</i>			
<i>Special Revenue Funds</i>				Sewer	2,632,563	2,656,669	(24,106)
Tidelands Fund	747,417	746,938	479	Old City Hall	285,000	280,000	5,000
Traffic Safety	40,000	40,000	-	MLK Rental Property	1,403,314	1,399,887	3,427
Gas Tax	168,000	190,000	(22,000)	Parking	2,350,276	2,345,919	4,357
Construction Impact Fees	170,000	170,000	-	<i>Total Enterprise Funds</i>	6,671,153	6,682,475	(11,323)
County Measure A and B	50,000	50,000	-	<i>Internal Service Funds</i>			
Storm Drainage	74,500	74,500	-	Vehicle Replacement	100,249	60,000	40,249
Stairs	-	-	-	Worker's Comp	254,243	248,368	5,875
Police Grant	85,165	85,164	-	Employee Benefits	215,166	210,266	4,900
Recreation Grant	55,000	55,000	-	<i>Total Internal Service Funds</i>	569,658	518,634	51,024
<i>Total Special Revenue Funds</i>	1,390,082	1,411,602	(21,521)				
				<i>Citywide Totals with Transfers In / Out</i>	27,788,751	27,739,846	48,904
				<i>Less Transfers Between Funds</i>	(5,109,262)	(5,109,262)	-
				<i>Citywide Totals Net of Transfers In / Out</i>	22,679,489	22,630,584	48,905

INTERFUND TRANSFERS

Interfund Transfers are monies transferred from one fund to another in order to reimburse that fund for expenditures or to finance the activities of that fund. Monies are transferred from the operating departments of the General Fund to the Workers Compensation Fund, Employee Benefits Fund and Vehicle Replacement Fund in order to accumulate reserves for future workers compensation, employee benefits and vehicle replacement liabilities respectively. The Parking Fund and the Old City Hall Fund transfers surplus revenues to the General Fund as operating revenues for the General Fund. The MLK Fund, Tidelands Fund, and Sewer Fund all transfer revenues to the General Fund to offset certain related operating costs incurred by the General Fund on behalf of these benefitting funds. The Tideland Fund transfers monies to the Debt Service Funds to pay for annual debt service for the Boats and Waterways Loan. Finally, the City's budget consolidates many Infrastructure Improvement projects into the Capital Improvement Projects (CIP) fund, necessitating the transfer of monies from a number of different funds to the CIP fund to finance these projects.

Interfund Transfers					
FY 2016-2017					
	Total In	Total Out		Total In	Total Out
General Fund	2,375,838		Debt Service Funds		
Admin		25,691	Tideland Loan	72,155	-
IT		5,639	Total Debt Service Funds	72,155	-
Non-Dept		1,735,500			
Planning		10,111	Capital Projects Funds		
Building		10,298	Gen Capital	5,648,500	-
Engineering		6,085	Total Capital Projects Funds	5,648,500	-
Police		288,618			
DPW- Maint		113,283	Enterprise Funds		
Recreation		11,682	Sewer	5,000	532,205
Library		11,160	Old City Hall	-	270,000
Total General Fund	2,375,838	2,218,068	MLK	-	3,127,500
Special Revenue Funds			Parking	-	1,752,000
Tideland	-	517,155	Total Enterprise Funds	5,000	5,681,705
Traffic Safety	-	10,000			
Gas Tax	-	65,000	Internal Service Funds		
Construction Impact	-	165,000	Vehicle Replacement	100,229	-
County Measure A and B	-	50,000	Workers' Comp	348,192	-
Storm Drainage	-	46,000	Employee Benefits Leave	203,015	-
Total Special Revenue Funds	-	853,155	Total Internal Service Funds	651,436	-
			Total Citywide	8,752,929	8,752,929

FUND BALANCES AND RESERVE POLICIES

Governmental fund balances represent the net current assets of each fund. For budgeting purposes, Enterprise fund balances are presented as net current assets. Net current assets generally represent a fund's cash and receivables, less its liabilities. The City's fund balances are classified in accordance with Governmental Accounting Standards Board Statement Number 54 (GASB 54), Fund Balance Reporting and Governmental Fund Type Definitions, which requires the City to classify its fund balances based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the City prioritizes and expends funds in the following order: Restricted, Committed, Assigned, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

Nonspendables represents balances set aside to indicate items do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact, and assets not expected to be converted to cash, such as prepaids, and notes receivable, are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then nonspendable amounts are required to be presented as a component of the applicable category.

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which require the resources to be used only for a specific purpose. Encumbrances and nonspendable amounts subject to restrictions are included along with spendable resources.

Committed fund balances have constraints imposed by formal action of the City Council which may be altered only by formal action of the City Council. Encumbrances and nonspendable amounts subject to Council commitments are included along with spendable resources.

Assigned fund balances are amounts constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed by the City Council or its designee and may be changed at the discretion of the City Council or its designee. This category includes encumbrances; Nonspendables, when it is the City's intent to use proceeds or collections for a specific purpose, and residual fund balances, if any, of Special Revenue, Capital Projects and Debt Service Funds which have not been restricted or committed.

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

Budget Stabilization Shortfall Reserve Policy - Five percent (5%) of the City's annual expenditures are set aside annually and assigned by the City Manager as prescribed by Governmental Accounting Standards Board Statement No. 54, to provide for budget shortfalls as a result of 5% economic fluctuations in the City's revenue base.

Emergency Shortfall Reserve Policy - Ten percent (10%) of the City's annual expenditures are set aside annually in unassigned general fund balance as the City's emergency or "rainy day" fund and is subject to further appropriation by the City Council.

The following tables show the impact of the two-year Resource Allocation Plan on Fund Balances and reserve policies:

<i>City of Sausalito</i>					
CITY WIDE SUMMARY OF THE CITY OF SAUSALITO BUDGET					
FY 2016-17					
Description	FY 2016-17 Revenues & Transfers In	FY 2016-17 Expenditures & Transfers Out	Change to Fund Balance	Estimated Beginning Fund Balance*	Estimated Ending Fund Balance
<i>General Fund</i>	15,804,130				
General Fund - Administration/Finance		1,650,470			
General Fund - Information & Technology		580,726			
General Fund - Community Development		1,237,791			
General Fund - Non-Department		3,146,016			
General Fund - Police		5,394,596			
General Fund - Dept of Public Works		2,212,359			
General Fund - Recreation		844,164			
General Fund - Library		895,567			
<i>Total General Fund</i>	15,804,130	15,961,690	(157,560)	6,283,886	6,126,326
<i>Nonspendable Fund Balance</i>				2,080,782	2,084,207
<i>Assigned Fund Balance for Budget Stabilization Reserve</i>				798,084	798,084
<i>Unassigned Fund Balance - Emergency Shortfall Reserve</i>				1,596,169	1,596,169
<i>Unassigned Fund Balance</i>				1,808,851	1,647,866
<i>Special Revenue Funds</i>					
Tidelands Fund	739,818	755,438	(15,620)	1,339,899	1,324,279
Traffic Safety	40,000	40,000	-	249	249
Gas Tax	168,000	165,000	3,000	86,736	89,736
Construction Impact Fees	165,000	165,000	-	53,565	53,565
County Measure A and B	50,000	50,000	-	(27,382)	(27,382)
Storm Drainage	74,500	74,500	-	-	-
Stairs	-	-	-	104,525	104,525
Police Grant	82,000	81,823	177	980	1,157
Recreation Grant	55,000	55,000	-	-	-
<i>Total Special Revenue Funds</i>	1,374,318	1,386,761	(12,443)	1,558,572	1,546,129
<i>Restricted Fund Balances</i>	-	-	-	1,558,572	1,546,129

*General Fund Fund Balance is reduced by \$4.2 million credited against its loan to the MLK Fund as of June 30, 2016 per Council Resolution #5593 adopted on June 28, 2016.

Description	FY 2016-17 Revenues & Transfers In	FY 2016-17 Expenditures & Transfers Out	Change to Fund Balance**	Estimated Beginning Fund Balance	Estimated Ending Fund Balance
<i>Debt Service Funds</i>					
Tidelands Loan	72,155	72,155	-	-	-
2006 General Obligation Bonds	505,043	505,043	-	654,357	654,357
Total Debt Service Funds	577,198	577,198	-	654,357	654,357
<i>Restricted Fund Balances</i>				654,357	654,357
<i>Capital Projects Funds **</i>					
General Capital Projects	6,422,500	9,821,622	(3,399,122)	3,445,428	46,306
Sewer Construction	-	5,094,000	(5,094,000)	-	-
Total Capital Projects Funds	6,422,500	9,821,622	(3,399,122)	3,445,428	46,306
<i>Committed Fund Balances</i>				3,445,428	46,306
<i>Enterprise Funds</i>					
Sewer	2,568,500	2,593,211	(24,711)	4,392,393	4,367,682
Old City Hall	285,000	280,000	5,000	613,228	618,228
MLK Rental Property	1,368,563	4,423,371	(3,054,809)	4,018,394	963,585
Parking	2,332,276	2,435,419	(103,143)	3,103,044	2,999,901
Total Enterprise Funds	6,554,339	9,732,001	(3,177,663)	12,127,059	8,949,396
<i>Restricted Fund Balances</i>				12,127,059	8,949,396
<i>Internal Service Funds</i>					
Vehicle Replacement	100,229	230,000	(129,771)	1,117,261	987,490
Worker's Comp	350,692	236,449	114,243	83,607	197,850
Employee Benefits	205,015	203,015	2,000	1,034,177	1,036,177
Total Internal Service Funds	655,936	669,464	(13,528)	235,045	2,221,517
<i>Committed Fund Balances</i>				2,235,045	2,221,517
Citywide Totals w/ Transfers In-Out	31,388,421	38,148,737	(6,760,316)	26,304,347	19,544,031
<i>Less Transfers Between Funds</i>	(3,540,473)	(3,540,474)			
Citywide Totals w/o Transfers In-Out	27,847,948	34,608,263	(6,760,315)	26,304,347	19,544,032
<i>Nonspendable Fund Balance</i>				2,080,782	2,084,207
<i>Assigned Fund Balance for Budget Stabilization Reserve</i>				798,084	798,084
<i>Unassigned Fund Balance - Emergency Shortfall Reserve</i>				1,596,169	1,596,169
<i>Unassigned Fund Balance</i>				1,808,851	1,647,866
<i>Restricted Fund Balances</i>				14,339,988	11,149,882
<i>Committed Fund Balances</i>				5,680,473	2,267,823

**Capital Projects Funds Fund Balance reflect use of dedicated resources from prior years to complete planned projects. Use of MLK Fund balances is the transfer of Certificates of Participation proceeds from prior year to the General Capital Project for completion of repairs and renovations. Parking Fund is transferring funds for the General Plan Update and the Vehicle Replacement Fund is using balances to replace fully depreciated vehicles past due for replacement.



<i>City of Sausalito</i>					
CITY WIDE SUMMARY OF THE CITY OF SAUSALITO BUDGET					
FY 2017-18					
Description	FY 2017-18 Revenues & Transfers In	FY 2017-18 Expenditures & Transfers Out	Change to Fund Balance	Estimated Beginning Fund Balance	Estimated Ending Fund Balance
<i>General Fund</i>	16,165,268				
General Fund - Administration/Finance		1,681,289			
General Fund - Information & Technology		594,169			
General Fund - Community Development		1,281,827			
General Fund - Non-Department		2,843,130			
General Fund - Police		5,649,904			
General Fund - Dept of Public Works		2,277,843			
General Fund - Recreation		877,855			
General Fund - Library		938,827			
<i>Total General Fund</i>	16,165,268	16,144,843	20,425	6,126,326	6,146,751
<i>Nonspendable Fund Balance</i>				2,084,207	1,959,185
<i>Assigned Fund Balance for Budget Stabilization Reserve</i>				798,084	807,242
<i>Unassigned Fund Balance - Emergency Shortfall Reserve</i>				1,596,169	1,614,484
<i>Unassigned Fund Balance</i>				1,647,866	1,765,840
<i>Special Revenue Funds</i>					
Tidelands Fund	747,417	746,938	479	1,324,279	1,324,759
Traffic Safety	40,000	40,000	-	249	249
Gas Tax	168,000	190,000	(22,000)	89,736	67,736
Construction Impact Fees	170,000	170,000	-	53,565	53,565
County Measure A and B	50,000	50,000	-	(27,382)	(27,382)
Storm Drainage	74,500	74,500	-	-	-
Stairs	-	-	-	104,525	104,525
Police Grant	85,165	85,164	1	1,157	1,157
Recreation Grant	55,000	55,000	-	-	-
<i>Total Special Revenue Funds</i>	1,390,082	1,411,602	(21,520)	1,546,129	1,524,609
<i>Restricted Fund Balances</i>				1,546,129	1,524,609

Description	FY 2017-18 Revenues & Transfers In	FY 2017-18 Expenditures & Transfers Out	Change to Fund Balance	Estimated Beginning Fund Balance	Estimated Ending Fund Balance
<u>Debt Service Funds</u>					
Tidelands Loan	72,155	72,155	-	-	-
2006 General Obligation Bonds	537,435	537,435	-	654,357	654,357
Total Debt Service Funds	609,590	609,590	-	654,357	654,357
<i>Restricted Fund Balances</i>				654,357	654,357
<u>Capital Projects Funds</u>					
General Capital Projects	2,278,000	2,267,701	10,299	46,306	56,605
Total Capital Projects Funds	2,278,000	2,267,701	10,299	46,306	56,605
<i>Committed Fund Balances</i>				46,306	56,605
<u>Enterprise Funds</u>					
Sewer	2,632,563	2,656,669	(24,106)	4,367,682	4,343,576
Old City Hall	285,000	280,000	5,000	618,228	623,228
MLK Rental Property	1,403,314	1,399,887	3,427	963,585	967,012
Parking	2,350,276	2,345,919	4,357	2,999,901	3,004,258
Total Enterprise Funds	6,671,153	6,682,475	(11,323)	8,949,396	8,938,073
<i>Restricted Fund Balances</i>				8,949,396	8,938,073
<u>Internal Service Funds</u>					
Vehicle Replacement	100,249	60,000	40,249	987,490	1,027,739
Worker's Comp	254,243	248,368	5,875	197,850	203,725
Employee Benefits	215,166	210,266	4,900	1,036,177	1,041,077
Total Internal Service Funds	569,658	518,634	51,024	2,221,517	2,272,541
<i>Committed Fund Balances</i>				2,221,517	2,272,541
Citywide Totals w/ Transfers In-Out	27,683,751	27,634,846	48,905	19,544,031	19,592,936
<i>Less Transfers Between Funds</i>	(4,587,367)	(4,587,367)			-
Citywide Totals w/o Transfers In-Out	23,096,384	23,047,479	48,905	19,544,031	19,592,936
<i>Nonspendable Fund Balance</i>				2,084,207	1,959,185
<i>Assigned Fund Balance for Budget Stabilization Reserve</i>				798,084	807,242
<i>Unassigned Fund Balance - Emergency Shortfall Reserve</i>				1,596,169	1,614,484
<i>Unassigned Fund Balance</i>				1,647,866	1,765,840
<i>Restricted Fund Balances</i>				11,149,882	11,117,039
<i>Committed Fund Balances</i>				2,267,823	2,329,146



GENERAL FUND RESERVES

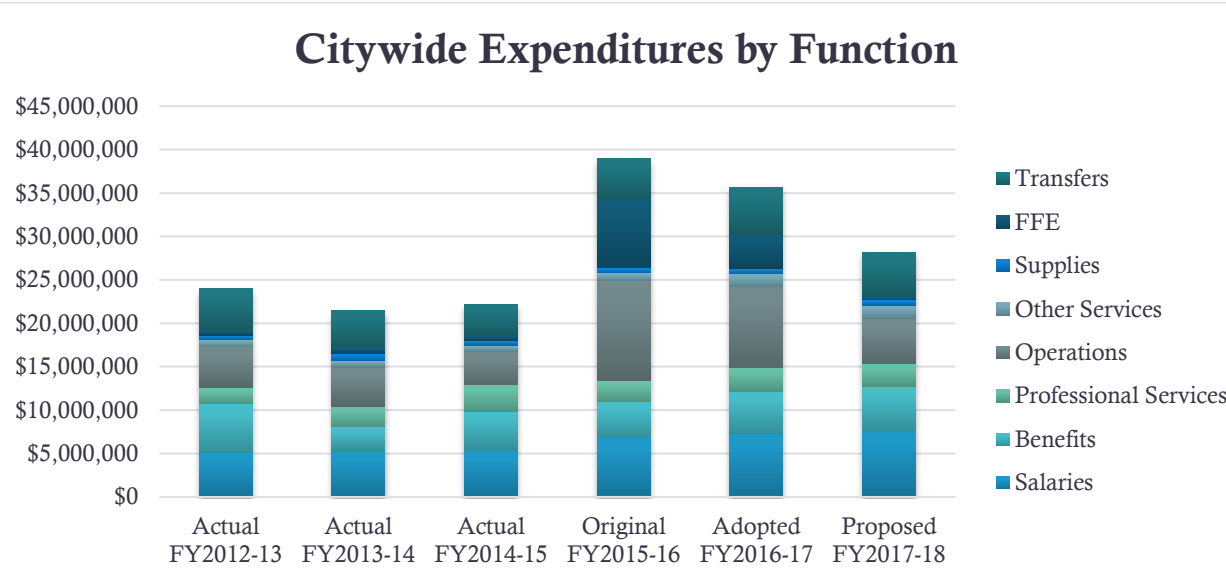
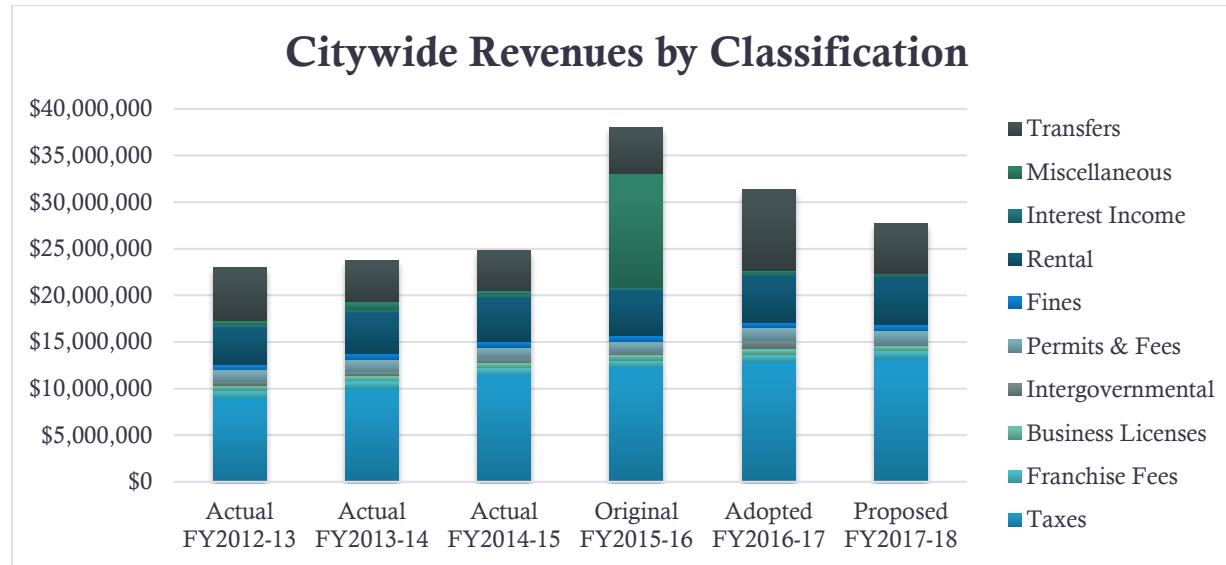
Disaster Assistance Reserve Fund – In addition to the Fund Balances in the above tables, the City has set-aside \$964,069 in a Disaster Assistance Fund as supplementary monies available to meet unexpected exigencies.

The following schedule details the source and liquidity of the General Fund reserves:

<i>City of Sausalito</i>										
General Fund Reserves										
		(a)	(b)	(c)	(d)	(e)	(f)	(g)		
	Total General Fund - Rev, Exp, Fund Balance	Nonspendable Investment in MLK, Prepays and Loans Receivable	Assigned Fund Balance for Stabilization Reserve (5%)	Unassigned Emergency Shortfall Reserve (10%)	Unassigned Fund Balance	Disaster Assistance Fund - Fund Balance	a+b+c+d+e Total Reserves	b+c+d+e Total Liquid Reserves	Liquid Reserves as % of Annual Exp	Total Reserves as % of Annual Exp
FY 2017 Revenues	15,804,130									
Less FY 2017 Expenditures	-15,961,690									
Net Revenues/ Expenditures	-157,560		0	0	-160,985					
Beginning Balance 07/01/2016	6,283,886	2,080,782	798,084	1,596,169	1,808,851	961,309	7,245,195	5,164,413		
Ending Balance 06/30/2017	6,126,326	2,080,782	798,084	1,596,169	1,647,866	961,309	7,084,210	5,003,428	31.3%	44.4%
FY 2018 Revenues	16,165,268									
Less FY 2018 Expenditures	-16,144,843									
Net Revenues/ Expenditures	20,425		9,158	18,315	117,974					
Beginning Balance 07/01/2017	6,126,326	2,080,782	798,084	1,596,169	1,647,866	961,309	7,084,210	5,003,428		
Ending Balance 06/30/2018	6,146,751	2,080,782	807,242	1,614,484	1,765,840	961,309	7,229,657	5,148,875	31.9%	44.8%

Citywide Revenues and Expenditures by Classification / Function

<u>Description</u>	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Adopted FY2016-17	Proposed FY2017-18
Taxes	9,042,909	10,025,903	11,457,429	12,257,561	12,879,543	13,265,258
Franchise Fees	773,712	790,795	795,249	805,000	807,000	802,000
Business Licenses	558,386	551,519	517,155	564,000	570,700	560,700
Intergovernmental	406,712	428,876	424,157	287,500	925,000	226,665
Permits & Fees	1,215,993	1,317,451	1,254,876	1,131,000	1,348,000	1,401,000
Fines	608,890	659,375	633,589	650,000	610,000	640,000
Rental	3,913,101	4,359,726	4,621,946	4,791,750	4,990,997	5,058,013
Interest Income	312,660	330,732	376,346	322,500	229,500	215,050
Miscellaneous	478,510	833,733	418,251	12,234,083	274,753	224,753
Transfers	5,642,499	4,430,526	4,320,240	4,949,642	8,751,065	5,288,356
Total Revenues	22,953,372	23,728,636	24,819,238	37,993,036	31,386,558	27,681,795
Salaries	5,120,490	5,338,801	5,401,147	6,845,132	7,345,296	7,632,119
Benefits	5,622,642	2,738,344	4,413,546	4,118,787	4,740,471	5,075,252
Professional Services	1,887,546	2,371,694	3,092,059	2,482,555	2,817,392	2,628,987
Operations	4,660,802	4,494,259	3,890,246	11,490,767	9,325,648	5,262,756
Other Services	867,233	808,361	652,643	856,046	1,467,444	1,459,900
Supplies	455,049	723,096	560,927	610,612	630,993	632,135
FFE	656,570	817,766	613,016	7,927,820	3,951,120	344,120
Transfers	4,717,152	4,193,256	3,575,331	4,695,058	5,404,737	5,170,461
Total Expenditures	23,987,484	21,485,577	22,198,915	39,026,777	35,683,101	28,205,730





Human Resources

STAFFING

ELECTED OFFICIALS

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Council Member	5	5	5	5	5	5

FULL-TIME STAFF

POSITION	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Administrative Aide - POA	1	1	1	1	1
Administrative Aide	4	4	4	4	4
Administrative Analyst	0	0	1	1	1
Administrative Services Director/Treasurer	1 (contract)	1 (contract)	1	1	1
Assistant Planner	1	1	2	1	1
Assistant to City Manager/City Clerk	1	1	0	0	0
Assistant City Manager / City Clerk	0	0	1	1	1
Assistant Engineer	1	1	1	1	1
Associate Planner	2	2	1	1	1
Building Inspector	1	1	1	1	1
CDD Director	1	1	1	1	1
City Attorney	1 (contract)	1 (contract)	1 (contract)	1 (contract)	1 (contract)
City Librarian	1	1	1	1	1
City Manager	1	1	1	1	1
Custodian	1	1	1	1	1

POSITION	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Deputy City Clerk / Sr. Admin Analyst	1	1	0	0	0
DPW Division Manager	1	1	1	1	1
DPW Supervisor	1	1	1	1	1
Fleet Coordinator	1	1	1	1	1
Human Resources Manager	1	1	1	1	1
Landscape I	1	1	1	1	1
Landscape II	2	2	1	1	1
Landscape III	0	0	1	1	1
Lead Custodian	1	1	1	1	1
Librarian I	1	1	1	1	1
Librarian II	1	1	1	1	1
Library Assistant II	1	1	1	1	1
Maintenance Worker I	0	0	0	0	0
Maintenance Worker II	4	4	3	3	3
Maintenance Worker III	0	0	1	1	1
Parking Enforcement Officer	3.5	3	3	4	4
Permit Technician	1	1	1	1	1
Police Captain	1	1	0	0	0
Police Chief	1	1	1	1	1
Police Corporal	2	2	2	2	2
Police Lieutenant	1	1	2	2	2
Police Officer	7.5	8	9	9	9
Police Officer-Investigator	2	2	2	2	2
Police Sergeant	4	4	4	4	4

POSITION	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Property/ Business Manager	1	1	1	1	1
Public Works Director/City Engineer	1	1	1	1	1
Records Supervisor/ Assistant to Police Chief- Confidential	1	1	1	1	1
Recreation Director	1	1	1	1	1
Recreation Supervisor	2	2	2	2	2
Senior Accounting Technician	3	3	3	3	3
Senior Civil Engineer	1	1	1	1	1
Senior Library Assistant	1	1	1	1	1
Sewer Maintenance Worker I	2	1	1	1	1
Sewer Maintenance Worker II	1	1	0	0	0
Sewer Maintenance Worker III	0	0	1	1	1
Senior Planner	0	0	0	1	1
Sewer Systems Coordinator	1	1	1	1	1
Systems Technician	1	1	1	1	1
Technology Manager	1	1	1	1	1
Total	71 + 2 contract	70 + 2 contract	72 + 1 contract	73 + 1 contract	73 + 1 contract

PART-TIME STAFF

POSITION	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Interns	0.9	0.9	0.9	0.9	0.9
Emergency Management Officer	0	0	0	0.25	0.25
Evidence Technician (shared services)	0.5	0.5	0.5	0.5	0.5
Reserve Officer	0.25	0.25	0.25	0.5	0.5

POSITION	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Police Interns	0.1	0.1	0.1	0.1	0.1
Recreation Leader I	0.6	0.6	0.6	0.6	0.6
Recreation Leader II	0.6	0.6	0.7	0.7	0.7
Recreation Leader III	0	0	0	0	0
Librarian I	1.0	1.0	1.0	1.0	1.0
Library Assistant I	1.2	1.2	1.2	1.2	1.2
Page & Summer Assistant	1.3	1.3	1.3	1.3	1.3
Parking Administrator	0.5	0.5	0	0	0
Lead Parking Attendant	0.5	0.5	1.25	1.0	1.0
Total	7.45	7.45	7.70	7.70	7.70

GENERAL FUND

General Fund Summary

The **General Fund** is the principal operating fund of a government and is typically used to account for most of a government's departments. As a rule, the general fund should be used to account for all of a government's activities unless there is a compelling legal or managerial reason to use some other fund type. Governments may report only a single general fund. The following charts depict projected General Fund revenues, and expenditures and transfers (by department and by expense type) for FY 2016-17.

General Fund Revenues by Type	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Taxes	6,696,728	7,456,375	7,560,000	9,010,000	9,569,500	9,858,760
Franchise Fees	773,712	790,795	802,000	805,000	807,000	802,000
Business Licenses	558,386	551,519	564,000	564,000	570,700	560,700
Intergovernmental	55,915	41,557	53,500	53,500	34,000	36,500
Permits & Fees	1,244,342	1,367,458	1,145,800	1,173,800	1,368,800	1,416,800
Fines	566,736	616,789	610,000	610,000	570,000	600,000
Rental	268,170	276,318	275,000	284,000	290,440	297,105
Interest Income	294,133	310,137	315,000	315,000	192,500	190,550
Miscellaneous	102,091	144,223	27,833	18,350	25,353	25,353
Transfers	3,522,532	1,850,158	2,305,158	2,080,026	2,375,838	2,377,500
Total Revenues	14,082,746	13,405,328	13,658,291	14,913,676	15,804,130	16,165,268
General Fund Expenditures by Type						
Salaries	5,314,798	5,430,281	5,745,812	5,991,304	6,376,873	6,616,049
Benefits	4,128,021	2,444,724	3,391,470	3,226,108	3,801,342	4,082,954
Professional Services	1,541,115	1,989,291	1,639,746	1,694,055	1,788,128	1,613,985
Operations	675,845	635,618	698,106	712,411	807,457	818,614
Other Services	524,760	514,204	635,886	660,807	648,155	636,536
Supplies	382,989	442,594	516,999	524,659	514,940	512,640
FFE	125,721	109,801	211,050	306,250	44,050	36,550
Transfers	868,478	1,148,284	890,028	1,767,876	1,980,744	1,827,515
Total Expenditures	13,561,725	12,714,797	13,729,097	14,883,469	15,961,690	16,144,843

Revenues by category and expenditures by department are as follows:

Description	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Proposed	FY2017-18 Projected
Taxes	6,696,728	7,456,375	7,560,000	9,010,000	9,569,500	9,858,760
Franchise Fees	773,712	790,795	802,000	805,000	807,000	802,000
Business Licenses	558,386	551,519	564,000	564,000	570,700	560,700
Intergovernmental	55,915	41,557	53,500	53,500	34,000	36,500
Permits & Fees	1,244,342	1,367,458	1,145,800	1,173,800	1,368,800	1,416,800
Fines	566,736	616,789	610,000	610,000	570,000	600,000
Rental	268,170	276,318	275,000	284,000	290,440	297,105
Interest Income	294,133	310,137	315,000	315,000	192,500	190,550
Miscellaneous	102,091	144,223	27,833	18,350	25,353	25,353
Transfers	3,522,532	1,850,158	2,305,158	2,080,026	2,375,838	2,377,500
Total Revenues	14,082,746	13,405,328	13,658,291	14,913,676	15,804,130	16,165,268
Description						
Administration/Finance	1,212,117	1,359,203	1,505,165	1,568,997	1,650,470	1,681,289
Information Technology	449,869	506,493	659,255	781,468	580,726	594,169
Community Development (CDD)	1,069,452	1,191,374	1,030,142	1,122,998	1,237,791	1,281,827
<i>Planning</i>	622,897	789,982	629,213	663,781	593,561	612,777
<i>Building</i>	446,555	401,392	400,930	459,218	644,230	669,049
Non-Department	3,356,203	2,030,216	2,398,204	2,784,015	3,146,016	2,843,130
Police	4,201,741	4,449,494	4,769,026	5,049,821	5,394,596	5,649,904
Public Works	1,669,894	1,562,326	1,706,765	1,806,932	2,212,359	2,277,843
<i>Maintenance</i>	1,495,238	1,460,268	1,476,062	1,548,527	1,811,277	1,860,099
<i>Engineering</i>	174,655	102,058	230,703	258,405	401,082	417,744
Recreation	823,408	823,225	834,696	897,996	844,164	877,855
Library	779,042	792,465	825,844	871,242	895,567	938,827
Total Expenditures	13,561,725	12,714,797	13,729,097	14,883,469	15,961,690	16,144,843

General Fund Revenues

TAXES

Description	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Secured Property Tax	2,588,756	3,075,929	3,100,000	3,250,000	3,350,000	3,454,384
Excess ERAF	582,163	329,326	300,000	350,000	394,000	439,376
AB 418 ERAF Settle for Special Ed	-	149,724	-	-	-	-
ERAFIII Shift	-	-	-	-	-	-
Total Secured Property Tax	3,170,919	3,554,980	3,400,000	3,600,000	3,744,000	3,893,760
Unsecured Property Tax	120,361	60,004	70,000	70,000	70,000	70,000
Property Transfer Tax	116,790	140,642	100,000	100,000	100,000	100,000
Property Tax In Lieu of VLF	560,660	575,330	580,000	580,000	580,000	580,000
Sales & Use Tax General	1,264,838	1,382,299	1,400,000	1,800,000	1,800,000	1,845,000
Sales & Use Tax Compensation Fund	442,050	484,525	500,000	400,000	400,000	410,000
Sales & Use Tax 1/2¢ Local Tax	-	-	250,000	1,000,000	1,165,500	1,200,000
Prop 172 Sales Tax for Police	54,348	56,367	60,000	60,000	60,000	60,000
Transient Occupancy Tax (Hotels)	966,762	1,202,228	1,200,000	1,400,000	1,650,000	1,700,000
Total Taxes	6,696,728	7,456,374	7,560,000	9,010,000	9,569,500	9,858,760

Property Taxes: The Property Taxes category is comprised of the following types of property tax:

- Net Secured Property Taxes
 - Secured levied
 - Supplemental roll
 - Unitary
 - Educational Revenue Augmentation Fund (ERAF)
 - Property tax Administration Fee (PTAF)
- Unsecured Property Taxes
- Property Transfer Taxes
- Property Tax in lieu of Vehicle License Fee (VLF).

Net Secured Property Taxes are assessed at the beginning of the calendar year, then levied, collected and distributed by the County during the following fiscal under the Teeter Plan where the City receives 55% of its levied property taxes in December, another 40% the following May, with the remaining 5% distributed two

months later in July. In addition to levied secured property tax, the County collects and distributes to the City a monthly amount of property tax pertaining to supplemental roll property tax (properties transferred after the levy date and taxes collected with the property's related "closing costs"). The City receives secured property tax in the form of unitary tax, the amount of property taxes generated from utility companies. Utility companies allocate property taxes to all taxing entities statewide through a special legislated formula. The City receives secured property taxes reimbursements from the excess monies distributed under the Educational Revenue Augmentation Fund (ERAF) shifts from 1992-1994. The County is permitted under Senate Bill 2557 to assess taxing entities for the County's share of costs for property tax administration.

Unsecured roll property taxes are taxes on property for which the lien is not sufficient to assure payment of the tax. Because the tax is not secured by real property (such as land) the tax is called "unsecured."

Property transfer taxes are taxes imposed on the purchaser of real property based on the value of the property

Property tax in lieu of VLF are taxes transferred from the State to replace the elimination of Vehicle License Fees.

Sales and Use Taxes are taxes imposed on the total retail price of any tangible personal property and the use or storage of such property when sales tax is not paid. Sales taxes are elastic in nature and generally reflect the overall tourism economic climate. Approximately 44% of Sausalito's sales tax is generated from restaurants and 17% from retail establishments. The other 39% of sales tax is from more resident serving, or business-to-business economic segments. In April 2015, as a result of a referendum known as Measure O, the City implemented a half-cent sales tax to support capital improvements. A small decline is expected in sales tax revenue for FY2016-17 as the State of California ends the "triple flip" repayment of prior taxes.

Transient Occupancy Tax are taxes imposed on occupants for the privilege of occupying room(s) in Sausalito hotels. Transient Occupancy Taxes are also elastic in nature and generally reflect the overall economic climate. Sausalito continues to see high occupancy rates leading to stable revenues.

FRANCHISE FEES

Description	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Electric Utility	44,802	50,854	50,000	50,000	62,000	65,000
Gas Utility	30,764	31,809	32,000	30,000	37,000	37,000
Garbage	507,850	520,796	520,000	525,000	533,000	535,000
Cable TV	190,297	187,336	200,000	200,000	175,000	165,000
Total Franchise Fees	773,713	790,795	802,000	805,000	807,000	802,000

Local Franchise Fees from state-issued gas and electric franchises are limited to 2% of the franchisee's gross annual receipts from the service area. Local Franchise Fees from state-issued cable TV franchises are limited to 5% of the franchisee's gross annual receipts from the service area. The City has the right to govern and collect franchise fees from local franchises issued for solid waste collection. The City's fee is 15% of gross annual receipts for solid waste collection.

BUSINESS LICENSES

Description	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Bus License Audit	(16,508)	(35,444)	(25,000)	(25,000)	(20,000)	(20,000)
Contractors Bus License	34,117	27,651	35,000	35,000	30,000	30,000
Gross Receipts BL	471,173	480,718	475,000	475,000	475,000	465,000
Home Business	16,956	17,520	18,000	18,000	15,000	15,000
Apartments	24,957	31,811	25,000	25,000	25,000	25,000
Temp Special Events	18,347	1,829	20,000	20,000	20,000	20,000
Miscellaneous Flat Rate	5,907	25,229	10,000	10,000	22,000	22,000
Business License Unapplied Pay	2,252	834	5,000	5,000	2,500	2,500
CASp SB1186 Fee	1,186	1,370	1,000	1,000	1,200	1,200
Total Business License	558,387	551,518	564,000	564,000	570,700	560,700

The City issues Business Licenses in order to collect revenue and regulate various commercial and industrial activities within the City. Depending on determination of the classification of a business, the City imposes and collects either a flat tax rate or a gross receipt tax, ranging from 0.005% to 5.25%. Revenues from Business Licenses are generally as elastic as Sales Taxes and reflect the City's current economic climate. Business license revenue is estimated to remain relatively flat reflecting the national retail economy.

INTERGOVERNMENTAL

Description	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Homeowner's Exemption	36,276	16,819	37,500	37,500	19,000	19,000
Motor Vehicle	(1,480)	3,223	-	-	-	-
State Mandates SB 90	8,524	11,014	10,000	10,000	12,500	15,000
Abandoned Vehicle Abate Reimb.	12,595	10,501	6,000	6,000	2,500	2,500
Total Intergovernmental	55,915	41,557	53,500	53,500	34,000	36,500

The City receives several revenues that are subventions from the State of California. In the General Fund, the subventions are the Homeowner's Property Tax, Motor Vehicle Tax and State Mandated Costs Reimbursements.

PERMITS & FEES

Description	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Building	131,241	133,935	170,000	170,000	175,000	175,000
Electrical	18,768	18,502	20,000	20,000	20,000	22,500
Mechanical	11,340	13,265	10,000	10,000	16,500	18,000
Plumbing	30,274	29,247	30,000	30,000	35,000	37,500
Building - Plan Check	137,413	119,229	150,000	150,000	165,000	173,000
Building Record Fees	17,291	14,599	13,000	13,000	17,000	20,000
Energy Check Fee	4,273	5	10,000	10,000	-	-
Encroachment - Engineering	67,267	98,247	20,000	20,000	90,000	95,000
Grading Permit & Other Engineering	11,158	1,867	5,000	5,000	15,500	17,500
Total Building Permits	429,023	428,896	428,000	428,000	534,000	558,500

Description	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Encroachment (Planning)	9,496	24,089	35,000	35,000	35,000	35,000
Occupancy Permits	8,797	7,196	10,000	10,000	7,000	7,500
Design Review Fees	72,677	116,800	80,000	80,000	120,000	125,000
Appeal Fees	2,910	7,771	3,000	3,000	7,500	7,500
Conditional Use Permit	13,275	24,862	25,000	25,000	35,000	37,500
Lot Line Realignment	6,352	(3,351)	5,000	5,000	5,000	5,000
Variance Fees	2,643	19,652	10,000	10,000	10,000	10,000
Zoning Permit Fees	20,154	17,094	20,000	20,000	30,000	30,000
Environmental Review	2,870	91,144	7,500	7,500	17,500	20,000
Noticing	8,921	10,463	8,000	8,000	10,000	10,000
Non-Conforming Permit Fees	1,244	-	9,000	9,000	2,500	5,000
Subdivision	16,766	6,551	7,500	7,500	10,000	12,500
Study Session	-	-	1,000	1,000	-	-
Total Planning Permits	166,106	322,271	221,000	221,000	278,500	305,000

Description	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Dunphy Park	10,622	8,222	4,000	4,000	4,000	4,000
Sweeny Park	1,045	1,093	500	500	500	500
Cloud View Park	112	418	200	200	200	200
MLK	19,055	17,892	12,500	12,500	17,500	17,500
Marinship Park	5,034	5,055	6,500	6,500	6,500	6,500
Memorial Bench program	-	25,973	5,000	-	-	-
Brochure Advertising Sales	13,375	8,000	10,000	10,000	10,000	10,000
Banner/Event Application Fees	4,799	5,344	3,500	-	-	-
Youth Class Fees	176,926	147,108	117,000	125,000	140,000	145,000
Adult Class Fees	53,235	55,147	45,000	45,000	47,500	47,500
Senior Program Fees	2,837	3,045	3,000	3,000	3,500	3,500
Special Interest Trips	3,495	2,419	2,500	1,500	1,500	1,500
Special Event Garage Sales	3,388	3,977	3,800	3,800	3,800	3,800
Special Events - Other	3,101	2,771	2,500	2,500	2,500	2,500
Arias in the Afternoon	4,840	5,347	5,300	5,300	5,300	5,300
Caledonia Street Fair	24,331	17,487	20,000	12,000	-	-
Chili Cook-off	7,193	5,925	6,100	6,100	6,100	6,100
Easter Donations	216	241	400	400	400	400
Fourth of July Fireworks	24,460	27,284	26,500	30,000	30,000	30,000
Fourth of July Picnic	2,180	2,772	2,800	2,800	2,800	2,800
Halloween Donations	2,686	2,629	2,500	2,500	2,500	2,500
Jazz by the Bay	48,413	52,093	45,000	45,000	45,000	45,000
Facility Rentals	770	7,990	5,000	12,000	12,000	12,000
Exercise Room	180	754	500	500	500	500
Game Room	895	1,231	700	700	700	700
Senior Center	12,269	12,367	11,500	11,500	11,500	11,500
Age Friendly	-	-	-	24,000	24,000	24,000
Gymnasium	36,749	64,343	50,000	50,000	50,000	50,000
Children's Concerts	1,500	1,500	1,500	1,500	1,500	1,500
Photography and Film Permits	8,491	3,930	3,000	-	-	-
Donation for Park Improvements	17,000	-	-	-	-	-
Donations - Recreation	(14,402)	606	-	6,000	6,000	6,000
Total Recreation Fees	474,716	492,959	396,800	432,300	443,300	448,300

Description	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Admin Fees	30,186	30,311	30,000	30,000	30,000	30,000
Police	8,500	9,645	10,000	10,000	8,000	8,000
Police - Alarms	4,500	6,850	5,000	5,000	5,000	5,000
Unclaimed Property Evidence Sales	3,343	2,647	-	-	-	-
Fire	3,625	(3,625)	-	-	-	-
Miscellaneous CDD Fees	105,513	60,658	25,000	25,000	40,000	42,000
Public Work	7,184	5,816	15,000	15,000	7,000	7,000
Library Fees	11,645	11,032	15,000	7,500	12,000	13,000
Total Miscellaneous Fees	174,497	123,334	100,000	92,500	102,000	105,000

The City charges certain permits, licenses and fees for the cost recovery of providing Current Planning, Building Inspection, Recreation and other municipal services. These revenues are seasonal and highly elastic in conjunction with the City's economic climate. The City has experienced growth in remodeling and other construction recently. The anticipated changes to the Master Fee Schedule during both years of the Plan includes increases and new fees reflected in the revenue projections.

FINES, INTEREST, MISCELLANEOUS REVENUES

Description	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Municipal Code Fines	563,114	604,737	600,000	600,000	550,000	575,000
Code Enforcement Muni Code Fine	3,621	12,052	10,000	10,000	20,000	25,000
Total Fines and Forfeitures	566,736	616,789	610,000	610,000	570,000	600,000
Interest on Investments	294,133	310,137	315,000	315,000	192,500	190,550
Total Interest	294,133	310,137	315,000	315,000	192,500	190,550
Land, Antennas, etc	167,810	175,958	175,000	184,000	190,440	197,105
Bldg Lease	100,360	100,360	100,000	100,000	100,000	100,000
Pay Phone Profits						
Total Rentals	268,170	276,318	275,000	284,000	290,440	297,105
Contribution - NorthNet Library System/\	9,250	-	4,307	-	-	-
Contribution - Library Friends	72,386	9,388	11,526	13,350	15,353	15,353
Contributions - Robin Sweeney Park	2,400	10,866	-	-	-	-
Misc Revenue	11,350	123,969	5,000	5,000	10,000	10,000
Art Festival Parking	6,706		7,000	-	-	-
Total Miscellaneous Revenue	102,091	144,223	27,833	18,350	25,353	25,353

Revenues from Municipal Code Violations, Interest on investments, rentals of City property, contributions from the community and other small miscellaneous revenues are collected by the City. The reduction in interest income reflects the formal restructure of the General Fund Loan to MLK to pay it off over the same timeline as the 2016 Certificates of Participation. The resolution detailing the new amortization schedule is located under “Enabling Resolutions” at the back of this document and on the City’s website.

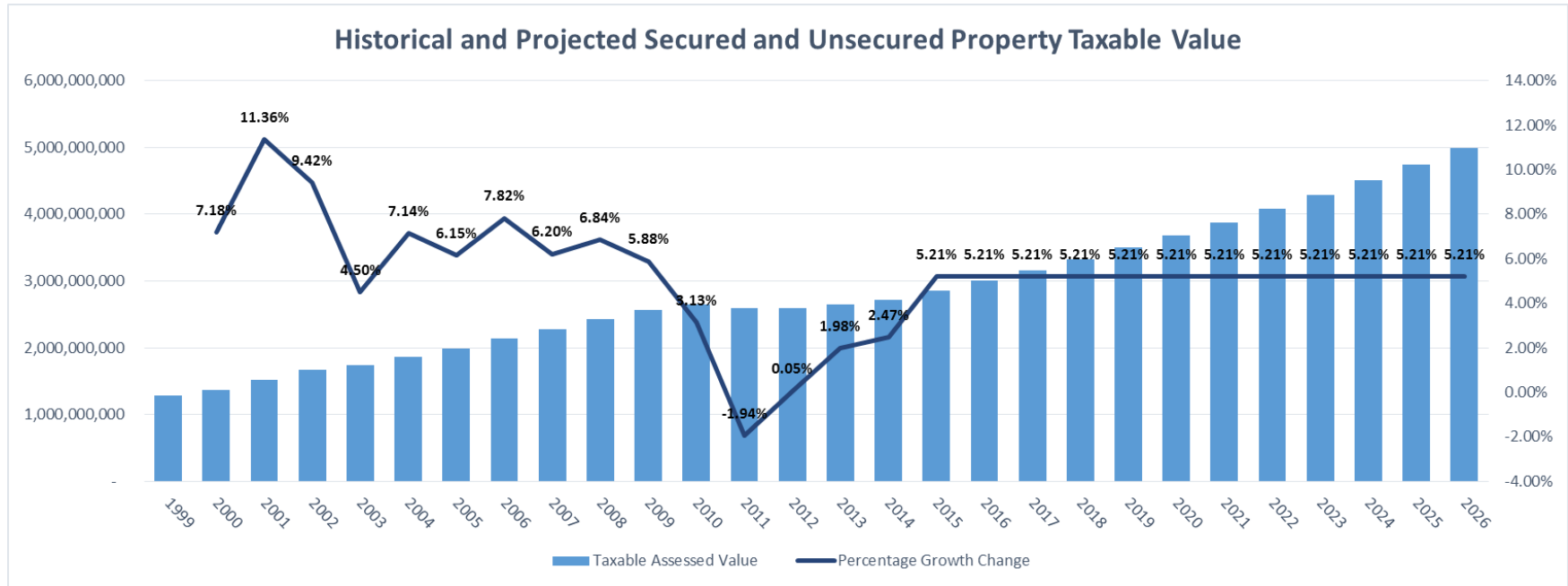
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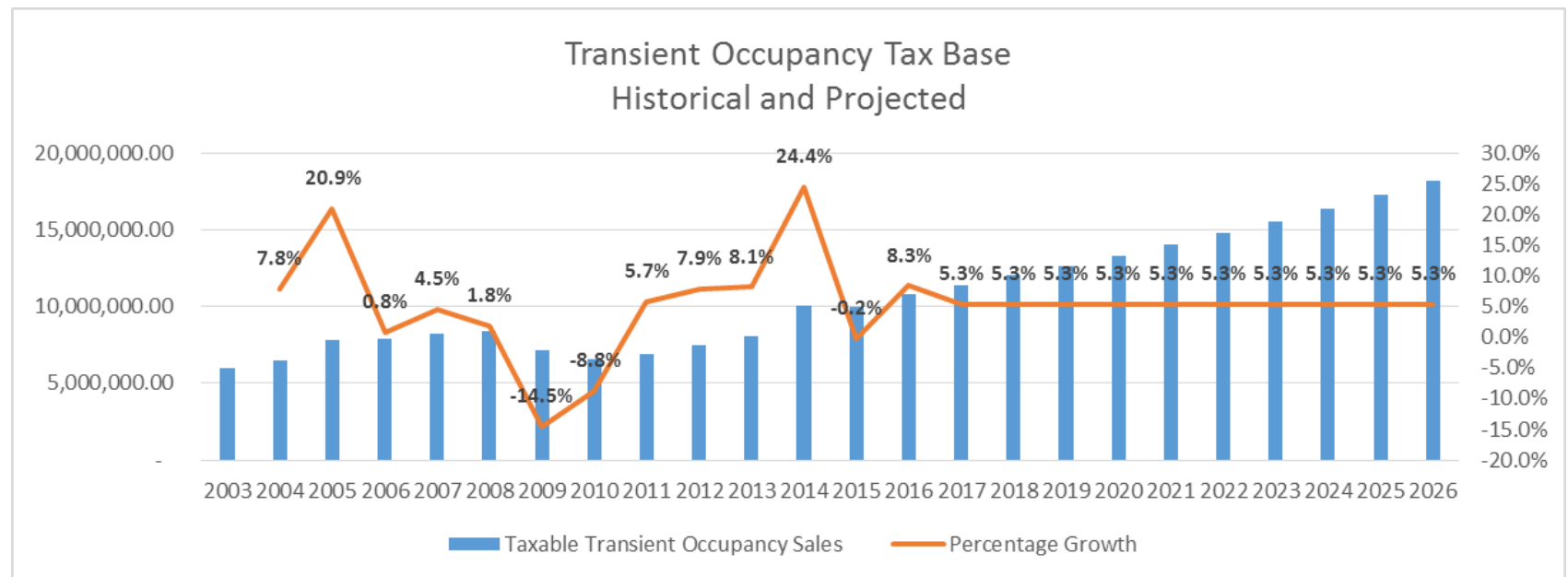
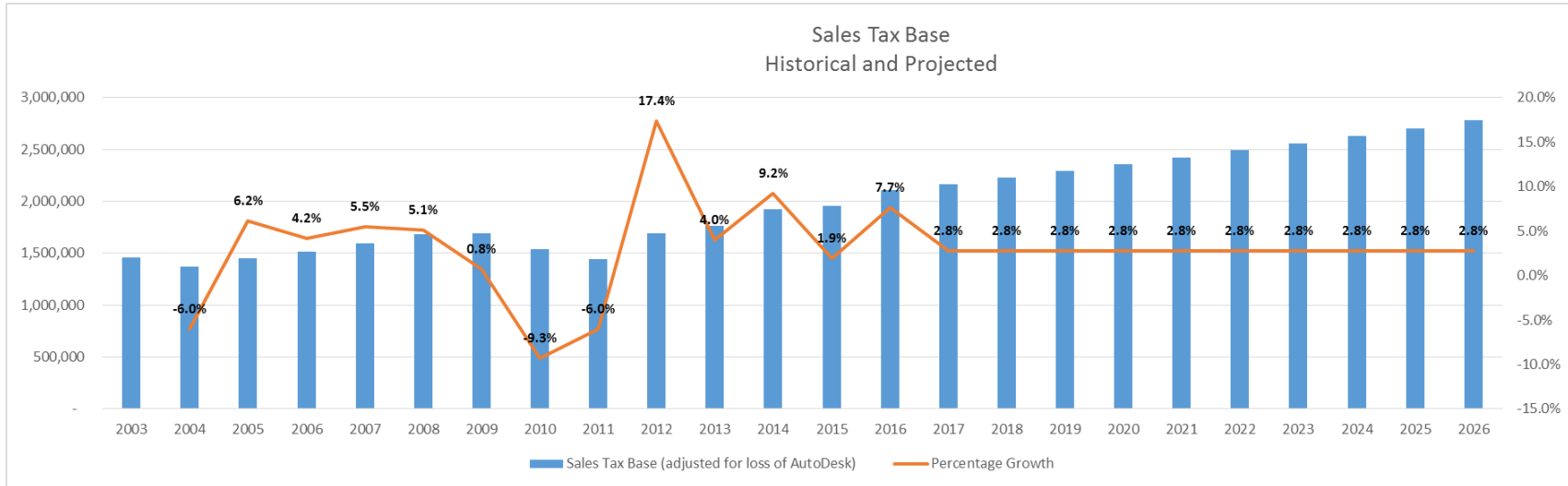
The City transfers into the General Fund monies from other City funds in order to cover the cost of administrative services provided to the respective funds such as the Enterprise Funds and to assist in subsidizing General Fund levels of service permitted by dedicated revenue sources including from the Tidelands Funds or from non-restricted sources in the Parking and MLK Funds.

Description	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Parking Transfer In	1,185,000	1,185,000	1,185,000	1,385,000	1,597,000	1,610,000
Sewer Transfer In	162,283	162,283	162,283	219,500	200,000	190,000
Tidelands Transfer In	219,500	219,500	219,500	275,000	270,000	270,000
Old City Hall Transfer In	175,000	250,000	275,000	167,151	173,838	172,500
Transfer in from Employee Benefits Fund	413,515	-	430,000	-	-	-
Transfer In From Vehicle Replacement Fund	1,333,859	-	-	-	-	-
MLK Transfer in (Admin)	33,375	33,375	33,375	33,375	125,000	125,000
Total Transfer In	3,522,532	1,850,158	2,305,158	2,080,026	2,375,838	2,377,500
Total Revenues	14,082,746	13,405,327	13,658,291	14,913,676	15,693,630	16,045,768

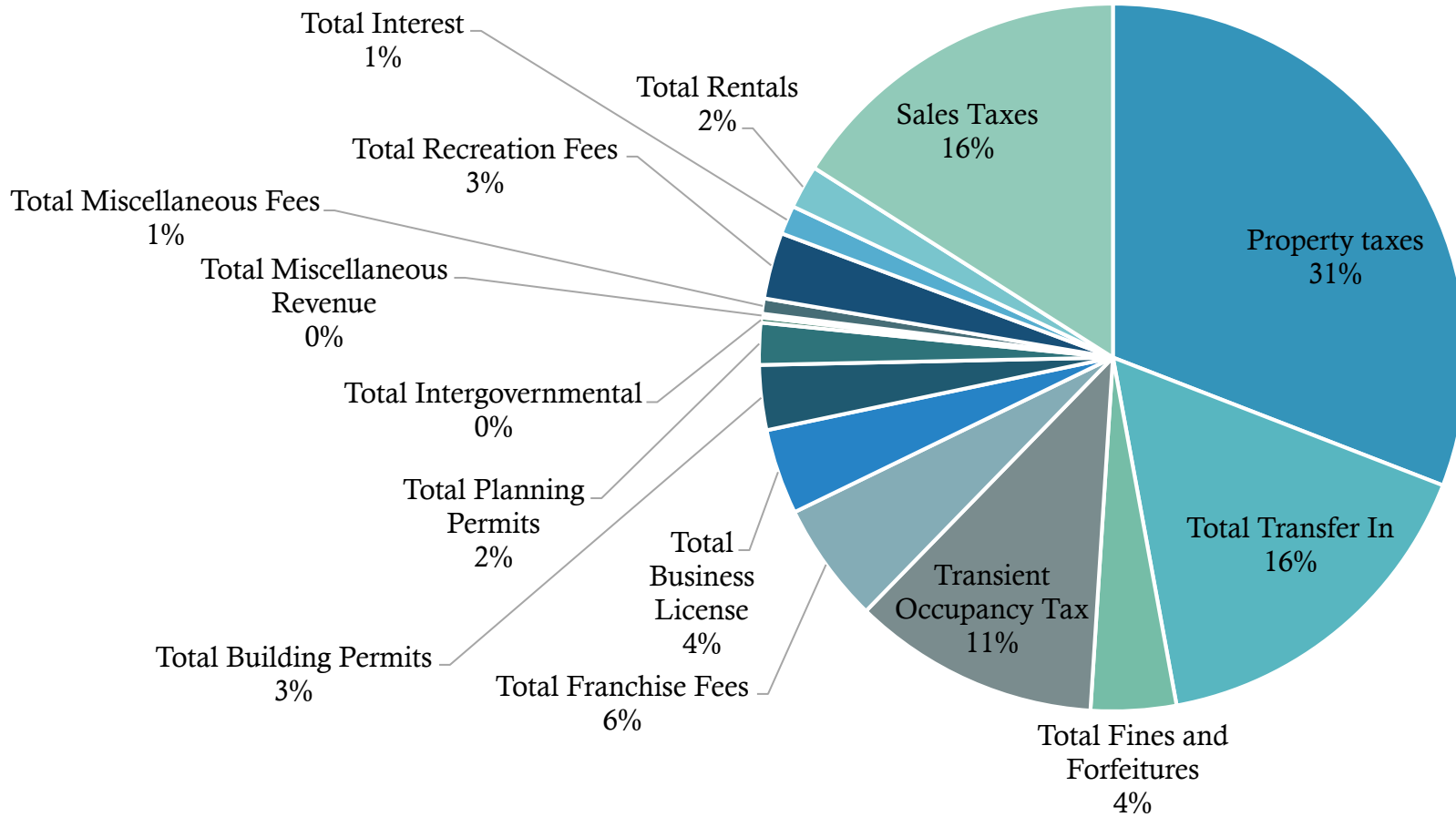
GENERAL FUND REVENUES FORECAST METHODOLOGY:

The City generally forecasts its major taxes by using a growth factor equal to the prior 15 year average for each major tax type, as depicted in the accompanying charts, and then adjusting the calculated growth factor based on known local economic conditions. All other revenues are conservatively estimated based on the prior two year receipts, and adjusting to any known local economic conditions or events that would affect the estimate.





FY2016-17 General Fund Revenues



General Fund Expenditures

General Fund Expenditures by Type	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Salaries	5,314,798	5,430,281	5,745,812	5,991,304	6,376,873	6,616,049
Benefits	4,128,021	2,444,724	3,391,470	3,226,108	3,801,342	4,082,954
Professional Services	1,541,115	1,989,291	1,639,746	1,694,055	1,788,128	1,613,985
Operations	675,845	635,618	698,106	712,411	807,457	818,614
Other Services	524,760	514,204	635,886	660,807	648,155	636,536
Supplies	382,989	442,594	516,999	524,659	514,940	512,640
FFE	125,721	109,801	211,050	306,250	44,050	36,550
Transfers	868,478	1,148,284	890,028	1,767,876	1,980,744	1,827,515
Total Expenditures	13,561,725	12,714,797	13,729,097	14,883,469	15,961,690	16,144,843

Description	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Administration/Finance	1,212,117	1,359,203	1,505,165	1,568,997	1,650,470	1,681,289
Information Technology	449,869	506,493	659,255	781,468	580,726	594,169
Community Development	1,069,452	1,191,374	1,030,142	1,122,998	1,237,791	1,281,827
<i>Planning</i>	622,897	789,982	629,213	663,781	593,561	612,777
<i>Building</i>	446,555	401,392	400,930	459,218	644,230	669,049
Non-Department	3,356,203	2,030,216	2,398,204	2,784,015	3,146,016	2,843,130
Police	4,201,741	4,449,494	4,769,026	5,049,821	5,394,596	5,649,904
Public Works	1,669,894	1,562,326	1,706,765	1,806,932	2,212,359	2,277,843
<i>Maintenance</i>	1,495,238	1,460,268	1,476,062	1,548,527	1,811,277	1,860,099
<i>Engineering</i>	174,655	102,058	230,703	258,405	401,082	417,744
Recreation	823,408	823,225	834,696	897,996	844,164	877,855
Library	779,042	792,465	825,844	871,242	895,567	938,827
Total Expenditures	13,561,725	12,714,797	13,729,097	14,883,469	15,961,690	16,144,843

City Council / Administration / Finance Departments

DEPARTMENT DESCRIPTION

There are five major programmatic activities of the Administration Department: City Council, City Manager, City Clerk, Finance, and Human Resources.

The Sausalito **City Council** is the community's part-time legislative body consisting of five members including the Mayor, Vice Mayor and three Councilmembers. They are elected at-large on a non-partisan basis for a four-year term. The terms are staggered so that a measure of continuity is maintained in the transitions from one Council to the next.

The **City Manager** is the administrative head of the government. It is the duty of the City Manager to enforce all laws and ordinances of the City, and to see that all franchises, contracts, permits and privileges granted by the City Council are faithfully observed. It is also the responsibility of the City Manager to recommend to the City Council such reorganization of offices, positions, departments or units under his/her direction as may be indicated in the interest of efficient, effective and economical conduct of the City's business.

The **City Clerk** serves as the Clerk to the City Council, maintaining the official records of the City of Sausalito, and providing information and services to the public. As such, the Clerk is the historian for the City, keeping all minutes, ordinances and resolutions, and all official actions taken by the Council.

Financial Services is responsible for administering the financial affairs of the City. Financial Administration consists of: accounting for the collection and disbursement of all moneys; investing idle funds; and, budgetary management.

Human Resources activities consist of conducting recruitments for job openings and other special HR projects as requested by the City Manager; establishing and interpreting human resources policies; and administering benefits workers' compensation claims.

STAFFING

ELECTED OFFICIALS

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
City Council Members	5	5	5	5	5	5

FULL-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
City Manager	1	1	1	1	1	1
City Clerk/ Assistant City Manager	1	1	1	1	1	1
Administrative Services Director	1	1	1	1	1	1
Human Resources Manager	1	1	1	1	1	1
Administrative Analyst (previously Finance Manager)	0	1	1	1	1	1
Senior Accounting Technician	3	3	3	3	3	3
Administrative Aide	1	1	1	1	1	1
TOTAL	8	9	9	9	9	9

PART-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Interns	2 (2,000 hours)	2 (2,000 hours)	2 (2,000 hours)	2 (2,000 hours)	1 (1,000 hours)	1 (1,000 hours)

EXPENDITURES BY CATEGORY

Admin	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Salaries	731,068	814,226	851,484	867,111	1,052,068	1,076,992
Benefits	209,228	241,854	258,524	273,664	384,536	401,190
Professional Services	217,518	235,756	268,500	288,500	90,000	75,000
Operations	10,850	12,714	20,000	15,000	12,500	12,500
Other Services	14,991	19,405	52,550	66,550	58,050	60,550
Supplies	21,098	24,323	33,000	34,000	28,500	29,000
FFE	365	2,767	-	-	-	-
Transfers	7,000	8,159	21,108	24,172	24,816	26,057
Total Expenditures	1,212,117	1,359,203	1,505,165	1,568,997	1,650,470	1,681,289

INFORMATION TECHNOLOGY

DEPARTMENT DESCRIPTION

The Information Technology Division mission is both to provide and manage technological solutions for communications, data management and government transparency as well as provide accurate, timely and professional customer service and support to the City of Sausalito staff.

The Information Technology Division is responsible for network connectivity, network security, management of public and private networks (wired and Wi-Fi), and for integrating emerging technologies that improve productivity into the work flow of law enforcement, public safety and general City staff.

The IT division is also responsible for providing communications support for the Emergency Operations Center both during and prior to activation.

STAFFING

FULL-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Information Technology Manager	1	1	1	1	1	1
Information Technology Technician	1	1	1	1	1	1
TOTAL	2	2	2	2	2	2

EXPENDITURES BY CATEGORY

IT	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Salaries	117,793	168,004	168,926	180,391	194,886	204,455
Benefits	42,438	64,715	70,134	76,572	85,576	91,711
Professional Services	160,998	118,570	79,270	86,270	115,000	120,000
Operations	2,743	4,091	3,600	3,600	2,000	2,000
Other Services	433	160	6,000	6,000	6,000	6,000
Supplies	22,905	61,603	147,659	149,769	155,000	155,000
FFE	100,854	87,746	179,250	274,450	17,500	10,000
Transfers	1,704	1,605	4,416	4,416	4,764	5,002
Total Expenditures	449,869	506,493	659,255	781,468	580,726	594,169



COMMUNITY DEVELOPMENT DEPARTMENT – PLANNING DIVISION**DEPARTMENT DESCRIPTION**

The Planning Division processes applications for discretionary planning permits for development projects proposed by private individuals and undertakes the preparation of advanced planning projects such as plan and ordinance amendments. The Division provides staff support for the Planning Commission, Historical Landmarks Board, and the Trees and Views Committee as well as the City Council. Additionally, the Code Enforcement Officer enforces the City's development regulations and permit conditions.

The Planning Division's responsibilities are as follows:

1. **CURRENT PLANNING.** Planning Division staff provide support to the Planning Commission, Historical Landmarks Board, Trees and Views Committee, and City Council. Planning staff review and analyze applications for various permits, including design review permits, conditional use permits, sign permits, variances, and zoning permits. Staff also evaluate and determine the appropriate level of environmental review for current planning projects. The Community Development Director reviews and acts upon certain minor permits as the City's Zoning Administrator.
2. **ADVANCED PLANNING.** Planning Division staff prepare and update long-range plans, including the General Plan Elements and the Marinship Specific Plan on an as-needed basis. In addition, updates and modifications of the City's development regulations are handled by the Planning Division staff. Special projects, including protection of historical resources, preparation of economic development studies, and creation of design guidelines are advance planning projects handled by the planning staff.
3. **CODE ENFORCEMENT.** Planning Division staff investigate complaints regarding violations of the Municipal Code and Zoning Ordinance on private and public property, as well as City's development regulations and permit conditions. Upon receipt of a complaint, Planning staff contact the property and/or business owners, provide options for compliance, and if compliance is not achieved, issue citations. Code enforcement is generally handled on a complaint basis.
4. **PUBLIC INFORMATION.** Planning Division staff maintains information for residents, property owners, and business owners regarding land use and zoning matters, as well as property records for all parcels within the City limits. This service is available over 40 hours per week at the public counter, in addition to via telephone and email.

STAFFING

FULL-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
CDD Director	0.6	0.6	0.6	0.6	0.6	0.6
Senior Planner	0	0	0	0	1	1
Associate Planner	2	2	2	1	1	1
Assistant Planner	1	1	1	2	1	1
Administrative Aide	1	1	1	1	1	1
TOTAL	4.6	4.6	4.6	4.6	4.6	4.6

EXPENDITURES BY CATEGORY

CDD-Planning	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Salaries	385,084	241,304	373,156	361,143	381,992	397,964
Benefits	111,140	71,959	130,548	138,829	125,733	133,515
Professional Services	103,432	423,514	88,400	118,400	40,000	35,000
Operations	5,025	6,068	7,700	9,500	13,500	13,500
Other Services	5,585	27,958	6,800	13,300	12,600	12,600
Supplies	8,611	15,388	14,000	14,000	10,500	10,500
Transfers	4,020	3,792	8,609	8,609	9,236	9,698
Total Expenditures	622,897	789,982	629,213	663,781	593,561	612,777

COMMUNITY DEVELOPMENT DEPARTMENT – BUILDING INSPECTION DIVISION

DEPARTMENT DESCRIPTION

The Building Division ensures private and public construction projects comply with the California Construction Codes. The Building Division staff advise the City Council on the periodic local amendments of the California Construction Codes. Building Division staff provide information to the public on compliance with the California Construction Codes on an over-the-counter basis on most Tuesdays.

The Building Division's responsibilities are as follows:

1. **PLAN CHECK.** Building Division staff administer the plan check process for the review of construction plans to ensure the plans comply with the California Construction Codes and the local amendments adopted by the City. Depending upon the scope of the project, plan checks may involve review of the plans by staff from the Planning Division, Engineering Division, Southern Marin Fire Protection District, the City's plan check consultants.
2. **BUILDING PERMIT.** Building Division staff calculate building permit fees and issue building permits following approval of construction plans in the plan check process noted above. Upon completion of the construction project, Building Division staff verify all permit requirements have been met prior to completion of final inspection.
3. **BUILDING INSPECTION.** Building Division staff conduct in-progress inspections of projects with active building permits. Inspections need to be scheduled ahead of time.
4. **CODE ENFORCEMENT.** Building Division staff investigate complaints of unpermitted construction. Upon becoming aware of an alleged violation, Building staff, in concert with Planning Division staff, contact the responsible parties, provide options for compliance, and if compliance is not achieved, issue citations.
5. **PUBLIC INFORMATION.** Building Division staff maintains information for residents, property owners, and business owners regarding building permits and construction records for all parcels within the City limits. This service is available over 40 hours per week at the public counter, in addition to via telephone and email. The Building staff also administer the Residential Building Report program for sale of residential properties.

STAFFING

FULL-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
CDD Director	0.4	0.4	0.4	0.4	0.4	0.4
Building Inspector	1	1	1	1	1	1
Permit Technician	1	1	1	1	1	1
TOTAL	2.4	2.4	2.4	2.4	2.4	2.4

EXPENDITURES BY CATEGORY

CDD-Building	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Salaries	208,210	189,485	189,709	236,832	243,274	255,328
Benefits	65,243	52,783	63,944	74,098	90,507	97,972
Professional Services	158,293	143,910	135,000	135,000	298,000	303,000
Operations	650	819	750	750	1,200	1,200
Other Services	2,800	2,016	2,000	2,000	2,250	2,250
Supplies	2,800	3,732	2,900	2,900	2,200	2,200
Transfers	8,560	8,648	6,626	7,637	6,798	7,100
Total Expenditures	446,555	401,392	400,930	459,218	644,230	669,049

NON-DEPARTMENTAL

DEPARTMENT DESCRIPTION

The purpose of the Non-Departmental Department is to record expenditures that are not associated with another specific department of the City, or cut across a number of departments and thus are more easily accounted for in one section.

- Annual financial audit, state controller reporting
- Mandated cost claiming and sales tax audits
- Pension and OPEB consulting services
- City Attorney and other legal expenses
- Retiree health care and Former fire-fighters and City employee pension costs
- Intra-governmental expenses for animal control, LAFCO, Marin General Services, Marin Telecommunication
- General Liability, property, employee liability and auto physical damage premiums
- Contributions for Volunteers, employee appreciation, Sister Cities, historical society, “Age-Friendly”, and Marin Renters Rebate
- Support for Hospitality Commission and Business Advisory Commission
- Memberships in League of California Cities and ABAG
- Transfers to the General Capital Improvement Program including pass-through of Measure “O” sales tax receipts
- Transfers for Sewer Rebate program

EXPENDITURES BY CATEGORY

Non-Departmental	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Benefits	1,906,430	193,301	832,204	395,894	531,467	565,200
Professional Services	445,860	581,231	551,000	545,000	521,500	354,500
Operations	21,100	22,839	21,500	21,500	32,000	32,000
Other Services	293,606	225,862	324,500	301,621	319,049	309,930
Supplies	5,599	974	6,000	7,000	6,500	6,500
FFE	-	4,746	-	-	-	-
Transfers	683,607	1,001,264	663,000	1,513,000	1,735,500	1,575,000
Total Expenditures	3,356,203	2,030,216	2,398,204	2,784,015	3,146,016	2,843,130



POLICE DEPARTMENT

DEPARTMENT DESCRIPTION

The Sausalito Police Department provides a full range of services to the community through two Divisions: Support Services and Operations. These divisions work in concert to achieve the common mission with integrity, professionalism and dedication to work in partnership with our community, to enhance safety, quality of life and community trust. The dedicated men, women and volunteers of the Sausalito Police Department devote their time and services to help make the City of Sausalito a safe place to live, work and play.

We are proud of our organization and the service we provide to the community. The dimensions of our community-oriented policing philosophies are problem solving, community partnerships, and a focus on service delivery at the neighborhood level. Our services include Patrol, investigations, Emergency Services, Parking Enforcement, Community Outreach, Information Technology and other programs designed to enhance the quality of life in Sausalito. This year, the City is purchasing License Plate Readers to be located at several primary access locations, included in the General Capital Improvement Fund, to enhance detection and apprehension of vehicle enabled crimes.

The overall goals of the department are to enhance public safety by:

- Creating a safer environment within our community through education, awareness and enforcement of federal and state laws, and local ordinances
- Maintaining and increasing effective partnerships with our regional, state and federal law enforcement partners to provide effective and efficient service delivery
- Reducing the occurrence of criminal activity through predictive policing efforts, proactive responses to crime and utilizing social media, public education, and crime prevention
- Cultivating and maintaining genuine partnerships with our community

Office of the Chief of Police: The Chief of Police is responsible for the overall management and direction of the Department's programs and activities within the Administrative and Services Division and the Operations Division. The way in which we deliver services is founded in our belief in the value of Community Policing and our commitment to problem solving, quality service delivery to our community members and each other, and investment in community partnerships.

The department is focused on community problem solving. Individual officers and patrol teams are responsible for identifying problems and creating and implementing solutions to those problems. In furtherance of this effort, the department continues to develop relationships with specific segments of our community such as the Chamber of Commerce, homeowner and neighborhood associations, schools, non-profit organizations, the faith community and service clubs, among others.

Support Services Division: This element provides overall administration and management of five sections of the department: Records Management, Property and Evidence, Professional Standards, Parking Enforcement and Investigations.

Records Management: This element processes police reports and citizen requests for service, answers calls from the public, retrieves and archives police reports, completes statistics, crime analysis, seals and purges reports in response to state mandates, maintains confidential files, processes subpoenas and requests for records, processes supply requests for all department activities, and prepares and delivers documents to and from the District Attorney's office.

Property and Evidence: This element receives, stores and releases property and evidence for all police cases, and destroys controlled substances and firearms in accordance with state law.

Professional Standards: This element is responsible for all recruitment and training activities for the sworn and civilian staff of the Police Department. This includes POST (Peace Officer Standards and Training), non-POST training, recruitment and selection activities of new police employees and volunteers. The Lieutenant assigned to this program provides administrative support to the police department and oversees the Training Program, the Volunteer Program, Intern Program, Citizen's Police Academy, Homeless Outreach Program, Department Fitness and Health Program, Peer Support and the Chaplain Program.

Parking Services: This element is responsible for oversight of parking staff, parking equipment, parking citations, currency collection, issuance of special parking permits and cards, parking regulations/policy and community outreach.

Investigations: This element is responsible for oversight of the Detectives assigned to investigate misdemeanor and felony crimes against persons and property within the city. The staff assigned to the investigations unit provide the community with crime prevention and community safety outreach.

Operations Division: The Lieutenant assigned to this Division provides overall administration and management and is responsible for the direct supervision and coordination of all patrol activities, including officer scheduling, directed patrol activities, undercover operations, ensuring minimum staffing levels, special events permitting, and coordinating special events. The Operation's Division is also responsible for the oversight of the department's community policing, bicycle and pedestrian safety, public safety technology and communications, fleet maintenance and safety equipment.

Operations: Members of this Division are divided into two areas of responsibility; uniformed front line personnel, and Specialized Patrol Units. Uniformed personnel respond to all calls for service and initiate most investigations. Patrol of the City is conducted 24 hours a day, seven days a week. Uniformed personnel operate in marked police vehicles, on bicycles, on foot and on dual-purpose motorcycles. Uniformed personnel document incidents and conduct preliminary investigations. They provide the first level of traffic safety as well as address community "quality of life" issues. Directed patrol is often employed to target hot crimes areas in the city or areas of concern regarding traffic safety. This Division is also responsible for specialized units such as the Special Response/Crisis intervention Team members, Marine Patrol, Motorcycle Unit, Bicycle Unit, Special Event staffing, and Disaster Preparedness-Emergency Operations. The department assigns qualified members to participate in multi-agency Special Response/Crisis Intervention Team. This team provides highly trained personnel to handle critical incidents involving a barricaded subject, hostage or high-risk search warrant situation. The Marine Patrol program provides approximately 20 hours of patrol along the City's waterfront per month. It operates a 26' safe boat provided by the US Army Corps. The unit is responsible for critical infrastructure security patrols, homeland security checks, enforcement of maritime laws, citizen outreach, boater assistance and rescue.

STAFFING

Sausalito Police Department's full-time staffing includes twenty sworn positions, three parking enforcement positions and two administrative positions. Patrol operations has four shifts for two beats that operate 24 hours, 7 days a week. The third beat, the waterfront, is patrolled as staffing allows or is needed. Authorized staffing in patrol is four sergeants and nine officers (including 2 corporals) which is divided into four 12 hour shifts (2 dayshifts and 2 nightshifts).

FULL-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Chief	1	1	1	1	1	1
Captain	1	1	1	0	0	0
Lieutenant	1	1	1	2	2	2
Sergeants	4	4	4	4	4	4
Corporal	2	2	2	2	2	2
Officer -Investigator	2	2	2	2	2	2
Officer	7	7.5	8	9	9	9
Parking Enforcement Officer	4	3.5	3	3	4	4
Administrative Aide- POA	1	1	1	1	1	1
Records/ Assistant to Chief	1	1	1	1	1	1
TOTAL	24	24	24	25	26	26

PART-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Emergency Services Planner	0	0	0	0	.25	.25
Evidence Technician (shared service)	.5	.5	.5	.5	.5	.5
Reserve Officer	0	.25	.25	.25	.5	.5
Police Interns	.1	0	0	0	0	0
TOTAL	.6	.56	.75	.75	1.25	1.25

EXPENDITURES BY CATEGORY

Police	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Salaries	2,263,838	2,389,338	2,459,557	2,589,768	2,709,253	2,801,676
Benefits	1,197,543	1,296,152	1,475,538	1,629,121	1,765,132	1,920,295
Professional Services	136,709	176,097	223,117	220,117	256,476	250,333
Operations	328,418	318,712	304,927	294,230	357,484	374,966
Other Services	63,919	85,873	83,689	85,493	85,993	80,993
Supplies	82,532	82,963	84,590	84,590	78,590	77,090
FFE	14,080	9,607	10,550	10,550	10,550	10,550
Transfers	114,703	90,753	127,057	135,952	131,118	134,002
Total Expenditures	4,201,741	4,449,494	4,769,026	5,049,821	5,394,596	5,649,904

SERVICE INDICATORS

Year	Part 1 (Violent and Property) Crimes	Part 2 (Non-Violent and Quality of Life) Crimes	Calls for Service	Arrests	Traffic Accidents	Parking Citations Issued
2013	342	144	16,256	293	128	12,096
2014	271	883	15,325	203	95	14,274
2015	297	177	16,952	249	69	12,433

DEPARTMENT OF PUBLIC WORKS

DEPARTMENT DESCRIPTION

The Department's mission is to provide quality, professional, effective, respectful and timely services to residents, businesses, City staff and guests. We focus on integrity in our relationships --- both with our peers and our customers; on customer service and satisfaction; and on pride in our work, our workplaces and our community -- holding sacred the community's trust.

The Department is responsible for the design, construction, management and maintenance of the City's infrastructure, including streets, trees, sidewalks, stairs, steps, pathways, parking lots and other rights-of-way; parks; creeks(in public easements, or public right-of-way); shorelines; sewers and storm drains; buildings and structures; vehicles and equipment; street lights and traffic signals. In addition, we facilitate environmental compliance (including storm water pollution prevention), sustainability, protection of trees; and floodplain administration. The Department of Public Works is a key responding agency in emergencies involving our infrastructure as well as weather and other disasters with the potential for adverse impacts to public health or the environment.

STAFFING – DPW (ENGINEERING, MAINTENANCE, SEWER)

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Public Works Director	1	0	0	0	0	0
Public Works Director/City Engineer	0	1	1	1	1	1
City Engineer	1	0	0	0	0	0
Senior Civil Engineer	0	1	1	1	1	1
Civil Engineer II	1	0	0	0	0	0
Assistant Engineer	0	1	1	1	1	1
Administrative Aide	1	1	1	1	1	1
DPW Division Manager	1	1	1	1	1	1
DPW Supervisor	1	1	1	1	1	1
Fleet Coordinator	1	1	1	1	1	1
Maintenance Worker I	1	0	0	0	0	0
Maintenance Worker II	4	4	4	4	4	3
Maintenance Worker III	0	0	0	0	0	1

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Landscape Worker I	1	1	1	1	1	1
Landscape Worker II	2	2	2	2	1	1
Landscape Worker III	0	0	0	0	1	1
Lead Custodian	1	1	1	1	1	1
Custodian	1	1	1	1	1	1
Sewer Maintenance Worker I	2	2	1	1	1	1
Sewer Maintenance Worker II	1	1	1	1	0	0
Sewer Maintenance Worker II	0	0	0	0	1	1
Sewer System Coordinator	1	1	1	1	1	1
TOTAL	21	20	19	19	19	19

DEPARTMENT OF PUBLIC WORKS – ENGINEERING DIVISION

STAFFING

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Public Works Director	0.25	0	0	0	0	0
Public Works Director/City Engineer	0	0.25	0.25	0.25	0.25	0.25
City Engineer	0.5	0	0	0	0	0
Senior Civil Engineer	0	0.5	0.5	0.5	0.5	0.5
Civil Engineer II	0.5	0	0	0	0	0
Assistant Engineer	0	0.5	1	1	1	1
Admin Aide I	0.5	0.5	0.5	0.5	0.5	0.5
TOTAL	1.75	1.75	2.25	2.25	2.25	2.25

EXPENDITURES BY CATEGORY

DPW-Engineering	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Salaries	94,344	97,635	195,037	203,457	210,046	220,399
Benefits	27,354	(50,798)	(27,858)	(17,785)	89,317	95,368
Professional Services	31,610	32,926	32,959	36,768	65,152	65,152
Operations	3,617	4,359	4,500	6,500	6,500	6,500
Other Services	9,641	8,099	5,925	7,325	14,250	14,250
Supplies	5,698	4,708	4,900	4,900	5,650	5,650
FFE	913	3,901	10,250	10,250	5,000	5,000
Transfers	1,479	1,228	4,990	6,990	5,167	5,425
Total Expenditures	174,655	102,058	230,703	258,405	401,082	417,744

SERVICE INDICATORS:

Operations- Engineering

Private Development -- Planning and Building permits as well as City projects
Permitting, inspection and regulation
Subdivision Map Act
Stormwater Permit
Sewer Standards
Encroachments: Permits, Agreements, Right-of-Way management
City Projects – Design, Permitting, Bidding, Construction
Management, Construction Inspection, Contract Management,
Project Acceptance and Completion

Purchasing Policy Compliance
Climate Action Plan Compliance
NFIP Compliance
Claims and Litigation
Senior Management Team, Safety Liaison (BCJPIA), ADA
Coordinator, Planning Commission, Historic Landmarks Board,
Pedestrian and Bicycle Advisory Committee, Sustainability
Commission, Trees and Views Committee, City Council

DEPARTMENT OF PUBLIC WORKS – MAINTENANCE DIVISION

STAFFING

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Public Works Director	0.25	0	0	0	0	0
Public Works Director/City Engineer	0	0.25	0.25	0.25	0.25	0.25
DPW Division Manager	0.4	0.4	0.4	0.4	0.4	0.4
DPW Supervisor	0.8	0.8	0.8	0.8	0.8	0.8
Fleet Coordinator	0.4	0.4	0.75	0.75	0.75	0.75
Maintenance Worker I	1	0	0	0	0	0
Maintenance Worker II	4	4	4	4	4	3
Maintenance Worker III	0	0	0	0	0	1
Landscape Worker I	1	1	1	1	1	1
Landscape Worker II	2	2	2	2	1	1
Landscape Worker III	0	0	0	0	1	1
Lead Custodian	1	1	.9	.9	.9	.9
Custodian	1	1	.65	.65	.65	.65
TOTAL	11.85	10.85	10.75	10.75	10.75	10.75

EXPENDITURES BY CATEGORY

DPW-Maintenance	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Salaries	662,106	673,802	611,953	645,815	689,838	723,773
Benefits	323,661	317,249	315,044	337,235	388,327	409,902
Professional Services	71,805	82,115	72,000	72,000	207,000	207,000
Operations	296,163	258,211	325,229	342,230	372,723	367,098
Other Services	5,168	6,264	8,797	8,844	9,863	9,863
Supplies	100,812	106,755	91,650	89,200	89,200	87,200
FFE	4,957	-	10,000	10,000	10,000	10,000
Transfers	30,567	15,873	41,390	43,203	44,326	45,262
Total Expenditures	1,495,238	1,460,268	1,476,062	1,548,527	1,811,277	1,860,099

SERVICE INDICATORS

Operations-- Custodial

Cleaning and maintenance of City buildings and grounds
 Equipment maintenance and operations
 Safety Equipment
 Cleaning and restoration tools and equipment
 Waste, composting and recycling materials management
 Consumable inventory maintenance – towels, light bulbs, paper, etc.
 Repair of mechanical, electrical and plumbing systems in City buildings
 Response to call-outs 24/7/365

Operations -- Landscape Maintenance

Maintenance of City grounds and parks
 Equipment maintenance & operations including Class “B” Commercial Driver’s License
 Safety Equipment
 Landscape maintenance tools and equipment including mowers, saws and leaf blowers
 Waste, composting and recycling materials management
 Pesticide applicator’s license compliance
 Maintenance and repair of City irrigation systems
 Response to call-outs 24/7/365

RECREATION DEPARTMENT

DEPARTMENT DESCRIPTION

The Sausalito Parks & Recreation Department's mission is to provide quality programs to Sausalito and its community that enhance growth, expression and recreation through people, parks and programs.

Each quarter the Department publishes the "Sausalito and it's Community" magazine which lists youth, adult, and senior classes for the next three months as well as events that the Department is producing during the same time period. The Department has over 300 youth and adult classes per year, registers 4,000 class participants, processes 9,500 drop-in registrations, 1,000 facility rentals, 60 film, banner or special event permits, and produces 20 special events per year.

The Department coordinates with Sausalito Beautiful, Rotary Club, Woman's Club, Lion's Club, Chamber of Commerce, Sausalito Village, CARSS, Historical Society, Sausalito Sister Cities and the Hospitality Business Development Committee.

The Department assists Public Works with Park Development and Maintenance.

STAFFING

FULL TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Recreation Director	1	1	1	1	1	1
Recreation Supervisor	2	2	2	2	2	2
Administrative Aide	1	1	1	1	1	1
TOTAL	4	4	4	4	4	4

PART TIME STAFF (ALL CLASS INSTRUCTORS ARE CONTRACTORS)

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Recreation Leader I	.6	.6	.6	.6	.6	.6
Recreation Leader II	.8	.6	.6	.7	.7	.7
Recreation Leader III	.1	0	0	0	0	0
TOTAL	1.5	1.2	1.2	1.3	1.3	1.3

Expenditures by Category

Recreation	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Salaries	377,689	374,366	383,407	381,451	363,174	379,308
Benefits	119,536	127,725	135,170	165,369	166,956	179,328
Professional Services	158,216	144,262	136,000	136,000	140,000	145,000
Operations	6,443	6,684	7,500	16,500	7,300	7,050
Other Services	127,930	137,487	144,125	168,175	138,100	138,100
Supplies	17,138	19,619	18,500	18,500	18,900	18,900
FFE	4,553	1,035	1,000	1,000	1,000	1,000
Transfers	11,902	12,046	8,994	11,001	8,734	9,170
Total Expenditures	823,408	823,225	834,696	897,996	844,164	877,855

SERVICE INDICATORS

Each year, the Department:

- Produces over 300 Youth and Adult Classes
- Registers 4,000 class participants
- Processes 9,500 drop-in registrations
- Processes 1,000 Facility rentals
- Processes 60 Film, Banner, or Special Event Permits

LIBRARY**DEPARTMENT DESCRIPTION**

The Sausalito Public Library is located at 420 Litho Street in the City Hall building off Caledonia Street. The Library is open seven days a week, 63 hours per week, more than any other public library in Marin. It provides comfortable seating, public internet stations, free Wi-Fi for laptop users, story times and special programs for children, evening lectures and discussion groups for adults, and large collections of books, DVDs, CDs, audiobooks, and children's materials. Our website features our online library catalog, downloadable e-books and e-audiobooks, research databases, language instruction, museum passes, and our current adult and children's program schedules. The Library is a member of the MARINet consortium of libraries in Marin County. The Library is staffed by five full-time employees and a roster of hourly employees who work fewer than eighteen hours per week, on average.

STAFFING**FULL-TIME STAFF**

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
City Librarian	1	1	1	1	1	1
Senior Library Assistant	1	1	1	1	1	1
Librarian II	1	1	1	1	1	1
Librarian I	1	1	1	1	1	1
Library Assistant II	1	1	1	1	1	1
TOTAL	5	5	5	5	5	5

PART-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Librarian I	1.0	1.0	1.0	1.0	1.0	1.0
Library Assistant I	1.2	1.2	1.2	1.2	1.2	1.2
Page & Summer Assistant	1.3	1.3	1.3	1.3	1.3	1.3
TOTAL	3.5	3.5	3.5	3.5	3.5	3.5

EXPENDITURES BY CATEGORY

Library	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Original Budget	FY2016-17 Approved	FY2017-18 Projected
Salaries	474,667	482,120	512,581	525,335	532,341	556,155
Benefits	125,449	129,785	138,223	153,110	173,791	188,472
Professional Services	56,675	50,911	53,500	56,000	55,000	59,000
Operations	834	1,120	2,400	2,600	2,250	1,800
Other Services	688	1,081	1,500	1,500	2,000	2,000
Supplies	115,795	122,530	113,800	119,800	119,900	120,600
Transfers	4,935	4,917	3,840	12,898	10,285	10,799
Total Expenditures	779,042	792,465	825,844	871,242	895,567	938,827

SERVICE INDICATORS

Indicator	FY2012-13	FY2013-14	FY2014-15	FY2015-16 Estimated	FY2016-17 Projected	FY2017-18 Projected
Circulation of adult library materials	100,219	112,933	110,567	104,871	102,000	100,000
Circulation of children's materials	25,927	32,451	34,411	34,639	35,000	36,000
Circulation of e-books, e-audiobooks and e-video titles	4,474	6,468	8,166	8,333	9,000	10,000
Adult program attendance	843	1,605	2,417	2,921	3,200	3,400
Children's program attendance	3,184	5,612	7,898	7,736	7,800	8,000
# of Sausalito residents with library card	4,673	4,770	4,890	4,732	4,800	4,900

SPECIAL REVENUE FUNDS

Special revenue funds are established by a government to collect money that must be used for a specific project, either by law or by policy. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their revenue dollars will go toward an intended purpose. For example, Sausalito establishes a special revenue fund to pay expenses associated with gas taxes because the state requires that the monies can only be used for certain street related expenses.

The following chart summarizes revenues and expenses for each of the City's Special Revenue funds:

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Adopted FY2016-17	Proposed FY2017-18
Tidelands Fund	704,756	795,842	754,615	719,350	739,818	747,417
Traffic Safety	42,219	42,617	40,180	40,000	40,000	40,000
Gas Tax	187,868	263,570	200,738	168,000	168,000	168,000
Construction Impact Fees	172,234	161,481	204,050	150,000	165,000	170,000
County Measure A and B	385	61,495	388	50,000	50,000	50,000
Storm Drain	71,809	71,921	71,832	74,500	74,500	74,500
Stairs	-	-	-	-	-	-
Police Grant	109,991	102,582	114,177	-	82,000	85,165
Recreation Grant	96,153	8,802	-	55,000	55,000	55,000
Total Revenues	1,385,415	1,508,311	1,385,979	1,256,850	1,374,318	1,390,082
Tidelands Fund	1,062,382	387,676	406,268	803,438	755,438	746,938
Traffic Safety	39,756	23,688	37,567	30,000	40,000	40,000
Gas Tax	56,983	370,070	157,131	52,000	165,000	190,000
Construction Impact Fees	126,042	430,149	268,719	150,000	165,000	170,000
County Measure A and B	-	297,048	-	-	50,000	50,000
Storm Drain	54,861	107,900	20,026	108,500	74,500	74,500
Stairs	3,969	18,496	-	20,000	-	-
Police Grant	49,871	43,403	49,557	-	81,823	85,164
Recreation Grant	97,138	37,519	3,445	-	55,000	55,000
Total Expenditures	1,491,001	1,715,949	942,712	1,163,938	1,386,761	1,411,602
Net	(105,587)	(207,638)	443,266	92,912	(12,443)	(21,520)

Revenues and expenditures by category, for all Special Revenue Funds combined, are as follows:

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Taxes	71,680	71,693	71,601	74,500	74,500	74,500
Intergovernmental	393,691	463,893	314,271	273,000	355,000	358,165
Permits & Fees	171,127	159,975	202,576	150,000	165,000	170,000
Fines	42,206	42,587	40,148	40,000	40,000	40,000
Rental	701,500	792,835	748,459	718,850	739,318	746,917
Interest Income	5,210	6,142	8,643	500	500	500
Total Revenues	1,385,415	1,537,125	1,385,700	1,256,850	1,374,318	1,390,082
Salaries	8,957	8,413	11,778	-	51,268	53,831
Benefits	31,862	34,990	37,614	-	30,555	31,333
Professional Services	133,182	90,602	92,931	94,500	95,000	95,000
Operations	94,733	115,925	114,698	293,283	273,283	293,283
Other Services	16,538	14,187	20,026	28,500	28,500	28,500
Supplies	4,169	-	-	-	-	55,000
FFE	27,403	8,802	6,445	-	55,000	-
Transfers	1,174,158	1,414,313	662,055	1,066,655	853,155	854,655
Total Expenditures	1,491,001	1,687,232	945,548	1,482,938	1,386,761	1,411,602

Tideland Fund

DEPARTMENT DESCRIPTION

The City of Sausalito is the grantee of all tide and submerged lands, filled and unfilled, within the city limits which were granted to the City by the State of California pursuant to statutory grant as set forth in statutes in 1953, Chapter 534, on page 1795 and statutes of 1957, Chapter 791, page 2002. The City holds title to these lands subject to the public trust which limits their use to purposes consistent with commerce, navigation and fisheries (“public trust”). The grants provide that the City may lease the granted lands for limited periods, but in no event exceeding 50 years.

Accordingly, The City has leased its properties to the following entities:

TENANT	LEASE EXPIRES ON:
• Sausalito Yacht Club	• 09/30/2027
• Galilee Harbor	• 06/31/2023
• Sausalito Cruising Club	• Month-to-Month
• Trident/Ondine/Horizons	• 03/02/2038
• Scoma's	• Month-to-Month
• Pelican Harbor	• 01/31/2040
• Sausalito Yacht Harbor	• 12/31/2029 plus 2 five-year renewal options
• Spinnaker	• 01/26/2032
• Inn Above The Tides	• Month-to-Month
• Golden Gate Ferry Landing	• 11/30/2045

STAFFING

There are no dedicated personnel funded through the Tideland Special Revenue Fund, rather the Tideland Fund transfers money annually to the General Fund for certain administration, public works, public safety and other costs associated with managing the Tidelands

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Tidelands

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Rental	701,500	792,835	748,459	718,850	739,318	746,917
Interest Income	3,255	3,007	6,156	500	500	500
Total Revenues	704,756	795,842	754,615	719,350	739,818	747,417
Professional Services	133,182	90,602	92,931	94,500	95,000	95,000
Operations	-	-	-	143,283	143,283	143,283
FFE	23,925	-	-	-	-	-
Transfers	905,275	297,074	313,336	565,655	517,155	508,655
Total Expenditures	1,062,382	387,676	406,268	803,438	755,438	746,938

Traffic Safety Fund

DEPARTMENT DESCRIPTION

All fines and forfeitures received as a result of arrests by city police officers for vehicle code violations must be deposited in a special city “Traffic Safety Fund” to be used for traffic control devices; maintenance of equipment and supplies for traffic law enforcement and traffic accident prevention; the maintenance, improvement or construction of public streets, bridges or culverts; and the compensation of school crossing guards who are nor regular full-time members of the police department.

The City typically uses these funds for the maintenance, improvement or construction of public streets.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Traffic Safety Fund

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Fines	42,206	42,587	40,148	40,000	40,000	40,000
Interest Income	14	30	32	-	-	-
Total Revenues	42,219	42,617	40,180	40,000	40,000	40,000
Operations	39,756	23,688	37,567	30,000	30,000	30,000
Transfers	-	-	-	-	10,000	10,000
Total Expenditures	39,756	23,688	37,567	30,000	40,000	40,000

Gas Tax Fund**DEPARTMENT DESCRIPTION**

The State of California imposes excise taxes on various transportation fuels. California motor vehicle fuel taxes include the gasoline tax, diesel fuel tax, and the use fuel tax. The allocation of highway user tax revenues is complex. The use of Motor Vehicle Fuel Tax is restricted by Article XIX of the California State Constitution and by Streets and Highways Code Section 2101. All Motor Vehicle Fuel Tax funds allocated from the Highway Users Tax Account must be expended for the following:

- The research, planning, construction, improvement, maintenance, and operation of public streets and highways (and their related public facilities for non-motorized traffic), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.
- The research and planning for exclusive public mass transit guide-ways (and their related fixed facilities), the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.
- The construction and improvement of exclusive public mass transit guide-ways (and their related fixed facilities), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, the administrative costs necessarily incurred in the foregoing purposes, and the maintenance of the structures and the immediate right-of-way for the public mass transit guide-ways
- The payment of principal and interest on voter-approved bonds issued for the purposes specified above.

The City typically uses these funds for the maintenance, improvement or construction of public streets.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY**Gas Tax Fund**

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Intergovernmental	187,641	262,881	200,090	168,000	168,000	168,000
Interest Income	227	690	648	-	-	-
Total Revenues	187,868	263,570	200,738	168,000	168,000	168,000
Operations	54,977	92,237	77,131	12,000	100,000	120,000
Transfers	2,006	277,833	80,000	40,000	65,000	70,000
Total Expenditures	56,983	370,070	157,131	52,000	165,000	190,000

Construction Impact Fees Fund**DEPARTMENT DESCRIPTION**

The City of Sausalito has one Development Impact Fee, a construction traffic road fee (Sausalito Municipal Code Chapter 3.36). The fee is paid immediately prior to the issuance of a building permit. The intent of this fee is to allow for the mitigation of impacts from private construction. These impacts include accelerated wear and tear to the City's roads due to numerous heavy loads from the traffic brought on by construction activity. The City of Sausalito uses this money for the sole purpose of repairing City streets (including striping and signage).

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY**Construction Impact**

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Permits & Fees	171,127	159,975	202,576	150,000	165,000	170,000
Interest Income	1,106	1,506	1,474	-	-	-
Total Revenues	172,234	161,481	204,050	150,000	165,000	170,000
Transfers	126,042	430,149	268,719	150,000	165,000	170,000
Total Expenditures	126,042	430,149	268,719	150,000	165,000	170,000

County Measure A and B Fund

DEPARTMENT DESCRIPTION

Voters in Marin approved Measure A in November of 2004. It is a ½ percent Sales Tax for Marin County Transportation purposes. The Measure A authorized the formation of Transportation Authority of Marin to administer Measure A revenues. The funds must be used for transportation purposes. This can include street and roads projects, local transit projects, bicycle projects, and pedestrian projects. The Sausalito Budget programmed TAM funds for the Street Repair Program. If there are remaining amounts they will be allocated to go into Measure A Fund balances. On November 2, 2010, Marin residents voted to pass Measure B which increased the annual vehicle registration fee by \$10 to help fund transportation improvements, also administered by the Transportation Authority of Marin. The Fee will fund programs that: 1) Repair and maintain local streets, roads, and multi-use pathways in the County, including neighborhood and residential priority locations; 2) Make public transportation easier to use and more efficient, particularly for the senior and disabled population in Marin County; 3) Make it easier to get to work or school, whether by driving, using public transportation, bicycling, or walking; and 4) Result in the reduction of pollution from cars and trucks, by reducing the need to drive and encouraging the use of alternative fuel vehicles.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

County Measure A and B

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Intergovernmental	-	60,898	-	50,000	50,000	50,000
Interest Income	385	597	388	-	-	-
Total Revenues	385	61,495	388	50,000	50,000	50,000
Transfers	-	297,048	-	-	50,000	50,000
Total Expenditures	-	297,048	-	-	50,000	50,000

Storm Drainage Fund

DEPARTMENT DESCRIPTION

The purpose of the Storm Drain Fund is to account for the use of monies generated by the fee imposed on property owners by the City’s Urban Runoff Pollution Prevention Ordinance. This Ordinance, in order to ensure the future health, safety, and general welfare of the residents of the City of Sausalito, established a funding source, to provide for the maintenance and repair of the City's storm water drainage facilities, to provide capital improvements to the City's storm drainage system, and to provide other clean storm water activities.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Storm Drain

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Taxes	71,680	71,693	71,601	74,500	74,500	74,500
Interest Income	129	228	230	-	-	-
Total Revenues	71,809	71,921	71,832	74,500	74,500	74,500
Other Services	14,148	14,187	20,026	28,500	28,500	28,500
Transfers	40,713	93,713	-	80,000	46,000	46,000
Total Expenditures	54,861	107,900	20,026	108,500	74,500	74,500

Stairs Fund

DEPARTMENT DESCRIPTION

The purpose of the Stairs Fund is to account for the use of monies generated by the “167 Cazneau” legal settlement that designated that the monies can only be used for improvements to Stairs as defined in the legal settlement.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Stairs

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Interest Income	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Transfers	3,969	18,496	-	20,000	-	-
Total Expenditures	3,969	18,496	-	20,000	-	-

Police Grants Fund

DEPARTMENT DESCRIPTION

The City receives Federal and State grants that are designated for police activities. Most recently, the City received COPS grants to pay a portion of additional personnel.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Police Grant

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Interest Income	94	(14)	(15)	-	-	-
Intergovernmental	109,897	102,596	114,191	-	82,000	85,165
Total Revenues	109,991	102,582	114,177	-	82,000	85,165
Salaries	8,957	8,413	164	-	51,268	53,831
Benefits	31,862	34,990	11,778	-	30,555	31,333
Professional Services	-	-	37,614	-	-	-
Other Services	2,390	-	-	-	-	-
Supplies	4,169	-	-	-	-	-
FFE	2,493	-	-	-	-	-
Total Expenditures	49,871	43,403	49,557	-	81,823	85,164

Recreation Grants Fund

DEPARTMENT DESCRIPTION

The City receives State grants that are designated for specific capital projects.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Recreation Grant

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Miscellaneous	96,153	8,802	-	55,000	55,000	55,000
Transfers	-	-	-	-	-	-
Total Revenues	96,153	8,802	-	55,000	55,000	55,000
FFE	985	-	3,445	-	55,000	55,000
Transfers	96,153	37,519	-	-	-	-
Total Expenditures	97,138	37,519	3,445	-	55,000	55,000

DEBT SERVICE FUNDS

Debt Service Funds are funds to account for the payment and accumulation of resources related to general long-term debt principal and interest.

Revenues and expenditures by fund are as follows:

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Tidelands Loan	72,155	72,155	72,155	72,155	72,155	72,155
2006 General Obligations Bonds	515,990	511,138	498,411	505,061	505,043	537,435
Total Revenues	588,146	583,294	570,566	577,216	577,198	609,590
Tidelands Loan	72,155	72,155	72,155	74,070	72,155	72,155
2006 General Obligations Bonds	406,750	433,375	456,193	481,010	505,043	537,435
Total Expenditures	478,905	505,530	528,348	555,080	577,198	609,590
Net	109,241	77,763	42,218	22,136	-	-

Revenues and expenditures by category, for all Debt Service Funds combined, are as follows:

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Taxes	489,474	509,136	496,598	505,061	505,043	537,435
Intergovernmental	1,978	2,002	1,813	-	-	-
Transfers	96,694	72,155	72,155	72,155	72,155	72,155
Total Revenues	588,146	583,294	570,566	577,216	577,198	609,590
Operations	478,905	505,530	528,348	555,080	577,198	609,590
Total Expenditures	478,905	505,530	528,348	555,080	577,198	609,590
Net	109,241	77,763	42,218	22,136	-	-

Tidelands Loan Fund

DEPARTMENT DESCRIPTION

Between April 1995 and March 1996, the City borrowed \$1.2 million from the California Department of Boating and Waterways to finance certain improvements. The loan bears interest at 4.5% per annum on the unpaid balance, commencing with the date of each transfer of loan funds to the City. Repayment of the loan commenced August 1995, and is payable in annual installments of \$72,155, including interest, until maturity, August 1, 2025. The balance at June 30, 2016 is \$570,945.95.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Transfers	72,155	72,155	72,155	72,155	72,155	72,155
Total Revenues	72,155	72,155	72,155	72,155	72,155	72,155
Operations	72,155	72,155	72,155	74,070	72,155	72,155
Total Expenditures	72,155	72,155	72,155	74,070	72,155	72,155
Net	-	-	-	(1,915)	-	-

2006 General Obligation Bonds Fund

DEPARTMENT DESCRIPTION

General Obligation Bonds are debt applicable to the City’s Legal Debt Limit Ceiling calculated at 15% of adjusted assessed value of property (25% of Market Value). The City’s Legal Debt Limit Ceiling on July 1, 2014 is \$103,700,250 (15% x (\$2,765,339,998 market value x 25%). Debt applicable to the limit is \$17,788,657 as described below.

GENERAL OBLIGATION BOND 2006 SERIES A

On November 16, 2006, the City issued General Obligation Bonds Series A in the amount of \$8,205,000. The bond proceeds from this series and the bond proceeds from Series B (see below) were used to finance the demolition and replacement of a police building and fire station. Interest payments are due each February 1 and August 1, and principal is due each August 1, repayable from General Fund revenues until August 1, 2026. The bonds bear interests at rates from 4.10% to 5.00% per annum. These bonds are repayable from the proceeds of *ad valorem property* taxes. The total principal and interest remaining to be paid on the Series A bonds is \$5,140,000.

GENERAL OBLIGATION BOND 2006 SERIES B (CAPITAL APPRECIATION BONDS)

On November 16, 2006, the City issued General Obligation Bonds Series B in the amount of \$7,293,894. The bond proceeds from this series and the bond proceeds from Series A (see above) were used to finance the demolition and replacement of a police building and fire station. These bonds are repayable from the proceeds of *ad valorem property* taxes. The total principal and interest remaining to be paid on the bonds is \$11,356,267. The Bonds do not pay periodic interest. Interest on the Bonds will accrete in value at the rates between 4.55% and 4.65%. Repayments of the accreted principal will commence August 1, 2026. Final repayment will be August 1, 2041.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Taxes	489,474	509,136	496,598	505,061	505,043	537,435
Intergovernmental	1,978	2,002	1,813	-	-	-
Transfers	24,539	-	-	-	-	-
Total Revenues	515,990	511,138	498,411	505,061	505,043	537,435
Operations	406,750	433,375	456,193	481,010	505,043	537,435
Total Expenditures	406,750	433,375	456,193	481,010	505,043	537,435
Net	109,241	77,763	42,218	24,051	-	-

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations including debt service that are financed and operated in a manner similar to private businesses - where the intent of the governing body is that cost (expenses including depreciation) of providing goods or services to the general public or a specific population, i.e. ratepayers, on a continuing basis is financed or recovered primarily through user charges; or where the governing body has determined that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes.

The following chart summarizes revenues and expenses for each of the City's four enterprise funds:

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Sewer	1,596,224	1,723,825	2,486,582	2,506,000	2,568,500	2,682,563
Old City Hall	270,013	268,444	271,389	285,000	285,000	285,000
MLK	996,421	1,195,119	1,284,293	8,525,000	1,367,563	1,402,314
Parking	1,792,628	1,924,273	2,091,408	2,262,500	2,332,276	2,350,276
Total Revenues	4,655,285	5,111,660	6,133,672	13,578,500	6,553,339	6,720,153
Sewer	2,190,673	1,569,834	1,715,415	3,021,536	3,122,811	3,212,748
Old City Hall	176,961	250,725	304,291	285,000	280,000	280,000
MLK	1,471,930	1,134,378	908,787	7,962,110	1,423,371	1,399,887
Parking	1,468,900	1,643,987	1,604,228	2,320,367	2,435,419	2,345,919
Total Expenditures	5,308,465	4,598,923	4,532,721	13,589,013	7,261,601	7,238,555
Net	(653,180)	512,737	1,600,951	(10,513)	(708,263)	(518,403)

Revenues and expenses, combined by category, for the four enterprise funds are presented in the following table:

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Taxes	1,595,411	1,723,816	2,409,019	2,500,000	2,562,500	2,626,563
Permits & Fees	1,788,289	1,918,095	2,078,033	2,262,500	2,322,276	2,340,276
Rental	1,245,861	1,422,437	1,553,024	1,610,000	1,652,563	1,687,314
Interest Income	5,350	6,493	16,252	1,000	11,000	11,000
Miscellaneous	20,375	40,819	77,343	7,200,000	-	5,000
Transfers	-	-	5,000	5,000	5,000	50,000
Total Revenues	4,655,285	5,111,660	6,138,672	13,578,500	6,553,339	6,720,153
Salaries	888,072	798,199	235,502	853,829	784,856	823,474
Benefits	299,131	325,332	311,926	432,528	433,400	464,214
Professional Services	221,132	290,878	556,940	694,000	704,500	715,000
Operations	1,534,842	999,928	1,130,643	1,386,969	2,418,247	2,379,898
Other Services	115,599	101,306	112,828	166,739	174,239	176,214
Supplies	67,048	279,992	112,623	724,853	113,453	116,895
FFE	626,982	172,630	416,600	7,469,570	62,070	74,570
Transfers	1,555,658	1,630,658	1,655,658	1,860,526	2,570,838	2,488,291
Total Expenditures	5,308,465	4,598,923	4,532,721	13,589,013	7,261,601	7,238,555

Sewer Fund

DEPARTMENT DESCRIPTION

The City of Sausalito owns and operates portions of the sanitary sewer system conveying wastewater to the Sausalito-Marin City Sanitary District (SMCSD) for treatment and discharge to the Bay. The Sewer Enterprise Fund accounts for the provision of sewer services to residences and businesses of the City. All activities to provide such services are accounted for in this fund, including but not limited to, administration, operations, capital improvements, maintenance, financing, billing and collections.

Every five years the City undertakes a sewer rate revenue study to update its five year financial plan. The FY 2016-17 budget reflects the implementation of the financial rates approved by the City Council on May 6, 2014.

The City's financial plan addresses four primary objectives:

- **Meeting Operations Costs:** The sewer utility must generate sufficient revenue to cover the expenses of sewer operations, including administration, maintenance, and collection operations. For Fiscal Years 2014/15 through 2018/19, the net annual revenue requirement (total annual expenses, including debt service, less non-rate revenues) is approximately \$2.2 to \$2.5 million.
- **Meeting Capital Improvement Costs:** The sewer utility must also be able to fund necessary capital improvements. The City identified over \$5 million in priority and urgent capital improvements for the next five years. The City plans to fund the vast majority of these costs with a debt financing.
- **Maintaining Adequate Bond Coverage:** The City is required by its existing bond covenant to maintain a coverage ratio of rates to debt service obligations of at least 1.1 for the outstanding state revolving fund loan and will likely be expected to maintain a coverage ratio of 1.15 to 1.20 for future planned debt issuances. The benefit of maintaining a higher coverage ratio is that it strengthens the City's credit rating, which can help lower the interest rates for debt-funded capital projects and reduce annual debt service payments for future debt issues.
- **Building and Maintaining Reserve Funds:** The Utility maintains sufficient reserves for the following target reserve fund levels:
 - **Operating Reserves** equal to 25% of the Utility's budgeted annual operating expenses. This reserve target is equal to a three month (or 90-day) cash cushion for normal operations. An Operating Reserve is intended to promote financial stability in the event of any unexpected short-term or emergency cash needs.
 - **Capital Reserves** equal to 3% of net depreciable capital assets of the utility for capital repair and replacement needs. This target serves simply as a starting point for addressing longer-term needs. If ratepayers can generate revenues at this level and pace, they will have reserved a partial cash resource that can be applied toward future replacement and rehabilitation needs, thereby eliminating the need to borrow this portion of the capital cost of maintaining the utility's collection system infrastructure.
 - **Debt Reserve** equal to the reserve requirement for the outstanding state revolving fund loan and the expected reserve requirement for the planned new debt obligation, which is equal to the maximum annual debt service payment due on outstanding bonds.

STAFFING

FULL-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Public Works Director	0.5	0	0	0	0	0
Public Works Director/City Engineer	0	0.5	0.5	0.5	0.5	0.5
City Engineer	0.5	0	0	0	0	0
Senior Civil Engineer	0	0.5	0.5	0.5	0.5	0.5
Civil Engineer II	0.5	0	0	0	0	0
Assistant Engineer	0	0.5	0	0	0	0
Administrative Aide	0.5	0.5	0.5	0.5	0.5	0.5
DPW Division Manager	0.5	0.5	0.5	0.5	0.5	0.5
DPW Supervisor	0.1	0.1	0.1	0.1	0.1	0.1
Fleet Coordinator	0.6	0.6	0.25	0.25	0.25	0.25
Maintenance Worker II	1.5	1.5	2	2	2	2
Custodian	0	0	0.25	0.25	0.25	0.25
Sewer Maintenance Worker II	1	1	0	1	0	0
Sewer Maintenance Worker I	2	2	2	1	1	1
Sewer Maintenance Worker III	0	0	0	0	1	1
Sewer System Coordinator	1	1	1	1	1	1
TOTAL	8.7	8.7	7.6	7.6	7.6	7.6

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

SEWER

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Taxes	1,595,411	1,723,816	2,409,019	2,500,000	2,562,500	2,626,563
Interest Income	813	8	2,355	1,000	1,000	1,000
Miscellaneous	-	-	75,208	-	-	5,000
Transfers	-	-	-	5,000	5,000	50,000
Total Revenues	1,596,224	1,723,825	2,486,582	2,506,000	2,568,500	2,682,563
Salaries	731,409	631,355	54,186	651,066	571,100	597,580
Benefits	265,589	277,686	254,224	383,214	377,165	404,856
Professional Services	151,826	265,369	358,286	309,000	309,000	309,000
Operations	347,841	152,464	573,719	720,043	1,289,547	1,285,443
Other Services	33,702	22,733	30,740	61,639	61,639	63,614
Supplies	34,243	49,812	50,098	709,853	70,953	74,395
FFE	463,779	8,132	231,880	19,570	19,570	19,570
Transfers	162,283	162,283	162,283	167,151	423,838	458,291
Total Expenditures	2,190,673	1,569,834	1,715,415	3,021,536	3,122,811	3,212,748

SERVICE INDICATORS:

Operations - Sewer

Compliance with EPA Order to reduce sewage spills including reporting
 Private Sewer Lateral Program – permitting, inspections, regulation
 Clean and inspect more than 20 miles of main line
 Manage and properly dispose of wastes generated
 CalOSHA, CWEA and BCJPIA Training, Monitoring and Documentation
 Equipment maintenance and operations including Class “B”
 Commercial Driver’s License

Vactor® Mobile Combination Flusher/Vacuum
 OK Champion® Continuous Rodder
 Safety Equipment including confined space entry – permit required
 Sampling, spill containment and bypass pumping equipment
 Cross-training with SMCSO and other similar agencies
 Mark and Locate City utilities (48 hours maximum response time)
 Response to call-outs 24/7/365

Old City Hall Fund

DEPARTMENT DESCRIPTION

The City leases the Old City Hall to a tenant and uses this fund to account for the rent collections and related costs to administer and maintain the property. This fund is used to account for these activities. Net operating income is annually transferred to the General Fund while keeping modest reserves to meet unforeseen repairs.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Old City Hall

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Rental	269,815	268,137	270,867	285,000	285,000	285,000
Interest Income	198	307	522	-	-	-
Total Revenues	270,013	268,444	271,389	285,000	285,000	285,000
Professional Services	1,277	-	-	-	-	-
Operations	685	725	1,702	10,000	10,000	10,000
FFE	-	-	27,590	-	-	-
Transfers	175,000	250,000	275,000	275,000	270,000	270,000
Total Expenditures	176,961	250,725	304,291	285,000	280,000	280,000

MLK Fund**DEPARTMENT DESCRIPTION**

The City financed the acquisition of the Martin Luther King School site (the “MLK site”), containing approximately 17 acres of land, with improvements, through a lease-purchase agreement with the Sausalito School District. The City leases units in the buildings to various tenants under operating leases with terms ranging from one to five years, with various options to renew. This fund is used to account for these lease activities.

- Management of tenant leases, accounts, and terms and public or private use of the property.
- Coordinate maintenance and repair projects with DPW (or vendors directly). Monitor performance of projects; confirm they are completed to specifications and budget within time frames.
- Communicate campus events, repairs, issues and items that may affect Tenant’s business or property neighbors in a timely manner.
- Ensure routine maintenance is completed to specifications and respond to issues and requests for maintenance or repairs in timely manner.
- Implement long range schedule for property improvements and repair, tenant mix and retention, and property use.

STAFFING**FULL-TIME STAFF**

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
MLK Property/ Business Manager	0	1	1	1	1	1
DPW Division Manager	0.1	0.1	0.1	0.1	0.1	0.1
DPW Supervisor	0.2	0.2	0.2	0.2	0.2	0.2
Maintenance Worker II	0.4	0.4	0.4	0.4	0.4	0.4
Lead Custodian	0	0	0.1	0.1	0.1	0.1
Custodian	0	0	0.1	0.1	0.1	0.1
TOTAL	0.7	1.7	1.9	1.9	1.9	1.9

PART-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
MLK Property Manager	0.75	0	0	0	0	0

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

MLK

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Rental	976,046	1,154,300	1,282,158	1,325,000	1,367,563	1,402,314
Miscellaneous	20,375	40,819	2,135	7,200,000	-	-
Total Revenues	996,421	1,195,119	1,284,293	8,525,000	1,367,563	1,402,314
Salaries	95,292	120,096	129,681	133,488	143,756	150,894
Benefits	22,599	39,843	48,434	43,321	48,916	52,039
Professional Services	60,027	25,509	63,795	5,000	15,500	16,000
Operations	1,184,491	829,659	547,607	546,925	1,090,200	1,055,954
FFE	76,147	85,895	85,895	7,200,000	-	-
Transfers	33,375	33,375	33,375	33,375	125,000	125,000
Total Expenditures	1,471,930	1,134,378	908,787	7,962,110	1,423,371	1,399,887

Parking Fund**DEPARTMENT DESCRIPTION**

The Parking System Enterprise provides on and off-street public parking spaces as a key element in maintaining the economic vitality of the downtown and surrounding activity centers. The Enterprise operates solely on fees collected from users. All proceeds from these operations are reinvested back into the community in the form of increasing the Parking System's capacity, and transfers back to the General Fund to provide for the health, safety, and welfare of the community.

STAFFING**PART-TIME STAFF**

POSITION	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Parking Analyst	0.5	0.5	0.5	0.5	0.5	0.5
Lead Parking Attendant	0.5	0.5	0.5	1.25	1.0	1.0
TOTAL	1.0	1.0	1.0	1.75	1.5	1.5

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Parking

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Permits & Fees	1,788,289	1,918,095	2,078,033	2,262,500	2,322,276	2,340,276
Interest Income	4,339	6,177	13,375	-	10,000	10,000
Total Revenues	1,792,628	1,924,273	2,091,408	2,262,500	2,332,276	2,350,276
Salaries	61,372	46,748	51,635	69,275	70,000	75,000
Benefits	10,944	7,803	9,268	5,992	7,319	7,319
Professional Services	8,002	-	134,860	380,000	380,000	390,000
Operations	1,825	17,080	7,615	110,000	28,500	28,500
Other Services	81,898	78,573	82,088	105,100	112,600	112,600
Supplies	32,805	230,180	62,526	15,000	42,500	42,500
FFE	87,055	78,603	71,236	250,000	42,500	55,000
Transfers	1,185,000	1,185,000	1,185,000	1,385,000	1,752,000	1,635,000
Total Expenditures	1,468,900	1,643,987	1,604,228	2,320,367	2,435,419	2,345,919

INTERNAL SERVICE FUNDS

The funds account for vehicle replacement, workers compensation, employee benefits, and general liability, all of which are provided to other departments on a cost reimbursement basis.

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Vehicle Replacement	134,151	96,176	99,290	100,227	100,229	100,249
Workers Compensation	214,108	241,733	263,908	260,000	350,692	254,243
Employee Benefits	325,109	328,067	110,731	213,234	203,151	213,209
Total Revenues	673,368	665,976	473,928	573,461	654,072	567,701
Vehicle Replacement	1,409,106	104,076	70,807	152,000	230,000	60,000
Workers Compensation	917,210	8,650	414,861	258,075	236,449	248,368
Employee Benefits	42,016	22,105	417,652	217,620	207,779	215,268
Total Expenditures	2,368,332	134,831	903,319	627,695	674,228	523,636
Net	(1,694,964)	531,145	(429,391)	(54,234)	(20,156)	44,065

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Interest Income	3,894.46	5,373.32	7,261.99	6,000.00	4,500.00	4,500.00
Miscellaneous	4,807	3,312	-	-	-	-
Transfers	664,667	657,291	466,666	567,461	649,572	563,201
Total Revenues	673,368	665,976	473,928	573,461	654,072	567,701
Benefits	957,522	29,150	830,861	475,695	439,464	458,634
Operations	6,175	1,993	1,652	-	4,764	5,002
FFE	16,843	22,171	70,000	-	152,000	82,000
Transfers	1,333,859	-	-	-	-	-
Total Expenditures	2,314,399	88,335	902,512	475,695	596,228	545,636
Net	(1,641,031)	577,641	(428,584)	97,766	57,844	22,065

Bay Cities Joint Powers Insurance Authority

The City is exposed to various risks of loss related to workers' compensation and general liability. The City participates in joint powers agreements to manage its exposure and costs. On July 1, 1977, a Joint Powers Agreement (the "Agreement") was entered into between member cities and the Marin County Risk Management Authority for workers' compensation coverage (City of Sausalito joined on October 1, 1982). In July 1978, the Agreement was extended to include coverage for both auto and general liability exposures. On July 1, 1978, a new Joint Powers Agreement was established for the liability coverage, known as the Marin Cities Liability Management Authority (City of Sausalito joined on October 1, 1986). Effective July 1, 1996, the City transferred its excess liability coverage to Bay Cities Joint Powers Insurance Authority (the "Authority"). Effective July 1, 2003, the Marin County Risk Management Authority was dissolved and the City transferred its workers compensation coverage to the Bay Cities Joint Powers Insurance Authority.

The City reports all of the workers' compensation activities in an internal service fund. Claims expenditures and liabilities are reported in the internal service fund when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. All of the City's general and ERMA (Employment Risk Management Authority) liability risk management activities are reported in an internal service fund.

Workers Compensation Fund

DEPARTMENT DESCRIPTION

The Workers' Compensation Fund is self-insured for the first \$150,000 of loss per occurrence. Excess coverage is provided by an outside insurance carrier up to \$1,000,000 to statutory limits.

As defined by Government Accounting Standards Board Statement No. 10 ("GASB -10"), the Bay Cities Joint Powers Insurance Authority is "a claims servicing or account pool." The Authority manages separate accounts for each pool member from which losses and expenses of that member are paid, up to the self-insured retention limit. The Authority purchases commercial excess insurance. The annual assessment of each member includes allocations for loss payments, expenses, and excess insurance premiums. The Authority has a policy under which there is an annual evaluation of the assets of each pool member in comparison to future liabilities. The "financial risk position" of each member is determined by subtracting case reserves, incurred but not reported (IBNR) amounts and claim development from the members' cash balances. If a negative risk position is found, a supplemental element is added to its annual assessment.

- The City Manager is the designated board member to the BCJPIA and the Administrative Services Director is the designated alternate board member.
- Either the designated or alternate Board Member attends the semi-annual BCJPIA Board meetings
- The Administrative Services Director is also the BCJPIA's Board designated Board Member to the Los Angeles Workers Compensation Exchange (LAWCX) and attends semi-annual board meetings
- The BCJPIA conducts annual actuarial valuations. The valuations are used to record General Ledger claims paid, current and long-term claims payable.

- The City allocates the annual premium and one self-insured retention loss to all departments based on number of personnel and the experience rating of likelihood of claims among job classes by department.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Interest Income	2,458	2,858	4,908	1,000	2,500	2,500
Transfers	211,650	238,875	259,000	259,000	348,192	251,743
Total Revenues	214,108	241,733	263,908	260,000	350,692	254,243
Benefits	917,210	8,650	414,861	258,075	236,449	248,368
Total Expenditures	917,210	8,650	414,861	258,075	236,449	248,368
Net	(703,102)	233,083	(150,953)	1,925	114,243	5,875

General Liability Fund

DEPARTMENT DESCRIPTION

The City participates with other public entities for the purpose of obtaining general liability coverage in the in the Bay Cities Joint Powers Insurance Authority (BCJPIA) for claims incurred on or after July 1, 1996. The BCJPIA provides liability and errors and omissions coverage in excess of the City’s \$50,000 self-insured retention, up to one million through a risk shared self-insurance pool. BCJPIA obtains excess coverage through California Affiliated Risk Management Authorities (CARMA) a risk sharing joint powers authority. CARMA provides excess insurance coverage to \$28 million. Employment Risk Management Authority, a risk sharing joint powers authority, arranges for pooled risk sharing related to employment practices liability. Coverage is provided up to \$2 million excess of \$1 million.

- The City Manager is the designated board member to the BCJPIA and the Administrative Services Director is the designated alternate board member.
- Either the designated or alternate Board Member attends the semi-annual BCJPIA Board meetings
- The BCJPIA conducts annual actuarial valuations. The valuations are used to record General Ledger claims paid, current and long-term claims payable. The fund’s transactions are only journal entries as a result of the annual actuarial valuation. Accordingly budgets are not adopted for the General Liability Fund.

SERVICE INDICATORS

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Cash Fund Balance	240,000	240,000	240,000	240,000	240,000	240,000
Claims Payable (includes incurred but not reported claims)	170,926	187,741	150,000	150,000	150,000	150,000

Vehicle Replacement Fund

DEPARTMENT DESCRIPTION

The Vehicle/Equipment Replacement Fund is an interest bearing Internal Service Fund established to finance necessary and justified vehicle/equipment replacements. Departments retain ownership of their vehicles and are cross charged for the future replacement costs.

Full year depreciation is the year after acquisition and continues through the year of disposition. Depreciation increases are a result of increased valuation of vehicles in the plan and the first full-year depreciation charge on the vehicles. Replacements are determined based on the useful lives of classes of vehicles, therefore budget fluctuations can occur depending on number and value of vehicles being replaced each year.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Miscellaneous	4,807	3,312	-	-	-	-
Transfers	129,344	92,864	99,290	100,227	100,229	100,249
Total Revenues	134,151	96,176	99,290	100,227	100,229	100,249
Operations	4,471	388	-	-	-	-
FFE	70,776	103,688	70,807	152,000	230,000	60,000
Transfers	1,333,859	-	-	-	-	-
Total Expenditures	1,409,106	104,076	70,807	152,000	230,000	60,000
Net	(1,274,955)	(7,900)	28,483	(51,773)	(129,771)	40,249

Employee Benefits Fund**DEPARTMENT DESCRIPTION**

The Employee Benefit Fund was established to set aside funds for offsetting liabilities for:

- Compensated absence (earned vacation, sick, and compensatory time) balances;
- Other than pensions Post-Employment Benefits (OPEB) liabilities to pay for future retiree health care benefits; and,
- CalPERS Side Funds established when the City entered CalPERS funding pools...
- Departments are cross-charged 2.5% of full-time employees' salaries
- As part of the 2012 Labor Cost reform strategy, the City converted employees with less than three years of service, and other employees who opted out of the defined benefit OPEB plan, to a defined contribution OPEB plan. The defined contributions are disbursed from this fund.
- The City's annexation agreement with the Southern Marin Fire Protection District was completed effective as of June 30, 2012. The City agreed to pay Southern Marin Fire Protection District \$58,000 annually for 30 years, a total of \$1,740,000; representing the retiree medical costs of nine firefighters who worked for City. These payments are disbursed from the Employee Benefit Fund.
- In 2012, the City paid off the Miscellaneous and Fire Safety employees Side Funds with CalPERS from monies accumulated, and transferred into this fund.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Interest Income	1,436	2,516	2,354	5,000	2,000	2,000
Transfers	323,673	325,552	108,376	208,234	201,151	211,209
Total Revenues	325,109	328,069	110,730	213,234	203,151	213,209
Benefits	40,312	20,500	416,000	217,620	203,015	210,266
Professional Services	-	-	-	-	-	-
Operations	1,704	1,605	1,652	-	4,764	5,002
Transfers	-	-	-	-	-	-
Total Expenditures	42,016	22,105	417,652	217,620	207,779	215,268
Net	283,093	305,963	(306,922)	(4,386)	(4,628)	(2,059)



CITY INFRASTRUCTURE

Infrastructure includes the basic physical structures, systems, and facilities needed to provide services to residents and for the functioning of a community and its economy, such as sidewalks, streets, storm drains, parks, police facilities, and sewer systems. Infrastructure impacts the public health, safety, and the quality of life for Sausalito communities as well as the tourism industry which is an important part of the City's economy. Capital or infrastructure projects are generally large and expensive, and the assets they create will likely be required for decades of public use.

Asset management is a recommended practice for effectively and sustainably managing assets at a desired level of service for the lowest life cycle cost. Asset Management provides needed information on existing assets, such as condition, so that City staff can develop optimal strategies for maintenance and rehabilitation or replacement of assets. The City has an important Asset Management efforts underway, including conducting condition assessments and developing standard City-wide minimum guidelines for managing assets. Asset Management provides a sound basis to identify the magnitude of the backlog; prioritize needed capital projects; and effectively focus limited resources.

The City is responsible for the care and upkeep of existing infrastructure assets, also known as Maintenance & Repair (M&R), as well as rehabilitation or replacement of those assets when needed. The City is also responsible for providing needed new or expanded infrastructure. Providing ongoing M&R, such as resurfacing streets and repairing sidewalks or filling potholes, is vital for maintaining the condition of assets. As assets continue to deteriorate, the cost of repair will exponentially increase and can result in peripheral damage. For example, deferring roof replacement could later result in needing to replace the roof structure and walls of a building. When M&R is not fully funded, it contributes to deferred maintenance and capital costs. Like many California cities, the City of Sausalito has not fully funded M&R in many previous years due to tight budgetary constraints and competing priorities. As a result, the City now has a backlog in deferred capital projects for storm drains, streets, and sidewalks. This estimate is anticipated to significantly increase as information is collected on the condition of other City facilities, sidewalks, and park assets. There is considerable backlog in sewer capital improvements as well which are funded through the Sewer Fund.

The City is also responsible to ensuring compliance with the Americans with Disabilities Act (ADA). The ADA mandates all cities to develop a transition plan for the installation of curb ramps or other forms of sloping access at every location where a pedestrian path of travel crosses a curb. The ADA further mandates that all publicly funded buildings, structures, and related facilities shall be accessible to and usable by persons with disabilities. An ADA Transition Plan is intended to describe the need, plan improvements and create safe and useable pedestrian facilities for each and every member within the community, and assure compliance with all federal, state, and local regulations and standards. The document is intended to provide guidance for a variety of facilities within the City's public right-of-way. These facilities include City-owned buildings, parks and recreation facilities, streets and roadways, underground and above ground utilities, vehicular and pedestrian signal systems, signage systems, on-street and off-street city-owned parking facilities, sidewalks with curb ramps at intersections, planting strips and buffers, pedestrian activity areas, and unimproved open spaces that are part of the public right-of way.

In 2008, the City of Sausalito last updated its ADA Self-Evaluation and Transition Plan. The City's Transition Plan is now outdated as technologies, case law around ADA implementation and City facilities and programs evolved. In addition, the City found it difficult to consistently monitor the progress of the 2008 transition plan. The City's Self-Evaluation and Transition Plan is being revised to reflect best practices in ADA compliance and the realities of today's implementation environment. The City recognizes the need for increased communication about ADA compliance and increased responsiveness to community ADA-related concerns. The updated Transition Plan will be completed in 2016 and it is expected to identify increased required investment in city infrastructure.

As the City considers individual capital improvements, it also considers the near- and long-term impact the completed improvement will have on operations, particularly in terms of maintenance. Since many of the planned capital improvements are in response to deferred maintenance, it is expected that there will be at least a nominal decrease in annual maintenance and repair costs. This is particularly true for the MLK renovations, repairs to storm drains and streets, and sewers, and improvement to the City Hall structure where structural repairs should help mitigate the costs of maintaining assets or extend the useful life of the assets. However, the repairs and renovations to the MLK Complex are undertaken with the intent to sustain and possibly enhance the long-term rental income of the facility. Information Technology projects replace existing systems at the end of their useful life and bring technology up to date, reducing time, if not direct expenses, on specific tasks and increasing service.

General Capital Improvement Fund and Sewer Construction Fund

DEPARTMENT DESCRIPTION

The General Capital Improvement Fund is a Multi-Year Capital Improvements Plan for infrastructure not otherwise reported in the City’s Enterprise Funds, such as Sewer collection system and lift pumps, and Parking equipment (on-street and City-owned off-street). Infrastructure projects in the General Capital Improvement Fund include the following categories: traffic and transportation projects, storm drains, buildings and waterfront projects, parks and recreation projects, pedestrian and bicycle projects, city-owned rights-of-way, medians land and open space, and Americans with Disabilities Act (ADA) projects and major studies. Sewer capital projects including those funded through the 2015 Sewer Bonds are reported in the Sewer Construction Fund. The MLK repairs and renovations, funded by the CoPs, are included in the General Capital Improvement Fund for use of tracking and reporting.

A multi-year plan is an important tool identifying a comprehensive solution for infrastructure issues. This plan depicts what projects are planned; what projects are needed; what revenue is projected from existing funding sources; and what priority projects lack a funding source. City staff can more effectively plan for infrastructure projects to address community needs over five-years (or more) rather than in an annual budget. The Multi-Year Plan also enables staff to plan in advance to identify needed funding for projects, such as bond issuances, federal and state grants, and other opportunities.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Sewer Construction

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Transfers	-	-	-	-	-	105,000
Use of Reserves	-	-	-	-	5,904,000	-
Total Revenues	-	-	-	-	5,904,000	105,000
Total Capital Improvements	-	-	-	-	5,904,000	105,000
Total Expenditures	-	-	-	-	5,904,000	105,000

General Capital Improvements

Description	Actual FY2012-13	Actual FY2013-14	Actual FY2014-15	Original FY2015-16	Approved FY2016-17	Proposed FY2017-18
Interest on Investments	3,684	2,231	5,569	-	20,000	7,500
Total Interest	3,684	2,231	5,569	-	20,000	7,500
Contribution/Bonds	27,365	214,934	89,537	4,739,333	50,000	50,000
Total Miscellaneous	27,365	214,934	89,537	4,739,333	50,000	50,000
State Grant	144,765	191,205	-	129,000	204,000	-
Federal and State Grants	-	(4,898)	-	-	500,000	-
Total Intergovernmental	144,765	186,307	-	129,000	704,000	-
General Fund (Fund 100)	-	519,264	688,300	450,000	507,000	312
General Fund (Fund 100)- Measure O	-	-	-	1,000,000	1,165,500	1,200,000
Sewer Fund(Fund 110)	-	-	-	-	250,000	172,500
Tideland Fund (Fund 114)	613,619	5,419	21,681	245,000	245,000	225,000
Gas Tax Fund(Fund 121)	2,006	277,833	80,000	40,000	65,000	70,000
Construction Impact Fund (Fund 122)	126,042	430,149	268,719	150,000	165,000	170,000
Measure A (County)(Fund 124)	-	297,048	-	240,000	50,000	50,000
Storm Drain Fund(Fund 125)	40,713	93,713	57,560	80,000	46,000	46,000
Stairs Fund(Fund 126)	3,969	18,496	-	20,000	-	-
Recreation Grant Fund(Fund 136)	96,153	-	-	-	-	-
Martin Luther King Complex (MLK) Fund (210)	-	0.00%	-	0.00%	3,000,000	-
Parking Fund (220)	-	0.00%	-	0.00%	155,000	25,000
Total Transfers	882,502	1,641,922	1,116,260	2,225,000	5,648,500	1,958,812
Total Revenues	1,058,316	2,045,394	1,211,366	7,093,333	6,422,500	2,016,312
Total General Capital Improvements	2,506,660	2,518,198	1,484,544	1,484,544	9,821,622	2,277,503
Total General CIP	2,506,660	2,518,198	1,484,544	1,484,544	9,821,622	2,277,503

FUNDED CAPITAL IMPROVEMENT PROJECTS BY FISCAL YEAR

The six year capital improvement plan 2016-17 through 2021-22 identifies the proposed infrastructure projects funded through current City resources.

Description	FY16-17 Proposed	FY17-18 Proposed	FY18-19 Proposed	FY19-20 Proposed	FY20-21 Proposed	FY21-22 Proposed	Comments
ADA - Traffic, Trans Projects	366,280	265,620	154,500	159,908	165,504	171,297	
Mary Sears Park	15,000						
SUBTOTAL Accessibility	381,280	265,620	154,500	159,908	165,504	171,297	
City Cascais Sister City Calçadas Project	50,000		Decorative tile plaza to be funded through donations				
City Hall Meeting Room	-	-	260,000				
Turney St. Gangway	64,500		Replace and extend dilapidated gangway with refurbished one.				
City Civic Center Landscape Beautification - Design	55,000		Phase 1- detailed design from SWA plan, Phase 2-5 implementation (\$455,000)				
City Civic Center Landscape Beautification - Construction & Contingency		100,000	100,000	100,000	100,000		
City Hall Waterproofing and Painting	20,000	65,000		Repair and replace eaves and gutters to prevent further water damage; paint exterior to update seal on building.			
Corp Yard Facilities	10,000		Basic repairs and plan outlines for future overhaul				
ADA Buildings and Waterfront	50,000						Tidelands Fund

Description	FY16-17 Proposed	FY17-18 Proposed	FY18-19 Proposed	FY19-20 Proposed	FY20-21 Proposed	FY21-22 Proposed	Comments
MLK Facilities Improvements	3,000,000						CoP
Wave Attenuator	10,000						Tidelands Fund
SUBTOTAL Buildings & Waterfront	3,259,500	165,000	360,000	100,000	100,000	-	
License Plate Readers	125,000	-	-	-	-	-	
Strategic Plan Phase 1 Infrastructure	150,000	25,000	25,000	25,000	25,000	25,000	Infrastructure repairs and replacement
Permitting Tracking Software	200,000		Provide online services, concurrent review capacity for more efficient and timely response, and tracking of documents and communication for fewer opportunities for error.				
Website Updates	60,000		End of Life update and refresh				
Document Management Updates	25,000	28,000	End of Life update and refresh				
IT Help Desk		10,000	Upgrade/ Replacement				
Financial System Update		40,000	End of Life update and refresh				
Recreation Registration				75,000			End of Life update and refresh
Police Online Alarm System				30,000			
Public Works Asset Management System					20,000		
Police Crime Reporting System						84,000	
CRM Software						72,000	
GIS Implementation Plan, Software		15,000					

Description	FY16-17 Proposed	FY17-18 Proposed	FY18-19 Proposed	FY19-20 Proposed	FY20-21 Proposed	FY21-22 Proposed	Comments
SUBTOTAL Information Technology	560,000	118,000	25,000	130,000	45,000	181,000	
Vina Del Mar Plaza Improvements		42,000		Non-urgent repairs to complete upgrade of park planned for year 2			
Small Park Improvements			25,000	25,000	25,000	25,000	
Cypress Ridge Vegetation Removal	-	20,000	-	20,000	-	20,000	
Southview Park - Design	115,000				Initial design and award contract in 1st year; construction into 2nd year. (\$1,150,000)		
Southview Park - Construction & Contingency		517,500	517,500				
Dunphy Park - Design	185,533			Preliminary work in current year; Initial design and award contract in 1st year; construction into 2nd year. (\$1,855,333)			
Dunphy Park - Construction & Contingency	1,250,000	419,800					
SUBTOTAL Parks	115,000	579,500	542,500	45,000	25,000	45,000	
Caledonia Streetscape	20,000	15,000	10,000				
Bridgeway Medians Trees-Maintenance	40,000	40,000	40,000		Update medians pending comprehensive beautification plan.		
Bridgeway Medians Trees - Plan Design				17,500			
Bridgeway Medians Trees- Construction & Contingency				7,500	75,000	75,000	
SUBTOTAL Right of Way (ROW)	60,000	55,000	50,000	25,000	75,000	75,000	

Description	FY16-17 Proposed	FY17-18 Proposed	FY18-19 Proposed	FY19-20 Proposed	FY20-21 Proposed	FY21-22 Proposed	Comments
Priority Stormwater Plan Marinship	50,000						
Storm Drain Replacement in Right of Way	28,500	50,000	50,000	50,000	50,000	50,000	Ongoing repair & replacement
Shoreline Rip Rap Replacement	20,000	20,000	20,000	20,000	20,000	20,000	Ongoing repair & replacement
Dunphy Park Storm Drain	150,000						Tidelands Fund
Storm Drain Master Plan	240,000						Establish plan for future improvements
Annual Storm Drain CIP		-	400,000	400,000	400,000	400,000	Placeholder for future improvements
Coloma SD Outfall	-	15,000					
SUBTOTAL Storm Drain	488,500	85,000	470,000	470,000	470,000	470,000	
Sidewalk Repair Program	10,000	10,000	10,000	10,000	10,000	10,000	Ongoing repair & replacement
Stairs Program	20,000						Stairs Fund
SUBTOTAL Sidewalks, Plans, Boardwalks	30,000	10,000	10,000	10,000	10,000	10,000	
General Plan Update	175,000	250,000	250,000	75,000			
SUBTOTAL Studies	175,000	250,000	250,000	75,000	-	-	
Street Repair Program	325,000	425,000	425,000	425,000	425,000	425,000	Ongoing repair & replacement
Roadway Base Repair/Patching	120,000	120,000	120,000	120,000	120,000	120,000	

Description	FY16-17 Proposed	FY17-18 Proposed	FY18-19 Proposed	FY19-20 Proposed	FY20-21 Proposed	FY21-22 Proposed	Comments
Striping Maintenance	28,500	28,500	28,500	28,500	28,500	28,500	
Traffic Signal Upgrades	50,000	25,000	25,000				Gas Tax Fund
Safe Routes to Schools	204,000						Grant A
Gate 6 Road Signal Mods	Grant						
Concrete Streets	300,000	250,000	250,000	250,000	250,000	250,000	Ongoing repair & replacement
South City Limits to Richardson Planning (Grant)- Design			500,000	100,000			Seeking grant to address long-term solution (\$6,000,000)
South City Limits to Richardson Planning (Grant)- Construction & Contingency				3,000,000	1,800,000		
South City Limits to Richardson Planning (Grant)- Construction Management			50,000	350,000	200,000		
SUBTOTAL Transportation	1,027,500	848,500	1,398,500	4,273,500	2,823,500	823,500	
Operations	390,019	372,284	410,125	168,131	176,538	185,365	Construction and program management
Sewer Capital Fund Description							
Urgent 1 Project	1,004,000						
Gate 5 Road	4,250,000						Includes construction cost, engineering during construction, CM, estimating contingency (\$252,000), and change order reserve (\$345,100).
Beach Street						2,000,000	Placeholder
Nevada Street	175,000						
Santa Rosa Avenue		175,000					Construction cost w/contingency -- CM, etc. to be covered with Streets project
Bridgway @ Ebbtide		50,000					Construction cost w/contingency -- CM, etc. to be covered with Safe Pathways project

Description	FY16-17 Proposed	FY17-18 Proposed	FY18-19 Proposed	FY19-20 Proposed	FY20-21 Proposed	FY21-22 Proposed	Comments
Humboldt Avenue Pavement Repairs		265,000		Transfer from Sewer Operating; All in estimate -- sewer is \$50K, TFCA grant is \$85K, remainder is Streets			
TOTAL SEWER*		5,919,000	-	-	-	2,000,000	-

* Sewer projects post FY2018-19 will be considered as part of the rate analysis conducted every five years.





STRATEGIC PLAN

Strategic Plan

2015 CITY OF SAUSALITO STRATEGIC PLAN (UPDATED FOR 2017)



MISSION STATEMENT

The City of Sausalito serves those who live and work in the City by fostering new opportunities for improving the quality of life in its unique waterfront community.

VISION STATEMENT

Sausalito will bring together its residents, commerce and visitors to create a thriving, safe, friendly community that cultivates its natural beauty, history, the arts and waterfront culture.

CORE VALUES

The City of Sausalito values (not in priority order)...

- Innovation, creativity and informed risk taking
- Honest and open government
- Creating an environment where people excel to their full potential
- Professionalism
- A sense of community
- Quality public service
- Espirit de corps

GOALS THAT CREATE THE CITY'S VISION

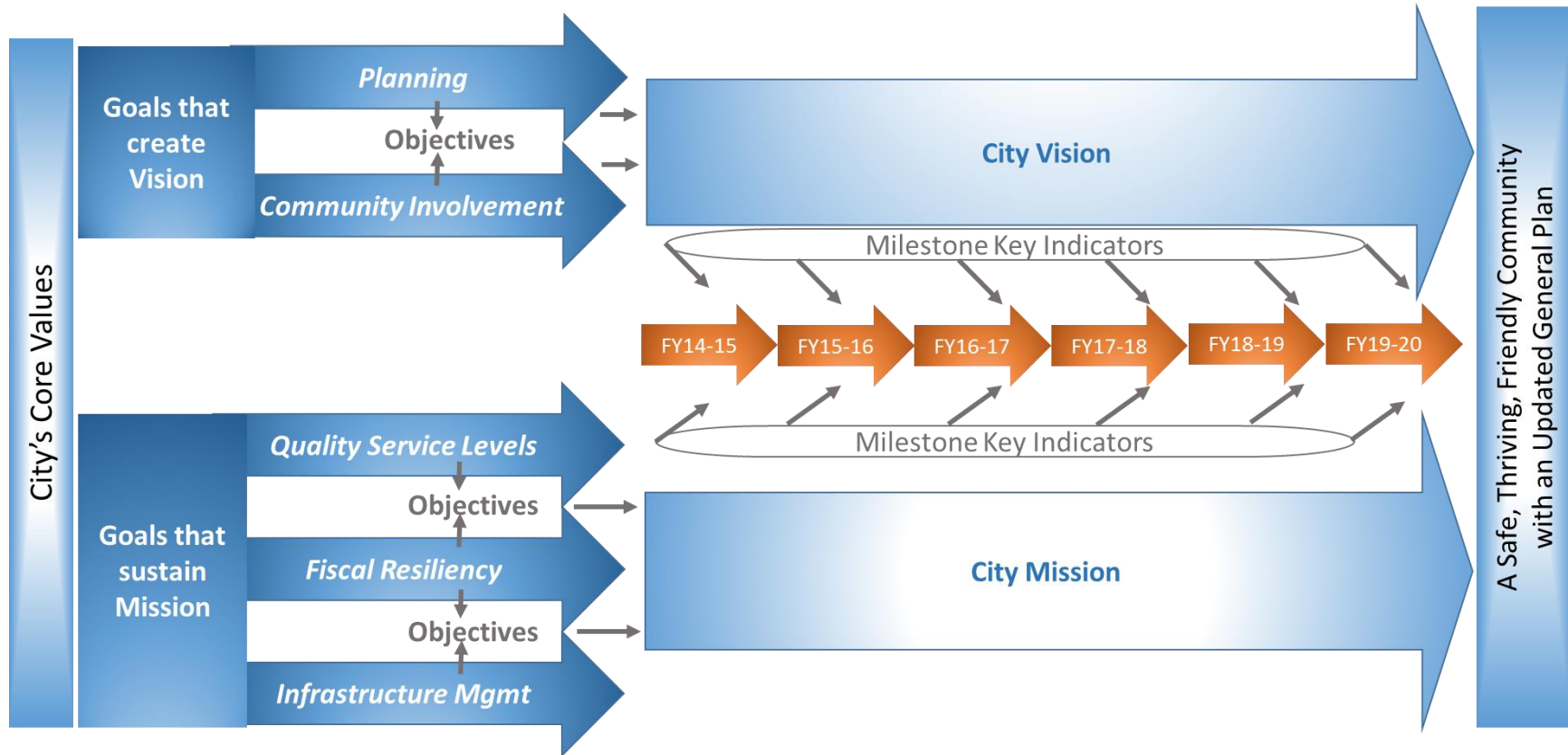
1. Utilize long-range comprehensive planning, including land use and transportation, to balance the community's character and diversity with its evolving needs.
2. Increase community involvement in City governance and decision-making through communication and technology.

GOALS THAT SUSTAIN THE CITY'S MISSION

3. Fiscal resiliency
4. Improve and continue to maintain the infrastructure
5. Continually assess and deliver effective, efficient, and environmentally sustainable municipal services.

STRATEGIC PLANNING

The art of leveraging the City's core values to develop objectives for each of the citywide goals, with the specific milestone key indicators that measure accomplishment of the objectives, in order to energize the City's mission to produce a snapshot picture of the City vision at the end of the next five years.



STRATEGIC PLAN

The vision for the City’s FY 2014-2020 strategic plan is to complete a comprehensive General Plan update by the year 2020. The City’s General Plan has not been comprehensively updated since its adoption in 1995. The General Plan is the City’s most important planning tool, and a comprehensive update would help ensure that information in the Plan is current and that the Plan’s goals and action items are consistent with current City policy. In addition, a General Plan update will allow Sausalito to add and strengthen policies related to sustainability and economic development.

GOALS THAT CREATE THE CITY’S VISION

Goal 1. Utilize long-range comprehensive planning, including land use and transportation, to balance the community's character and diversity with its evolving needs.

City planning is a dynamic process that works to improve the welfare of people and their communities by creating more convenient, equitable, healthful, efficient, and attractive places for present and future generations. Planning enables civic leaders, businesses, and citizens to play a meaningful role in creating communities that enrich people's lives. Good planning helps create communities that offer better choices for where and how people live. Planning helps communities to envision their future. It helps them find the right balance of new development and essential services, environmental protection, and innovative change.

Goal 2. Increase community involvement in City governance and decision-making through communication and technology.

Civic engagement is important in Sausalito and exists not only because it is a core principle of democracy, but also because it actually produces more effective and efficient decisions. The City is focused on not only providing information, but also creating opportunities for involvement regarding the generation and allocation of precious and limited resources. Existing and emerging collaborative and social technologies are transitioning the way we govern, and more importantly they enable enhanced transparency in government.

GOALS THAT SUSTAIN THE CITY'S MISSION**Goal 3. Fiscal resiliency**

The current recession has taught us that sustainability is a necessary but insufficient condition to ensure the ongoing financial health of the City. A sustainable system is balanced, but an external shock (like a severe economic downturn) can unbalance the system and perhaps even collapse it. The City of Sausalito will continue to face serious challenges from outside, including but not limited to economic adjustments, natural disasters, and important policy changes by other levels of government. As such, the City must strive to go beyond sustainability to a system that is adaptable and regenerative – in a word: resilient.

Goal 4. Improve and continue to maintain the infrastructure

Infrastructure includes the basic physical structures, systems, and facilities needed to provide services to residents and for the functioning of a community and its economy, such as sidewalks, streets, storm drains, parks, police facilities, and sewer systems. Infrastructure impacts the public health, safety, and the quality of life for Sausalito citizens as well as the tourism industry which is an important part of the City's economy. Decisions made regarding infrastructure projects are very important because they are generally large and expensive, and the assets they create will likely be required for decades of public use.

Goal 5. Continually assess and deliver effective, efficient, and environmentally sustainable municipal services.

The City of Sausalito provides a broad range of high-quality municipal services including: police, library, recreation, infrastructure maintenance, code enforcement, current and advance planning, parking, and asset maintenance. The delivery of municipal services is through deployment of human resources, vehicles, equipment and infrastructure resources and technology resources.

GOALS, OBJECTIVES, MILESTONE KEY INDICATORS THAT CREATE THE CITY'S VISION

Goal 1. Utilize long-range comprehensive planning, including land use and transportation, to balance the community's character and diversity with its evolving needs.

City planning is a dynamic process that works to improve the welfare of people and their communities by creating more convenient, equitable, healthful, efficient, and attractive places for present and future generations. Planning enables civic leaders, businesses, and citizens to play a meaningful role in creating communities that enrich people's lives. Good planning helps create communities that offer better choices for where and how people live. Planning helps communities to envision their future. It helps them find the right balance of new development and essential services, environmental protection, and innovative change.

OBJECTIVE 1.1: GENERAL PLAN UPDATE.

The General Plan underwent a comprehensive update culminating with its adoption in September 1995. The update process and milestones listed below apply to six of the seven required General Plan elements (i.e., land use, circulation, open space, safety, noise, and conservation), as well as two optional elements (i.e., community design/historic preservation, economic development). The housing element will not need to be updated until 2021 due to its recent update in January 2015. The current general plan has combined some of the required elements into single elements (e.g., Environmental Quality, Health and Safety) and staff supports continuing this format for closely-related topics.

MILESTONES

Milestone	Fiscal Year
a) Staff prepares work program for General Plan (G) Update, including options for: a) targeted update of selected issues and/or elements; and b) comprehensive update of elements.	Completed
b) City Council (C/C) established GP Update Task Force with C/C and Planning Commission (P/C) representatives.	
c) Solicitation and retention of GP Update consultant Preparation of background and technical studies*	FY 2016-17
d) C/C establishes citizen advisory committee with C/C and P/C representatives Community outreach on vision, goals and policies	
e) GP Update Steering Committee reviews preliminary goals and policies and holds workshops	
f) Preparation of preliminary draft general plan, including goals, policies, maps, and existing conditions.	FY 2017-18
g) Preparation of preliminary CEQA analysis, including analysis of alternatives	FY 2018-19
h) Citizen advisory committee reviews preliminary draft general plan and preliminary CEQA analysis and makes refinements	
i) Preparation of public review draft general plan and EIR	FY2019-20
j) P/C and C/C public hearings on public review draft general plan and EIR	

Milestone	Fiscal Year
k) C/C adoption of general plan and EIR	

* Technical studies may include traffic (existing and projected), noise (existing and projected), biological resources, archeological resources, economic projections, infrastructure deficiencies, and infrastructure investment scenarios. These studies will also be used in the CEQA analysis.

OBJECTIVE 1.2: MARINSHIP SPECIFIC PLAN UPDATE

The Marinship Specific Plan Update will be reviewed and updated in conjunction with the General Plan Update, including options for: a) integration of the Marinship Specific Plan into the General Plan document or b) keeping it a separate Plan yet internally consistent with the General Plan. The Marinship Specific Plan Committee provided recommendations to the City Council on July 23, 2014 ([Marinship Specific Plan Committee report](#)).

OBJECTIVE 1.3: PROTECTION OF HISTORIC RESOURCES

A number of milestones are included to enhance and strengthen Sausalito’s historic preservation program and protect historic resources throughout the City.

MILESTONES

Milestone	Fiscal Year
a) Update of the Historic Preservation Regulations from the Legislative Committee, with representative from the P/C and HLB to be reviewed by HLB, P/C, and C/C with public hearings and final adoption by C/C.	FY 2016-17
b) Marinship historic properties and preservation of footprint of Shipways (marine rails) <ul style="list-style-type: none"> i. Retain consultant to work with staff and property owners to prepare nomination materials for local historic designation of two Shipways buildings; consider nomination to National Register. ii. HLB to consider design guidelines to preserve the footprint of the Shipways (marine rails), including development of an interpretive program. 	
c) Machine shop designation <ul style="list-style-type: none"> i. Ongoing monitoring C/C approval of Shipways buildings nomination (Local Register only) ii. Submit National and State Register nominations to State Office of Historic Preservation for approval 	FY2017-18
d) Noteworthy Structures/ Historic Resources Inventory <ul style="list-style-type: none"> i. Retain a qualified historic preservation consultant to conduct a City-wide context statement and historic resources inventory to confirm and identify noteworthy structures and possible historic districts throughout the City. 	
e) Evaluate adoption of Mills Act program to reduce prop taxes for owners of historic properties in exchange for rehab of property	FY2018-19

Milestone	Fiscal Year
f) Downtown historic overlay zoning district National Register Nomination	FY 2019-20
i. Retain consultant to work with property owners and to prepare nomination materials	
ii. Conduct public hearings	
iii. 51% property owner consent required for National and State Register District nominations	
iv. Submit National and State Register nominations to State Office of Historic Preservation for approval	

OBJECTIVE 1.4: BICYCLE AND PEDESTRIAN PLAN

The City's current bicycle and pedestrian plan was adopted in 2008¹ and is in the process of being updated with funding from the Transportation Authority of Marin ("TAM") using State funds made available with passage of the Mills-Alquist-Deddeh Act (SB 325) -- enacted by the California Legislature to improve existing public transportation services and encourage regional transportation coordination. Known as the Transportation Development Act ("TDA") of 1971², this law provides funding to be allocated to transit and non-transit related purposes that comply with regional transportation plans. It is federal policy that increased bicycling and walking be promoted as a component of federally-funded Statewide Transportation Improvement Program ("STIP") and Metropolitan Transportation Improvement Program ("TIP") projects including those under the California Bicycle Transportation Act and the federal Safe Accountable Flexible Efficient Transportation Equity Act – A Legacy for Users (SAFETEA-LU).

MILESTONES

Milestone	Fiscal Year
a) Second Public Workshop with City Pedestrian Bicycle Advisory Committee by TAM update consultant	Completed
b) TAM Technical Advisory Committee meeting	Ongoing
c) Third public meeting with City Pedestrian Bicycle Advisory Committee by TAM update consultant	Completed
d) Fourth public meeting with City Pedestrian Bicycle Advisory Committee by TAM update consultant	November 2016
e) Present draft Sausalito Bike/Pedestrian Plan Update to City Council	January 2017
f) Council adopts updated Bike/Pedestrian Plan	First quarter 2017

¹ <http://www.walkbikemarin.org/documents/Plans/Sausalito%2BBike%2BPlan%2BDocument%2BComplete2008%2BUpdate.pdf>

² http://www.dot.ca.gov/hq/MassTrans/Docs-Pdfs/STIP/TDA_4-17-2013.pdf

Goal 2. Increase community involvement in City governance and decision-making through communication and technology.

Civic engagement is important in Sausalito and exists not only because it is a core principle of democracy, but also because it actually produces more effective and efficient decisions. The City is focused on not only providing information, but also creating opportunities for involvement regarding the generation and allocation of precious and limited resources.

OBJECTIVE 2.1: GATHER COMMUNITY FEEDBACK THROUGH ANNUAL SURVEYS

Gathering community feedback through annual surveys is important to: improving performance by better understanding what the public wants and expects from its government; understanding community attitudes about a variety of service needs and ensure services and service levels reflect citizens' priorities; recognizing public priorities in planning, budgeting, and managing services, including their interest in additional revenue generation opportunities; and, establishing long term strategies to provide for a fiscally sustainable future for the jurisdiction.

MILESTONES

Milestone	Fiscal Year
a) Conduct annual community survey on City service delivery satisfaction	FY2016-2017
b) Use Open Town Hall online survey on "hot topics"	
i. Short-term Vacation Rental	Spring 2016
ii. Building/Planning Permits Satisfaction	Summer 2016
iii. Downtown Business Mix	Spring 2017
iv. RBRA services	2017

OBJECTIVE 2.2: IDENTIFY TECHNOLOGY THAT CAN HELP TO INFORM AND ENGAGE CITIZENS.

Existing and emerging collaborative and social technologies are transitioning the way we govern, and more importantly they enable enhanced transparency in government.

MILESTONES

Milestone	Fiscal Year
a) Conduct a Best Practice Study to identify collaborative and social technologies that better inform and engage citizens	FY2016-17
b) Implement planning/permit tracking software for development and construction projects that improves and enhances communication, engagement, and transparency in government	

c) Develop Citizen Communication and Education Strategy regarding City Finances including expanded use of OpenGov and other transparency technology	
d) City Hall Information Digital Kiosk (interactive)	FY2017-18

GOALS, OBJECTIVES AND MILESTONE KEY INDICATORS THAT SUSTAIN THE CITY’S MISSION

Goal 3. Fiscal resiliency

The current recession has taught us that sustainability is a necessary but insufficient condition to ensure the ongoing financial health of the City. A sustainable system is balanced, but an external shock (like a severe economic downturn) can unbalance the system and perhaps even collapse it. The City of Sausalito will continue to face serious challenges from outside, including but not limited to economic adjustments, natural disasters, and important policy changes by other levels of government. As such, the City must strive to go beyond sustainability to a system that is adaptable and regenerative – in a word: resilient.

OBJECTIVE 3.1: MAINTAIN AN ADEQUATE LEVEL OF HIGHLY COMPETENT AND MOTIVATED STAFF TO CONTINUE TO PROVIDE HIGH QUALITY SERVICES TO SAUSALITO CITIZENS AND BUSINESSES

Strategic workforce planning is the essential link between the levels of municipal services that the City desires to deliver to its citizens, with the City’s human capital. Accordingly, the City develops a comprehensive Labor Negotiation Strategy process that includes analytical review of all existing classifications, a compensation comparison of peer city agencies, actuarial analyses of the city’s pension plans and Other (than pensions) Post-Employment Benefits (OPEB). The city collects and analyzes actual labor salaries and benefits from the previous 10 years, and made five-year projections. Staff collects and examines current compensation plans across the state and nation government sector. Finally, the City develops a conceptual framework to create a Sausalito workforce that delivers high-performance and high-quality government services at a sustainable cost for the City. Sausalito’s labor agreements are typically two to three years. The current Memorandums of Understanding expire on June 30, 2015. The City’s intent is to continue the 2 to 3 year cycle meaning that the milestones will be repeated at least once during the five year horizon of the strategic planning process.

MILESTONES

Milestone	Fiscal Year
a) Review classifications	Completed
b) Review compensation comparisons	Completed
c) Finance Committee review pension and OPEB trusts and contributions, review of CalPERS and OPEB valuations, and evaluation of strategy and policy.	Annually in budget process
d) Formulate Negotiation Strategy, Negotiate MOUs with labor groups, Execute MOUs	Completed
e) Review performance evaluation tools	FY2016-17
f) Craft employee development strategy	

OBJECTIVE 3.2: MAINTAIN OPERATING BUDGET STRUCTURAL BALANCE

A true structurally balanced budget is one that supports financial sustainability for multiple years into the future.

MILESTONES

Milestone	Fiscal Year
a) Maintain a calibrated 10 year financial forecasting model	Annually in budget process
b) Revise financial policy manual including review of reserve policies.	FY2017-18 Budget process
c) Adopt a reserve policy based on risk analysis	Completed
d) Upgrade the City's parking management system and infrastructure to enhance revenue generation, provide for excellent customer service, and minimize operation expense.	Completed; evaluation in FY2016-17
e) Develop a finance plan for the City's MLK facility	CoPs issued in January 2016; long-term plan in FY2017-18 Budget process
f) Adopt user-fee study	FY2017-18 Budget

OBJECTIVE 3.3: DEVELOP AND ADOPT A STRATEGIC LONG-TERM FINANCIAL MANAGEMENT PLAN

Strategic long-term financial planning uses financial forecasts and analysis to identify future challenges and opportunities, and then identifies Milestones to secure financial sustainability in light of the challenges and opportunities.

MILESTONES

Milestone	Fiscal Year
e) Identify and manage best options for ensuring economic resiliency ; evaluate revenue options for diversification of resources	Spring 2017
f) Identify most likely threats/risks to City finances and develop a plan to address them	Annually in budget process
g) Financial strategy workshop with newly seated City Council and Finance Committee	Spring 2017
h) Prepare, Adopt and Implement Long-Term Financial Plan including capital funding plan	FY18-20 Biennial Budget

OBJECTIVE 3.4: FINANCING PLANS FOR INFRASTRUCTURE INVESTMENT

Given the scarcity of public funds available to make even the most essential planned infrastructure investments, the City must explore all available financing tools to supplement traditional funding sources.

MILESTONES

Milestone	Fiscal Year
a) Coordinate fiscal analysis element as part of the City’s General Plan and integrate into the City’s long-term financial and infrastructure plans.	FY2016-20
b) In conjunction with the City’s Asset Management Plan, develop comprehensive funding plan for infrastructure including fees and other sources	FY2018-19

Goal 4. Improve and continue to maintain the infrastructure

Infrastructure includes the basic physical structures, systems, and facilities needed to provide services to residents and for the functioning of a community and its economy, such as sidewalks, streets, storm drains, parks, police facilities, and sewer systems. Infrastructure impacts the public health, safety, and the quality of life for Sausalito citizens as well as the tourism industry which is an important part of the City’s economy. Decisions made regarding infrastructure projects are very important because they are generally large and expensive, and the assets they create will likely be required for decades of public use.

OBJECTIVE 4.1: ESTABLISH AND MAINTAIN AN ASSET MANAGEMENT PLAN FOR ALL CITY INFRASTRUCTURE

Asset management is a recommended practice for effectively and sustainably managing assets at a desired level of service for the lowest life cycle cost. Asset Management provides needed information on existing assets, such as condition, so that City staff can develop optimal Milestones for maintenance and rehabilitation or replacement of assets. The City has an important Asset Management efforts underway, including conducting condition assessments and developing standard City-wide minimum guidelines for managing assets. Ultimately, Asset Management will provide a sound basis for the City to identify the magnitude of the backlog; prioritize needed capital projects; and effectively focus limited resources.

MILESTONES

Milestone	Fiscal Year
a) Develop a complete inventory of all assets to determine the scope of improvements needed to sustain the City’s current infrastructure investment.	Initial phase of work completed- priorities for sewer, stormdrains, streets, and parks driven by budget and in process.

Milestone	Fiscal Year
b) Develop Storm Drain Master Plan including mapping and identification of tidally-affected drains and under-capacity lines. (Hot spot projects (involving high risk to persons, property or the environment) delivered as needed.)	Mapping scheduled for November and December 2016. Data collection and analysis - First quarter 2017.
c) Develop a Parks Master Plan	Capital improvements to MLK, Dunphy and Southview Parks expected completed by FY2019
d) Develop and Implement Robin Sweeny Park Improvements	Completed
e) Design Dunphy and Southview Parks Improvements	FY2016-17
f) Construct Southview Park Improvements	FY2016-17
g) Construct Dunphy Park Improvements	FY2017-18
h) Design Renovations and Repairs at Martin Luther King, Jr Complex (MLK)	FY2016-17
i) Construct Infrastructure Repairs at MLK	
j) Construct Site Improvements at MLK	FY2017-18
k) Develop an ADA Transition Plan update	FY2016-17
l) Implement ADA Barrier Removal Projects	Annual in CIP
m) Develop Streets Master Plan including RFP for multi-year design services to integrate pavement, accessibility, and underground utilities	RFP to be issued November 2016.
n) Construct accessibility improvements as required by Skaff litigation Settlement Agreement: Phase 1 by January 1, 2017, Phase 2 by 2030	FY2016-17
o) Explore creative financing options with private property owners amenable to share the costs associated with infrastructure improvements including Marinship, Downtown, etc. (i.e. assessment districts).	Summer 2017
p) Perform periodic measurements to monitor and update each asset's condition and ensure adequate funding for repair and/or replacement costs in future budgets.	Annual departmental work plans
q) Develop, permit and construct the Ferry Terminal Landside Improvements project	FY2017-18 start
r) Develop funding for the South City Limits to Richardson Street Improvements Project	FY2017-18 projected for earliest grant funding
s) Design, permit and construct the South City Limits to Richardson Street Improvements Project	FY2018-19 depending on funding
t) Develop funding for the Richardson to Princess Infrastructure Improvements Project	Delayed; no date projected
u) Develop and implement the other elements of the City's Capital Improvement Program in coordination with the Asset Management and related Master Plans	Annually in budget process
v) Continue to work with residents and the Rotary Club of Sausalito to renovate Cazneau Park	FY2016-17
w) Contact Langendorf Foundation regarding funding for Langendorf Park renovations	FY2017-18
x) Develop and implement Langendorf Park renovations	FY2018-19

OBJECTIVE 4.2: MANAGE SEWER INFRASTRUCTURE PROGRAM

In keeping with asset management practice for effectively and sustainably managing assets at a desired level of service for the lowest life cycle cost, and in compliance with the EPA Administrative Order in force, Staff is transitioning to a common software framework for all assets and utilizing a continuous process cycle of maintenance, inspection (condition assessment), capital project prioritization, and capital project design, permitting, and construction.

MILESTONES

Milestone	Fiscal Year
a) Replace proprietary Computerized Maintenance Management System software with ESRI ArcGIS-based open-source software	FY2017-18, possibly in conjunction with SMCS D
b) Begin accumulation of private sewer lateral mapping and condition data in GIS	Initiated
c) Issue \$5 million in debt; design \$5 million in capital improvements	Completed
d) Permit and construct \$5 million in capital improvements including: <ul style="list-style-type: none"> i. Urgent Repairs ii. Gate 5 Road 	FY2015-2018
e) Reinstate Sewer Committee Working Group with Sausalito Marin City Sanitary District (SMCS D)	FY2016-17
f) Retain a consultant to prepare a feasibility study of consolidation of City of Sausalito sewer enterprise with Sausalito-Marin City Sanitary District	First quarter 2017

OBJECTIVE 4.3: REMODEL CIVIC CENTER AND LIBRARY

The full ADA analysis and transition plan for Sausalito City Hall has identified barriers to access that would cost the City hundreds of thousands – if not millions – of dollars to resolve structurally. Given the other, non-ADA deficiencies of City Hall and the Library, the required barrier removal presents an efficient and opportune time to undertake a comprehensive evaluation of space and structural needs.

MILESTONES

Milestone	Fiscal Year
a) ADA analysis of City Hall deficiencies	Completed
b) Space needs assessment of City Hall departments & tenants	FY2017-18

Goal 5. Continually assess and deliver effective, efficient, and environmentally sustainable municipal services.

The City of Sausalito provides a broad range of high-quality municipal services including: police, library, recreation, infrastructure maintenance, code enforcement, current and advance planning, parking, and asset maintenance. The delivery of municipal services is through deployment of human resources, vehicles, equipment and infrastructure resources and technology resources.

Retaining structural balance and providing high quality services is accomplished by continual business process improvement. City departments annually refine goals and purposes (who are we, what do we do, and why do we do it?); then determines who the departmental customers or stakeholders are (who do we serve?); and then aligns the business processes to realize the department's goals (How do we do it better?)

OBJECTIVE 5.1: ESTABLISH AND MAINTAIN A CERTIFIED LOCAL HAZARD MITIGATION PLAN

A Hazard Mitigation Plan's purpose is to fulfill the federal Disaster Management Act that calls for communities to prepare mitigation plans. The plan includes resources and information to assist City residents, public and private sector organizations, and others interested in participating in planning for hazards. The plan provides a list of mitigation activities that may assist the City in reducing risk and preventing loss from future hazard events. Without a FEMA-certified local hazard mitigation plan, the City is not eligible for federal hazard mitigation grants. Local jurisdictions are responsible for updating hazard mitigation plans every five (5) years³.

MILESTONES

Milestone	Fiscal Year
a) Identify, profile and map hazards that pose a risk to Sausalito	Ongoing- Marin County has taken the lead on sea level rise to date
b) Assess the city's vulnerability to these hazards	Ongoing
c) Examine programs and measures to mitigate the potential impacts of these natural hazards.	Ongoing
d) Recommend programs and measures to mitigate the potential impacts of these hazards.	First quarter 2017
e) Plan submitted to State Emergency Management Agency for transmittal to FEMA review and notice that the plan is approvable pending adoption	FY2017-18
f) City Council adopts the City's Hazard Mitigation Plan	FY2017-18
g) Adopted plan submitted to State Emergency Management Agency and FEMA for final approval	FY2017-18
h) Initiate update	FY2019-20

³ http://www.fema.gov/media-library-data/20130726-1910-25045-9160/fema_local_mitigation_handbook.pdf

OBJECTIVE 5.2: DEVELOP SERVICE LEVEL INDICATORS FOR EACH MAJOR DEPARTMENT/PROGRAM

Service level indicators measure performance and enable the City to improve performance, enhance accountability, stimulate productivity and creativity, and allocate resources more efficiently and effectively.

MILESTONES

Milestone	Fiscal Year
a) Review performance measures included in FY2014-16 Resource Allocation Plan	Comprehensive update for FY18-20 Plan
b) Update performance measures with most recent data	Annually in budget process
c) Publish performance measures in each year budget	Annually in budget process

OBJECTIVE 5.3: IMPLEMENT ON-LINE APPLICATION PROCESS FOR MINOR BUILDING AND LAND USE PERMITS

The City's existing process for accepting applications for minor building and land use permits offers opportunities for improvements which would benefit applicants and City Staff. City staff will explore options used by other municipalities, the City's Geographic Information System, and financial software suppliers to provide a solution that streamlines the application process, fee collection, permit issuance and inspection scheduling for minor building and land use permits.

MILESTONES

Milestone	Fiscal Year
a) Perform feasibility analysis of online application process for minor building and land use permits	Completed
b) Recommend preferred alternative for implementation with mid-year budget	Completed
c) Roll-out implementation	First quarter 2017

OBJECTIVE 5.4: IDENTIFY TECHNOLOGY THAT CAN IMPROVE SERVICE LEVELS

Identifying, selecting and implementing alternatives to existing means of communicating, exchanging resources, and issuing and regulating permits will improve service levels and reduce costs. Just as Sausalito's Library already provides significant benefits to the community without the requirement that a user be present at the Civic Center, all City services must be optimized for improved service levels, convenience, accuracy, transparency and reduced costs.

MILESTONES

Milestone	Fiscal Year
Perform comprehensive review of all content on City and departmental websites (update information, consolidate pages, improve presentation, identify information gaps etc.) Expand program of recording, broadcasting, and archiving City meetings and events using the video recording system in the Council Chambers including Historic Land Board (HLB), Richardson Bay Regional Authority (RBRA), Parks & Recreation Commission, SMCSO, Trees & Views Committee, and Pedestrian & Bicycle Advisory Committee.	Website update in FY2016-17 Ongoing evaluation of opportunities
Information Technology <ul style="list-style-type: none"> • Develop IT Strategic and Operation Plan <ul style="list-style-type: none"> ◦ IT Disaster Recovery • Citizen complaint tracking system • Software that allows citizens to snap a picture on their smartphone and file a service request easily along with it • Public Docuware-type access to official public records 	FY2016-17 FY2017-18 evaluation of CRM for future funding Docuware access of agendas and materials available FY2015-16
Library <ul style="list-style-type: none"> • Implement credit-card address verification to allow new Library patrons to receive authentication for a full-feature library card without having to physically come to the Library. • Deploy “digital library card” app that allows a patron to use a mobile device to check out books at the Library’s check-out stations. • Create automated e-mail reminders for patrons with expiring Library cards and facilitate remote card renewal and contact information updates. • Deploy Library-specific email newsletters for adult and children’s weekly program schedules and Library news. • Expand Library offerings of streaming and downloadable movies and music. 	Completed FY2016-17 Completed Completed Completed
<ul style="list-style-type: none"> • Replace newspaper microfilm machine with digital access to Sausalito newspapers • Deploy Library connection to CalREN high-speed internet backbone, which should increase library internet speeds by a factor of 50 • Relaunch Library website, in conjunction with the launch of a new City of Sausalito website • Provide infrastructure for wi-fi printing, scanning, and color copying for Library patrons • Deploy an ADA compliant self-serve checkout station 	FY2016-17 FY2016-17 FY2016-17 FY2016-17 FY2017-18
Parks and Recreation <ul style="list-style-type: none"> • Research new recreations software programs for registration and facility management • Implement change to new recreation software if determined 	FY2016-17 FY2017-18

OBJECTIVE 5.5: DEVELOP/UPDATE DEPARTMENTAL STRATEGIC, OPERATIONAL, STAFFING PLANS

The effective delivery of municipal services is crucial to creating cities that work. In the City of Sausalito, households and businesses depend on the provision of basic municipal services, including police, recreation, library, planning, code enforcement, roads and road maintenance, sewer collection systems, parking and building and grounds maintenance. These services support the economic development of the City. Poor levels of service, interruptions, low coverage levels, and other problems can undermine quality of life in municipalities and erode trust in local government. By developing and updating departmental strategic, operational and staffing plans, the City plans to continue the delivery of efficient and effective, qualitative and environmentally sustainable municipal services.

MILESTONES

Milestone	Fiscal Year
Update department-level strategic plans	Annually in budget process
Public Works <ul style="list-style-type: none"> • Evaluate efficiencies to fast track CIP projects (Created dedicated construction management team in FY2016-17) 	Annually in budget process
Police <ul style="list-style-type: none"> • Complete POST study and development of a long-term staffing plan for the Police Department • Expand presence of Police Department on Social Media • Align Beats to provide equitable police coverage throughout the City 	Completed Ongoing Annually
Library <ul style="list-style-type: none"> • Experiment with alternate staffing approaches to Library service desk to increase flexibility and cost efficiency, e.g. staffing the desk on Saturday mornings with two Library Assistants. • Perform study and review of Library open hours to determine if modification is warranted. 	Annually in budget process

Gann Limit

<i>City of Sausalito</i>		
APPROPRIATIONS SPENDING LIMIT		
Prop 4 - Gann Limit FY 2017		
New Appropriation Limit for Fiscal Year 2015-16		12,736,766
FY 2016 Adjustment Factors:		
A. Change in Population (City from 7,212 to 7,217)	1.0007	
B. Change in Non-Residential Assessed Valuation	N/A	
C. Change in Per Capita Income	1.0537	
	A times C	1.0544
Total Adjustment (Dollars)	0.0544	693,359
New Appropriation Limit for Fiscal Year 2016-17		13,430,125
Schedule 2: Appropriations Compared to Limit		
Proceeds from Taxes	(Schedule 3)	10,284,469
Less Exclusions (G.O. Debt Payments)		
Appropriations Subject to Limit FY 2016		10,284,469
Appropriations Limit for FY 2016	(Schedule 1)	13,430,125
Amount under Appropriations Limit		3,145,657

Schedule 3: Determination of Proceeds of Taxes			
Per Budget for FY 2015-16			
	Proceeds of Taxes	Non-Proceeds	Total
Taxes			
Property Tax	4,494,000		4,494,000
Sales Tax	3,365,500		3,365,500
SB 172 Tax	60,000		60,000
TOT Tax	1,650,000		1,650,000
Business License	570,700		570,700
State Subventions:			
Motor Vehicle in Lieu			-
Homeowners Exemption	19,000		19,000
State Reimbursements/SB 90		12,500	12,500
Booking Fee Reimbursement			-
Abandoned Vehicle Abatement		2,500	2,500
Other Revenues:			
Franchise Fees		807,000	807,000
Building/Planning Permits		823,500	823,500
Fines		570,000	570,000
Fees for Services		545,300	545,300
Rentals		290,440	290,440
Transfers In - not related to taxes		2,375,838	2,375,838
Miscellaneous		25,353	25,353
Sub-Total	10,159,200	5,452,430	15,611,630
Allocation of Interest			
Subtotals Percent of Total	125,269	67,231	192,500
Total General Fund	10,284,469	5,519,662	15,804,130

Enabling Resolutions

RESOLUTION NO. 5590

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAUSALITO ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2016-17 PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION

WHEREAS, Article XIII B of the Constitution of the State of California provides that the total annual appropriations subject limitation of each government entity, including this City, shall not exceed the appropriations limit of such entity of government for the prior year adjusted for certain changes mandated by Proposition 4 passed in November, 1979 and Proposition 111 passed in June, 1990, except as otherwise provided for in said Article XIII B and implementing State statutes; and

WHEREAS, pursuant to Article XI11 B, and Section 7900 et seq of the California Government Code, the City is required to set its appropriations limit for each fiscal year; and

WHEREAS, the Administrative Services Director/Treasurer of the City of Sausalito has conducted the necessary analysis and calculations to determine the appropriations limit for Fiscal Year 2016-17, relying on the permanent Fiscal Year 1993-94 limit approved by the voters on November 3, 1994, and the following two adjustment factors: Change in Population for the City of Sausalito and Change in Per Capita Income provided by the State of California, Department of Finance; and

WHEREAS, based on such calculations, the Administrative Services Director/Treasurer has determined the said appropriations limit, and pursuant to Section 7910 of the Government Code, has made available to the public the documentation used in the determination of the limit.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Sausalito that the new appropriations limit for the Fiscal Year 2016-17 shall be and is hereby set in the amount of \$13,430,125.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Sausalito on the 28th day of June, 2016 by the following vote:

- AYES: Councilmembers: Pfeifer, Theodores, Weiner, Withy, Mayor Hoffman
- NOES: Councilmembers: None
- ABSTAIN: Councilmembers: None
- ABSENT: Councilmembers: None

ATTEST:

Lilly Whalen
LILLY WHALEN
CITY CLERK
Lilly Whalen
Public Relations
Sausalito City Clerk

Jill James Hoffman
JILL JAMES HOFFMAN
MAYOR OF THE CITY OF SAUSALITO

City of Sausalito
APPROPRIATIONS SPENDING LIMIT
 Prop 4 - Gann Limit FY 2017

New Appropriation Limit for Fiscal Year 2015-16			12,736,766
FY 2016 Adjustment Factors:			
A. Change in Population (City from 7,212 to 7,217)	1.0007		
B. Change in Non-Residential Assessed Valuation	N/A		
C. Change in Per Capita Income	1.0537		
	A times C		
Total Adjustment (Dollars)	0.0544		693,359
New Appropriation Limit for Fiscal Year 2016-17			13,430,125
Schedule 2: Appropriations Compared to Limit			
Proceeds from Taxes	(Schedule 3)		10,284,469
Less Exclusions (G.O. Debt Payments)			
Appropriations Subject to Limit FY 2016			10,284,469
Appropriations Limit for FY 2016	(Schedule 1)		13,430,125
Amount under Appropriations Limit			3,145,657

420

Schedule 3: Determination of Proceeds of Taxes
Per Budget for FY 2015-16

	Proceeds of Taxes	Non-Proceeds	Total
Taxes			
Property Tax	4,494,000		4,494,000
Sales Tax	3,365,500		3,365,500
SB 172 Tax	60,000		60,000
TOT Tax	1,650,000		1,650,000
Business License	570,700		570,700
State Subventions:			
Motor Vehicle in Lieu			
Homeowners Exemption	19,000		19,000
State Reimbursements/SB 90		12,500	12,500
Booking Fee Reimbursement			
Abandoned Vehicle Abatement		2,500	2,500
Other Revenues:			
Franchise Fees		807,000	807,000
Building/Planning Permits		823,500	823,500
Fines		570,000	570,000
Fees for Services		545,300	545,300
Rentals		290,440	290,440
Transfers In - not related to taxes		2,375,838	2,375,838
Miscellaneous		25,353	25,353
Sub-Total	10,159,200	5,452,430	15,611,630
Allocation of Interest			
Subtotals Percent of Total	125,269	67,231	192,500
Total General Fund	10,284,469	5,519,662	15,804,130

RESOLUTION NO. 5591

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAUSALITO APPROVING THE BUDGET FOR THE FY2016-17 FISCAL YEAR

WHEREAS, the City Council of the City of Sausalito adopts an annual budget to carry on the various department, divisions, and programs of the municipality and to provide for the payment of bonded indebtedness of the City each fiscal year, and to control the use of public monies; and

WHEREAS, the Finance Committee reviewed detailed budget information and City Council was provided updates in April and May, 2016 on the information reviewed; and

WHEREAS, the City Council held a Special Meeting on May 24, 2016 to review the draft budget; and,


WHEREAS, the City Council examined and discussed the draft budget at its regularly scheduled City Council meetings on June 14, 2016 and June 28, 2016; and

NOW, THEREFORE, IT IS HEREBY RESOLVED, ORDERED AND DECLARED AS FOLLOWS:


- (1) That the schedule entitled "Citywide Summary of the City of Sausalito Adopted Budget" is hereby approved as the "Adopted Budget" for the Fiscal Year commencing July 1, 2016.
- (2) That Capital Improvement Projects shall not incur costs until the projects have been found by the Planning Commission to be in conformance with the Sausalito General Plan.

PASSED AND ADOPTED at a meeting of the City Council of the City of Sausalito held on the 28th day of June, 2016 by the following vote:

AYES: Councilmembers: Theodore, Weiner, Withy, Mayor Hoffman
 NOES: Councilmembers: Pfeifer
 ABSTAIN: Councilmembers: None
 ABSENT: Councilmembers: None


 JILL JAMES HOFFMAN
 MAYOR OF THE CITY OF SAUSALITO

ATTEST:


 LILLY WHALEN
 CITY CLERK
*Debbie Pollock
 Temporary City Clerk*

City of Sausalito
CITYWIDE SUMMARY OF THE CITY OF SAUSALITO DRAFT BUDGET
 FY 2016-17

Fund	Description	Revenues & Transfers		Change to Fund Balance	Description	Expenditures & Transfers		Chan. Fund B
		In	Out			In	Out	
		15,804,130			<i>Debt Service Funds</i>			
	Administration/Finance		1,650,470		Tidelands Loan	72,155	72,155	
	Information Technology		580,726		2006 General Obligation Bonds	505,043	505,043	
	Community Development		1,237,791		<i>Total Debt Service Funds</i>	577,198	577,198	
	Department		3,146,016					
			5,394,596		<i>Capital Projects Funds</i>			
	Public Works		2,212,359		General Capital Projects	6,422,500	9,821,622	(3,39)
	Police		844,164		Sewer Capital	-	5,094,000	(5,09)
			895,567		<i>Total Capital Projects Funds</i>	6,422,500	14,915,622	(8,49)
	<i>Total General Fund</i>	15,804,130	15,961,690	(157,560)	<i>Enterprise Funds</i>			
	<i>Revenue Funds</i>				Sewer	2,568,500	2,593,211	(2)
	Public Works	739,818	755,438	(15,620)	Old City Hall	285,000	280,000	
	Safety	40,000	40,000	-	MLK Rental Property	1,368,563	4,423,371	(3,05)
	Police	168,000	165,000	3,000	Parking	2,332,276	2,435,419	(10)
	Police Impact Fees	165,000	165,000	-	<i>Total Enterprise Funds</i>	6,554,339	9,732,001	(3,17)
	Measure A and B	50,000	50,000	-	<i>Internal Service Funds</i>			
	Drainage	74,500	74,500	-	Vehicle Replacement	100,229	230,000	(12)
					Workers Comp	350,692	236,449	11
	Grant	82,000	81,823	177	Employee Benefits	205,015	203,015	
	Police Grant	55,000	55,000	-	<i>Total Internal Service Funds</i>	655,936	669,464	(1)
	<i>Total Special Revenue Funds</i>	1,374,318	1,386,761	(12,443)				
					<i>Citywide Totals with Transfers In / Out</i>	31,388,421	43,242,736	(11,85)
					<i>Less Transfers Between Funds</i>	(5,198,571)	(5,198,571)	
					<i>Citywide Totals Net of Transfers In / Out</i>	26,189,850	38,044,165	(11,85)

RESOLUTION NO. 5592

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAUSALITO
ESTABLISHING THE AUTHORIZED STAFFING LEVELS AND SALARY RANGES FOR
ALL PERMANENT AND TEMPORARY POSITIONS FOR FISCAL YEAR 2016-17**

WHEREAS, the budget for Fiscal Year 2016-17 provides funding for specified positions, based upon specified salary ranges; and

WHEREAS, confirming such positions and salary ranges by resolution simplifies administering the personnel process.

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

Section 1. The number of authorized permanent full-time positions is 74 effective July 1, 2016 and is set forth in Tables 1a, 1b and 1c entitled "Authorized Permanent Staffing" and made part of this resolution by reference.

Section 2. The salary schedule for temporary positions is presented in Table 2.

Additional temporary positions may be authorized by the City Manager in order to backfill for vacant permanent positions. No temporary employee may be retained for more than 1,000 hours per fiscal year, except those positions specifically exempted from this provision by the City of Sausalito contract with the California Public Employees' Retirement System.

Section 3. The salary range for each permanent position represented by the Service Employees International Union (SEIU) Local 1021 for the period July 1, 2016 through June 30, 2017 is set forth in Table 3A and made part of this resolution by reference.

The salary range for each permanent position represented by the Sausalito Police Association for the period July 1, 2016 through June 30, 2017 is set forth in Table 3B and made part of this resolution by reference.

The salary range for each permanent position in the Confidential Employees classification for the period July 1, 2016 through June 30, 2017 is set forth in Table 3C and made part of this resolution by reference..

The salary range for each permanent position in the Management Employees classification for the period July 1, 2016 through June 30, 2017 is presented in Table 3D and made part of this resolution by reference..


Section 4. Due to rounding, bi-weekly and monthly rates paid to employees pursuant to Tables 3A, 3B, 3C, and 3D may vary. The hourly rate shall be the official basis upon which pay is computed.

Section 5. The attached exhibits (Tables 1a, 1b, 1c, 2, 3A, 3B, 3C, 3D, and 4) are hereby made a part of this resolution. Adjustments to any of the attached exhibits may be made as necessary by resolution of the City Council.


Section 6. The salary rates and staffing levels included in this Resolution shall be effective on July 1, 2016 and shall remain in effect in accordance with the terms of the Memoranda of Understanding with the SEIU and Police employee groups and with the appropriate compensation resolution(s) for the Unrepresented Employees in the Management and Confidential units unless and until changes may be made through revision to the Memoranda of Understanding and resolutions for any of the heretofore mentioned employee groups.

APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Sausalito held on the 28th day of June, 2016 by the following vote:

AYES: Councilmembers: Pfeifer, Theodores, Weiner, Withy, Mayor Hoffman
NOES: Councilmembers: None
ABSENT: Councilmembers: None
ABSTAIN: Councilmembers: None



JILL JAMES HOFFMAN
MAYOR OF THE CITY OF SAUSALITO

ATTEST:


LILLY WHALEN
CITY CLERK

TABLE 2
Temporary Employees – Hourly Wages
 City of Sausalito
 Effective July 1, 2016

<u>CLASSIFICATION</u>	<u>SALARY RANGE</u>
ELECTED OFFICIALS / Per Month	
City Councilmembers (5)	300.00 per month*
*Individual Councilmembers may direct all or a portion of the Elected Officials compensation to a non-profit organization providing public service in lieu of receiving compensation for the commensurate time period.	
APPOINTED OFFICIALS / Per Meeting	
Planning Commissioner (5)	25.00 per meeting/maximum 100.00 per month
TEMPORARY EMPLOYEES / Per Hour	
LIBRARY:	
Library Program Assistant I	10.50
Library Program Assistant II	12.75
Library Page	13.25
CURRENT EMPLOYEES:	
Librarian I Hourly	29.12
Library Assistant I Hourly	19.61
Library Assistant I Backfill	23.84
NEW HIRES:	
Librarian I Hourly	27.41
Library Assistant II Hourly	18.15
Library Assistant II Backfill	21.57
POLICE DEPARTMENT:	
Parking Division:	
Parking Analyst	25.00
Lead Parking Attendant	25.00**
Shuttle Bus Driver	17.00
RECREATION DEPARTMENT:	
Recreation Leader I	10.00-14.00
Recreation Leader II	13.50-16.00
Recreation Leader III	15.50-18.00
Recreation Specialist	17.50-23.00

NOTE:

- Hourly salaries will be adjusted so that the lowest step in a salary range is always at or above the established Minimum Wage.
- Employees may be hired within the hourly rates established, based upon qualifications and market need.
- **Temporary employees are limited to 1,000 hours of work per fiscal year except as exempted by the City contract with the California Public Employees Retirement System.

Salary schedules for full-time positions are included in the Memorandums of Understanding and included on the City’s website under City Government/ Administration/ Human Resources. Salaries for part-time positions may be amended during the Fiscal Year.

RESOLUTION NO. 5593

A RESOLUTION OF THE CITY COUNCIL ADOPTING TERMS OF THE LOAN FROM THE GENERAL FUND TO THE MARTIN LUTHER KING COMPLEX FUND

WHEREAS, the City Council of the City of Sausalito desires to confirm and modify the terms of the loan made from the General Fund to the Martin Luther King Complex (MLK) Fund for the purchase of the MLK property; and

WHEREAS, the Finance Committee reviewed detailed loan terms in April and May, 2016 and said terms were presented to the City Council on May 24 and June 14, 2016; and

WHEREAS, the City Council confirmed its desire to credit the value of the 2016 Certificates of Participation used for non-MLK purposes of \$4,200,000 against the current balance of \$6,280,845.08 ; and,

WHEREAS, the City Council confirmed its desire to amortize the remaining obligation over the same timeframe as the 2016 Certificates of Participation, i.e. 14 years ending in FY2030, at three percent (3%) interest rate to reflect more closely the City's cost of funds; and

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

- (1) That the schedule entitled "Loan Terms from General Fund to MLK Fund" set forth in Table A is hereby made part of this resolution by reference.
(2) Said schedule is approved and constitutes the sole and complete terms of the debt obligation between the General Fund and MLK Fund as of July 1, 2016.

PASSED AND ADOPTED at a meeting of the City Council of the City of Sausalito held on the 28th day of June, 2016 by the following vote:

AYES: Councilmembers: Pfeifer, Theodores, Weiner, Withy, Mayor Hoffman
NOES: Councilmembers: None
ABSTAIN: Councilmembers: None
ABSENT: Councilmembers: None

JILL JAMES HOFFMAN
MAYOR OF THE CITY OF SAUSALITO

ATTEST:

LILLY WHALEN
CITY CLERK

TABLE A

**Loan Terms from General Fund to Martin Luther King Complex Fund (MLK)
(effective July 1, 2016)**

	Principal	Interest	Payment	Loan Adjust	Balance
Balance as of 06/30/2016				(4,200,000)	6,280,845.08
06/30/17	(\$402,159.65)	(\$188,425.35)	\$185,000.00		Loan Balance with
06/30/18	(\$133,454.88)	(\$62,528.11)	\$190,550.00		Certificates of
06/30/19	(\$125,257.70)	(\$58,687.46)	\$196,266.50		Participation balance
06/30/20	(\$116,448.58)	(\$54,560.08)	\$202,154.50		transferred for Parks.
06/30/21	(\$106,998.18)	(\$50,132.25)	\$202,154.50		
06/30/22	(\$97,264.26)	(\$45,571.59)	\$202,154.50		
06/30/23	(\$87,238.33)	(\$40,874.10)	\$202,154.50		
06/30/24	(\$76,911.62)	(\$36,035.69)	\$202,154.50		
06/30/25	(\$66,275.11)	(\$31,052.12)	\$202,154.50		
06/30/26	(\$55,319.50)	(\$25,919.05)	\$202,154.50		
06/30/27	(\$44,035.22)	(\$20,631.99)	\$202,154.50		
06/30/28	(\$32,412.42)	(\$15,186.31)	\$202,154.50		
06/30/29	(\$20,440.93)	(\$9,577.27)	\$202,154.50		
06/30/30	(\$8,110.30)	(\$3,799.95)	\$130,464.94		0.00

The intent is for MLK to pay off the General Fund loan concurrently with the Certificates of Participation (CoPs) and maintain a relatively level payment structure to avoid volatility. This assumes a 3% interest rate and credit of \$4.2 million in recognition of the proceeds transferred to the General



GLOSSARY OF BUDGET TERMS

GLOSSARY OF BUDGET TERMS

Appropriation - Amounts of money authorized by the City Council to be spent during the fiscal year.

Appropriation Limit – A restriction on the amount of revenue that can be appropriated in any fiscal year imposed by Propositions 4 and 111. The Limit is based on actual appropriations during the 1978-79 fiscal year, and is increased each year using the growth of population and inflation.

Assessed Value - The value of property used as a basis for levying property taxes.

Assessments - Levied on property owners to pay for improvements directly benefiting their property.

Bonds - Proceeds from the sale of debt, the principal that must be repaid with interest.

Budget - A financial plan for a specified period of time that matches planned revenues and expenditures to municipal services, goals and objectives.

CEQA- California Environmental Quality Act

CUP- Conditional Use Permit

Debt Service - Payments of principal and interest on indebtedness incurred to finance the construction of a capital project.

Department Revenue - Selected fees, charges, rent or other income derived by a department from its own activities.

Designated Unreserved Fund Balance - Net financial resources of a governmental fund that are spendable or available for appropriation, but which have been earmarked by the City Council for some specific purpose.

Encumbrance - Reservation of funds for expenditure at a future date, usually under a purchase order.

Expense - As the authorization to spend is exercised, an appropriation becomes an “expense” or “expenditure”, i.e., the amount expended.

Fiscal Year - The 12-month accounting period used by the City, from July 1 through June 30th of the following calendar year.

Fund - A separate fiscal and accounting entity used by governments to segregate resources related to specific activities. The City’s finances are distributed among 37 separate funds required by the City, State or Federal government, or by proper accounting practice. Fund types include:

Fund Types:

The **General Fund** is the principal operating fund of a government and is typically used to account for most of a government's departments. As a rule, the general fund should be used to account for all of a government's activities unless there is a compelling legal or managerial reason to use some other fund type. Governments may report only a single general fund.

Special Revenue Funds are revenues earmarked for specific purposes. One example is our "Gas Tax Fund" that records gas tax revenues, which may only be used for street repairs. Another example is the "Construction Impact Fees Fund."

Debt Service Funds are funds to account for the payment and accumulation of resources related to general long-term debt principal and interest.

Capital Project Funds are used to account for construction of major public facilities or acquisition by the general government. The "Library Building Fund" and "General Capital Improvement Fund" are examples of capital project funds.

Enterprise Funds are used to account for operations including debt service that are financed and operated in a manner similar to private businesses - where the intent of the governing body is that cost (expenses including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or where the governing body has determined that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes. The "Martin Luther King Fund" is an example of an enterprise fund. Another example is the "Sewer Fund" that records sewer fee collections, which may only be used for maintenance of the sewer main system throughout the city.

Internal Service Funds are enterprises that sell service internally to other City entities, rather than to the general public. The "Vehicle Replacement Fund" is an example of Internal Service Funds.

Agency Funds are used to account for accumulations of resources that will be used to pay debt of the Local Improvement Districts for which the City acts as administrator and pay agent. "The Downtown Sidewalk Assessment District Fund" and the "Sunshine Underground Assessment District Fund" are examples of agency funds.

Fund Balances - The excess of the total assets of a fund over its total liabilities and reserves.

GAAP- Generally Accepted Accounting Principles

GASB- Government Accounting Standards Board

Governmental Funds - this includes the general, special revenue, debt service and capital projects fund. They are accounted for on a financial flow basis, measuring available spendable resources and changes in net current assets.

Interest - Income earned on the investment of available cash balances.

Inter-fund Transfers - The reallocation of money from one fund to another. The receiving fund must spend the transferred money in a way that complies with any restrictions placed on the money when it was originally received by the donor fund.

Intergovernmental - Revenues shared with the City by the State (such as the Homeowners' Exemption, Motor Vehicle License Fees, Gas Tax), or Federal government.

Liabilities - Amount of obligations a fund has to make on future payments, such as accounts payable, deferred revenues or amounts due other funds.

MLK- Martin Luther King, Jr. Complex

Operations - Departmental costs for employees, contract services, repairs and maintenance, internal services, supplies, equipment and other expenses. These expenses are generally predictable and consistent with the on-going service demands of the City and the impact of inflation.

NEPA- National Environmental Policy Act

Non-Departmental - Expenses incurred at the fund level, which are not charged to an individual department, such as retiree health benefits, worker's compensation, liability insurance, and inter-fund transfers.

Projects - Long-term investments in public facilities and infrastructure; also known as capital improvements. Amounts spent may vary widely from year to year.

Reserved Fund balance - The portion of fund balance that is not available for appropriation because it is legally restricted (e.g., encumbrances).

Revenue - Money received from taxes, licenses, permits, interest, fees for service, bonds or from other governments by the City during the fiscal year.

Subventions – Revenues collected by the State or other level of government and allocated to the City on a formula basis. The major subventions include motor vehicle in-lieu and gasoline taxes.

User Fees - Charges of a voluntary nature paid by persons receiving a service in exchange for the fee (such as recreation activities).

