

# Employee Benefits Fund

## City of Sausalito

### Employee Benefits Fund

#### Budget 2008-2010

| Account          | Description                             | Actual<br>2005-06 | Actual<br>2006-07 | Actual<br>2007-08 | Adopted<br>Budget<br>2008-09 | Amended<br>Budget<br>2008-09 | Increase<br>(Decrease)    |               | Requested<br>Budget<br>2009-10 | Increase<br>(Decrease)    |             |
|------------------|---|-------------------|-------------------|-------------------|------------------------------|------------------------------|---------------------------|---------------|--------------------------------|---------------------------|-------------|
|                  |   |                   |                   |                   |                              |                              | Over Prior<br>Year Budget | %<br>Change   |                                | Over Prior<br>Year Budget | %<br>Change |
| 260-000-3600-010 | Interest on Investments                 | 9,610             | 15,882            | 27,606            | 17,000                       | 17,000                       | (10,606)                  | -38.4%        | 19,000                         | 2,000                     | 11.8%       |
| 260-000-3910-101 | Transfer from General Fund (Admin)      | 4,534             | 4,825             | 5,835             | 6,009                        | 6,009                        | 174                       | 3.0%          | 4,832                          | (1,178)                   | -19.6%      |
| 260-000-3910-130 | Transfer from General Fund (IT)         | 727               | 783               | 843               | 903                          | 903                          | 60                        | 7.1%          | 948                            | 45                        | 5.0%        |
| 260-000-3910-180 | Transfer from General Fund (Planning)   | 3,129             | 3,416             | 4,264             | 3,532                        | 3,532                        | (732)                     | -17.2%        | 3,698                          | 166                       | 4.7%        |
| 260-000-3910-190 | Transfer from General Fund (GASB 45)    | -                 | 150,000           | 150,000           | -                            | -                            | (150,000)                 | -100.0%       | -                              | -                         | 0.0%        |
| 260-000-3910-200 | Transfer from General Fund (Police)     | 15,715            | 17,429            | 17,704            | 19,621                       | 19,621                       | 1,917                     | 10.8%         | 21,172                         | 1,551                     | 7.9%        |
| 260-000-3910-300 | Transfer from General Fund (Fire)       | 11,675            | 12,235            | 12,257            | 12,843                       | 12,843                       | 586                       | 4.8%          | 13,751                         | 908                       | 7.1%        |
| 260-000-3910-400 | Transfer from General Fund (Building)   | 835               | 840               | 844               | 2,059                        | 2,059                        | 1,215                     | 143.9%        | 2,104                          | 45                        | 2.2%        |
| 260-000-3910-410 | Transfer from General Fund (DPW Eng)    | 932               | 1,000             | 1,049             | 1,628                        | 1,628                        | 579                       | 55.2%         | 1,422                          | (206)                     | -12.6%      |
| 260-000-3910-500 | Transfer from General Fund (DPW Maint)  | 5,603             | 5,904             | 6,133             | 7,067                        | 7,067                        | 934                       | 15.2%         | 6,338                          | (729)                     | -10.3%      |
| 260-000-3910-600 | Transfer from General Fund (Recreation) | 2,601             | 2,815             | 2,614             | 2,270                        | 2,270                        | (344)                     | -13.2%        | 3,127                          | 857                       | 37.7%       |
| 260-000-3910-690 | Transfer from General Fund (Library)    | 2,189             | 2,850             | 2,868             | 3,072                        | 3,072                        | 204                       | 7.1%          | 3,278                          | 206                       | 6.7%        |
|                  | <b>Total Revenues</b>                   | <b>57,550</b>     | <b>217,979</b>    | <b>232,017</b>    | <b>76,003</b>                | <b>76,003</b>                | <b>(156,014)</b>          | <b>-67.2%</b> | <b>79,671</b>                  | <b>3,668</b>              | <b>4.8%</b> |
|                  |   |                   |                   |                   |                              |                              |                           |               |                                |                           |             |
|                  | <b>Total Expenditures</b>               | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>                     | <b>-</b>                     | <b>-</b>                  | <b>-</b>      | <b>-</b>                       | <b>-</b>                  | <b>-</b>    |
|                  |   |                   |                   |                   |                              |                              |                           |               |                                |                           |             |
|                  | <b>Net</b>                              | <b>57,550</b>     | <b>217,979</b>    | <b>232,017</b>    | <b>76,003</b>                | <b>76,003</b>                | <b>(156,014)</b>          | <b>-67.2%</b> | <b>79,671</b>                  | <b>3,668</b>              | <b>4.8%</b> |

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# Resolutions

Resource Allocation Plan FY 2010

# Resolutions

## Gann Limit

- Gann Limit Resolution \$13,901,328
- Gann Limit Schedules

## Authorized Staffing & Salary Ranges

- SEIU
- Police
- Fire
- Managers

## Budget Resolution

- Budget Resolution
- FY 10 Summary Budget

# Gann Limit Resolution

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAUSALITO ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2009-10 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 XIII 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 2009-10, 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 Finance Director 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 2009-10 shall be and is hereby set in the amount of **\$13,901,328**.

**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of Sausalito on the \_\_\_\_\_ day of \_\_\_\_\_ by the following vote:

AYES: Councilmembers:  
NOES: Councilmembers:  
ABSENT: Councilmembers:

\_\_\_\_\_  
MAYOR OF THE CITY OF SAUSALITO

ATTEST:

\_\_\_\_\_  
DEPUTY CITY CLERK

# Gann Limit Schedules

| APPROPRIATIONS SPENDING LIMIT                          |              |                   |
|--|--------------|-------------------|
| Prop 4 - Gann Limit FY 2010                            |              |                   |
| City of Sausalito                                      |              |                   |
| <b>Schedule 1: Calculation of Spending Limit</b>       |              |                   |
| Last Year's Limit (FY 2009) as approved                |              | 13,711,463        |
| <b>Adjustment Factors:</b>                             |              |                   |
| A. Change in Population (City)                         | 1.0076       |                   |
| B. Change in Non-Residential Assessed Valuation        | N/A          |                   |
| C. Change in Per Capita Income                         | 1.0062       |                   |
|  | A times C    | 1.0138            |
| <b>Total Adjustment (Percent)</b>                      | <b>1.38%</b> |                   |
| <b>Total Adjustment (Dollars)</b>                      |              | <b>189,864</b>    |
| <b>New Appropriation Limit for Fiscal Year 2009-10</b> |              | <b>13,901,328</b> |
| <b>Schedule 2: Appropriations Compared to Limit</b>    |              |                   |
| Proceeds from Taxes                                    | (Schedule 3) | 9,906,766         |
| Less Exclusions (G.O. Debt Payments)                   |              | -                 |
| <b>Appropriations Subject to Limit FY 2010</b>         |              | <b>9,906,766</b>  |
| <b>Appropriations Limit for FY 2010</b>                |              | <b>13,901,328</b> |
| <b>Amount under Appropriations Limit</b>               |              | <b>3,994,562</b>  |

| APPROPRIATIONS SPENDING LIMIT                         |                          |                     |                   |
|---|--------------------------|---------------------|-------------------|
| Prop 4 - Gann Limit                                   |                          |                     |                   |
| City of Sausalito                                     |                          |                     |                   |
| <b>Schedule 3: Determination of Proceeds of Taxes</b> |                          |                     |                   |
| <b>Per Budget for FY 2009-10</b>                      |                          |                     |                   |
|   | <b>Proceeds of Taxes</b> | <b>Non-Proceeds</b> | <b>Total</b>      |
| <b>Taxes</b>  |                          |                     |                   |
| Property Tax  | 6,905,000                |                     | 6,905,000         |
| Sales Tax   | 1,520,000                |                     | 1,520,000         |
| SB 172 Tax  | 60,000                   |                     | 60,000            |
| TOT Tax   | 900,000                  |                     | 900,000           |
| Business License                                      | 450,000                  |                     | 450,000           |
| <b>State Subventions:</b>                             |                          |                     |                   |
| Motor Vehicle in Lieu                                 | 30,000                   |                     | 30,000            |
| Homeowners Exemption                                  | 37,500                   |                     | 37,500            |
| State Reimbursements/SB 90                            |                          | 80,000              | 80,000            |
| Booking Fee Reimbursement                             |                          | -                   | -                 |
| Gas Tax   |                          | -                   | -                 |
| <b>Other Revenues:</b>                                |                          |                     |                   |
| Franchise Fees  |                          | 682,000             | 682,000           |
| Development Fees/Permits                              |                          | 519,300             | 519,300           |
| Parking Fines   |                          | 400,000             | 400,000           |
| Paramedic Service Revenues                            |                          | 125,000             | 125,000           |
| Fees for Services                                     |                          | 324,000             | 324,000           |
| Rentals   |                          | 140,000             | 140,000           |
| Transfers In - not related to taxes                   |                          | 1,581,875           | 1,581,875         |
| Miscellaneous   |                          | 173,200             | 173,200           |
| Sub-Total   | 9,902,500                | 4,025,375           | 13,927,875        |
| <b>Allocation of Interest</b>                         |                          |                     |                   |
| Subtotals Percent of Total                            | 4,266                    | 1,734               | 6,000             |
| <b>Total General Fund</b>                             | <b>9,906,766</b>         | <b>4,027,109</b>    | <b>13,933,875</b> |

# Staffing/Salary Resolution

RESOLUTION NO. \_\_\_\_

**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 2009-10**

**WHEREAS**, the budget for Fiscal Year 2009-10 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 positions is 78.57 effective July 1, 2009 and is set forth in Table 1 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, 2009 through June 30, 2010 is set forth in Table 3A and made part of this resolution by reference. Any future revision to the salaries or positions for members of this employee group will be brought to the Council in a resolution to amend this document.

The salary range for each permanent position represented by the Sausalito Police Association for the period July 1, 2009 through June 30, 2010 is set forth in Table 3B and made part of this resolution by reference. Any future revision to the salaries or positions for members of this employee group will be brought to the Council in a resolution to amend this document.

The salary range for each permanent position represented by the Southern Marin Professional Firefighters' Association, Sausalito Group, International Association of Fire Fighters (IAFF) Local 1775, for the period July 1, 2009 through June 30, 2010 is set forth in Table 3C and made part of this resolution by reference. Any future revision to the salaries or positions for members of this employee group will be brought to the Council in a resolution to amend this document.

The salary range for each permanent position in the Confidential Employees classification for the period July 1, 2009 through June 30, 2010 is set forth in Table 3D and made part of this resolution by reference. Any future revision to the salaries or positions for members of this employee group will be brought to the Council in a resolution to amend this document.

The salary range for each permanent position in the Management Employees classification for the period July 1, 2009 through June 30, 2010 is presented in Table 3E and made part of this resolution by reference. Any future revision to the salaries or positions for members of this employee group will be brought to the Council in a resolution to amend this document.

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

Section 5. The attached exhibits (Tables 1, 2, 3A, 3B, 3C, 3D and 3E) 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, 2009 and shall remain in effect in accordance with the terms of the Memoranda of Understanding with the SEIU, Police and Fire 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 \_\_\_\_ day of \_\_\_\_\_, 2009 by the following vote:

AYES: Councilmembers:  
NOES: Councilmembers:  
ABSENT: Councilmembers:  
ABSTAIN: Councilmembers:

\_\_\_\_\_  
Mayor of the City of Sausalito

ATTEST:

\_\_\_\_\_  
Deputy City Clerk

# Staffing Levels

**TABLE 1**  
**Authorized Permanent Staffing**  
**City of Sausalito**  
**Effective July 1, 2009**

| Classification                             | Employee Group | Department    | FY 09-10 | Classification                    | Employee Group | Department        | FY 09-10 |
|--|----------------|---------------|----------|-----------------------------------|----------------|-------------------|----------|
| Accountant                                 | Confidential   | Admin-Finance | 1        | Librarian I                       | SEIU           | Library           | 1.57     |
| Accounting Technician                      | Confidential   | Admin-Finance | 1        | Librarian II                      | SEIU           | Library           | 1        |
| Administrative Aide I - CDD                | SEIU           | CDD           | 1        | Library Assistant II              | SEIU           | Library           | 1        |
| Administrative Aide I - DPW                | Confidential   | DPW           | 1        | Library Director (City Librarian) | Management     | Library           | 1        |
| Administrative Aide I - Parks & Recreation | SEIU           | Recreation    | 1        | Maintenance Worker I              | SEIU           | DPW               | 1        |
| Administrative Aide I - Police Dept.       | Police         | Police        | 1        | Maintenance Worker II             | SEIU           | DPW               | 7        |
| Administrative Aide II - Police Dept.      | Confidential   | Police        | 1        | Parking Enforcement Officers      | SPA            | Police            | 3        |
| Administrative Services Director/Treasurer | Management     | Admin-Finance | 1        | Permit Technician                 | SEIU           | CDD               | 1        |
| Assistant Planner                          | SEIU           | CDD           | 1        | Police Captain                    | Management     | Police            | 1        |
| Assistant to the City Manager/City Clerk   | Management     | Admin-Finance | 1        | Police Chief                      | Management     | Police            | 1        |
| Associate Planner                          | SEIU           | CDD           | 2        | Police Corporal                   | SPA            | Police            | 2        |
| Building Inspector                         | SEIU           | CDD           | 1        | Police Detective                  | SPA            | Police            | 1        |
| City Engineer                              | Management     | DPW           | 1        | Police Lieutenant                 | Management     | Police            | 1        |
| City Manager                               | Management     | Admin-Finance | 1        | Police Officer                    | SPA            | Police            | 8        |
| Civil Engineer II                          | SEIU           | DPW           | 1        | Police Sergeant                   | SPA            | Police            | 4        |
| Community Development Director             | Management     | CDD           | 1        | Public Works Director             | Management     | DPW               | 1        |
| Custodian                                  | SEIU           | DPW           | 1        | Public Works Division Manager     | Management     | DPW               | 1        |
| Deputy Planning Director (Frozen)          | Management     | CDD           | 0        | Public Works Foreperson           | SEIU           | DPW               | 1        |
| Fire Captain                               | IAFF           | Fire          | 4        | Recreation Coordinator            | SEIU           | Recreation        | 1        |
| Fire Lieutenant                            | IAFF           | Fire          | 0        | Recreation Director               | Management     | Recreation        | 1        |
| Firefighter                                | IAFF           | Fire          | 6        | Recreation Supervisor             | SEIU           | Recreation        | 1        |
| Firefighter/Paramedic                      | IAFF           | Fire          | 5        | Senior Accounting Technician      | Confidential   | Admin-Finance     | 1        |
| Fleet Maintenance Coordinator              | SEIU           | DPW           | 1        | Senior Library Assistant          | SEIU           | Library           | 1        |
| Landscape Worker I                         | SEIU           | DPW           | 1        | Sewer Systems Coordinator         | SEIU           | DPW               | 1        |
| Landscape Worker II                        | SEIU           | DPW           | 2        | Technology Manager                | Management     | Police/Technology | 1        |
| Lead Custodian                             | SEIU           | DPW           | 1        |                                   |                |                   |          |
|  |                |               |          |                                   |                | TOTAL             | 82.57    |



# Staffing Levels

**TABLE 1**  
**Authorized Permanent Staffing**  
**City of Sausalito**  
**Effective July 1, 2009**

| Classification                             | Employee Group | Department                 | FY 09-10  | Classification                             | Employee Group | Department                     | FY 09-10    |
|--|----------------|----------------------------|-----------|--|----------------|--------------------------------|-------------|
| Accountant                                 | Confidential   | Admin-Finance              | 1         | Fire Captain                               | IAFF           | Fire                           | 4           |
| Accounting Technician                      | Confidential   | Admin-Finance              | 1         | Fire Lieutenant                            | IAFF           | Fire                           | 0           |
| Administrative Services Director/Treasurer | Management     | Admin-Finance              | 1         | Firefighter                                | IAFF           | Fire                           | 6           |
| Assistant to the City Manager/City Clerk   | Management     | Admin-Finance              | 1         | Firefighter/Paramedic                      | IAFF           | Fire                           | 5           |
| City Manager                               | Management     | Admin-Finance              | 1         |  |                | <b>Fire Total</b>              | <b>15</b>   |
| Senior Accounting Technician               | Confidential   | Admin-Finance              | 1         | Librarian I                                | SEIU           | Library                        | 1.57        |
|  |                | <b>Admin-Finance Total</b> | <b>6</b>  | Librarian II                               | SEIU           | Library                        | 1           |
| Administrative Aide I - CDD                | SEIU           | CDD                        | 1         | Library Assistant II                       | SEIU           | Library                        | 1           |
| Assistant Planner                          | SEIU           | CDD                        | 1         | Library Director (City Librarian)          | Management     | Library                        | 1           |
| Associate Planner                          | SEIU           | CDD                        | 2         | Senior Library Assistant                   | SEIU           | Library                        | 1           |
| Building Inspector                         | SEIU           | CDD                        | 1         |  |                | <b>Library Total</b>           | <b>5.57</b> |
| Community Development Director             | Management     | CDD                        | 1         | Administrative Aide I - Police Dept.       | Police         | Police                         | 1           |
| Deputy Planning Director (Frozen)          | Management     | CDD                        | 0         | Administrative Aide II - Police Dept.      | Confidential   | Police                         | 1           |
| Permit Technician                          | SEIU           | CDD                        | 1         | Parking Enforcement Officers               | SPA            | Police                         | 3           |
|  |                | <b>CDD Total</b>           | <b>7</b>  | Police Captain                             | Management     | Police                         | 1           |
| Administrative Aide I - DPW                | Confidential   | DPW                        | 1         | Police Chief                               | Management     | Police                         | 1           |
| City Engineer                              | Management     | DPW                        | 1         | Police Corporal                            | SPA            | Police                         | 2           |
| Civil Engineer II                          | SEIU           | DPW                        | 1         | Police Detective                           | SPA            | Police                         | 1           |
| Custodian                                  | SEIU           | DPW                        | 1         | Police Lieutenant                          | Management     | Police                         | 1           |
| Fleet Maintenance Coordinator              | SEIU           | DPW                        | 1         | Police Officer                             | SPA            | Police                         | 8           |
| Landscape Worker I                         | SEIU           | DPW                        | 1         | Police Sergeant                            | SPA            | Police                         | 4           |
| Landscape Worker II                        | SEIU           | DPW                        | 2         |  |                | <b>Police Total</b>            | <b>23</b>   |
| Lead Custodian                             | SEIU           | DPW                        | 1         | Technology Manager                         | Management     | Police/Technology              | 1           |
| Maintenance Worker I                       | SEIU           | DPW                        | 1         |  |                | <b>Police/Technology Total</b> | <b>1</b>    |
| Maintenance Worker II                      | SEIU           | DPW                        | 7         | Administrative Aide I - Parks & Recreation | SEIU           | Recreation                     | 1           |
| Public Works Director                      | Management     | DPW                        | 1         | Recreation Coordinator                     | SEIU           | Recreation                     | 1           |
| Public Works Division Manager              | Management     | DPW                        | 1         | Recreation Director                        | Management     | Recreation                     | 1           |
| Public Works Foreperson                    | SEIU           | DPW                        | 1         | Recreation Supervisor                      | SEIU           | Recreation                     | 1           |
| Sewer Systems Coordinator                  | SEIU           | DPW                        | 1         |  |                | <b>Recreation Total</b>        | <b>4</b>    |
|  |                | <b>DPW Total</b>           | <b>21</b> |  |                |                                |             |

# Salary Ranges

| City of Sausalito<br>Salary Schedule – Table 3A<br>FY 2009-10<br>SEIU SALARIES<br>Effective July 1, 2009 through June 30, 2010                             |          |        |        |        |        |             |
|--|----------|--------|--------|--------|--------|-------------|
|  |          |        |        |        |        | Page 1 of 3 |
| NOTE: Salaries listed include 8% in lieu payment of the employee's portion of the PERS contribution as provided by Internal Revenue Code Section 414(h)(2) |          |        |        |        |        |             |
| Classification   |          | Step 1 | Step 2 | Step 3 | Step 4 | Step 5      |
| <b>Library Assistant I</b><br><i>(Position not currently filled)</i>   | Annual   | 36,762 | 38,600 | 40,530 | 42,556 | 44,684      |
|  | Monthly  | 3,063  | 3,217  | 3,377  | 3,546  | 3,724       |
|  | Biweekly | 1,414  | 1,485  | 1,559  | 1,637  | 1,719       |
|  | Hourly   | 18.85  | 19.79  | 20.78  | 21.82  | 22.91       |
| <b>Custodian</b>   | Annual   | 41,082 | 43,136 | 45,293 | 47,558 | 49,935      |
|  | Monthly  | 3,423  | 3,595  | 3,774  | 3,963  | 4,161       |
|  | Biweekly | 1,580  | 1,659  | 1,742  | 1,829  | 1,921       |
|  | Hourly   | 19.75  | 20.74  | 21.78  | 22.86  | 24.01       |
| <b>Library Assistant II</b>  | Annual   | 42,946 | 45,094 | 47,348 | 49,716 | 52,202      |
|  | Monthly  | 3,579  | 3,758  | 3,946  | 4,143  | 4,350       |
|  | Biweekly | 1,652  | 1,734  | 1,821  | 1,912  | 2,008       |
|  | Hourly   | 22.02  | 23.13  | 24.28  | 25.50  | 26.77       |
| <b>Lead Custodian</b>  | Annual   | 43,141 | 45,298 | 47,563 | 49,941 | 52,438      |
|  | Monthly  | 3,595  | 3,775  | 3,964  | 4,162  | 4,370       |
|  | Biweekly | 1,659  | 1,742  | 1,829  | 1,921  | 2,017       |
|  | Hourly   | 20.74  | 21.78  | 22.87  | 24.01  | 25.21       |
| <b>Landscape Worker I</b>  | Annual   | 47,576 | 49,954 | 52,452 | 55,075 | 57,828      |
|  | Monthly  | 3,965  | 4,163  | 4,371  | 4,590  | 4,819       |
|  | Biweekly | 1,830  | 1,921  | 2,017  | 2,118  | 2,224       |
|  | Hourly   | 22.87  | 24.02  | 25.22  | 26.48  | 27.80       |
| <b>Maintenance Worker I</b>  | Annual   | 47,576 | 49,954 | 52,452 | 55,075 | 57,828      |
|  | Monthly  | 3,965  | 4,163  | 4,371  | 4,590  | 4,819       |
|  | Biweekly | 1,830  | 1,921  | 2,017  | 2,118  | 2,224       |
|  | Hourly   | 22.87  | 24.02  | 25.22  | 26.48  | 27.80       |
| <b>Landscape Worker II</b>   | Annual   | 52,012 | 54,613 | 57,343 | 60,211 | 63,221      |
|  | Monthly  | 4,334  | 4,551  | 4,779  | 5,018  | 5,268       |
|  | Biweekly | 2,000  | 2,100  | 2,206  | 2,316  | 2,432       |
|  | Hourly   | 25.01  | 26.26  | 27.57  | 28.95  | 30.39       |
| <b>Maintenance Worker II</b>   | Annual   | 52,012 | 54,613 | 57,343 | 60,211 | 63,221      |
|  | Monthly  | 4,334  | 4,551  | 4,779  | 5,018  | 5,268       |
|  | Biweekly | 2,000  | 2,100  | 2,206  | 2,316  | 2,432       |
|  | Hourly   | 25.01  | 26.26  | 27.57  | 28.95  | 30.39       |

| City of Sausalito<br>Salary Schedule – Table 3A – part 1<br>FY 2009-10<br>SEIU SALARIES<br>Effective July 1, 2009 through June 30, 2010                    |          |        |        |        |        |             |
|--|----------|--------|--------|--------|--------|-------------|
|  |          |        |        |        |        | Page 2 of 3 |
| NOTE: Salaries listed include 8% in lieu payment of the employee's portion of the PERS contribution as provided by Internal Revenue Code Section 414(h)(2) |          |        |        |        |        |             |
| Classification   |          | Step 1 | Step 2 | Step 3 | Step 4 | Step 5      |
| <b>Administrative Aide I</b>   | Annual   | 50,206 | 52,716 | 55,352 | 58,120 | 61,025      |
|  | Monthly  | 4,184  | 4,393  | 4,613  | 4,843  | 5,085       |
|  | Biweekly | 1,931  | 2,028  | 2,129  | 2,235  | 2,347       |
|  | Hourly   | 24.14  | 25.34  | 26.61  | 27.94  | 29.34       |
| <b>Senior Library Assistant</b>  | Annual   | 50,582 | 53,111 | 55,766 | 58,555 | 61,482      |
|  | Monthly  | 4,215  | 4,426  | 4,647  | 4,880  | 5,124       |
|  | Biweekly | 1,945  | 2,043  | 2,145  | 2,252  | 2,365       |
|  | Hourly   | 25.94  | 27.24  | 28.60  | 30.03  | 31.53       |
| <b>Administrative Aide II</b><br><i>(position – not currently filled)</i>  | Annual   | 51,241 | 53,803 | 56,494 | 59,318 | 62,284      |
|  | Monthly  | 4,270  | 4,484  | 4,708  | 4,943  | 5,190       |
|  | Biweekly | 1,971  | 2,069  | 2,173  | 2,281  | 2,396       |
|  | Hourly   | 24.64  | 25.87  | 27.16  | 28.52  | 29.94       |
| <b>Librarian I</b>   | Annual   | 54,581 | 57,310 | 60,176 | 63,184 | 66,344      |
|  | Monthly  | 4,548  | 4,776  | 5,015  | 5,265  | 5,529       |
|  | Biweekly | 2,099  | 2,204  | 2,314  | 2,430  | 2,552       |
|  | Hourly   | 27.99  | 29.39  | 30.86  | 32.40  | 34.02       |
| <b>Permit Technician</b>   | Annual   | 56,036 | 58,838 | 61,780 | 64,869 | 68,112      |
|  | Monthly  | 4,670  | 4,903  | 5,148  | 5,406  | 5,676       |
|  | Biweekly | 2,155  | 2,263  | 2,376  | 2,495  | 2,620       |
|  | Hourly   | 26.94  | 28.29  | 29.70  | 31.19  | 32.75       |
| <b>Public Works Foreperson</b>   | Annual   | 63,138 | 66,295 | 69,610 | 73,090 | 76,745      |
|  | Monthly  | 5,262  | 5,525  | 5,801  | 6,091  | 6,395       |
|  | Biweekly | 2,428  | 2,550  | 2,677  | 2,811  | 2,952       |
|  | Hourly   | 30.35  | 31.87  | 33.47  | 35.14  | 36.90       |
| <b>Fleet Maintenance Coordinator</b>   | Annual   | 59,802 | 62,792 | 65,932 | 69,228 | 72,690      |
|  | Monthly  | 4,984  | 5,233  | 5,494  | 5,769  | 6,057       |
|  | Biweekly | 2,300  | 2,415  | 2,536  | 2,663  | 2,796       |
|  | Hourly   | 28.75  | 30.19  | 31.70  | 33.28  | 34.95       |

# Salary Ranges – (continued)

| City of Sausalito<br>Salary Schedule – Table 3A<br>FY 2009-10<br>SEIU SALARIES<br>Effective July 1, 2009 through June 30, 2010                             |          |        |        |        |        |        |
|--|----------|--------|--------|--------|--------|--------|
| Page 3 of 3  |          |        |        |        |        |        |
| NOTE: Salaries listed include 8% in lieu payment of the employee's portion of the PERS contribution as provided by Internal Revenue Code Section 414(h)(2) |          |        |        |        |        |        |
| Classification   |          | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
| Librarian II   | Annual   | 61,443 | 64,515 | 67,740 | 71,127 | 74,684 |
|  | Monthly  | 5,120  | 5,376  | 5,645  | 5,927  | 6,224  |
|  | Biweekly | 2,363  | 2,481  | 2,605  | 2,736  | 2,872  |
|  | Hourly   | 31.51  | 33.08  | 34.74  | 36.48  | 38.30  |
| Assistant Planner  | Annual   | 63,921 | 67,117 | 70,472 | 73,996 | 77,696 |
|  | Monthly  | 5,327  | 5,593  | 5,873  | 6,166  | 6,475  |
|  | Biweekly | 2,458  | 2,581  | 2,710  | 2,846  | 2,988  |
|  | Hourly   | 30.73  | 32.27  | 33.88  | 35.58  | 37.35  |
| Recreation Supervisor  | Annual   | 63,781 | 66,970 | 70,319 | 73,835 | 77,527 |
|  | Monthly  | 5,315  | 5,581  | 5,860  | 6,153  | 6,461  |
|  | Biweekly | 2,453  | 2,576  | 2,705  | 2,840  | 2,982  |
|  | Hourly   | 30.66  | 32.20  | 33.81  | 35.50  | 37.27  |
| Sewer Systems Coordinator  | Annual   | 72,186 | 75,792 | 79,582 | 83,555 | 87,726 |
|  | Monthly  | 6,015  | 6,316  | 6,632  | 6,963  | 7,311  |
|  | Biweekly | 2,776  | 2,915  | 3,061  | 3,214  | 3,374  |
|  | Hourly   | 34.70  | 36.44  | 38.26  | 40.17  | 42.18  |
| Associate Planner  | Annual   | 73,051 | 76,707 | 80,545 | 84,566 | 88,783 |
|  | Monthly  | 6,088  | 6,392  | 6,712  | 7,047  | 7,399  |
|  | Biweekly | 2,810  | 2,950  | 3,098  | 3,253  | 3,415  |
|  | Hourly   | 35.12  | 36.88  | 38.72  | 40.66  | 42.68  |
| Civil Engineer II  | Annual   | 80,146 | 84,153 | 88,361 | 92,779 | 97,418 |
|  | Monthly  | 6,679  | 7,013  | 7,363  | 7,732  | 8,118  |
|  | Biweekly | 3,083  | 3,237  | 3,398  | 3,568  | 3,747  |
|  | Hourly   | 38.53  | 40.46  | 42.48  | 44.61  | 46.84  |
| Building Inspector   | Annual   | 82,027 | 86,128 | 90,435 | 94,956 | 99,704 |
|  | Monthly  | 6,836  | 7,177  | 7,536  | 7,913  | 8,309  |
|  | Biweekly | 3,155  | 3,313  | 3,478  | 3,652  | 3,835  |
|  | Hourly   | 39.44  | 41.41  | 43.48  | 45.65  | 47.93  |
| Recreation Coordinator   | Annual   | 42,983 | 45,133 | 47,389 | 49,759 | 52,247 |
|  | Monthly  | 3,582  | 3,761  | 3,949  | 4,147  | 4,354  |
|  | Biweekly | 1,653  | 1,736  | 1,823  | 1,914  | 2,009  |
|  | Hourly   | 20.67  | 21.70  | 22.78  | 23.92  | 25.12  |

| City of Sausalito<br>Salary Schedule – Table 3B<br>FY 2009-10<br>POLICE ASSOCIATION SALARIES<br>Effective July 1, 2009 (pending labor negotiations)  |          |        |        |        |        |         |
|--|----------|--------|--------|--------|--------|---------|
| Page 1 of 1  |          |        |        |        |        |         |
| NOTE: For SWORN positions, salaries listed include 9% in-lieu payment of the employee's portion of the PERS contribution as provided by Internal Revenue Code Section 414(h)(2). For NON-SWORN positions, salaries listed include 8% in-lieu payment of the employee's portion of the PERS contribution as provided by Internal Revenue Code Section 414(h)(2). See additional notes about education incentive pay at bottom of salary charts. |          |        |        |        |        |         |
| Classification   |          | Step 1 | Step 2 | Step 3 | Step 4 | Step 5  |
| <b>SWORN OFFICERS</b>  |          |        |        |        |        |         |
| Police Sergeant  | Annual   | 83,344 | 87,511 | 91,897 | 96,491 | 101,316 |
|  | Monthly  | 6,945  | 7,293  | 7,658  | 8,041  | 8,443   |
|  | Biweekly | 3,206  | 3,366  | 3,534  | 3,711  | 3,897   |
|  | Hourly   | 40.07  | 42.07  | 44.18  | 46.39  | 48.71   |
| Police Officer – Investigations  | Annual   | 72,413 | 76,038 | 79,840 | 83,833 | 88,030  |
|  | Monthly  | 6,034  | 6,337  | 6,653  | 6,986  | 7,336   |
|  | Biweekly | 2,785  | 2,925  | 3,071  | 3,224  | 3,386   |
|  | Hourly   | 34.81  | 36.56  | 38.38  | 40.30  | 42.32   |
| Police Corporal  | Annual   | 72,413 | 76,038 | 79,840 | 83,833 | 88,030  |
|  | Monthly  | 6,034  | 6,337  | 6,653  | 6,986  | 7,336   |
|  | Biweekly | 2,785  | 2,925  | 3,071  | 3,224  | 3,386   |
|  | Hourly   | 34.81  | 36.56  | 38.38  | 40.30  | 42.32   |
| Police Officer   | Annual   | 68,967 | 72,415 | 76,045 | 79,849 | 83,845  |
|  | Monthly  | 5,747  | 6,035  | 6,337  | 6,654  | 6,987   |
|  | Biweekly | 2,653  | 2,785  | 2,925  | 3,071  | 3,225   |
|  | Hourly   | 33.16  | 34.81  | 36.56  | 38.39  | 40.31   |
| <b>NON-SWORN POSITIONS</b>   |          |        |        |        |        |         |
| Parking Enforcement Officer  | Annual   | 47,850 | 50,242 | 52,746 | 55,385 | 58,164  |
|  | Monthly  | 3,988  | 4,187  | 4,396  | 4,615  | 4,847   |
|  | Biweekly | 1,840  | 1,932  | 2,029  | 2,130  | 2,237   |
|  | Hourly   | 23.01  | 24.15  | 25.36  | 26.63  | 27.96   |
| Administrative Aide I  | Annual   | 49,018 | 51,484 | 54,040 | 56,740 | 59,582  |
|  | Monthly  | 4,085  | 4,290  | 4,503  | 4,728  | 4,965   |
|  | Biweekly | 1,885  | 1,980  | 2,078  | 2,182  | 2,292   |
|  | Hourly   | 23.57  | 24.75  | 25.98  | 27.28  | 28.65   |
| <b>NOTE: EDUCATION INCENTIVE PAY</b>   |          |        |        |        |        |         |
| For employees hired before January 1, 2003, subject to conditions specified in the MOU, the City will provide incentive pay until June 30, 2004 as follows: 5% of salary for Associate Degree or, 10% of salary for Bachelor Degree or 12.5% of salary for Masters Degree  |          |        |        |        |        |         |
| For employees hired after January 1, 2003, subject to conditions specified in the MOU, the City will provide incentive pay as follows: 3% of salary for Associate Degree/Intermediate POST Certificate or 5% of salary for Bachelor Degree/Advanced POST Certificate or 7% of salary for Masters Degree  |          |        |        |        |        |         |

# Salary Ranges – (continued)

| City of Sausalito  |          |        |        |        |        |             |
|--|----------|--------|--------|--------|--------|-------------|
| Salary Schedule – Table 3C   |          |        |        |        |        |             |
| FY 2009-10   |          |        |        |        |        |             |
| FIRE SALARIES  |          |        |        |        |        |             |
| Effective July 1, 2009 (pending labor negotiations)  |          |        |        |        |        |             |
|  |          |        |        |        |        | Page 1 of 1 |
| NOTE: Salaries listed for members of the Firefighters' Association do NOT include any portion of the employee's portion of the PERS contribution; they do not have benefit of the Internal Revenue Code Section 414(h)(2) provision. |          |        |        |        |        |             |
| Classification   |          | Step 1 | Step 2 | Step 3 | Step 4 | Step 5      |
| <b>Fire Captain</b>  | Annual   | 84,972 | 89,436 |        |        |             |
|  | Monthly  | 7,081  | 7,453  |        |        |             |
|  | Biweekly | 3,268  | 3,440  |        |        |             |
|  | Hourly   | 29.18  | 30.71  |        |        |             |
| <b>Fire Lieutenant</b>   | Annual   | 85,992 |        |        |        |             |
|  | Monthly  | 7,166  |        |        |        |             |
|  | Biweekly | 3,307  |        |        |        |             |
|  | Hourly   | 29.53  |        |        |        |             |
| <b>Firefighter/Paramedic</b>   | Annual   | 67,032 | 68,424 | 69,816 | 71,220 | 72,672      |
|  | Monthly  | 5,586  | 5,702  | 5,818  | 5,935  | 6,056       |
|  | Biweekly | 2,578  | 2,632  | 2,685  | 2,739  | 2,795       |
|  | Hourly   | 23.02  | 23.50  | 23.98  | 24.46  | 24.96       |
| <b>Firefighter</b>   | Annual   | 75,552 | 77,088 | 78,672 | 80,268 | 85,992      |
|  | Monthly  | 6,296  | 6,424  | 6,556  | 6,689  | 7,166       |
|  | Biweekly | 2,906  | 2,965  | 3,026  | 3,087  | 3,307       |
|  | Hourly   | 25.95  | 26.47  | 27.02  | 27.56  | 29.53       |
| <b>NOTE: EDUCATION INCENTIVE PAY</b>   |          |        |        |        |        |             |
| A. 2 ½% of the monthly base salary per month pay incentive for current employees with a 30 unit vocational Fire Science Certificate.   |          |        |        |        |        |             |
| B. 5% of the monthly base salary per month pay incentive for employees holding an AA/AS Degree in Fire Science from an accredited college or university. (Not in addition to the above 2 ½% for a 30 unit certificate)               |          |        |        |        |        |             |
| C. 2 ½% of the monthly base salary per month pay incentive for employees holding a Fire Officer I Certificate from the State Board.  |          |        |        |        |        |             |
| D. 1% of the monthly base salary per month pay incentive for employees holding a Chief Officer Certificate from the State Board of Fire Services.  |          |        |        |        |        |             |
| E. 2% of the monthly base salary per month pay incentive for employees holding a Bachelor's Degree in a field related to the fire service (as approved by the Fire Chief).   |          |        |        |        |        |             |

| City of Sausalito  |          |        |        |        |        |             |
|--|----------|--------|--------|--------|--------|-------------|
| Salary Schedule – Table 3D   |          |        |        |        |        |             |
| FY 2009-10   |          |        |        |        |        |             |
| CONFIDENTIAL SALARIES  |          |        |        |        |        |             |
| Effective July 1, 2009 through June 30, 2010   |          |        |        |        |        |             |
|  |          |        |        |        |        | Page 1 of 1 |
| NOTE: Salaries listed include 8% in lieu payment of the employee's portion of the PERS contribution as provided by Internal Revenue Code Section 414(h)(2) |          |        |        |        |        |             |
| Classification   |          | Step 1 | Step 2 | Step 3 | Step 4 | Step 5      |
| <b>Senior Accounting Technician</b>  | Annual   | 59,419 | 62,390 | 65,509 | 68,785 | 72,224      |
|  | Monthly  | 4,952  | 5,199  | 5,459  | 5,732  | 6,019       |
|  | Biweekly | 2,285  | 2,400  | 2,520  | 2,646  | 2,778       |
|  | Hourly   | 28.57  | 30.00  | 31.49  | 33.07  | 34.72       |
| <b>Administrative Aide II – Police Department</b>  | Annual   | 55,113 | 57,869 | 60,762 | 63,800 | 66,991      |
|  | Monthly  | 4,593  | 4,822  | 5,064  | 5,317  | 5,583       |
|  | Biweekly | 2,120  | 2,226  | 2,337  | 2,454  | 2,577       |
|  | Hourly   | 26.50  | 27.82  | 29.21  | 30.67  | 32.21       |
| <b>Accounting Technician</b>   | Annual   | 54,017 | 56,718 | 59,554 | 62,532 | 65,658      |
|  | Monthly  | 4,501  | 4,726  | 4,963  | 5,211  | 5,472       |
|  | Biweekly | 2,078  | 2,181  | 2,291  | 2,405  | 2,525       |
|  | Hourly   | 25.97  | 27.27  | 28.63  | 30.06  | 31.57       |
| <b>Administrative Aide I (Currently not filled)</b>  | Annual   | 48,962 | 51,411 | 53,975 | 56,668 | 59,505      |
|  | Monthly  | 4,080  | 4,284  | 4,498  | 4,722  | 4,959       |
|  | Biweekly | 1,883  | 1,977  | 2,076  | 2,180  | 2,289       |
|  | Hourly   | 23.54  | 24.72  | 25.95  | 27.24  | 28.61       |
| <b>Accountant</b>  | Annual   | 72,000 | 75,600 | 79,380 | 83,349 | 87,516      |
|  | Monthly  | 6,000  | 6,300  | 6,615  | 6,946  | 7,293       |
|  | Biweekly | 2,769  | 2,908  | 3,053  | 3,206  | 3,366       |
|  | Hourly   | 34.62  | 36.35  | 38.16  | 40.07  | 42.08       |

# Salary Ranges – (continued)

| City of Sausalito<br>Salary Schedule – Table 3E<br>FY 2009-10<br>MANAGEMENT SALARIES<br>Effective July 1, 2009 through June 30, 2010  |          |         |
|---|----------|---------|
| Page 1 of 3   |          |         |
| NOTE: * Indicates salary includes 8% in lieu payment of the employee's portion of the PERS contribution as provided by Internal Revenue Code Section 414(h)(2)<br>** Indicates salary includes 9% in lieu payment of the employee's portion of the PERS contribution as provided by Internal Revenue Code Section 414(h)(2) |          |         |
| Classification  | Salary   |         |
| City Manager *  | Annual   | 185,409 |
|   | Monthly  | 15,451  |
|   | Biweekly | 7,131   |
|   | Hourly   | 89.14   |
| Chief of Police **  | Annual   | 171,996 |
|   | Monthly  | 14,333  |
|   | Biweekly | 6,615   |
|   | Hourly   | 82.69   |
| Public Works Director *   | Annual   | 152,010 |
|   | Monthly  | 12,667  |
|   | Biweekly | 5,847   |
|   | Hourly   | 73.08   |
| Administrative Services Director/Treasurer *  | Annual   | 150,104 |
|   | Monthly  | 12,509  |
|   | Biweekly | 5,773   |
|   | Hourly   | 72.17   |
| Police Captain **   | Annual   | 147,997 |
|   | Monthly  | 12,333  |
|   | Biweekly | 5,692   |
|   | Hourly   | 71.15   |
| City Engineer *   | Annual   | 144,738 |
|   | Monthly  | 12,061  |
|   | Biweekly | 5,567   |
|   | Hourly   | 69.59   |
| Community Development Director *  | Annual   | 129,648 |
|   | Monthly  | 10,804  |
|   | Biweekly | 4,986   |
|   | Hourly   | 62.33   |

| City of Sausalito<br>Salary Schedule – Table 3E<br>FY 2009-10<br>MANAGEMENT SALARIES<br>For July 1, 2009 through June 30, 2010  |          |           |
|---|----------|-----------|
| Page 2 of 3   |          |           |
| NOTE: * Indicates salary includes 8% in lieu payment of the employee's portion of the PERS contribution as provided by Internal Revenue Code Section 414(h)(2)<br>** Indicates salary includes 9% in lieu payment of the employee's portion of the PERS contribution as provided by Internal Revenue Code Section 414(h)(2)<br>***Indicates salary does NOT include any portion of the employee's portion of the PERS contribution. |          |           |
| Classification  | Salary   |           |
| Parks & Recreation Director *   | Annual   | 119,081   |
|   | Monthly  | 9,923     |
|   | Biweekly | 4,580     |
|   | Hourly   | 57.25     |
| Library Director *  | Annual   | 119,081   |
|   | Monthly  | 9,923     |
|   | Biweekly | 4,580     |
|   | Hourly   | 57.25     |
| Deputy Planning Director *<br>(Frozen)  | Annual   | 99,585    |
|   | Monthly  | 8,299     |
|   | Biweekly | 3,830     |
|   | Hourly   | 47.88     |
| Assistant to the City Manager/City Clerk *  | Annual   | 99,584.91 |
|   | Monthly  | 8,298.74  |
|   | Biweekly | 3,830.19  |
|   | Hourly   | 47.88     |
| Technology Manager *  | Annual   | 94,812    |
|   | Monthly  | 7,901     |
|   | Biweekly | 3,647     |
|   | Hourly   | 45.58     |
| Department of Public Works Division Manager *   | Annual   | 94,987    |
|   | Monthly  | 7,916     |
|   | Biweekly | 3,653     |
|   | Hourly   | 45.67     |

| City of Sausalito<br>Salary Schedule – Table 3E<br>FY 2009-10<br>MANAGEMENT SALARIES<br>For July 1, 2009 through June 30, 2010 |          |         |         |         |         |         |
|--|----------|---------|---------|---------|---------|---------|
| Page 3 of 3  |          |         |         |         |         |         |
| Classification   |          | Step 1  | Step 2  | Step 3  | Step 4  | Step 5  |
| Police Lieutenant **   | Annual   | 122,762 | 128,901 | 135,346 | 142,113 | 149,219 |
|  | Monthly  | 10,230  | 10,742  | 11,279  | 11,843  | 12,435  |
|  | Biweekly | 4,722   | 4,958   | 5,206   | 5,466   | 5,739   |
|  | Hourly   | 59.02   | 61.97   | 65.07   | 68.32   | 71.74   |

# Budget Resolution and Schedule

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAUSALITO APPROVING THE BUDGET FOR THE 2009-10 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 City Council held three (3) public hearings on May 26, 2009, June 9, 2009 and June 16, 2009 to review the proposed budget, and approved the budget on June 23, 2009;

**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, 2009.
- (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 \_\_\_\_\_ day of \_\_\_\_\_ by the following vote:

AYES: \_\_\_\_\_ Councilmembers:  
 NOES: \_\_\_\_\_ Councilmembers:  
 ABSENT: \_\_\_\_\_ Councilmembers:

\_\_\_\_\_  
 MAYOR OF THE CITY OF SAUSALITO

ATTEST:

\_\_\_\_\_  
 DEPUTY CITY CLERK

| CITY WIDE SUMMARY - CITY OF SAUSALITO   |                         |                              |  |                         |                          |
|---|-------------------------|------------------------------|--|-------------------------|--------------------------|
| FY 2009-10                              |                         |                              |  |                         |                          |
| Description                             | Revenues & Transfers In | Expenditures & Transfers Out | Description                                      | Revenues & Transfers In | Expenditures & Transfers |
| <b>General Fund</b>                     | 13,933,875              |                              | <b>Debt Service Funds</b>                        |                         |                          |
| General Fund - Administration/Finance   |                         | 1,130,393                    | Energy Loan                                      | 3,173                   | 3,173                    |
| General Fund - Information & Technology |                         | 510,974                      | Tidelands Loan                                   | 72,155                  | 72,155                   |
| General Fund - Community Development    |                         | 977,880                      | 2006 General Obligation Bonds                    | 488,025                 | 456,395                  |
| General Fund - Non-Department           |                         | 1,086,908                    | Vehicle Code Fines Overpayment                   | 54,565                  | 54,565                   |
| General Fund - Police                   |                         | 4,158,353                    | <b>Total Debt Service Funds</b>                  | <b>617,917</b>          | <b>586,288</b>           |
| General Fund - Fire                     |                         | 3,215,843                    |  |                         |                          |
| General Fund - Dept of Public Works     |                         | 1,479,915                    | <b>Capital Projects Funds</b>                    |                         |                          |
| General Fund - Recreation               |                         | 688,564                      | Library Capital Improvement                      | 5,000                   | 87,500                   |
| General Fund - Library                  |                         | 684,927                      | General Capital Projects                         | 11,112,500              | 11,572,100               |
| <b>Total General Fund</b>               | <b>13,933,875</b>       | <b>13,933,756</b>            | <b>Total Capital Projects Funds</b>              | <b>11,117,500</b>       | <b>11,659,600</b>        |
|   |                         |                              |  |                         |                          |
| <b>Special Revenue Funds</b>            |                         |                              | <b>Enterprise Funds</b>                          |                         |                          |
| Tidelands Fund                          | 4,945,878               | 4,746,274                    | Sewer  | 1,436,000               | 2,654,461                |
| Traffic Safety                          | 76,000                  | 283,265                      | Old City Hall                                    | 256,500                 | 374,110                  |
| Gas Tax                                 | 161,500                 | 466,000                      | MLK Rental Property                              | 1,144,500               | 1,085,973                |
| Construction Impact Fees                | 110,000                 | 400,000                      | Parking  | 1,650,725               | 1,776,334                |
| Traffic Congestion Relief               | 71,266                  | 67,100                       | <b>Total Enterprise Funds</b>                    | <b>4,487,725</b>        | <b>5,890,878</b>         |
| County Measure A                        | 72,500                  | 133,000                      |  |                         |                          |
| Storm Drainage                          | 4,171,250               | 4,251,000                    | <b>Internal Service Funds</b>                    |                         |                          |
| Stairs                                  | -                       | -                            | Vehicle Replacement                              | 363,219                 | 527,190                  |
| Prop 1B                                 | -                       | 400,000                      | Worker's Comp                                    | 330,680                 | 310,680                  |
| Fire Grant                              | -                       | -                            | Employee Benefits                                | 80,169                  | -                        |
| Recreation Grant                        | 55,000                  | 55,000                       | <b>Total Internal Service Funds</b>              | <b>774,068</b>          | <b>837,870</b>           |
| <b>Total Special Revenue Funds</b>      | <b>9,663,394</b>        | <b>10,801,639</b>            |  |                         |                          |
|   |                         |                              | <b>Citywide Totals with Transfers In / Out</b>   | <b>40,594,479</b>       | <b>43,710,032</b>        |
|   |                         |                              | <i>Less Transfers Between Funds</i>              | (13,218,563)            | (13,218,563)             |
|   |                         |                              | <b>Citywide Totals Net of Transfers In / Out</b> | <b>27,375,917</b>       | <b>30,491,470</b>        |

# Glossary of Budget Terms

Resource Allocation Plan FY 2010

## 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. The City of Sausalito prepared a two-year budget 2008-2010 but is adopting each year annually.

**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:



## GLOSSARY OF BUDGET TERMS

### 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.

## GLOSSARY OF BUDGET TERMS

**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.

**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.

**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).