



# STAFF REPORT

## SAUSALITO CITY COUNCIL

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### **AGENDA TITLE:**

Adopt the FY 2021-22 Budget.

### **RECOMMENDED MOTION:**

Move to Adopt the following three Budget Resolutions:

1. Approving the Appropriation Limit for FY 2021-22 Pursuant to Article XIII B of the California Constitution (Gann Limit)
  2. Establishing the Authorized Staffing Levels and Salary Ranges for All Permanent and Temporary Positions for Fiscal Year 2021-22
  3. Approving the Budget for the 2021-22 Fiscal Year
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### **SUMMARY**

The City Council of the City of Sausalito reviewed, considered and took public testimony on the draft Fiscal Year 2021-22 Budget at its regularly scheduled City Council meeting on June 8, 2021. The City Council of the City of Sausalito conducted a Special City Council meeting on June 18, 2021 and directed staff on items to include in the draft Fiscal Year 2021-22 Budget. This agenda item is for the City Council to adopt the proposed budget for FY 2021-22.

There are three specific actions the City Council must take to formally adopt the FY 2021-22 Budget:

1. Approving the Appropriation Limit for FY 2021-22 Pursuant to Article XIII B of the California Constitution (Gann Limit)
2. Establishing the Authorized Staffing Levels and Salary Ranges for All Permanent and Temporary Positions for Fiscal Year 2021-22
3. Approving the Budget Appropriations for the 2021-22 Fiscal Year

### **BACKGROUND**

On April 13, 2021, at the regularly scheduled city council meeting, the City Council scheduled a budget workshop for April 24, 2021. At this meeting, the City Council revised the budget calendar to include a City Council review of budget progress at each of its successive regularly scheduled City Council meetings through June 30, 2021.

Subsequently, a Special City Council Budget Review meeting was scheduled for June 18, 2021. At that meeting, the majority of the City Council directed staff to prepare the draft budget that is being presented this evening.

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The following table details the progress of budget development through this Public Hearing.

| Step | BUDGET MILESTONE                                  | TIME FRAME             |
|------|---------------------------------------------------|------------------------|
| 1    | City Council Budget Update                        | April 13, 2021         |
| 2    | City Council Budget Workshop                      | April 24, 2021         |
| 3    | Department head budget preparation                | April 26 – May14, 2021 |
| 4    | City Council Budget Status Review                 | April 27, 2021         |
| 5    | City Council Budget Status Review                 | May 11, 2021           |
| 6    | City Manager review                               | May 17 – 28, 2021      |
| 7    | City Council Budget Status Review                 | May 25, 2021           |
| 8    | City Manager Proposed Budget prepared             | May 28, 2021           |
| 9    | Special City Council Finance Committee meeting #1 | June 2, 2021           |
| 10   | City Council Budget Hearing #1                    | June 8, 2021           |
| 11   | Special City Council Finance Committee meeting #2 | June 14, 2021          |
| 12   | Special City Council Meeting                      | June 18, 2021          |
| 13   | Revised Proposed budget prepared                  | June 21, 2021          |
| 14   | City Council Budget Hearing#2                     | June 22, 2021          |
| 15   | City Council formally adopts Budget               | June 22, 2021          |

During the City Council Budget Status Review meetings, the City Council directed staff to prepare the budget for each department through the lens of three scenarios:

1. **Post-COVID Scenario** – The FY 2020-21 adopted budget anticipated revenue shortfalls and accordingly reduced staffing and levels of service. This scenario anticipates a stagnate economy and tax base and continues the staffing and levels of service included in the FY 2020-21 budget.
2. **Gradual Return Scenario** – This scenario anticipates a gradual economic return to a full economic recovery by the beginning of the 2022 calendar year.
3. **Pre-COVID Scenario** – This scenario anticipates a full economic recovery and returns staffing and levels of service as they existed in the FY 2019-20 budget.

From April 13 through tonight, the City Council further received, reviewed, discussed, and gave direction to staff regarding:

- the Financial Policies manual for FY 2021-22,
- a review and revision of the mid-year budget report estimating FY 2020-21 ending fund balances,
- level and use of reserves,
- a summary of the permitted uses of the American Rescue Plan Funds, and
- several other resource generation possibilities.

## DISCUSSION

The proposed budget reflects the following assumptions as a result of City Council direction coming out of the Special City Council meeting held on June 18, 2021:

### Revenues:

- Revenues are budgeted assuming that the economy is recovering and gradually returning to Pre-COVID levels of city tax and other revenues generation.
- American Rescue Plan funds in the amount of \$1,690,000 are budgeted.
- In accordance with policy and past practice, the City Council annually evaluates the strategic use of these funds for either operating or capital projects. Because of the gradual return in revenue generation, Measure “O” monies are budget as an offset to General Fund expenses.
- Property Tax revenues are inelastic and are budgeted as projected by the Marin County Department of Finance.
- Sales taxes are the most sensitive to an improving economy and are budgeted as if the economy is fully recovered.
- Transient Occupancy Taxes and Parking revenues are budgeted anticipating a slower recovery as the hospitality industry not only took the biggest economic hit from COVID, but it is also the slowest to recover.
- Planning cost recovery revenues are budgeted.
- Bank of America re-use revenues will cover debt service payments.
- Interfund Transfers into General Fund:
  - Parking \$1 million (any excess revenues in Parking fund to replenish reserves).
  - MLK \$750 thousand (reduce GF Advance).
  - Tidelands \$200 thousand to cover General Fund operating expense activities within boundaries.
  - Sewer \$225 thousand to cover General Fund indirect costs (Administration, Finance, Legal, HR, risk Management, etc.).

### Expenses:

Each department budgeted for the three scenarios explained above. The following tables excerpt the significant items in each scenario. The amounts highlighted with the **Bold Font** are the amounts directed by City Council to include in the proposed budget for adoption.

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## ADMINISTRATION / NONDEPARTMENT

| Service                                                     | Post-COVID                   | Gradual Return                  | Pre-COVID                       |
|-------------------------------------------------------------|------------------------------|---------------------------------|---------------------------------|
| City Manager                                                | Business as usual            | Business as usual               | Business as usual               |
| Finance                                                     | Inhouse financial Management | Outsourced Financial Management | Outsourced Financial Management |
| City Clerk                                                  | Business as usual            | Restructure staffing            | Restructure staffing            |
| HR and Risk Management                                      | Business as usual            | Business as usual               | Business as usual               |
| EDAC Activities                                             | \$95K                        | \$95K                           | \$95K                           |
| Pay CalPERS Police Side Fund from Section 115 Pension Trust |                              | Reduces Expenses by \$400K      |                                 |

## Information Technology

| Service                                                                                                                                                                             | Post-COVID | Gradual Return | Pre-COVID |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------|-----------|
| Contract out IT Department. Would use a consultant to manage all IT services, including networking, user interface, trouble tickets. Would include 12-20 hours of on-site presence. | \$200K     | \$225K         | \$250K    |

## POLICE

| Service            | Post-COVID                   | Gradual Return                | Pre-COVID                          |
|--------------------|------------------------------|-------------------------------|------------------------------------|
| Police Staffing    | Two vacancies unfilled       | One vacancy unfilled          | Full staffing                      |
| Police Services    | Business as usual            | Business as usual             | Business as usual                  |
| Parking Activities | Assist with Code enforcement | Assist with /Code Enforcement | Return to only parking enforcement |

# Building

| Service                     | Post-COVID        | Gradual Return    | Pre-COVID         |
|-----------------------------|-------------------|-------------------|-------------------|
| Permit Services Coordinator | 0                 | 1                 | 1                 |
| Building Inspector          | 1                 | 1                 | 1                 |
| Permit Technician           | 1                 | 1                 | 1                 |
| Other Services              | Business as usual | Business as usual | Business as usual |

# PLANNING

| Service          | Post-COVID                                                                        | Gradual Return                                                                           | Pre-COVID                                                                           |
|------------------|-----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| Studies          | \$900K for Housing Element – State Mandated Requirement                           | <b>\$900K for Housing Element – State Mandated Requirement</b>                           | \$900K for Housing Element – State Mandated Requirement                             |
| Studies          | \$75K for General Plan implementation                                             | <b>\$75K for General Plan implementation</b>                                             | \$75K for General Plan implementation                                               |
| Studies          | \$30K for VMT/SB744                                                               | <b>\$30K for VMT/SB744</b>                                                               | \$30K for VMT/SB744                                                                 |
| Studies          | \$30K for Objective Design and Development Standards - State Mandated Requirement | <b>\$30K for Objective Design and Development Standards - State Mandated Requirement</b> | \$30K for Objective Design and Development Standards - State Mandated Requirement   |
| Studies          | \$25K for fee study for planning permit fees                                      | <b>\$25K for fee study for planning permit fees</b>                                      | \$25K for fee study for planning permit fees                                        |
| Studies          |                                                                                   | \$10K for Sonoma State Intern Program - Department Streamlining/Organization             | <b>\$20K for Sonoma State Intern Program - Department Streamlining/Organization</b> |
| Studies          |                                                                                   |                                                                                          | \$200K for Historic Survey                                                          |
| Studies          | \$180K Streamline Permitting Process (EDAC)                                       | <b>\$180K Streamline Permitting Process (EDAC)</b>                                       | \$180K Streamline Permitting Process (EDAC)                                         |
| CDD Director     | 1                                                                                 | 1                                                                                        | 1                                                                                   |
| Planning Manager | 0                                                                                 | 1                                                                                        | 1                                                                                   |
| Senior Planner   | 1                                                                                 | 0                                                                                        | 0                                                                                   |

## PLANNING

|                   |   |   |   |
|-------------------|---|---|---|
| Assistant Planner | 2 | 3 | 3 |
| Admin Aide I      | 1 | 1 | 1 |

## RECREATION

| Service                   | Post-COVID       | Gradual Return         | Pre-COVID                    |
|---------------------------|------------------|------------------------|------------------------------|
| Yard Sales - 2            | No Event         | One Yard Sale Annually | Two Yard Sales Annually      |
| WAG (Dog Event)           | No Event         | No Event               | Full Event                   |
| Breakfast With Santa      | No Event         | Full Event             | Full Event                   |
| Outdoor Movie Nights - 2  | No Event         | Full Event             | Full Event                   |
| Arias in the Afternoon    | No Event         | Full Event             | Full Event                   |
| Chili Cook Off            | No Event         | Full Event             | Full Event                   |
| Easter Egg Hunt           | No Event         | Full Event             | Full Event                   |
| Fireworks                 | No Event         | No Event               | No Event                     |
| 4th Parade & Picnic       | No Event         | Picnic Only            | Picnic Only                  |
| Halloween                 | No Event         | Full Event             | Full Event                   |
| Jazz and Blues by the Bay | No Event         | June 2022 Only         | July, August 2021, June 2022 |
| Staffing                  | 1 Rec Supervisor | 2 Rec Supervisor       | 2 Rec Supervisor             |
| Replace Truck             | 0                | 1                      | 3                            |
| EDAC Sponsored Events     | \$50K            | \$50K                  | \$50K                        |

## LANDSCAPE MAINTENANCE

| Service                       | Post-COVID | Gradual Return | Pre-COVID     |
|-------------------------------|------------|----------------|---------------|
| Misc*                         | Minimal    |                | Full          |
| Cal Trans Corner Maintenance* | 1-2x yr.   | 6 x per year   | 12 x per year |
| Gate 5-6 Side Maintenance*    | 1-2x yr.   | 6 x per year   | 12 x per year |
| MLK Field Mowing*             | As Needed  | As Needed      | As Needed     |
| Marinship Field Mowing*       | As Needed  | As Needed      | As Needed     |

## LANDSCAPE MAINTENANCE

|                                                                       |                    |                                                       |                                                |
|-----------------------------------------------------------------------|--------------------|-------------------------------------------------------|------------------------------------------------|
| <b>Dunphy Field Mowing*</b>                                           | As Needed          | As Needed                                             | <b>As Needed</b>                               |
| <b>North Bridgeway Tree Maintenance</b>                               | Fertilize Only     | Fert + Min trim                                       | <b>Fert + Trimming</b>                         |
| <b>City Hall Parking Lot Oaks SOD &amp; Fert</b>                      | Fertilize Only     | Fert + Min trim                                       | <b>Fert + Trimming</b>                         |
| <b>Southview Park Trees SOD &amp; Fert</b>                            | Fertilize Only     | Fert + Min trim                                       | <b>Fert + Trimming</b>                         |
| <b>Cloudview Park Trees</b>                                           | Fertilize Only     | Fert + Min trim                                       | <b>Fert + Trimming</b>                         |
| <b>Robin Sweeny Park Tree Trimming</b>                                | None               | Minimal Trim                                          | <b>Full Trim</b>                               |
| <b>Downtown Tree Trimming</b>                                         | None               | Few Trees Trim                                        | <b>All trimmed</b>                             |
| <b>Dunphy Park Tree Fertilization</b>                                 | Min Fert           | More Fert                                             | <b>Full Fert</b>                               |
| <b>Marinship Park Tree Trimming</b>                                   | None               | Few Trees Trim                                        | <b>All trimmed</b>                             |
| <b>Maryanne Sears Park Tree SOD &amp; Fert</b>                        | Fertilization Only | Few Trees Trim                                        | <b>All trimmed</b>                             |
| <b>Tiffany Park Tree Trimming</b>                                     | None               | Trees Trimmed                                         | <b>Trees Trimmed</b>                           |
| <b>Spring Cleanup Help**</b>                                          | None               | Minimal Help                                          | <b>Full Help</b>                               |
| <b>Fall Clean Up Help**</b>                                           | None               | Minimal Help                                          | <b>Full Help</b>                               |
| <b>Cleaning City Hall Windows, Carpets</b>                            | None               | Windows only                                          | <b>Windows and Carpets</b>                     |
| <b>Contract Custodial Marinship, Cloudview, Corp Yard, 1/2 MLK***</b> | Minimal            | Medium                                                | <b>Full</b>                                    |
| <b>Sausalito Beautiful</b>                                            | None               | <b>Sausalito Beautiful contract @ \$50K</b>           | <b>Sausalito Beautiful contract @ \$85K</b>    |
| <b>Sausalito Beautiful Trees</b>                                      | None               | <b>Sausalito Beautiful Trees \$40K (10K donation)</b> | Sausalito Beautiful Trees \$40K (10K donation) |

## LIBRARY

| <b>Service</b>             | <b>Post-COVID</b>                                                          | <b>Gradual Return</b>                                                          | <b>Pre-COVID</b>                                                                              |
|----------------------------|----------------------------------------------------------------------------|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| <b>Open Hours per week</b> | Would reach maximum sustainable level of 40 open hours in the fall of 2021 | <b>Would reach pre-COVID level of 63 open hours in April 2022 when Library</b> | Would reach pre-COVID level of 63 open hours once we hire Library Assistant II and Children's |

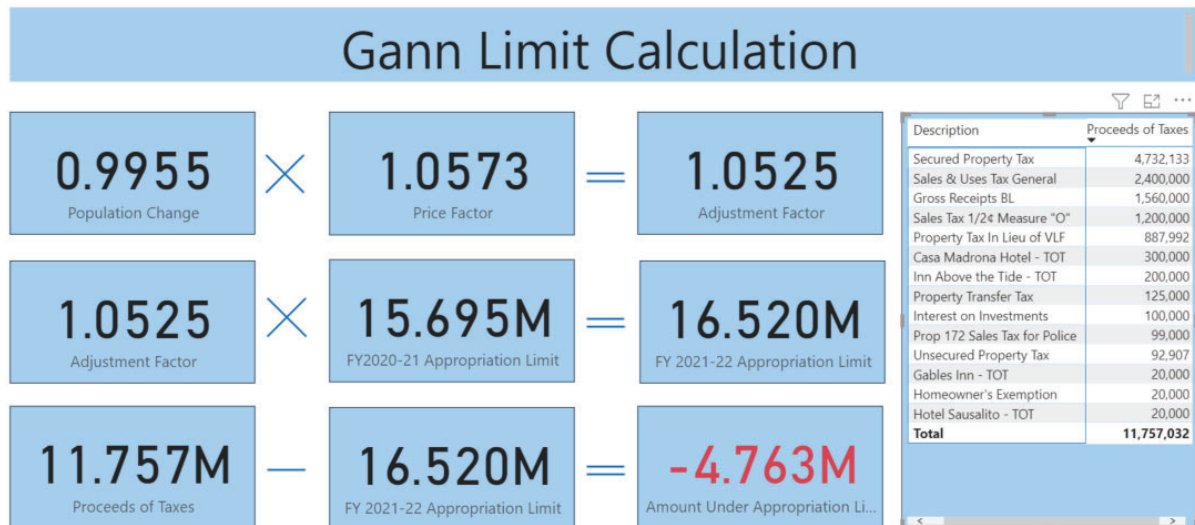
# LIBRARY

|                                                          |                                                                                                      |                                                                                |                                                                           |
|----------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|---------------------------------------------------------------------------|
|                                                          |                                                                                                      | <b>Assistant II is forecast to begin</b>                                       | Librarian, probably fall 2021                                             |
| <b>Books and materials for adults</b>                    | Reduced book budget and no Library Assistant II = 50% reduction in addition of new materials         | <b>Would reach pre-COVID levels of purchasing and processing by April 2022</b> | Would reach pre-COVID levels of purchasing and processing by January 2022 |
| <b>Books and materials for children and young adults</b> | Fewer new materials; purchases for kids and young adults lack expertise of children's librarian      | <b>Full return once Children's Librarian is hired</b>                          | Full return once Children's Librarian is hired                            |
| <b>Quality of service at service desks</b>               | Impacted by loss of 2 full-time positions, particularly in providing assistance to kids and families | <b>Full return as library ramps up staff and hours</b>                         | Full return as library ramps up staff and hours                           |
| <b>Adult Programs</b>                                    | Severely limited by hours and need for City Librarian to work at service desk                        | <b>Programs return to full levels as library ramps up staff and hours</b>      | Programs return to full levels as library ramps up staff and hours        |
| <b>Children's Programs</b>                               | Limited to programs offered by hourly librarians; No summer reading events for 2022                  | <b>Full return once Children's Librarian is hired</b>                          | Full return once Children's Librarian is hired                            |
| <b>Outreach and collaboration with local schools</b>     | No - would need to rely on the Marin City Library                                                    | <b>Yes - with Children's Librarian on board</b>                                | Yes - with Children's Librarian on board                                  |
| <b>City communications</b>                               | Director of Communications availability limited by his librarian responsibilities                    | <b>Minor impacts as the library ramps up staff and hours</b>                   | Minor impacts as the library ramps up staff and hours                     |



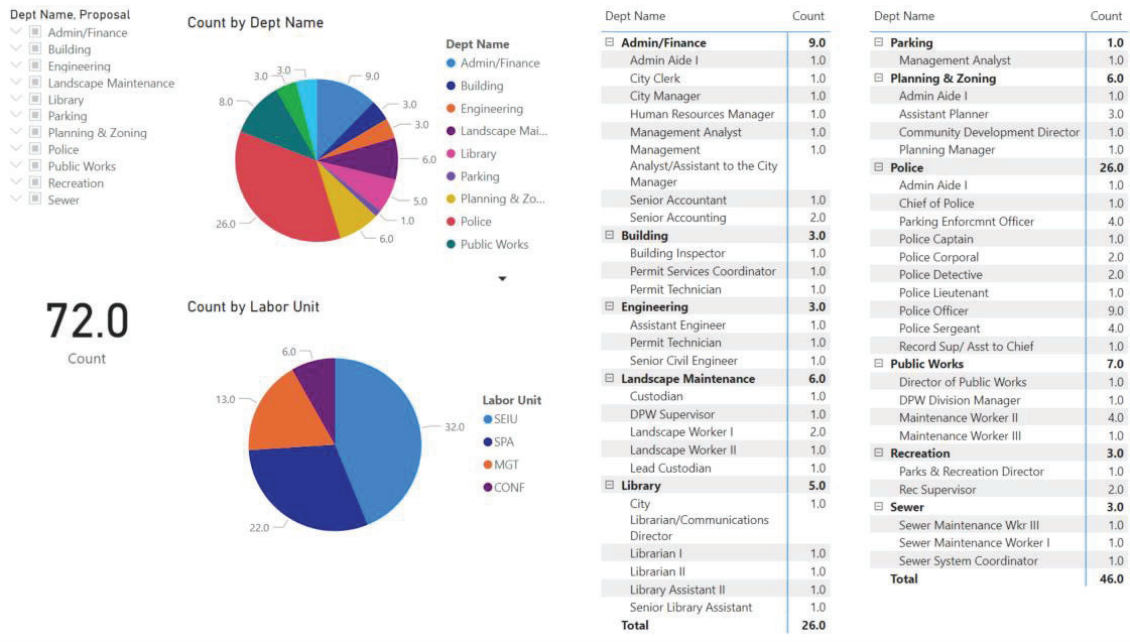
## SUMMARY

- Article XIII B of the Constitution of the State of California provides that the total annual appropriations limitation of each government entity 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. Pursuant to Article X111 B, and Section 7900 et seq of the California Government Code, the City is required to set its appropriations limit for each fiscal year. Staff has conducted the necessary analysis and calculations to determine the appropriations limit for Fiscal Year 2021-22, 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. Based on such calculations, staff has determined the said appropriations limit for the Fiscal Year 2021-22 in the amount of \$16,520,000. Pursuant to Section 7910 of the Government Code, the City, through this staff report and this public meeting, has made available to the public the documentation used in the determination of the limit.



- The budget for Fiscal Year 2021-22 provides funding for specified positions, based upon specified salary ranges. Confirming such positions and salary ranges by City Council resolution simplifies administering the personnel process. The proposed FY 2021-22 budget authorizes staffing at 72 Full Time Employees. The FY 2021-22 salary range tables reflect the Cost-of-Living Allowance (COLA) for all employees consistent with the negotiated labor agreements for each bargaining group. The City has a past practice of linking Managers and Confidential

Employees with SEIU contracts and the tables also reflect that policy and past practice.



- The City imposes a legal level of control over the budget. Legal level of control is defined as the lowest level of budgetary detail at which a local government's management may not reassign resources without the approval of the governing authority. The first legal level of control is at the Fund level, and second legal level of control is at the Department level within the General Fund. The following chart sets the legal level of control over the annual budget.



## City of Sausalito, CA FY 21-22 Budget

| Dept Name              | 1. Post-COVID | 2. Gradual Return | 3. Pre-COVID |
|------------------------|---------------|-------------------|--------------|
| Admin/Finance          | 2,548,601     | 3,262,965         | 3,274,419    |
| Building               | 773,211       | 853,376           | 916,220      |
| Engineering            | 6,515,612     | 6,484,940         | 6,619,942    |
| Interfund Transfer Out | 1,022,155     | 1,022,155         | 1,022,155    |
| Landscape Maintenance  | 864,775       | 1,020,771         | 1,015,526    |
| Library                | 749,146       | 916,057           | 1,074,440    |
| Non-Department         | 7,203,687     | 7,227,687         | 7,264,187    |
| Parking                | 1,211,846     | 1,212,167         | 1,194,167    |
| Planning & Zoning      | 2,828,479     | 2,908,490         | 3,313,496    |
| Police                 | 6,772,532     | 6,789,609         | 6,780,868    |
| Public Works           | 1,758,844     | 2,041,941         | 2,323,245    |
| Recreation             | 663,550       | 877,347           | 987,175      |
| Revenue                | 34,025,594    | 36,101,615        | 37,029,877   |
| Sewer                  | 5,525,950     | 5,663,935         | 6,557,757    |
| Technology             | 824,912       | 824,912           | 874,912      |

| Fund Type                         | Budget Expenses   |
|-----------------------------------|-------------------|
| <b>1. General Fund</b>            | <b>21,624,954</b> |
| General Fund                      | 21,613,954        |
| Grants & Donations Fund           | 11,000            |
| <b>2. Special Revenue Funds</b>   | <b>2,075,006</b>  |
| Construction Impact Fund          | 275,000           |
| County Measure A/B                | 675,000           |
| Gas Tax Fund                      | 161,000           |
| Police State Grants               | 203,528           |
| Storm Drain Fund                  | 26,000            |
| Tidelands Fund                    | 704,478           |
| Traffic Safety Fund               | 30,000            |
| <b>3. Debt Service Funds</b>      | <b>895,431</b>    |
| 2006 GO Bond Fund                 | 663,276           |
| Bank of America Lease             | 160,000           |
| Tidelands Loan Fund               | 72,155            |
| <b>4. Capital Projects Funds</b>  | <b>5,729,919</b>  |
| Capital Projects Fund             | 5,729,919         |
| <b>5. Enterprise Funds</b>        | <b>9,143,235</b>  |
| MLK Fund                          | 1,751,416         |
| Old City Hall Fund                | 11,000            |
| Parking Fund                      | 1,211,846         |
| Sewer construction Capital        | 1,865,000         |
| Sewer Fund                        | 4,303,973         |
| <b>6. Internal Services Funds</b> | <b>1,190,000</b>  |
| OPEB Trust                        | 10,000            |
| Pension Trust                     | 1,130,000         |
| Vehicle Replacement Fund          | 50,000            |
| <b>Total</b>                      | <b>40,658,544</b> |

| Fund Type              | Budget Expenses   |
|------------------------|-------------------|
| <b>1. General Fund</b> | <b>21,613,954</b> |
| <b>General Fund</b>    | <b>21,613,954</b> |
| Admin/Finance          | 3,188,729         |
| Building               | 853,376           |
| Engineering            | 348,489           |
| Landscape Maintenance  | 905,589           |
| Library                | 916,057           |
| Non-Department         | 3,216,934         |
| Planning & Zoning      | 2,908,490         |
| Police                 | 6,306,681         |
| Public Works           | 1,331,499         |
| Recreation             | 813,197           |
| Technology             | 824,912           |
| <b>Total</b>           | <b>21,613,954</b> |

4. 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 provides for a continuation of the level of municipal services that Sausalito residents are currently receiving and anticipates a gradual return to the Pre-COVID economy and level of services.

### FISCAL IMPACT

The following table details the projected fiscal impact of the General Fund and related reserves from adopting the FY 2021-22 budget:



## City of Sausalito, CA FY 21-22 Budget

| Dept Name              | 1. Post-COVID | 2. Gradual Return | 3. Pre-COVID |
|------------------------|---------------|-------------------|--------------|
| Admin/Finance          | 2,548,601     | 3,262,965         | 3,274,419    |
| Building               | 773,211       | 853,376           | 916,220      |
| Engineering            | 6,515,612     | 6,484,940         | 6,619,942    |
| Interfund Transfer Out | 1,022,155     | 1,022,155         | 1,022,155    |
| Landscape Maintenance  | 864,775       | 1,020,771         | 1,015,526    |
| Library                | 749,146       | 916,057           | 1,074,440    |
| Non-Department         | 7,203,687     | 7,227,687         | 7,264,187    |
| Parking                | 1,211,846     | 1,212,167         | 1,194,167    |
| Planning & Zoning      | 2,828,479     | 2,908,490         | 3,313,486    |
| Police                 | 6,772,532     | 6,789,609         | 6,780,968    |
| Public Works           | 1,758,844     | 2,041,941         | 2,323,245    |
| Recreation             | 663,550       | 877,347           | 987,175      |
| Revenue                | 34,025,594    | 36,101,615        | 37,029,877   |
| Sewer                  | 5,525,950     | 5,663,935         | 6,557,757    |
| Technology             | 824,912       | 824,912           | 874,912      |

### Citywide Summary of the City of Sausalito Adopted Budget

| Fund Type                         | Beginning Fund Balances | Budget Revenues   | Budget Expenses   | Change in Fund Balance | Ending Fund Balance |
|-----------------------------------|-------------------------|-------------------|-------------------|------------------------|---------------------|
| <b>1. General Fund</b>            | <b>7,460,409</b>        | <b>20,694,116</b> | <b>21,624,954</b> | <b>-930,838</b>        | <b>6,529,571</b>    |
| <b>2. Special Revenue Funds</b>   | <b>2,069,458</b>        | <b>1,017,806</b>  | <b>2,075,006</b>  | <b>-1,057,200</b>      | <b>1,012,258</b>    |
| Construction Impact Fund          | 281,971                 | 0                 | 275,000           | -275,000               | 6,971               |
| County Measure A/B                | 552,744                 | 143,907           | 675,000           | -531,093               | 21,651              |
| Gas Tax Fund                      | -24,427                 | 196,465           | 161,000           | 35,465                 | 11,038              |
| Police Seized Assets              | 35,990                  | 0                 | 0                 | 0                      | 35,990              |
| Police State Grants               | 290,620                 | 0                 | 203,528           | -203,528               | 87,092              |
| Recreation Grant Fund             | 20,788                  | 5,000             | 0                 | 5,000                  | 25,788              |
| Stairs Fund                       | 162,128                 | 0                 | 0                 | 0                      | 162,128             |
| Storm Drain Fund                  | 33,672                  | 0                 | 26,000            | -26,000                | 7,672               |
| Tidelands Fund                    | 715,958                 | 642,434           | 704,478           | -62,044                | 653,914             |
| Traffic Safety Fund               | 14                      | 30,000            | 30,000            | 0                      | 14                  |
| <b>3. Debt Service Funds</b>      | <b>1,030,072</b>        | <b>882,155</b>    | <b>895,431</b>    | <b>-13,276</b>         | <b>1,016,796</b>    |
| 2006 GO Bond Fund                 | 1,030,072               | 650,000           | 663,276           | -13,276                | 1,016,797           |
| Bank of America Lease             | 0                       | 160,000           | 160,000           | 0                      | 0                   |
| Tidelands Loan Fund               | 0                       | 72,155            | 72,155            | 0                      | 0                   |
| <b>4. Capital Projects Funds</b>  | <b>1,853,519</b>        | <b>4,936,250</b>  | <b>5,729,919</b>  | <b>-793,668</b>        | <b>1,059,851</b>    |
| Capital Projects Fund             | 1,743,658               | 4,936,250         | 5,729,919         | -793,668               | 949,990             |
| Library CIP Fund                  | 109,861                 | 0                 | 0                 | 0                      | 109,861             |
| <b>5. Enterprise Funds</b>        | <b>3,777,416</b>        | <b>8,017,288</b>  | <b>9,143,235</b>  | <b>-1,125,947</b>      | <b>2,651,469</b>    |
| MLK Fund                          | 921,234                 | 1,044,000         | 1,751,416         | -707,416               | 213,818             |
| Old City Hall Fund                | -74,854                 | 200,000           | 11,000            | 189,000                | 114,146             |
| Parking Fund                      | -61,759                 | 1,852,160         | 1,211,846         | 640,314                | 578,555             |
| Sewer construction Capital        | 0                       | 1,865,000         | 1,865,000         | 0                      | 0                   |
| Sewer Fund                        | 2,992,795               | 3,056,128         | 4,303,973         | -1,247,845             | 1,744,950           |
| <b>6. Internal Services Funds</b> | <b>4,871,356</b>        | <b>570,000</b>    | <b>1,190,000</b>  | <b>-620,000</b>        | <b>4,251,356</b>    |
| Employee Benefits Fund            | 66,397                  | 0                 | 0                 | 0                      | 66,397              |
| OPEB Trust                        | 1,700,000               | 310,000           | 10,000            | 300,000                | 2,000,000           |
| Pension Trust                     | 2,500,000               | 260,000           | 1,130,000         | -870,000               | 1,630,000           |
| Vehicle Replacement Fund          | 153,843                 | 0                 | 50,000            | -50,000                | 103,843             |
| Workers Compensation Fund         | 451,116                 | 0                 | 0                 | 0                      | 451,116             |
| <b>Total</b>                      | <b>21,062,230</b>       | <b>36,117,615</b> | <b>40,658,544</b> | <b>-4,540,929</b>      | <b>16,521,301</b>   |

## RECOMMENDED MOTION:

Move to adopt the following three Budget Resolutions:

1. Approving the Appropriation Limit for FY 2021-22 Pursuant to Article XIII B of the California Constitution (Gann Limit)
2. Establishing the Authorized Staffing Levels and Salary Ranges for All Permanent and Temporary Positions for Fiscal Year 2021-22
3. Approving the Budget for the 2021-22 Fiscal Year

## ATTACHMENTS

1. A Resolution of the City Council of the City of Sausalito Approving the Appropriation Limit for FY 2021-22 Pursuant to Article XIII B of the California Constitution (Gann Limit)
2. A Resolution of the City Council of the City of Sausalito Establishing the Authorized Staffing Levels for All Permanent and Temporary Positions for Fiscal Year 2021-22
3. A Resolution of the City Council of the City of Sausalito Approving the Budget for the 2021-22 Fiscal Year

## PREPARED BY:

Charles D. Francis  
Contract VirtualGov CFO

**SUBMITTED BY:**

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Chris Zapata  
City Manager

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