

City of Sausalito

Strategic Resource Allocation Plan

FY 2009-10



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Budget Message

Budget message to be inserted

Budget Message – (continued)

Budget message to be inserted

Plan Assumptions

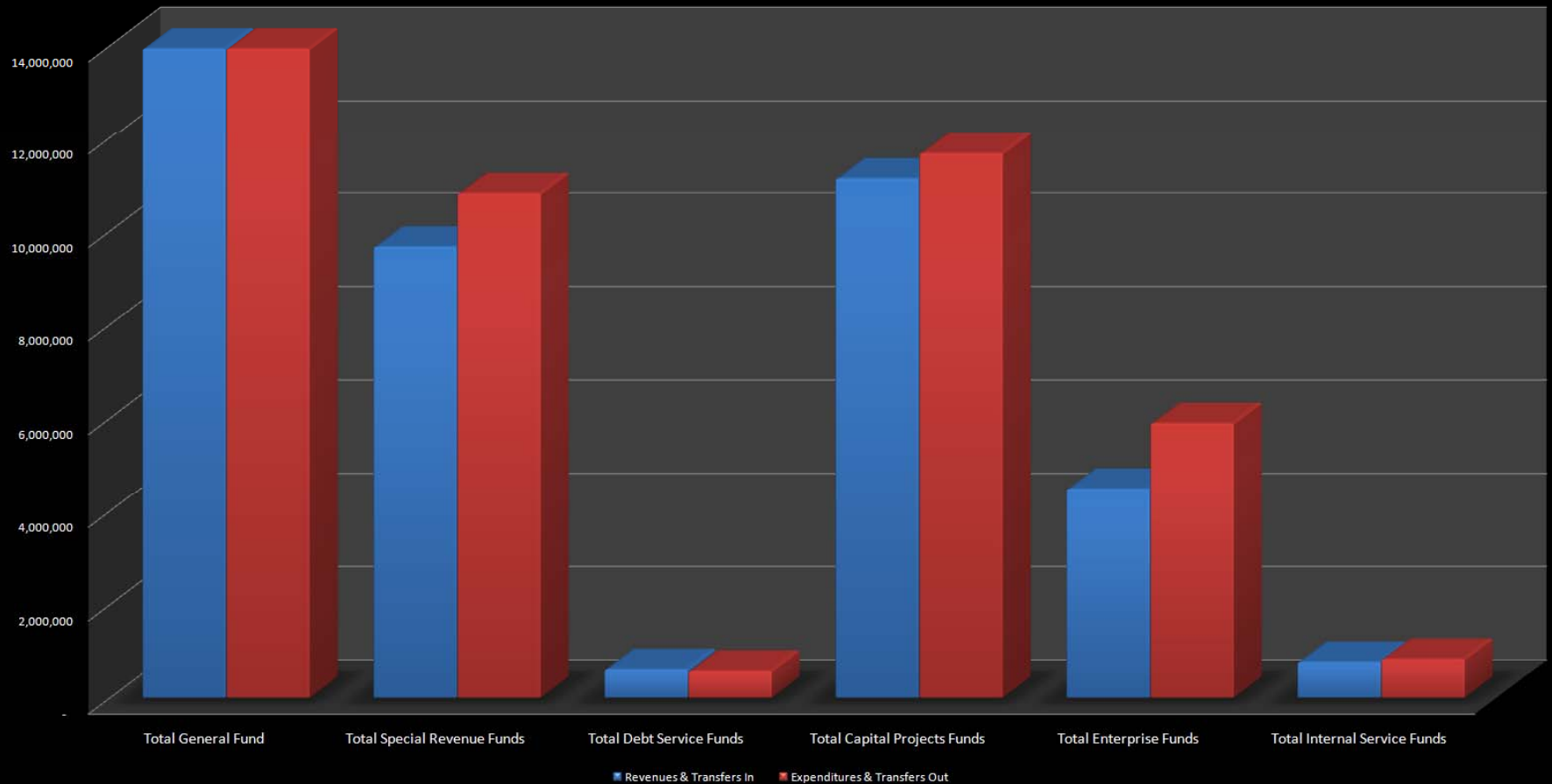
- Impact of the economy on financial condition
- Continue the current level of service provided to our citizens
- Maintain costs consistent with agreements
- Use no Reserves for Operating Levels of Service
- Invest in Infrastructure with Available Resources
- Exigency Plans to respond to rapid deleterious economic events

Citywide Summary

Resource Allocation Plan FY 2010

Citywide Summary Resource Allocation Plan FY 10

City of Sausalito
Citywide Summary Resource Allocation Plan
FY 2010



Citywide Summary

Resource Allocation Plan

CITY WIDE SUMMARY - CITY OF SAUSALITO					
FY 2009-10					
Description	Revenues & Transfers In	Expenditures & Transfers Out	Description	Revenues & Transfers In	Expenditures & Transfers
General Fund	13,933,875		Debt Service Funds		
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	Total Debt Service Funds	617,917	586,288
General Fund - Fire		3,215,843			
General Fund - Dept of Public Works		1,479,915	Capital Projects Funds		
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
Total General Fund	13,933,875	13,933,756	Total Capital Projects Funds	11,117,500	11,659,600
Special Revenue Funds			Enterprise Funds		
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	Total Enterprise Funds	4,487,725	5,890,878
County Measure A	72,500	133,000			
Storm Drainage	4,171,250	4,251,000	Internal Service Funds		
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	Total Internal Service Funds	774,068	837,870
Total Special Revenue Funds	9,663,394	10,801,639			
			Citywide Totals with Transfers In / Out	40,594,479	43,710,032
			<i>Less Transfers Between Funds</i>	(13,218,563)	(13,218,563)
			Citywide Totals Net of Transfers In / Out	27,375,917	30,491,470

FY 10 Interfund Transfers

City of Sausalito					
Interfund Transfers					
FY 2009-10					
	Total In	Total Out		Total In	Total Out
General Fund	1,581,875		Debt Service Funds		
Admin		5,504	Energy Loan	3,173	
IT		1,284	Tideland Loan	72,155	
Non-Dept		260,000	Vehicle Code Fines Over	54,565	
Planning		4,371	Total Debt Service Funds	129,893	-
Building		3,785			
Engineering		2,094	Capital Projects Funds		
Police		188,253	Library Capital		87,500
Fire		311,427	Gen Capital	10,507,500	
DPW- Maint		116,276	Total Capital Projects Funds	10,507,500	87,500
Recreation		10,543			
Library		3,951	Enterprise Funds		
Total General Fund	1,581,875	907,490	Sewer	10,000	79,000
			Old City Hall		150,000
Special Revenue Funds			MLK		133,375
Tideland		4,641,655	Parking	319,725	1,025,253
Traffic Safety		191,265	Total Enterprise Funds	329,725	1,387,628
Gas Tax		407,000			
Construction Impact		400,000	Internal Service Funds		
Traffic Congestion		67,100	Vehicle Replacement	298,219	319,725
County Measure A		133,000	Workers' Comp	310,680	
Storm Drainage		4,221,200	Employee Benefits Leave	60,671	
Stairs		-	Total Internal Service Funds	669,570	319,725
Prop 1B		400,000			
Recreation Grant		55,000	Total Citywide	13,218,563	13,218,563
Total Special Revenue Funds	-	10,516,220			

FY 10 Compared to FY 09

COMPARISON CITY OF SAUSALITO PLANS FY 09 to FY 10				
Description	FY 09		FY 10	
	Revenues & Transfers In	Expenditures & Transfers Out	Revenues & Transfers In	Expenditures & Transfers
Total General Fund	13,266,170	13,176,457	13,933,875	13,933,756
Less Transfers Between Funds	(1,581,875)	(884,958)	(1,581,875)	(907,490)
Net General Fund	11,684,295	12,291,499	12,352,000	13,026,267
<i>Percent Change FY10 - FY09</i>			5.7%	6.0%
Total Special Revenue Funds	1,953,339	2,305,883	9,663,394	10,801,639
Adjustments for Loans and Cost Sharing Agreements			(8,300,000)	
Less Transfers Between funds		(1,994,474)	-	(10,516,220)
Net Special Revenue Funds	1,953,339	311,409	1,363,394	285,419
<i>Percent Change FY10 - FY09</i>			-30.2%	-8.3%
Total Debt Service Funds	592,770	586,288	617,917	586,288
Less Transfers Between Funds	(129,893)		(129,893)	
Net Debt Service Funds	462,877	586,288	488,025	586,288
<i>Percent Change FY10 - FY09</i>			5.4%	0.0%
Total Capital Projects Funds	2,744,454	2,994,254	11,117,500	11,659,600
Adjustments for Loans and Cost Sharing Agreements				(8,300,000)
Less Transfers Between funds	(1,986,754)	(88,500)	(10,507,500)	(87,500)
Net Capital Projects Funds	757,700	2,905,754	610,000	3,272,100
<i>Percent Change FY10 - FY09</i>			-19.5%	12.6%
Total Enterprise Funds	3,626,352	4,902,668	4,487,725	5,890,878
Less Transfers Between Funds		(1,402,375)	(329,725)	(1,387,628)
Net Enterprise Funds	3,626,352	3,500,293	4,158,000	4,503,250
<i>Percent Change FY10 - FY09</i>			14.7%	28.7%
Total Internal Service Funds	798,785	443,852	774,068	837,870
Less Transfers Between Funds	(671,786)		(669,570)	(319,725)
Net Internal Service Funds	126,999	443,852	104,498	518,145
<i>Percent Change FY10 - FY09</i>			-17.7%	16.7%
Citywide Totals Net of Transfers In / Out	18,611,562	20,039,096	19,075,917	22,191,470
<i>Percent Change FY10 - FY09</i>			2.5%	10.7%

Citywide Revenue Summary

City of Sausalito											
Revenue Summary											
Budget FY 2010											
				Adopted	Amended	Increase			Increase		
		Actual	Actual	Budget	Budget	(Decrease)	%	Requested	(Decrease)	%	
Fund	Description	2005-06	2006-07	2007-08	2008-09	2008-09	Year Actual	Change	2009-2010	Year Budget	Change
100	General Fund	12,229,371	12,749,340	14,706,287	13,266,170	13,421,788	(22,151)	-0.2%	13,933,875	512,087	3.8%
	Other Fund										
	Special Revenue Funds										
114	Tidelands Fund	651,335	706,927	731,576	731,801	731,801	225	0.0%	4,945,878	4,214,077	575.9%
120	Traffic Safety	126,816	99,303	104,183	82,000	82,000	(22,183)	-21.3%	76,000	(6,000)	-7.3%
121	Gas Tax	156,111	163,176	174,515	161,000	161,000	(13,515)	-7.7%	161,500	500	0.3%
122	Construction Impact Fees	238,017	195,813	309,484	220,000	220,000	(89,484)	-28.9%	110,000	(110,000)	-50.0%
123	Traffic Congestion Relief	33,508	57,709	1,537	68,525	68,525	66,988	4357.1%	71,266	2,741	4.0%
124	County Measure A	-	-	67,832	71,309	71,309	3,477	5.1%	72,500	1,191	1.7%
125	Storm Drainage	150,135	72,152	73,687	70,500	70,500	(3,187)	-4.3%	4,171,250	4,100,750	5816.7%
126	Stairs	3,247	6,683	5,600	-	-	(5,600)	-100.0%	-	-	0.0%
127	Prop 1B	-	-	-	400,000	400,000	-	0.0%	-	(400,000)	-100.0%
136	Recreation Grant	16,000	23,150	71,000	148,204	148,204	77,204	108.7%	55,000	(93,204)	-62.9%
	Debt Service Funds										
301	Energy Loan	-	-	3,173	3,173	3,173	(0)	0.0%	3,173	-	0.0%
302	Tidelands Loan	-	-	72,155	72,155	72,155	-	0.0%	72,155	-	0.0%
303	2006 General Obligation Bonds	-	241,083	441,747	462,877	488,025	46,278	10.5%	488,025	-	0.0%
304	Vehicle Code Fines Overpayment	-	-	54,565	54,565	54,565	-	0.0%	54,565	-	0.0%
	Capital Projects Funds										
115	Library Capital Improvement	16,311	14,789	11,486	7,000	7,000	(4,486)	-39.1%	5,000	(2,000)	-28.6%
140	General Capital Projects	290,207	651,292	1,149,008	2,737,454	117,300	(1,031,708)	-89.8%	11,112,500	10,995,200	9373.6%
	Enterprise Funds										
110	Sewer	789,274	861,464	1,117,068	900,000	985,000	(132,068)	-11.8%	1,436,000	451,000	45.8%
113	Old City Hall	338,323	317,067	323,514	298,750	298,750	(24,764)	-7.7%	256,500	(42,250)	-14.1%
210	MLK Rental Property	970,410	1,017,180	1,068,650	1,101,602	1,101,602	32,952	3.1%	1,144,500	42,898	3.9%
220	Parking	1,333,235	1,324,045	1,431,073	1,326,000	1,326,000	(105,073)	-7.3%	1,650,725	324,725	24.5%
	Internal Service Funds										
240	Vehicle Replacement	344,831	764,759	388,884	345,270	345,270	(43,614)	-11.2%	363,219	17,949	5.2%
250	Worker's Comp	54,914	675,470	534,747	377,513	377,513	(157,234)	-29.4%	330,680	(46,833)	-12.4%
260	Employee Benefits	57,550	217,979	232,017	76,003	76,003	(156,014)	-67.2%	80,169	4,166	5.5%
	Total Other Funds	5,570,225	7,410,829	8,367,501	9,715,700	7,205,694	(1,561,808)	-16.1%	26,660,604	19,454,911	200.2%
	Total All Funds	17,799,596	20,160,169	23,073,789	22,981,870	20,627,482	(1,583,959)	-8.3%	40,594,479	19,966,998	86.9%
	Less Transfers Between Funds	2,510,232	2,225,310	4,137,083	4,370,308	4,370,308	233,225	5.3%	13,218,563	8,848,255	202.5%
	Net Revenues All Funds	15,289,364	17,934,859	18,936,706	18,611,562	16,257,174	(1,817,184)	-12.3%	27,375,917	11,118,743	59.7%

Citywide Expenditure Summary

City of Sausalito									
Expenditure Summary									
Budget FY 2010									
								Increase (Decrease)	
	Actual	Actual	Actual	Adopted	Amended	Requested			%
	2005-06	2006-07	2007-08	Budget	Budget	Budget	Year Budget	Over Prior	Change
Total General Fund	10,975,266	11,908,224	14,048,582	13,269,660	13,426,457	13,933,756		497,300	3.8%
Fund Other Fund									
<u>Special Revenue Fund</u>									
114 Tidelands Fund	300,210	358,012	367,248	398,664	398,664	4,746,274	4,347,610		1090.5%
120 Traffic Safety	33,018	67,302	88,481	265,565	265,565	283,265	17,700		6.7%
121 Gas Tax	67,417	60,260	41,856	645,900	645,900	466,000	(179,900)		-27.9%
122 Construction Impact Fees	37,218	100,673	220,356	278,050	278,050	400,000	121,950		43.9%
123 Traffic Congestion Relief	1,026	32,482	110,150	22,000	22,000	67,100	45,100		205.0%
124 County Measure A	-	-	799	63,000	63,000	133,000	70,000		111.1%
125 Storm Drainage	138,154	18,363	43,719	84,500	84,500	4,251,000	4,166,500		4930.8%
126 Stairs	-	-	-	-	-	-	-		0.0%
127 Prop 1B	-	-	-	400,000	400,000	400,000	-		0.0%
136 Recreation Grant	35,150	4,000	71,000	148,204	148,204	55,000	(93,204)		-62.9%
<u>Debt Service Fund</u>									
301 Energy Loan	-	-	3,173	3,173	3,173	3,173	-		0.0%
302 Tideland Loan	-	-	72,155	72,155	72,155	72,155	-		0.0%
303 2006 General Obligation Bonds	-	55,328	362,145	425,520	456,395	456,395	-		0.0%
304 Vehicle Code Fines Overpayment	-	-	54,565	54,565	54,565	54,565	-		0.0%
<u>Capital Projects Fund</u>									
115 Library Capital Improvement	81,988	4,160	17,320	88,500	88,500	87,500	(1,000)		-1.1%
140 General Capital Projects	160,998	105,392	333,426	2,905,754	87,300	11,572,100	11,484,800		13155.6%
<u>Enterprise Fund</u>									
110 Sewer	1,044,718	643,562	502,309	2,014,665	2,570,680	2,654,461	83,781		3.3%
113 Old City Hall	295,628	324,110	325,051	325,610	325,610	374,110	48,500		14.9%
210 MLK Rental Property	862,082	785,630	1,312,339	1,109,636	1,109,636	1,085,973	(23,663)		-2.1%
220 Parking	1,145,758	1,010,217	1,137,137	1,452,757	1,452,757	1,776,334	323,577		22.3%
<u>Internal Service Fund</u>									
240 Vehicle Replacement	-	497,712	73,276	116,340	116,340	527,190	410,850		353.1%
250 Workers' Compensation	117,656	333,246	28,573	327,513	327,513	310,680	(16,833)		-5.1%
260 Employee Benefits	-	-	-	-	-	-	-		0.0%
Total Other Funds	4,345,853	4,400,448	5,165,077	11,202,071	8,970,507	29,776,276	20,805,768		231.9%
Total All Funds	15,321,119	16,308,672	19,213,659	24,471,731	22,396,964	43,710,032	21,303,068		235.7%
Less Transfers Between Funds	1,777,710	2,225,310	4,137,083	4,370,308	4,370,308	13,218,563	8,848,255		202.5%
Net Expenditures All Funds	13,543,409	14,083,362	15,076,576	20,101,423	18,026,656	30,491,470	12,454,814		69.1%

General Fund

Resource Allocation Plan FY 2010

General Fund

Revenues and Transfers In

- Although FY 10 revenue growth is anticipated at 5.7% over prior year budgeted revenues, FY10 revenues are estimated to remain relatively flat vis-à-vis FY 09 Actual revenues due to economy
- Transfers In from other funds remain the same as FY 09
- No substantial General Fund Fee Increases proposed

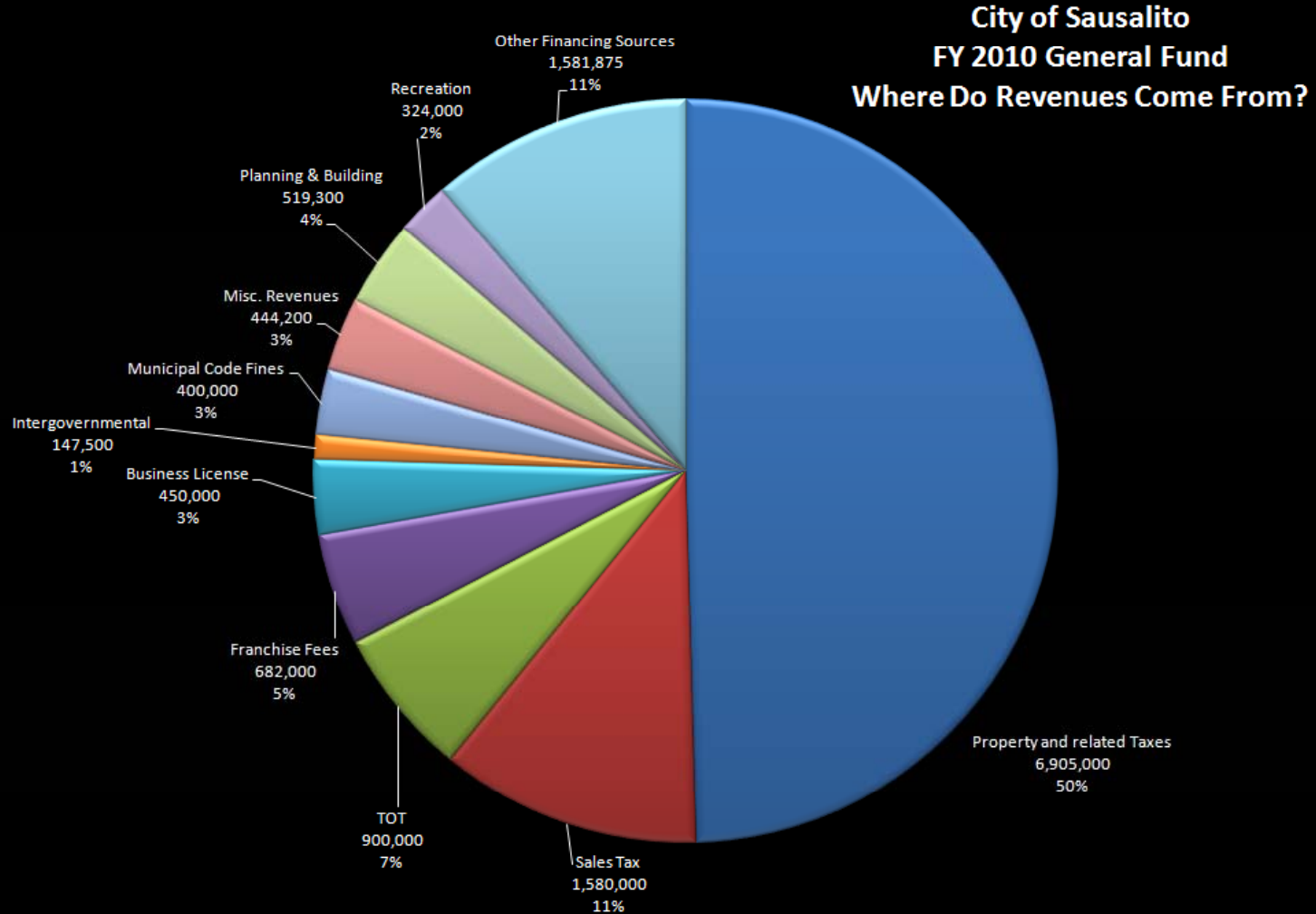
Expenditures and Transfers Out

- Expenditure growth is estimated at 3.9% over prior year budget
- Transfers Out remain consistent with FY 09 policies
 - CIP, Workers Compensation, Employee Benefits, Vehicle Replacement, Debt Service
- Continuation of levels of service

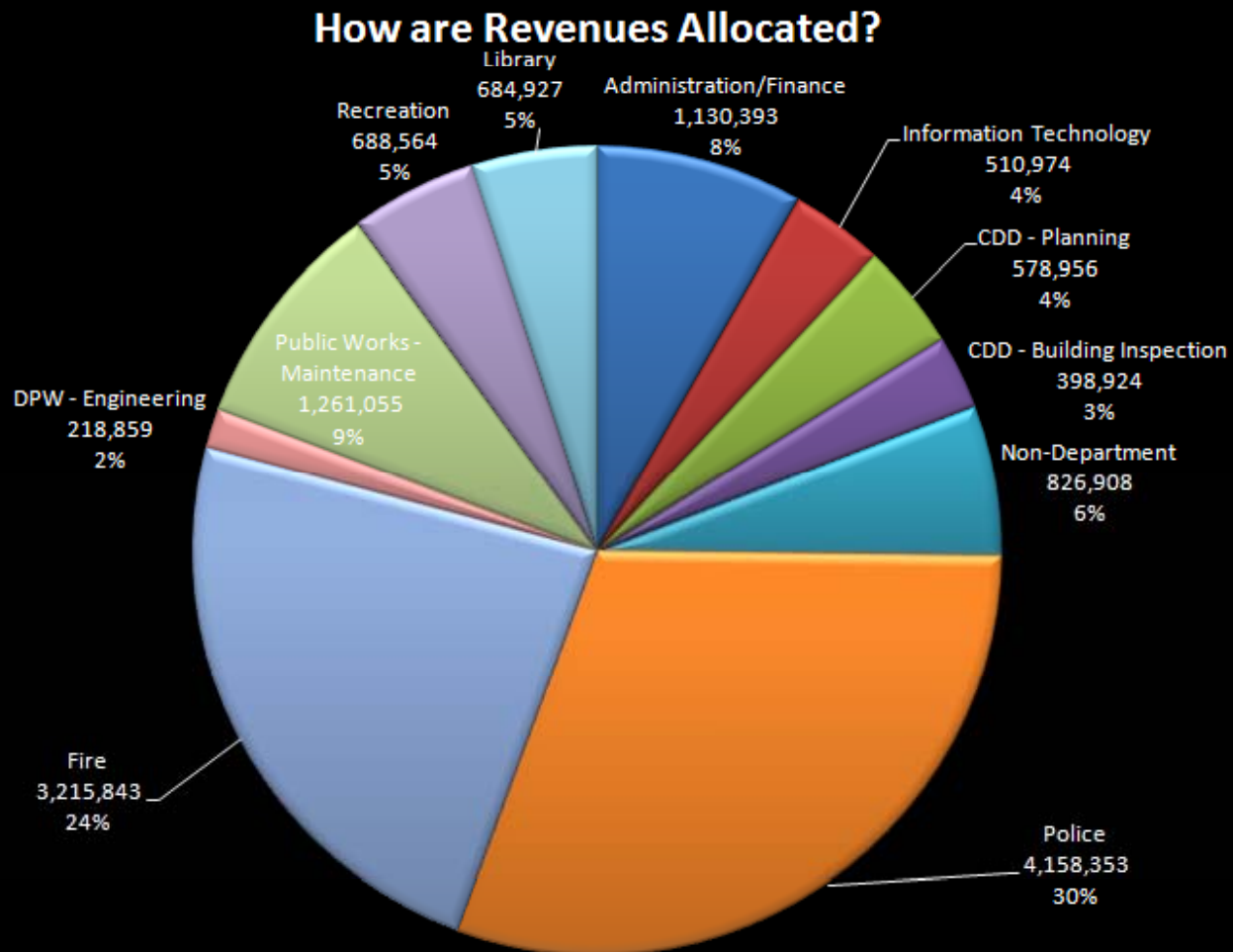
Reserves

- General Fund reserves approximately \$1.350 million
 - Stabilization reserve funded at approximately 6%
 - Emergency reserve funded at approximately 5%
- Exigency plans for state budget crisis

General Fund Summary



General Fund Summary



General Fund Revenues and Transfers In

City of Sausalito												
General Fund												
Revenue Budget FY 2010												
							Increase				Increase	
					Adopted	Amended	(Decrease)		Requested	(Decrease)		
Account	Description	Actual	Actual	Actual	Budget	Budget	Over Prior	%	Budget	Over Prior	%	
		2005-06	2006-07	2007-08	2008-09	2008-09	Year Actual	Change	2009-2010	Year Budget	Change	
	Secured Property Tax	4,323,693	4,625,811	4,904,245	4,985,000	5,400,000	495,755	10.1%	5,535,000	135,000	2.5%	
	Excess ERAF	708,389	536,237	566,558	500,000	630,500	63,942	11.3%	650,000	19,500	3.1%	
	AB 418 ERAF Settle for Special Edu			301,280	-	-	(301,280)	-100.0%	-	-	0.0%	
	ERAFIII Shift	(203,187)		-	-	-	-	-	-	-	0.0%	
100-000-3100-010	Total Secured Property Tax	4,828,894	5,162,048	5,772,083	5,485,000	6,030,500	258,417	4.5%	6,185,000	154,500	2.6%	
100-000-3100-020	Unsecured Property Tax	122,714	104,560	114,332	100,000	114,000	(332)	-0.3%	120,000	6,000	5.3%	
100-000-3100-030	Property Transfer Tax	142,566	121,642	109,493	90,000	40,000	(69,493)	-63.5%	50,000	10,000	25.0%	
100-000-3100-040	Property Tax In Lieu of VLF	479,266	482,038	514,838	520,000	545,000	30,162	5.9%	550,000	5,000	0.9%	
100-000-3130-010	Sales & Use Tax General	1,103,532	1,147,377	1,196,784	1,125,000	1,000,000	(196,784)	-16.4%	1,100,000	100,000	10.0%	
100-000-3130-020	Sales & Use Tax Compensation Fund	329,512	364,418	429,822	429,850	417,700	(12,122)	-2.8%	420,000	2,300	0.6%	
100-000-3140-010	Prop 172 Sales Tax for Police	82,688	87,004	54,527	60,000	50,000	(4,527)	-8.3%	60,000	10,000	20.0%	
100-000-3160-000	Transient Occupancy Tax (Hotels)	946,151	988,281	1,005,985	980,000	800,000	(205,985)	-20.5%	900,000	100,000	12.5%	
	Total Taxes	8,035,324	8,457,368	9,197,865	8,789,850	8,997,200	(200,665)	-2.2%	9,385,000	387,800	4.3%	
100-000-3180-010	Electric Utility	37,047	42,428	42,954	42,000	42,000	(954)	-2.2%	42,000	-	0.0%	
100-000-3180-020	Gas Utility	37,563	38,192	36,871	37,500	37,500	629	1.7%	40,000	2,500	6.7%	
100-000-3180-030	Garbage	421,581	441,685	456,964	425,000	425,000	(31,964)	-7.0%	450,000	25,000	5.9%	
100-000-3180-040	Cable TV	125,087	170,560	146,291	146,755	146,755	464	0.3%	150,000	3,245	2.2%	
	Total Franchise Fees	621,278	692,865	683,080	651,255	651,255	(31,825)	-4.7%	682,000	30,745	4.7%	
100-000-3210-001	Bus License Audit	(31,622)	(33,244)	(35,065)	-	-	35,065	-100.0%	(35,000)	(35,000)	0.0%	
100-000-3210-010	Contractors Bus Lic.	28,513	27,307	28,136	23,500	23,500	(4,636)	-16.5%	25,000	1,500	6.4%	
100-000-3210-020	Gross Receipts BL	452,976	416,084	469,691	326,000	326,000	(143,691)	-30.6%	400,000	74,000	22.7%	
100-000-3210-030	Home Business	40,060	18,885	16,744	14,000	14,000	(2,744)	-16.4%	15,000	1,000	7.1%	
100-000-3210-031	Apartments	14,015	78,009	32,231	30,000	30,000	(2,231)	-6.9%	25,000	(5,000)	-16.7%	
100-000-3210-032	Temp Special Events	18,735	18,570	18,935	18,500	18,500	(435)	-2.3%	15,000	(3,500)	-18.9%	
100-000-3210-033	Misc Flat Rate	9,958	6,296	4,361	3,000	3,000	(1,361)	-31.2%	5,000	2,000	66.7%	
100-000-3210-034	Business License Unapplied Pay			2,481		-	(2,481)	-100.0%		-	0.0%	
	Total Business License	532,634	531,907	537,514	415,000	415,000	(122,514)	-22.8%	450,000	35,000	8.4%	