CITY OF SAUSALITO

STRATEGIC RESOURCE ALLOCATION PLAN WITH TWO YEAR BUDGET

FY 2014 – 2016

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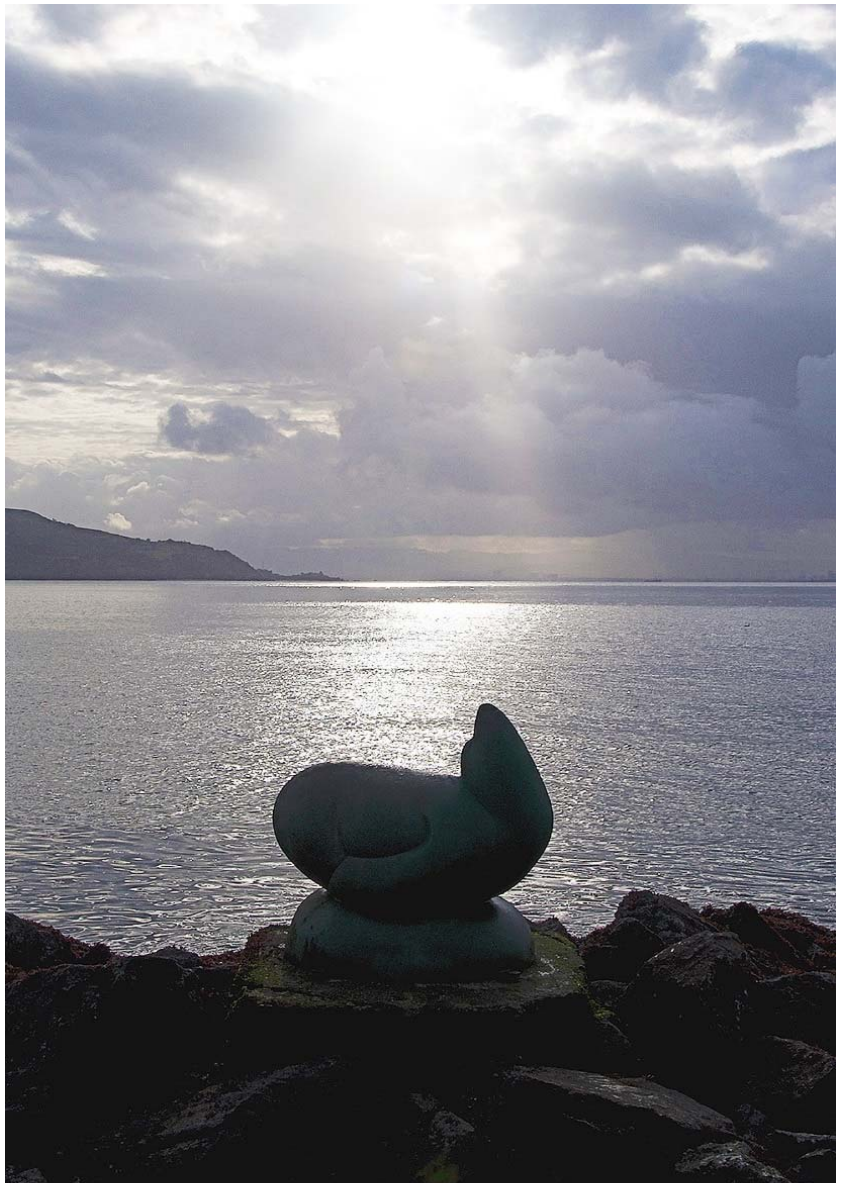

Photo courtesy of Jean Schurtz Photography www.jeanschurtz.com

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Investing in the Quality of Sausalito's Future

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SUMMARY

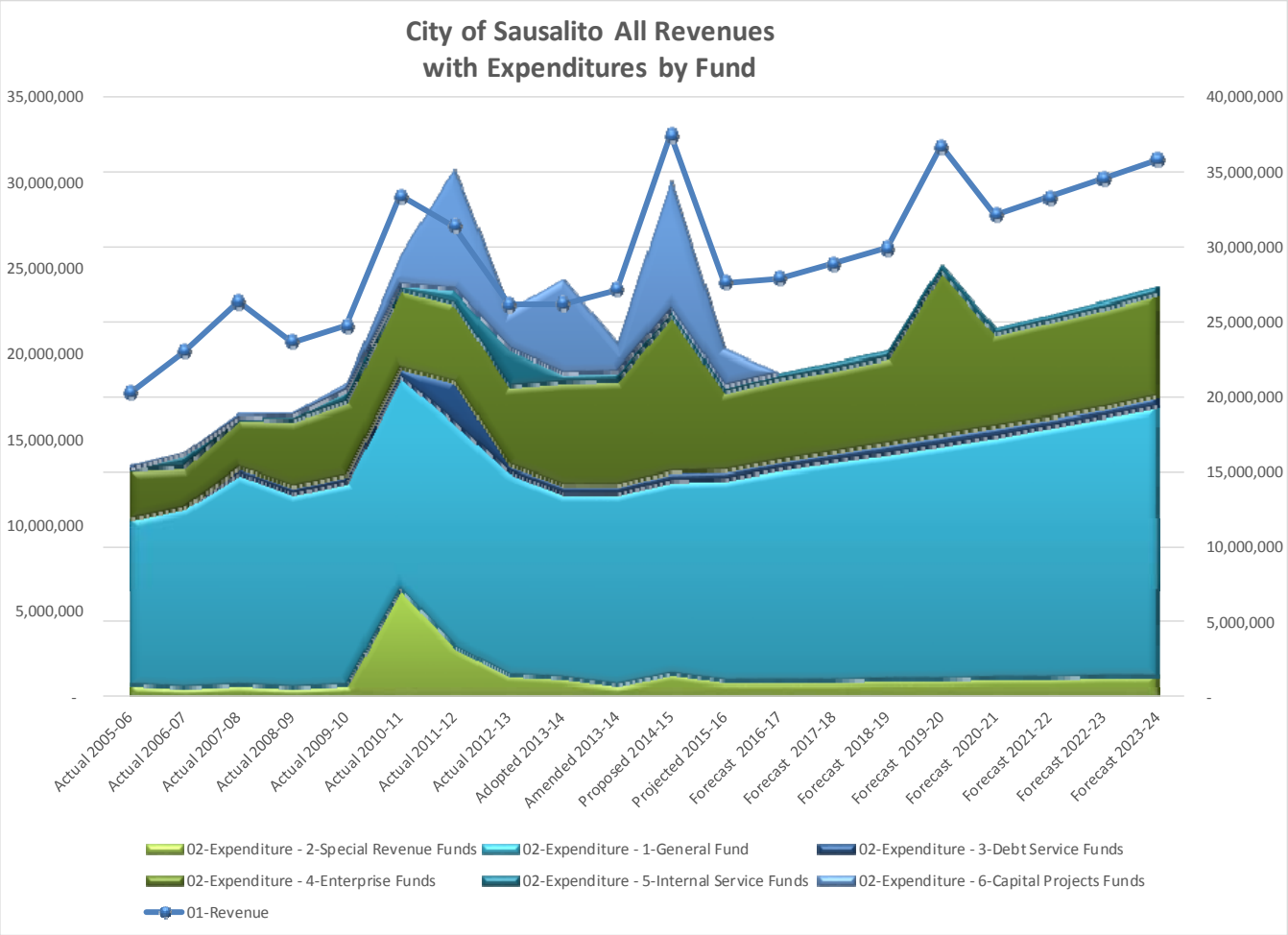
This document is the City's Strategic Resource Allocation Plan and includes two years of operating and capital budgets, and six years of capital improvement planning. The proposed 2014-16 operating and capital budgets and 2014-2020 capital improvement plan (CIP) strikes a balance between the need for fiscal restraint and the need to support a bold vision for the future.

As the accompanying chart indicates, the "back-to-the-basics" city management approach during the Great Recession, created budget opportunities for the City of Sausalito to continue operations without sacrificing the excellent customers service that residents have come to expect.

The subsequent "building-on-the-basics" city management approach focused on structurally rebalancing City resources with operations in order to be financially positioned to provide for "status quo" levels of service. Particularly noteworthy are the pension reforms enacted by the City Council that created substantial budget savings; and the pension reforms continue to manifest surplus savings due to the accelerating attrition of the City's senior, tenured workforce.

The proposed 2014-16 operating and capital budget is balanced by these reforms while projecting modest growth in revenues and proposing spending that reflects a slowly rebounding local economy,

In the most recent citizen survey Sausalito residents continue to express a very high degree of satisfaction about the value of services they receive for their tax dollars, the overall quality of city services, and the overall quality of life in Sausalito.



On the horizon, there are significant infrastructure challenges – particularly for storm water and storm drain maintenance and infrastructure; accelerated streets improvements and creating accessible sidewalks for our age-friendly and physically challenged community.

FY 2014-15 BUDGET HIGHLIGHTS

The adopted operating budget provides a blueprint to continue providing quality services; the city's capital investment plan sets forth a strategy for ongoing progress in meeting the city's long-term infrastructure needs. Highlights include:

Operating Budget:

- Rebounding economy generating increasing tax revenues – both elastic and inelastic
- Labor cost reforms generating significant savings of annual pension and retiree health benefit costs
- Continuation of excellent city services: public safety, library, recreation, beautification, maintenance services
- Maintaining city reserve funds
- Adjusts sewer utility rates to keep pace with environmental projects that protect Richardson Bay and citizens from health hazards
- MLK capital purchase and capital improvements leases retired

Capital Improvement Plan:

- Continuing street improvements including a concrete street reconstruction
- Increased funding for small parks improvements
- Projected ferry terminal shoreside improvements from grant resources
- Employs strategic use of long-term financing to accelerate sewer infrastructure projects

NEW BUDGET FORMAT

The City has historically published a traditional line-item budget. Although easy to use and understandable, line-item budgets focus attention on thought on how many dollars are being spent on services or goods. Although that approach is important, and still necessary as basic budget building, contemporary governmental budgeting wants to present budget documents so that policy makers concentrate on decisions about levels of service, and how community priorities are being addressed. Through the use of department and programmatic descriptions, listing of duties, and presentation of certain performance indicators, this budget document shifts attention from the means of accomplishment to the accomplishment itself.

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CITY MANAGER MESSAGE

10 June, 2014

To the Honorable Mayor and City Council

OPENING REMARKS

In accordance with my responsibility as City Manager, I am submitting the City of Sausalito's proposed FY2014-16 two-year Resource Allocation Plan that contains the proposed FY 2014-15 City Operating and Capital budgets for all funds (less transfers between funds) recommended at $30,909,630. The FY 2014-15 City Budget for the General Fund is recommended at $12,910,130.

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

CITY COUNCIL PRIORITIES

Biannually, staff presents to the City Council, through the City Council Finance Committee, a comprehensive resource allocation plan that includes a two year operating and a two year capital budget that is a component of the longer multi-year capital improvement plan also included in the resource allocation plan. The proposed budget was thoroughly vetted to ensure it is consistent with the Budget Policies of the City Council. The City Council Finance Committee reviewed each department and every fund during multiple meetings in April and May. The proposed FY 2014-15 budget reflects the City's management policy of "Building on the Basics", and further reflects staff's approach to thinking creatively in applying "What If? Why Not?" methodologies. The proposed budget addresses items on the City Council's Priority Calendar, and the goals and objectives of the City Council's Strategic Plan.

The two-year operating and capital budget is balanced and reflects the same high-quality, resident-serving level of service that the City has historically delivered. Consistent with the City's long-term fiscal modelling and strategic planning conclusions, the City's operating budget continues to be structurally balanced.

COMMUNITY SURVEY

Fairbank, Maslin, Maullin, Metz & Associates (FM3) recently completed a survey to assess community attitudes toward local issues facing the City of Sausalito, including awareness of City budget issues, satisfaction with City services, community budget priorities and interest in community enacted funding to address local needs. From April 6–May 4, 2013, FM3 completed 200 telephone interviews with City of Sausalito voters. Opinions were gathered from young and old, single-family and multi-family home. The overall results can be projected across the whole city. Where applicable, results are compared to a prior survey of Sausalito voters conducted on behalf of the City in 2011. The survey results indicate that:

- The community is highly supportive of the overall direction of the City. Two-thirds of respondents continue to feel the city is headed in the right direction.
- More than three-quarters of respondents say they approve of the job being done by the City in providing basic services and taking care of the needs of Sausalito residents
- 70% of the citizens knowledgeable about City finances have confidence in the City's fiscal management.

There is broad agreement that the City should focus on maintaining the City's long-term financial viability, with 92 percent of respondents identifying this as an

important priority. Constituents also identified a range of other specific services as particularly important, including the following:

- Maintaining storm drains to prevent pollutants, garbage and sediment from entering the Bay (92%)
- Repairing 80-year old deteriorating storm drains (91%)
- Fixing potholes (95%)
- Maintaining and repairing neighborhood streets (94%)
- Fixing broken and potentially unsafe sidewalks (91%)

STAFFING AND PERSONNEL

The proposed FY 2014-15 budget authorizes staffing at 70 Full Time Employees plus 2 contract positions of City Attorney and Administrative Services Director / Treasurer

The FY 2014-15 salary range tables reflect a 1% Cost Of Living Allowance (COLA) for SEIU employees, and 1.25% increase for Police Officers consistent with the negotiated labor agreements. The City has a resolution memorializing the past practice of linking Managers and Confidential Employees with SEIU contracts and the tables also reflect that policy and past practice.

The FY 2015-16 budget includes an estimate of 1.5% COLA for all employees although FY 2015-16 employment agreements with all labor groups are not negotiated. Negotiations will commence in January of 2015.

LEVELS OF SERVICE

The City Council of the City of Sausalito adopts an annual budget to carry on the various department, divisions, and programs of the municipality and to provide for the payment of bonded indebtedness of the City each fiscal year, and to control the use of public monies. This year's budget attempts to quantify the level of service in each operating department through the inclusion of certain performance indicators. In addition, each of the special revenue funds, capital improvement fund, enterprise funds, debt service funds and internal services funds include a description of purpose and an explanation of the sources and uses of resources.

CAPITAL PROJECTS

The City has invested over $30 million in infrastructure during the past six fiscal years. New public safety facilities were constructed, the Sausalito bulkhead was reconstructed, over 70% of City streets were paved – including concrete streets, old and deteriorating sewer pipes were replaced, Vina del Mar park was rehabilitated, a new downtown public restroom was built, to name but a few of the aggressive capital projects that the City invested in. This "Economic Stimulus" jump-started Sausalito's local economy as construction workers consumed local domestic product. Newly generated local jobs were produced as a result Sausalito's capital investment. Millions of dollars in new private sector business revenue was generated, and provided hundreds of thousands of new state and local taxes. This substantial investment in infrastructure will provide Sausalito residents and businesses with significant levels of improved services, the enhanced capability to absorb increasing capacity, and future reduced maintenance costs.

This Resource Allocation Plan includes a new six-year Capital Improvement Program (CIP). The first two years of the CIP becomes the City's two year capital budget. The first two years of the capital budget are balanced against critical capital projects. However, there are serious concerns regarding the future funding of the City's infrastructure needs. Eight-year old, deteriorated storm drains need replacing, more streets need annual repairing than are currently programmed, more potholes need to be filled, and sidewalks must be made accessible for children, elderly and people with disabilities. In order to continue to maintain the long-term financial viability of the City, additional funding is needed to address these urgent infrastructure and service needs. Staff and the Finance Committee are developing strategies to ensure the City has a guaranteed source of local funding that will provide additional resources to address our critical infrastructure needs in the most fiscally responsible way possible.

LOOKING FORWARD / FINAL THOUGHTS

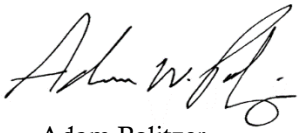
The enthusiasm and involvement of citizens, City Council Members, and employees in City activities gives Sausalito much to look forward to. The proposed budget includes an ambitious and worthy agenda driven by everyone's desire to excel in all areas. The City of Sausalito continues to manage its fiduciary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

ACKNOWLEDGMENT

A special 'thank you' goes to the entire City staff team involved in preparing the proposed FY2014-16 two-year Resource Allocation Plan. Special acknowledgement goes to the Executive Leadership Team. They have worked more closely as ever as a team through an especially challenging task. Their countless hours of analysis and creative thought reflect the cost savings and budget reduction strategies in this budget that continue the City's levels-of-service at the same levels of funding as in previous fiscal years.

The fiscal health of the city could not have been achieved if it weren't for the foresight of the City Council. Thank you for your strength in laying the foundations for a fiscally sustainable 2nd decade future in the 21st century.

Respectfully submitted,



Adam Politzer,
City Manager

INTRODUCTORY SECTION

REPORTING ENTITY

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

MISSION STATEMENT

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

CORE VALUES

The City of Sausalito values…

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

STRATEGIC PLAN GOALS

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

LIST OF ELECTED AND APPOINTED OFFICIALS

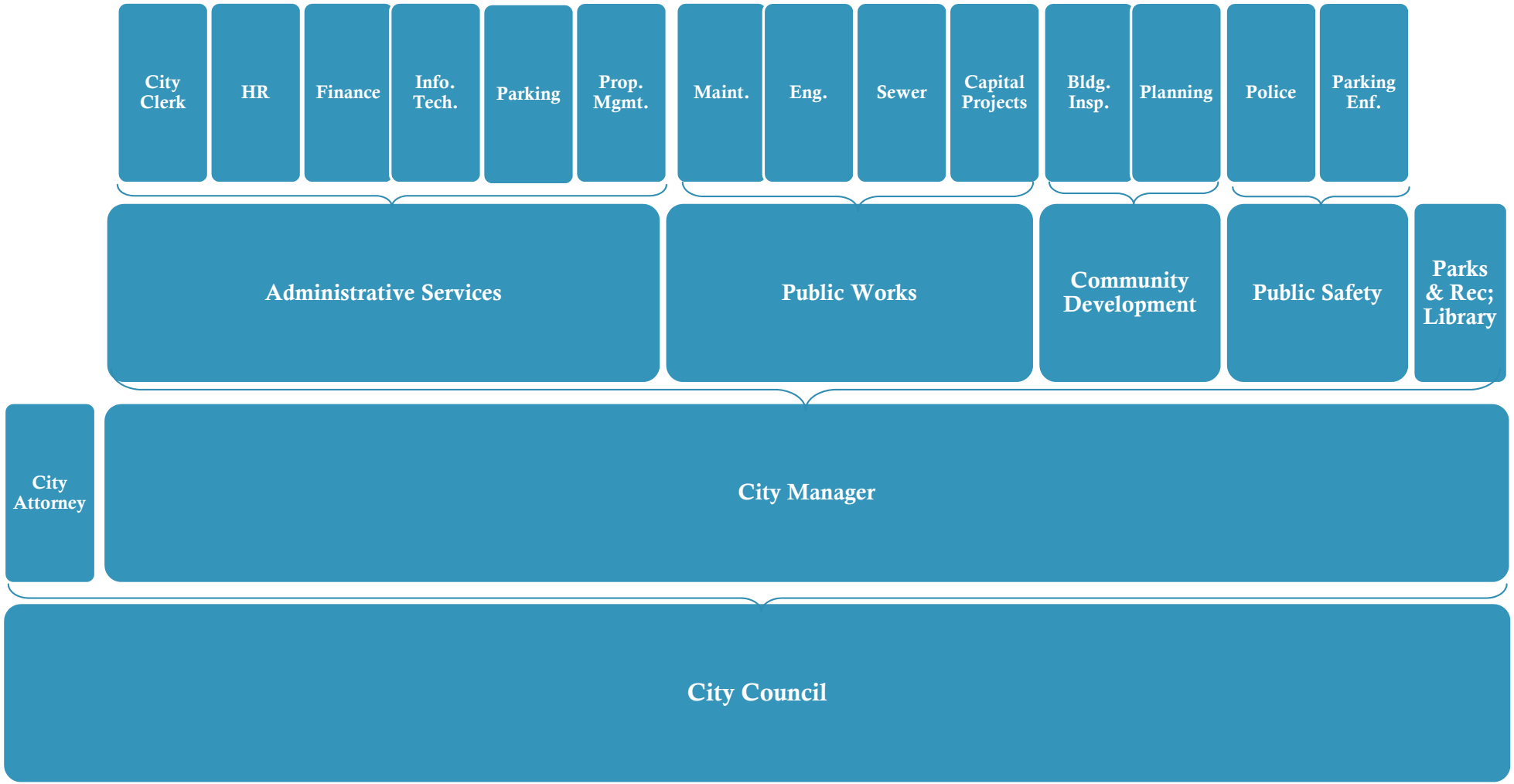
ELECTED OFFICIALS

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

APPOINTED OFFICIALS

• City Manager	Adam Politzer
• Administrative Services Director/Treasurer	Charlie Francis
• Chief of Police	Jennifer Tejada
• City Attorney	Mary Wagner
• City Librarian	Abbot Chambers
• Community Development Director	Jeremy Graves
• Parks & Recreation Director	Mike Langford
• Public Work Director	Jonathon Goldman

ORGANIZATION CHART



BUDGETS AND BUDGETARY ACCOUNTING

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

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

Budgets for General Fund, all Debt Service Funds, all Enterprise Funds and certain Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Except for Capital Project Funds, appropriations lapse at fiscal year-end and are re-budgeted for the coming year. Capital Project Funds are budgeted on a project length basis.

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

AUDITS AND FINANCIAL REPORTING

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

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

In order to enhance the degree of confidence of intended users of the financial statements, The City provides for an annual financial audit. The purpose of the audit is to provide reasonable assurance that the financial statements are presented fairly, in all material respects, and/or give a true and fair view in accordance with the financial reporting framework. Maze & Associates, Certified Public Accountants, have issued an unqualified ("clean") opinion on the City of Sausalito's financial statements for the years ended June 30, 2006-2013.

COMMUNITY PROFILE

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

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

As a center of activity, Sausalito offers a wide variety of things to do. The City's 7,175 residents and over 450,000 annual tourists stroll along the waterfront or hike the City's hidden stairs and trails, visit the Bay Model Visitor Center or take the Sausalito Wooden Boat Tour – there is, indeed, something for everyone; there are 78 acres in the City's 19 parks, 3 City beaches, 9 tennis courts, 3 basketball courts, baseball/softball diamonds and 1 soccer/football field. Every Labor Day weekend Sausalito hosts what is considered to be one of the finest outdoor art festivals in the country. In December, residents and visitors alike are treated to the Lighted Yacht Parade. Then there is the tantalizing peek into some of Sausalito's most fascinating real estate with the annual Sausalito Floating Homes Tour.

The City of Sausalito experiences geo-economic benefits from: its unique residential community blended with "charm" to its commercial and industrial sectors; and world-class scenic tourist base. This yields a more stable tax and revenue base than other California cities experiencing severe economic stress, structural imbalances, and non-sustainable budget policies. Sausalito's economic decline during the recent recession was mild and lagged the state and the nation. In a similar fashion, Sausalito's current recovery will respectively be moderate. Sausalito's elastic revenues (sales tax and transient occupancy tax) are continuing its modest recovery and may be a leading indicator of an improving gross city product.

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

COMMUNITY SURVEY

During the Mid-Year Budget review at the February 25, 2014 City Council Meeting, staff summarized its use of long-term fiscal models and the conclusions reached by the City Council during their strategic plan session on November 22, 2013: Namely that the:

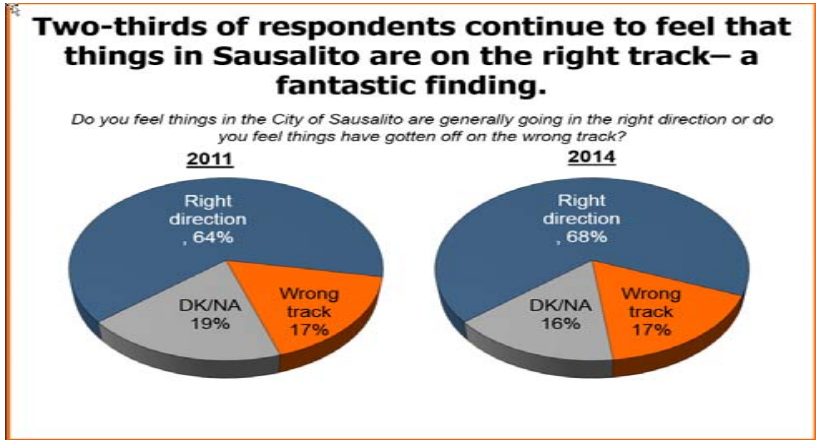
- City's current levels of service are adequately funded (stable);
- Budget is structurally balanced and sound (sustainable); and
- Reserve balances are sufficiently funded based on a risk analysis and mitigation strategy (resilient).

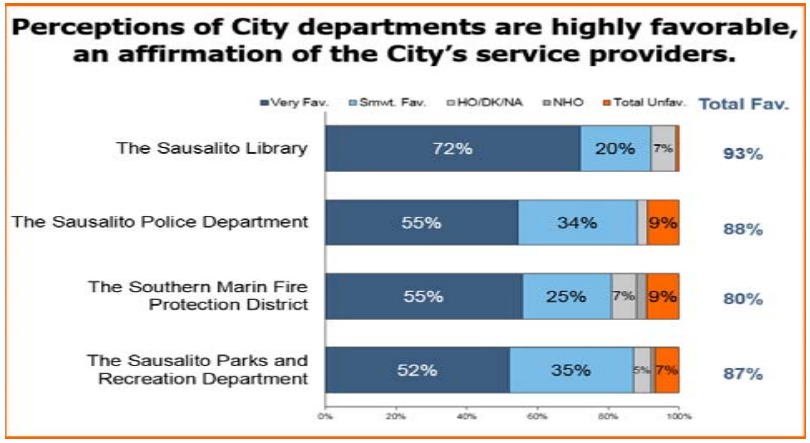
However the long-term fiscal models also demonstrated that in order to maintain the long-term financial viability of the City future additional resources are needed to accommodate significant infrastructure investment. Key infrastructure needs include fixing the City's 80-year-old storm drains to prevent pollutants, garbage and sediment from entering the bay; maintaining and repairing neighborhood streets; and fixing broken and potentially unsafe sidewalks. The City does not currently have funds to address these unfunded infrastructure and service needs.

Therefore, staff further recommended during the Mid-Year Budget Review that the City Council direct staff to proceed with a community survey for the following purposes:

- To improve performance by better understanding what the public wants and expects from its government;
- To understand community attitudes about a variety of service needs and ensure services and service levels reflect citizens' priorities;
- To understand public priorities in planning, budgeting, and managing services, including their interest in additional revenue generation opportunities; and,
- To establish long term strategies to provide for a fiscally sustainable future for the jurisdiction.

Constituents express confidence in the overall direction in which the City is heading, and provide highly positive assessments of the City's job performance in key areas. Consistent with prior assessments of the City's overall direction, 64 percent of Sausalito constituents believe the City is headed in the "right direction." In contrast, only 17 percent say the City has "gotten off on the wrong track," while 19 percent indicate that they do not have enough information to offer an opinion. Assessments of the City's overall job performance are also strong. More than three-quarters (77%) of respondents say they approve of the job being done by the City in providing basic services and taking care of the needs of Sausalito residents, this includes 25% who strongly approve. Only 17 percent say they disapprove. Likewise, overwhelming majorities (85% or more) say they have a favorable opinion of key City departments, including the library (93%), the Police Department (88%) and the Parks and Recreation Department (87%).

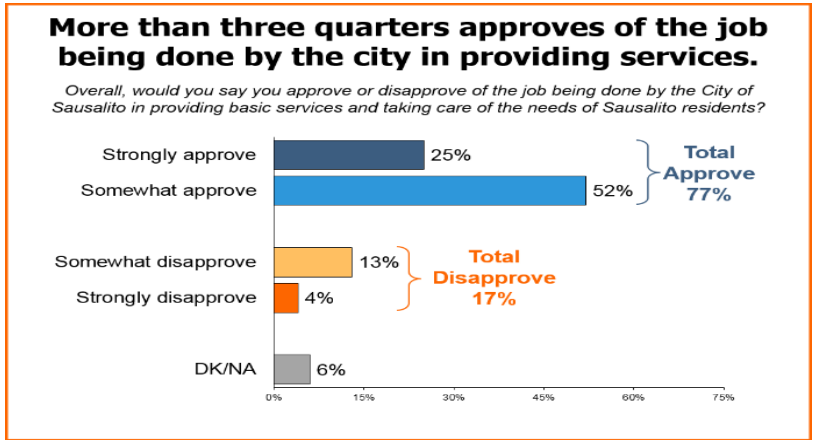




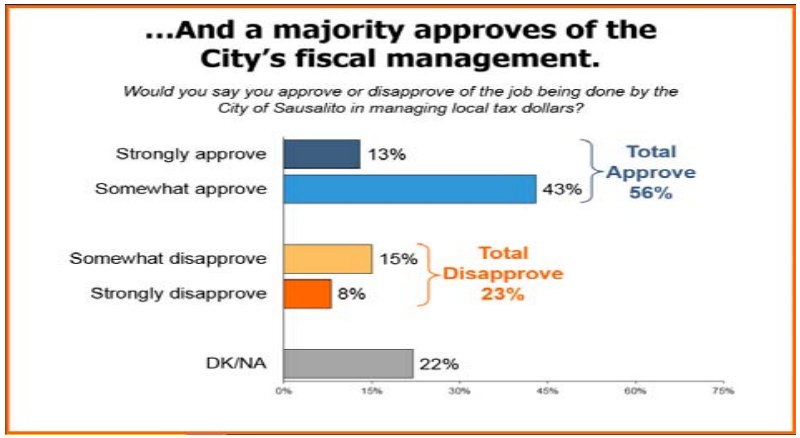
In addition, by a margin of nearly two to one, a majority of constituents (56%) say they "approve" of the job being done by the City in managing local tax dollars. In contrast, less than one-quarter (23%) say they "disapprove." Notably, a comparable number (22%) say they do not have enough information to offer an opinion.

Sausalito constituents place a high value on maintaining the City's fiscal stability and place a high priority on a number of key services. Survey respondents were read a list of a range of basic services provided by the City, and were then asked to indicate whether or not it represented an important funding priority and to what extent (extremely, very or somewhat important). There is broad agreement that the City should focus on maintaining the City's long-term financial viability, with 69 percent of respondents identifying this as an "extremely" or "very important" priority. Constituents also identified a range of other specific services as highly important, including the following:

- Maintaining storm drains to prevent pollutants, garbage and sediment from entering the Bay (72% "extremely"/"very important")
- Repairing 80-year old deteriorating storm drains (69% "extremely"/"very important")
- Fixing potholes (60% "extremely"/"very important")
- Maintaining and repairing neighborhood streets (60% "extremely"/"very important")
- Fixing broken and potentially unsafe sidewalks (53% "extremely"/"very important")



Given the value placed on key service priorities, by a two-to-one margin a solid majority (61%) of constituents say they would be supportive of a potential temporary local sales tax measure to address community needs.



Respondents also expressed a value for the inclusion of strong accountability and transparency provisions if the City were to move forward with such a measure. These provisions include citizens' oversight of expenditures, independent audits and the publication of expenditure reports for citizen review to promote transparency and ensure that funds are used efficiently, effectively and as promised.

Overall, the results of the community survey are highly positive, demonstrating that constituents have confidence in the leadership being provided by the City both in delivering basic services and managing the City's budget and finances.

OPENGOV TRANSPARENCY

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

By using this tool, the City of Sausalito is now providing actual historical budget data from FY 2002-03 for public review via the OpenGov software. Each year during the budget cycle, a new year of data will be added and the oldest year removed, giving the public a rolling multi-year snapshot of revenue and expenditure trends. Instructions on how to navigate the data are included via the "How To" tab at the top of the web page. If you have questions related to using the site, please contact the Administrative Services Department at (415) 289-4105 or via email at finance@ci.sausalito.ca.us

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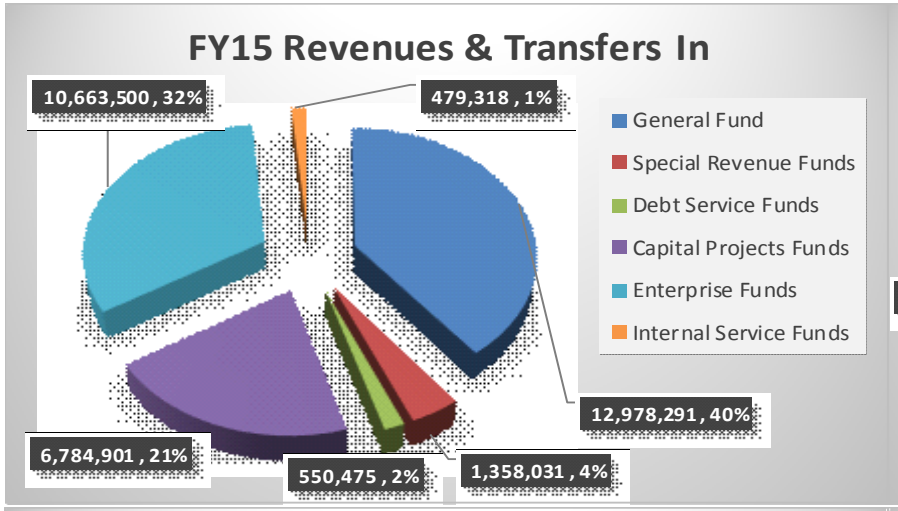
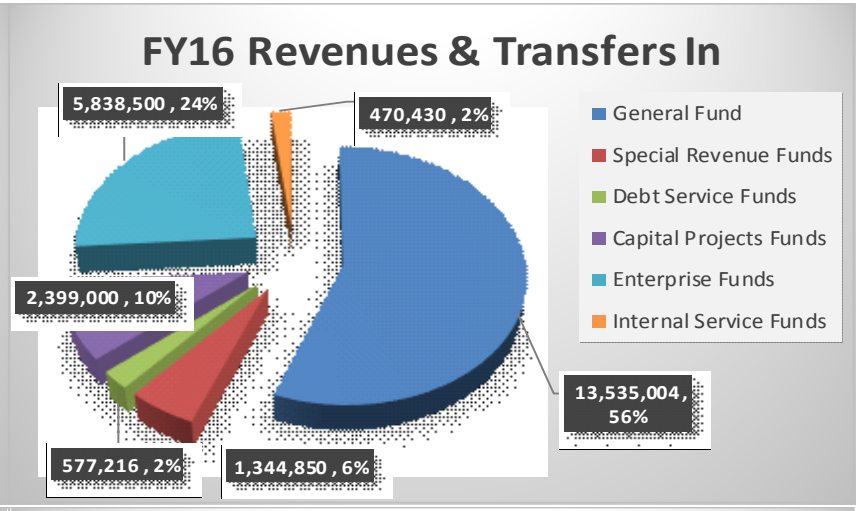
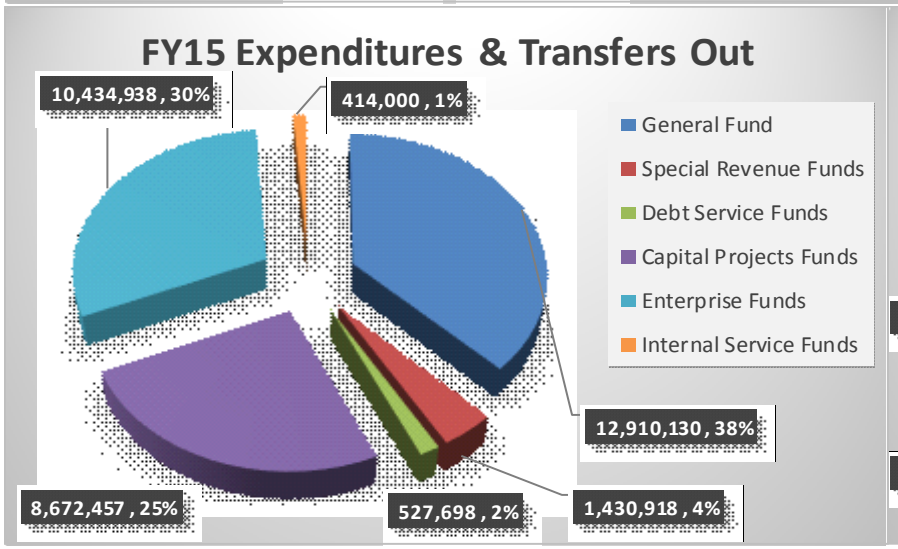
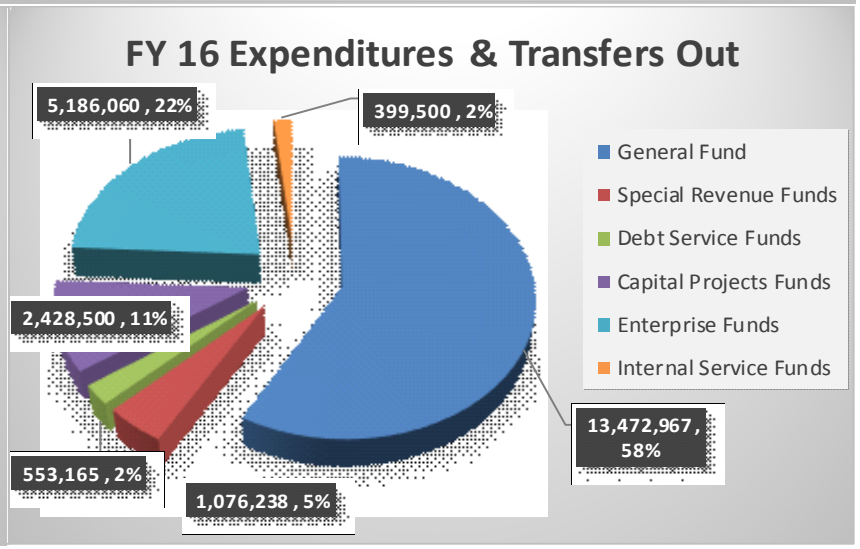
CITYWIDE SUMMARY

REVENUES, EXPENSES AND CHANGES TO FUND BALANCES









City of Sausalito

CITYWIDE SUMMARY OF THE CITY OF SAUSALITO ADOPTED BUDGET

FY 2014-15

Description	Revenues & Transfers In	Expenditures & Transfers Out	Change to Fund Balance	Description	Revenues & Transfers In	Expenditures & Transfers Out	Change to Fund Balance
General Fund	12,978,291			***Debt Service Funds***			
Administration/Finance		1,492,178		Tidelands Loan	72,155	72,155	-
Information Technology		656,491		2006 General Obligation Bonds	478,320	455,543	22,777
Community Development		1,021,102		***Total Debt Service Funds***	**550,475**	**527,698**	**22,777**
Non-Department		1,714,004					
Police		4,698,416		***Capital Projects Funds***			
Dept of Public Works		1,672,524		General Capital Projects	6,784,901	8,672,457	(1,887,556)
Recreation		829,571		***Total Capital Projects Funds***	**6,784,901**	**8,672,457**	**(1,887,556)**
Library		825,844		***Enterprise Funds***			
Total General Fund	**12,978,291**	**12,910,130**	**68,161**	Sewer	7,306,000	7,220,198	85,802
Special Revenue Funds				Old City Hall	280,000	285,000	(5,000)
Tidelands Fund	719,350	710,257	9,093	MLK Rental Property	1,300,000	1,103,968	196,032
Traffic Safety	40,000	40,000	-	Parking	1,777,500	1,825,772	(48,272)
Gas Tax	189,181	161,000	28,181	***Total Enterprise Funds***	**10,663,500**	**10,434,938**	**228,562**
Construction Impact Fees	150,000	241,400	(91,400)	***Internal Service Funds***			
County Measure A and B	140,000	85,800	54,200	Vehicle Replacement	104,290	70,000	34,290
Storm Drainage	74,500	48,800	25,700	Worker's Comp	260,000	259,000	1,000
Stairs	-	98,661	(98,661)	Employee Benefits	115,028	85,000	30,028
Recreation Grant	45,000	45,000	-	***Total Internal Service Funds***	**479,318**	**414,000**	**65,318**
Total Special Revenue Funds	**1,358,031**	**1,430,918**	**(72,887)**				
				Citywide Totals with Transfers In / Out	**32,814,516**	**34,390,141**	**(1,575,625)**
				Less Transfers Between Funds	(3,480,511)	(3,480,511)	(0)
				Citywide Totals Net of Transfers In / Out	**29,334,004**	**30,909,630**	**(1,575,626)**

City of Sausalito

CITYWIDE SUMMARY OF THE CITY OF SAUSALITO ADOPTED BUDGET

FY 2015-16

Description	Revenues & Transfers In	Expenditures & Transfers Out	Change to Fund Balance	Description	Revenues & Transfers In	Expenditures & Transfers Out	Change to Fund Balance
General Fund	13,535,004			***Debt Service Funds***			
General Fund - Administration/Finance		1,490,213		Tidelands Loan	72,155	72,155	-
General Fund - Information & Technology		659,474		2006 General Obligation Bonds	505,061	481,010	24,051
General Fund - Community Development		1,193,326		***Total Debt Service Funds***	**577,216**	**553,165**	**24,051**
General Fund - Non-Department		1,895,607					
General Fund - Police		4,820,206		***Capital Projects Funds***			
General Fund - Dept of Public Works		1,728,486		General Capital Projects	2,399,000	2,428,500	(29,500)
General Fund - Recreation		842,158		***Total Capital Projects Funds***	**2,399,000**	**2,428,500**	**(29,500)**
General Fund - Library		843,497		***Enterprise Funds***			
Total General Fund	**13,535,004**	**13,472,967**	**62,038**	Sewer	2,406,000	2,225,758	180,242
Special Revenue Funds				Old City Hall	285,000	285,000	-
Tidelands Fund	719,350	556,738	162,612	MLK Rental Property	1,350,000	823,742	526,258
Traffic Safety	40,000	40,000	-	Parking	1,797,500	1,851,560	(54,060)
Gas Tax	196,000	177,000	19,000	***Total Enterprise Funds***	**5,838,500**	**5,186,060**	**652,440**
Construction Impact Fees	150,000	150,000	-	***Internal Service Funds***			
County Measure A and B	120,000	69,000	51,000	Vehicle Replacement	90,440	52,000	38,440
Storm Drainage	74,500	38,500	36,000	Worker's Comp	263,500	262,500	1,000
Stairs	-	-	-	Employee Benefits	116,491	85,000	31,491
Recreation Grant	45,000	45,000	-	***Total Internal Service Funds***	**470,430**	**399,500**	**70,930**
Total Special Revenue Funds	**1,344,850**	**1,076,238**	**268,612**				
				Citywide Totals with Transfers In / Out	**24,165,001**	**23,116,430**	**1,048,571**
				Less Transfers Between Funds	(3,520,612)	(3,520,612)	-
				Citywide Totals Net of Transfers In / Out	**20,644,389**	**19,595,818**	**1,048,571**

INTERFUND TRANSFERS

Interfund Transfers are monies transferred from one fund to another in order to reimburse that fund for expenditures or to finance the activities of that fund.

City of Sausalito
Interfund Transfers
FY 2014-2015

	Total In	Total Out
General Fund	1,875,158	
Admin		9,046
IT		2,577
Non-Dept		413,000
Planning		4,485
Building		6,333
Engineering		2,857
Police		268,104
DPW- Maint		104,581
Recreation		7,570
Library		4,765
Total General Fund	**1,875,158**	**823,318**
Special Revenue Funds		
Tideland		471,674
Traffic Safety		-
Gas Tax		84,000
Construction Impact		241,400
County Measure A and B		85,800
Stairs		98,661
Recreation Grant		
Total Special Revenue Funds	**-**	**1,001,535**

	Total In	Total Out
Debt Service Funds		
Energy Loan		
Tideland Loan	72,155	
GO Bonds		
Total Debt Service Funds	**72,155**	**-**
Capital Projects Funds		
Library Capital		
Public Safety Fund		
Gen Capital	1,059,880	
Total Capital Projects Funds	**1,059,880**	**-**
Enterprise Funds		
Sewer	5,000	162,283
Old City Hall		275,000
MLK		33,375
Parking		1,185,000
Total Enterprise Funds	**5,000**	**1,655,658**
Internal Service Funds		
Vehicle Replacement	99,290	
Workers' Comp	259,000	
Employee Benefits Leave	110,028	
Total Internal Service Funds	**468,318**	**-**
Total Citywide	**3,480,511**	**3,480,511**

E.g., monies are transferred from the operating departments of the General Fund to the Workers Compensation Fund, Employee Benefits Fund and Vehicle Replacement Fund in order to accumulate reserves for future workers compensation, employee benefits and vehicle replacement liabilities respectively. The Parking Fund and the Old City

Hall Fund transfers surplus revenues to the General Fund as operating revenues for the General Fund. The MLK Fund, Tidelands Fund and Sewer Fund all transfer revenues to the General Fund to offset certain related operating costs incurred by the General fund on behalf of these benefitting funds. The Tideland Fund transfers monies to the Debt Service Funds to pay for annual debt service for the Boats and Waterways Loan. Finally, the City's budget consolidates many Infrastructure Improvement projects into the Capital Improvement Projects (CIP) fund, necessitating the transfer of monies from a number of different funds to the CIP fund to finance these projects.

City of Sausalito
Interfund Transfers
FY 2015-2016

	Total In	Total Out		Total In	Total Out
General Fund	2,080,026		***Debt Service Funds***		
Admin		9,105	Energy Loan		
IT		2,647	Tideland Loan	72,155	
Non-Dept		613,000	GO Bonds		
Planning		4,658	***Total Debt Service Funds***	**72,155**	**-**
Building		6,736			
Engineering		2,948	***Capital Projects Funds***		
Police		261,703	Library Capital		
DPW- Maint		106,098	Public Safety Fund		
Recreation		7,678	Gen Capital	899,000	
Library		4,858	***Total Capital Projects Funds***	**899,000**	**-**
Total General Fund	**2,080,026**	**1,019,430**			
Special Revenue Funds			***Enterprise Funds***		
Tideland		311,655	Sewer	5,000	167,151
Traffic Safety		-	Old City Hall		275,000
Gas Tax		100,000	MLK		33,375
Construction Impact		150,000	Parking		1,385,000
County Measure A and B		69,000	***Total Enterprise Funds***	**5,000**	**1,860,526**
Stairs		-	***Internal Service Funds***		
Recreation Grant			Vehicle Replacement	90,440	
Total Special Revenue Funds	**-**	**640,655**	Workers' Comp	262,500	
			Employee Benefits Leave	111,491	
			Total Internal Service Funds	**464,430**	**-**
			Total Citywide	**3,520,612**	**3,520,612**

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FUND BALANCES AND RESERVE POLICIES

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

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

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

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

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

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

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

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

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

Description	FY 2014-15 Revenues & Transfers In	FY 2014-15 Expenditures & Transfers Out	Change to Fund Balance	Estimated Beginning Fund Balance	Estimated Ending Fund Balance
General Fund	12,978,291				
General Fund - Administration/Finance		1,492,178			
General Fund - Information & Technology		656,491			
General Fund - Community Development		1,021,102			
General Fund - Non-Department		1,714,004			
General Fund - Police		4,698,416			
General Fund - Dept of Public Works		1,672,524			
General Fund - Recreation		829,571			
General Fund - Library		825,844			
Total General Fund	**12,978,291**	**12,910,130**	**68,161**	**9,045,345**	**9,113,505**
Nonspendable Fund Balance				*6,281,757*	*6,281,757*
Assigned Fund Balance for Budget Stabilization Reserve				*630,786*	*645,507*
Unassigned Fund Balance - Emergency Shortfall Reserve				*1,261,572*	*1,291,013*
Unassigned Fund Balance				*871,230*	*895,229*
Special Revenue Funds					
Tidelands Fund	719,350	710,257	9,093	1,085,239	1,094,332
Traffic Safety	40,000	40,000	-	293	293
Gas Tax	189,181	161,000	28,181	461	28,642
Construction Impact Fees	150,000	241,400	(91,400)	97,561	6,161
County Measure A and B	140,000	85,800	54,200	609	54,809
Storm Drainage	74,500	48,800	25,700	-	25,700
Stairs	-	98,661	(98,661)	134,647	35,986
Fire Grant			-		-
Recreation Grant	45,000	45,000	-		-
Total Special Revenue Funds	**1,358,031**	**1,430,918**	**(72,887)**	**1,318,810**	**1,245,923**
Restricted Fund Balances				*1,318,810*	*1,245,923*

Description	FY 2014-15 Revenues & Transfers In	FY 2014-15 Expenditures & Transfers Out	Change to Fund Balance	Estimated Beginning Fund Balance	Estimated Ending Fund Balance
Debt Service Funds					
Tidelands Loan	72,155	72,155	-	-	-
2006 General Obligation Bonds	478,320	455,543	22,777	532,587	555,364
Total Debt Service Funds	**550,475**	**527,698**	**22,777**	**532,587**	**555,364**
Restricted Fund Balances				*532,587*	*555,364*
Capital Projects Funds					
General Capital Projects	6,784,901	8,672,457	(1,887,556)	1,967,341	79,785
Total Capital Projects Funds	**6,784,901**	**8,672,457**	**(1,887,556)**	**1,967,341**	**79,785**
Committed Fund Balances				*1,967,341*	*79,785*
Enterprise Funds					
Sewer	7,306,000	7,220,198	85,802	290,345	376,148
Old City Hall	280,000	285,000	(5,000)	109,270	104,270
MLK Rental Property	1,300,000	1,103,968	196,032	(73,755)	122,276
Parking	1,777,500	1,825,772	(48,272)	2,177,881	2,129,609
Total Enterprise Funds	**10,663,500**	**10,434,938**	**228,562**	**2,503,741**	**2,732,303**
Restricted Fund Balances				*2,503,741*	*2,732,303*
Internal Service Funds					
Vehicle Replacement	104,290	70,000	34,290	956,489	990,779
Worker's Comp	260,000	259,000	1,000	709,733	710,733
Employee Benefits	115,028	85,000	30,028	1,034,177	1,064,205
Total Internal Service Funds	**479,318**	**414,000**	**65,318**	**2,700,399**	**2,765,717**
Committed Fund Balances				*2,700,399*	*2,765,717*

Description	FY 2015-16 Revenues & Transfers In	FY 2015-16 Expenditures & Transfers Out	Change to Fund Balance	Estimated Beginning Fund Balance	Estimated Ending Fund Balance
General Fund	13,535,004				
General Fund - Administration/Finance		1,490,213			
General Fund - Information & Technology		659,474			
General Fund - Community Development		1,193,326			
General Fund - Non-Department		1,895,607			
General Fund - Police		4,820,206			
General Fund - Dept of Public Works		1,728,486			
General Fund - Recreation		842,158			
General Fund - Library		843,497			
Total General Fund	**13,535,004**	**13,472,967**	**62,038**	**9,113,505**	**9,175,543**
Nonspendable Fund Balance				*6,281,757*	*6,281,757*
Assigned Fund Balance for Budget Stabilization Reserve				*645,507*	*673,648*
Unassigned Fund Balance - Emergency Shortfall Reserve				*1,291,013*	*1,347,297*
Unassigned Fund Balance				*895,229*	*872,841*
Special Revenue Funds					
Tidelands Fund	719,350	556,738	162,612	1,094,332	1,256,944
Traffic Safety	40,000	40,000	-	293	293
Gas Tax	196,000	177,000	19,000	28,642	47,642
Construction Impact Fees	150,000	150,000	-	6,161	6,161
County Measure A and B	120,000	69,000	51,000	54,809	105,809
Storm Drainage	74,500	38,500	36,000	25,700	61,700
Stairs	-	-	-	35,986	35,986
Fire Grant			-	-	-
Recreation Grant	45,000	45,000	-	-	-
Total Special Revenue Funds	**1,344,850**	**1,076,238**	**268,612**	**1,245,923**	**1,514,535**
Restricted Fund Balances				*1,245,923*	*1,514,535*

Description	FY 2015-16 Revenues & Transfers In	FY 2015-16 Expenditures & Transfers Out	Change to Fund Balance	Estimated Beginning Fund Balance	Estimated Ending Fund Balance
Debt Service Funds					
Tidelands Loan	72,155	72,155	-	-	-
2006 General Obligation Bonds	505,061	481,010	24,051	555,364	579,414
Total Debt Service Funds	**577,216**	**553,165**	**24,051**	**555,364**	**579,414**
Restricted Fund Balances				*555,364*	*579,414*
Capital Projects Funds					
General Capital Projects	2,399,000	2,428,500	(29,500)	79,785	50,285
Total Capital Projects Funds	**2,399,000**	**2,428,500**	**(29,500)**	**79,785**	**50,285**
Committed Fund Balances				*79,785*	*50,285*
Enterprise Funds					
Sewer	2,406,000	2,225,758	180,242	376,148	556,390
Old City Hall	285,000	285,000	-	104,270	104,270
MLK Rental Property	1,350,000	823,742	526,258	122,276	648,535
Parking	1,797,500	1,851,560	(54,060)	2,129,609	2,075,549
Total Enterprise Funds	**5,838,500**	**5,186,060**	**652,440**	**2,732,303**	**3,384,744**
Restricted Fund Balances				*2,732,303*	*3,384,744*
Internal Service Funds					
Vehicle Replacement	90,440	52,000	38,440	990,779	1,029,219
Worker's Comp	263,500	262,500	1,000	710,733	711,733
Employee Benefits	116,491	85,000	31,491	1,064,205	1,095,696
Total Internal Service Funds	**470,430**	**399,500**	**70,930**	**2,765,717**	**2,836,648**
Committed Fund Balances				*2,765,717*	*2,836,648*

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GENERAL FUND RESERVES

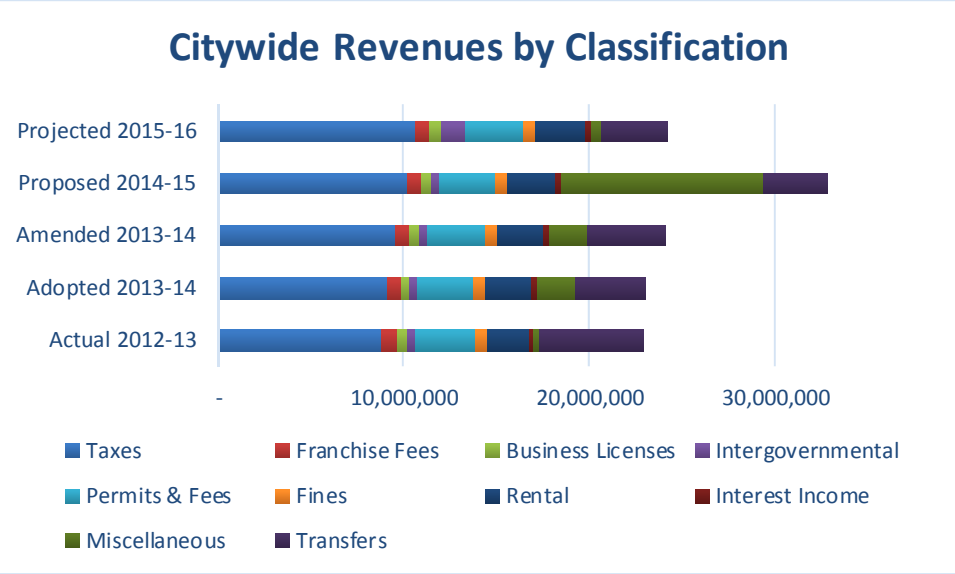
Disaster Assistance Reserve Fund – In addition to the Fund Balances in the above tables, the City has set-aside $961,000 in a Disaster Assistance Fund as supplementary monies available to meet unexpected exigencies.

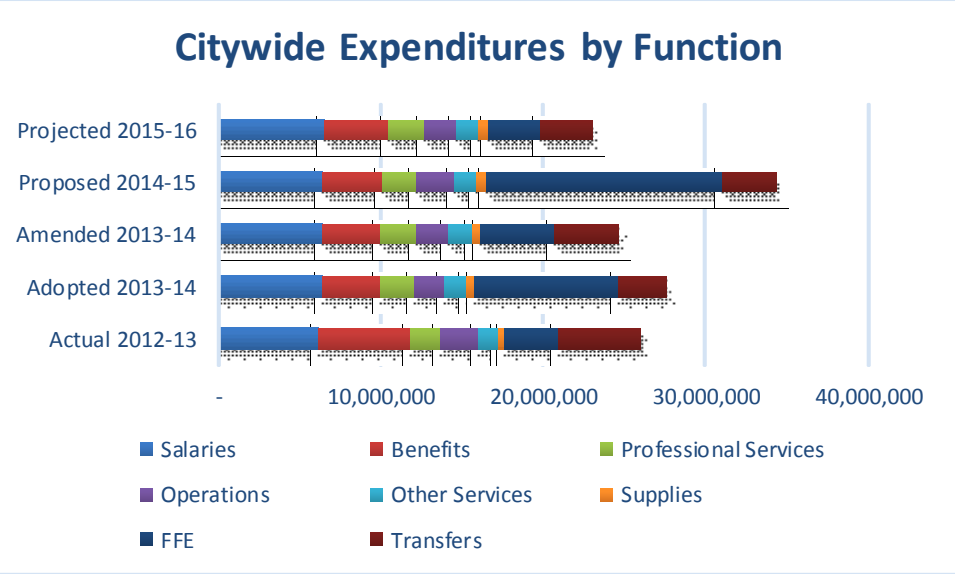
The following schedule details the source and liquidity of the General Fund reserves:

General Fund Reserves										
		(a)	(b)	(c)	(d)	(e)	(f) a+b+c+d+e	(g) b+c+d+e		
	Total General Fund - Rev, Exp, Fund Balance	Nonspendable Investment in MLK, Prepaids and Loans Receivable	Assigned Fund Balance for Stabilization Reserve (5%)	Unassigned Emergency Shortfall Reserve (10%)	Unassigned Fund Balance	Disaster Assistance Fund - Fund Balance	Total Reserves	Total Liquid Reserves	Liquid Reserves as % of Annual Exp	Total Reserves as % of Annual Exp
FY 2015 Revenues	12,978,291									
Less FY 2015 Expenditures	-12,910,130									
Net Revenues / Expenditures	**68,161**		14,721	29,441	23,999					
Beginning Balance 07/01/2014	**9,045,345**	**6,281,757**	**630,786**	**1,261,572**	**871,230**	**961,309**	**10,006,654**	**3,724,897**		
Ending Balance 06/30/2015	**9,113,505**	**6,281,757**	**645,507**	**1,291,013**	**895,229**	**961,309**	**10,074,814**	**3,793,057**	**29.4%**	**78.0%**
FY 2016 Revenues	13,535,004									
Less FY 2016 Expenditures	-13,472,967									
Net Revenues / Expenditures	**62,038**		28,142	56,284	-22,388					
Beginning Balance 07/01/2015	**9,113,505**	**6,281,757**	**645,507**	**1,291,013**	**895,229**	**961,309**	**10,074,814**	**3,793,057**		
Ending Balance 06/30/2016	**9,175,543**	**6,281,757**	**673,648**	**1,347,297**	**872,841**	**961,309**	**10,136,852**	**3,855,095**	**28.6%**	**75.2%**

CITYWIDE REVENUES AND EXPENDITURES BY CLASSIFICATION / FUNCTION

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Taxes	8,853,293	9,120,578	9,537,302	10,162,820	10,639,561
Franchise Fees	773,712	726,000	787,664	802,000	807,000
Business Licenses	558,386	516,000	561,500	564,000	564,000
Intergovernmental	513,790	409,954	408,485	382,681	1,369,500
Permits & Fees	3,203,758	3,041,938	3,099,949	3,073,300	3,094,300
Fines	608,942	645,000	645,000	650,000	650,000
Rental	2,215,531	2,387,978	2,487,978	2,573,850	2,628,850
Interest Income	316,072	342,000	357,000	327,500	322,500
Miscellaneous	250,791	2,040,961	2,067,506	10,797,854	568,678
Transfers	5,568,741	3,796,918	4,161,918	3,480,511	3,520,612
Total Revenues	**22,863,016**	**23,027,328**	**24,114,302**	**32,814,516**	**24,165,001**
Salaries	6,204,754	6,524,928	6,553,928	6,524,683	6,635,555
Benefits	5,664,619	3,553,170	3,553,170	3,733,652	3,924,100
Professional Services	1,899,406	2,035,485	2,216,853	2,084,546	2,183,546
Operations	2,380,540	1,893,737	1,927,437	2,327,134	2,049,855
Other Services	1,133,413	1,320,900	1,475,375	1,331,224	1,344,910
Supplies	450,037	477,158	488,548	593,885	590,602
FFE	3,233,619	8,908,311	4,617,381	14,573,507	3,129,750
Transfers	5,131,652	2,949,952	3,843,079	3,221,511	3,258,112
Total Expenditures	**26,098,040**	**27,663,641**	**24,675,771**	**34,390,141**	**23,116,430**


Citywide Revenues by Classification
Projected 2015-16
Proposed 2014-15
Amended 2013-14
Adopted 2013-14
Actual 2012-13
-
10,000,000
20,000,000
30,000,000
Taxes
Franchise Fees
Business Licenses
Intergovernmental
Permits & Fees
Fines
Rental
Interest Income
Miscellaneous
Transfers


Citywide Expenditures by Function
Projected 2015-16
Proposed 2014-15
Amended 2013-14
Adopted 2013-14
Actual 2012-13
-
10,000,000
20,000,000
30,000,000
40,000,000
Salaries
Benefits
Professional Services
Operations
Other Services
Supplies
FFE
Transfers

HUMAN RESOURCES

STAFFING

ELECTED OFFICIALS

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
Council Member	**5**	**5**	**5**	**5**

FULL-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
Admin Aide I - POA*	1	1	1	1
Administrative Aide I	4	4	4	4
Administrative Services Director/Treasurer	1 (contract)	1 (contract)	1 (contract)	1 (contract)
Assistant Planner	1	1	1	1
Assistant to City Manager/City Clerk	1	1	1	0
Assistant City Manager / City Clerk	0	0	0	1
Assistant Engineer	0	1	1	1
Associate Planner	2	2	2	2
Building Inspector	1	1	1	1
CDD Director	1	1	1	1
City Attorney	1 (contract)	1 (contract)	1 (contract)	1 (contract)
City Engineer	1	0	0	0
City Librarian	1	1	1	1
City Manager	1	1	1	1
Civil Engineer II	1	0	0	0

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
Custodian	1	1	1	1
Deputy City Clerk / Sr. Admin Analyst	0	1	1	0
DPW Division Manager	1	1	1	1
DPW Supervisor	1	1	1	1
Fleet Coordinator	1	1	1	1
Human Resources Administrator	1	1	1	1
Landscape I	1	1	1	1
Landscape II	2	2	2	2
Lead Custodian	1	1	1	1
Librarian I	1	1	1	1
Librarian II	1	1	1	1
Library Assistant II	1	1	1	1
Maintenance Worker I	1	0	0	0
Maintenance Worker II	4	4	4	4
Parking Enforcement Officer	4	3.5	3	3
Permit Technician	1	1	1	1
Police Captain	1	1	1	1
Police Chief	1	1	1	1
Police Corporal	2	2	2	2
Police Lieutenant	1	1	1	1
Police Officer	8	7.5	9	9
Police Officer-Investigator	1	2	1	1
Police Sergeant	4	4	4	4
Property Manager	0	1	1	1

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
Public Works Director	1	0	0	0
Public Works Director/City Engineer	0	1	1	1
Records Supervisor / Assistant to Police Chief -Confidential	1	1	1	1
Recreation Coordinator	1	0	0	0
Recreation Director	1	1	1	1
Recreation Supervisor	1	2	2	2
Senior Accounting Technician	3	3	3	3
Senior Administration Analyst	0	0	0	1
Senior Civil Engineer	0	1	1	1
Senior Library Assistant	1	1	1	1
Sewer Maintenance Worker I	2	2	2	2
Sewer Maintenance Worker II	1	1	0	0
Sewer Systems Coordinator	1	1	1	1
Systems Technician	1	1	1	1
Technology Manager	1	1	1	1
Total	**70 + 2 contract**	**71 + 2 contract**	**70 + 2 contract**	**70 + 2 contract**

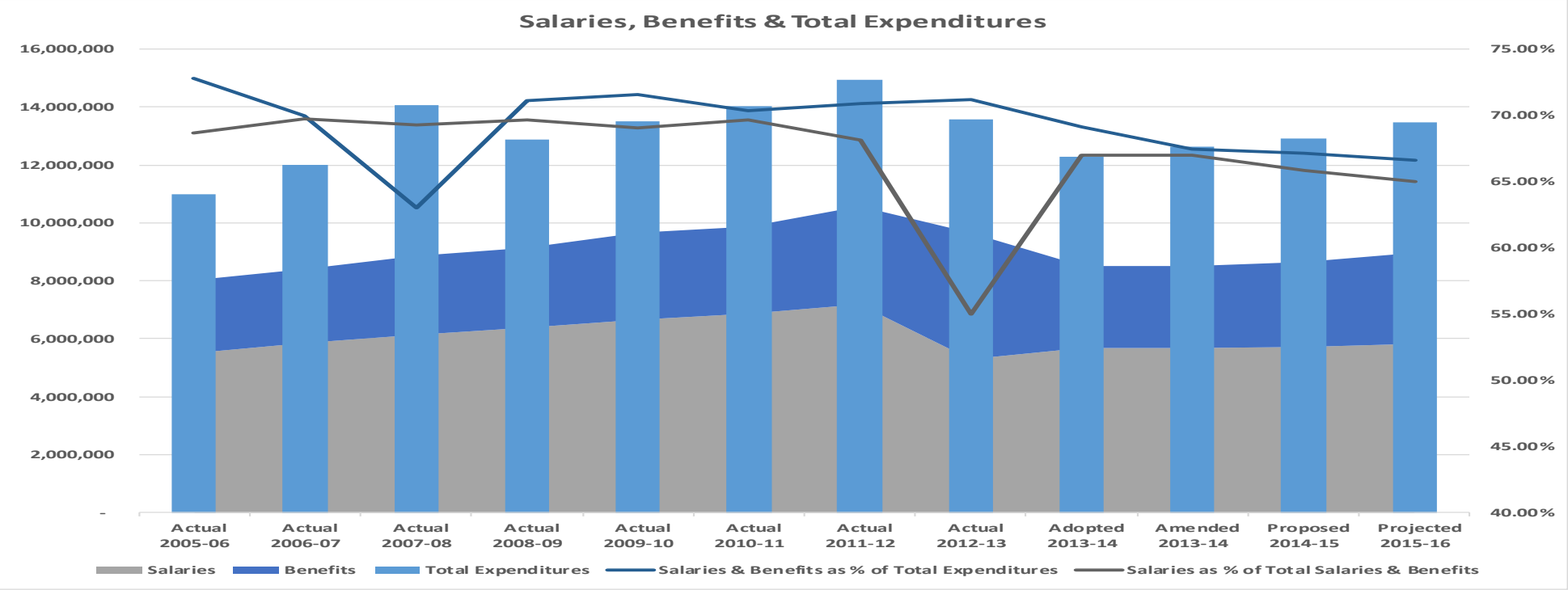
PART-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
Interns	.9	.9	.9	.9
Evidence Technician (shared services)	.5	.5	.5	.5
Reserve Officer	0	.25	.25	.25
Police Interns	.1	.1	.1	.1

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
Recreation Leader I	.6	.6	.6	.6
Recreation Leader II	.8	.6	.6	.7
Recreation Leader III	.1	0	0	0
Librarian I	1.0	1.0	1.0	1.0
Library Assistant I	1.2	1.2	1.2	1.2
Page & Summer Assistant	1.3	1.3	1.3	1.3
MLK Property Manager	0.75	0	0	0
Parking Analyst	.5	.5	.5	.5
Lead Parking Attendant	.5	.5	.5	.5
Total	**8.25**	**7.45**	**7.45**	**7.45**

LABOR COSTS

In order to provide structural balance to the City's financial position, a two-year (FY10-12) planning effort manifested a comprehensive strategy to lower the cost of labor. The strategy was implemented after six months of negotiations with the City's labor force. As a result of this comprehensive approach to labor cost reform, it is estimated that each new employee hired to replace an existing employee will have a savings in current dollars of $50,000. Average attrition for the City is one (1) Safety and one (1) non-safety position per year. In other words, future budgets realize $100,000 labor cost savings until the entire current workforce is replaced. However, Sausalito's workforce consists of older employees, and the City forecasts accelerated attrition in five to ten years. The implementation of this strategy prior to future accelerated attrition is an investment that achieves the strategic plan goal of fiscal sustainability and resiliency. The following chart demonstrates the results of the City strategy as depicted by the lowering of labor costs as percentages of total General Fund expenditures, and the realigning of salaries as a percentage of total labor costs:



1 FY 2008 and FY 13 had one-time transfers/expenditures that skew the normal percentage curves on the secondary axis.

Explanations of the labor costs reforms follow:

PENSION REFORM

Substantially all City employees are eligible to participate in pension plans offered by California Public Employees Retirement System (CALPERS) an agent multiple employer defined benefit pension plan which acts as a common investment and administrative agent for its participating member employers. CALPERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. The City's employees participate in the separate Safety (Police) and Miscellaneous (all other) Employee Plans. Benefit provisions under both Plans are established by State statute and City resolution. Benefits are based on years of credited service, equal to one year of full time employment.

In FY2012-13 the City enacted a number of pension reforms.

- The balance of the Miscellaneous Plan's Side Fund liability of $413,515 and the balance of the Fire Safety Plan's Side Fund liability of $1,333,859 were paid off during fiscal year ended June 30, 2013.
- Closed Tier 1 to new entrants,; and created Tier 2 for Classic employees; and created Tier 3 for PEPRA employees;
- Required Tier 1 employees to pay the Final Average Compensation – 1 Year premium of the Employer's Contribution Share to achieve equity with Tiers 2 and 3.
- Lowered Pay Ranges
- Transferred firefighters to SMFPD
- As a result, the City significantly lowered their annual pension costs as depicted in the accompanying table

	Employer Contribution Amount	Employer Contribution Rate		
	Total	Police	Fire	Miscellaneous
2007	1,519,272	29.05%	23.46%	12.73%
2008	1,489,668	31.77%	23.72%	12.65%
2009	1,794,369	34.67%	24.85%	12.50%
2010	1,953,311	34.28%	26.67%	12.44%
2011	1,958,561	33.00%	27.06%	12.74%
2012	2,407,997	38.53%	31.55%	15.60%
2013	1,885,718	37.89%	31.28%	16.12%
2014	1,270,045	36.61%	0.00%	14.01%
2015	1,367,033	38.41%	0.00%	14.91%
2016	1,471,269	39.94%	0.00%	15.90%

Recently the City's Actuary, John Bartel, reported to the City Council that the City of Sausalito's pension reforms optimized the available options for reforms a municipality is legally authorized to do. He further stated that these reforms positioned the City substantially better than most all other California municipalities by lowering annual pension costs and accrued actuarial liabilities. Finally, he reported that in his opinion the reforms left the City able to meet its future pension obligations.

The actuary then summarized the significant changes CalPERS enacted in FY 2013. The new actuarial policies for rate pools, actuarial assumptions, contribution policies and smoothing formulas are designed to not only bring the City's market value of assets to 100% of the AAL over a 30-year period, but also to ensure that there are adequate assets to pay the retiree benefits when they come due.

The City annually contributes 100% of its required contribution to CalPERS. The market value as of June 30, 2012 (the most recent actuarial report from CalPERS) of the accumulated assets contributed towards the $74.4 million accrued actuarial liability (AAL) was $51.8 million. It's important to note that the total AAL is an estimated, cumulative future liability, it does not represent a liability due and payable immediately. Nor does it represent a legal debt obligation. The difference between the market value

of assets and the accrued liability on that date was $22.6 million. However, since 2012, CalPERS investment returns have increased the City's market value of assets by 13.2% for fiscal year ended 2013, and an estimated 12% for fiscal year ended 2014; resulting in an estimated total of $65.6 million (before additional City contributions and retiree benefit payments). Further, and as mentioned in the bullet points above, the City liquidated the CalPERS side funds for a total of $1.7 million thereby reducing the accrued liability to $72.7 million. I.e., a total of $15.5 million in FY 2013 and FY 2014 market gains, and the FY 2013 lump sum $1.7 million side fund payment was dedicated to reduce the unfunded liability at June 30, 2012.

In summary, the City considers its pension obligations very seriously, continually examines all of its the options to reduce pension obligations and annual pension costs, and when feasible and legally permissible implements fiscally responsive measures that ensure the long-term fiscal viability of continuing to provide excellent municipal services to its citizens.

OPEB REFORM

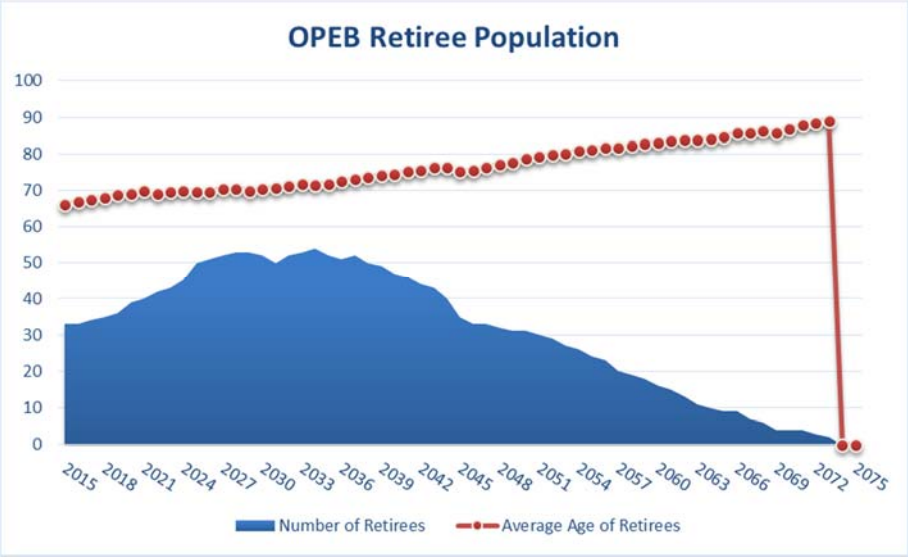
The City of Sausalito provides very conservative health care benefits for retired employees. Only twenty-nine current annuitants, and thirty-six eligible current employees who retire(d) after 20 years of service at or after age 50 for police and certain legacy firefighters; and at or after age 55 for other employees, receive total medical benefits up to the Kaiser single retiree premium. This benefit was eliminated for all future employees effective July 1, 2012. As mandated by the CalPERS medical program, all employees who retire at age 50 or over with at least 5 years of service receive benefits equal to the CalPERS minimum employer contribution – currently $112 per month.

The City of Sausalito, has long recognized the importance of addressing "Other-than-pensions Post Employment health care Benefits" (OPEB) annual required contributions (ARC) and unfunded accrued actuarial liabilities (UAAL).

- In fiscal 2005, the City set-aside $50,000 in a separate internal services fund to partially offset the UAAL;
- In both fiscal 2006 and fiscal 2007, the City set-aside $150,000 each year in a separate internal services fund in order to partially offset the UAAL;
- In fiscal 2008, the City Council adopted a policy through budget adoption and implementation to set aside 1% of employees' salaries in a separate internal services fund in order to continue the practice to partially offset the UAAL;
- In mid fiscal 2008, after accumulating the above noted $350,000, and adopting the policy to continue the practice of setting aside 1% of salaries into a separate internal service find to partially offset the UAAL, the City Council's Finance Committee deliberated on the choices of (a) pre-funding OPEB liabilities in an irrevocable trust or (b) continue to set aside monies internally. *Although, current accounting and actuarial standards do not permit monies not in an irrevocable trust as credits against UAAL, the City decided not to invest monies in an irrevocable trust with an investment strategy to achieve the 5% actuarial discount rate due to foreseen economic market weakness. In retrospect, the decision to not place the monies into an irrevocable trust was momentarily fortuitous as the equity markets plunged late 2008 and early 2009 – the City would have lost about 50% of the money it had set-aside.*
- In fiscal 2009, besides setting aside funds in a separate internal service fund, the City began exploring all other options for reducing OPEB ARC and UAAL including investigating feasibility of working with other cities to find solutions, implementing a two-tier benefits system for future new hires, a dollar cap on benefits, and converting the current defined benefits plan into a defined contribution plan. Accordingly, and in order to provide structural balance to the City's financial position, a

two-tier planning effort was initiated in 2010 that manifested a comprehensive strategy to lower the cost of labor. The strategy was implemented on July 1, 2012. The OPEB reform accomplished the following:

- Replaced Defined Benefit (DB)-OPEB for current employees with 3 years or less service with Defined Contribution (DC)-OPEB and eliminated DB-OPEB for 14 employees with less than 3 years of service
- Offered a one-time option to all employees with more than 3 years of service to opt out of DB-OPEB and replace with DC-OPEB and thereby eliminated DB-OPEB for 17 employees with more than 3 years of service
- Eliminated total medical benefits OPEB for all future employees resulting in a closed pool of full medical retiree health care benefits for the Police, SEIU Local 1021 and unrepresented employees and accordingly justified to continue with a Pay-As-You-Go approach for OPEB funding. Specifically:
  - Reduced the actuarially liability by $1,000,000
  - Reduced the annual OPEB normal cost by $350,000;
  - Effective with the June 26, 2012 annexation agreement, the Fire employee component of the normal cost and actuarial accrued liability is now a completely closed pool and the normal cost and actuarial accrued liability will be eventually totally eliminated.
  - As of June 30, 2014, the City will have accumulated over $1,000,000 in the separate internal services as partial offsets for the remaining Police, SEIU Local 1021 and unrepresented employees actuarial accrued liabilities.



Assuming a mortality age of 90 years, the accompanying graph depicts that the phase out of the full medical cost OPEB program is 60 years.

HEALTH CARE REFORM

- Eliminate health care benefits for City Council members
- Cap Employers Share of Medical Health Care premiums @ 90% of Kaiser Health Plan

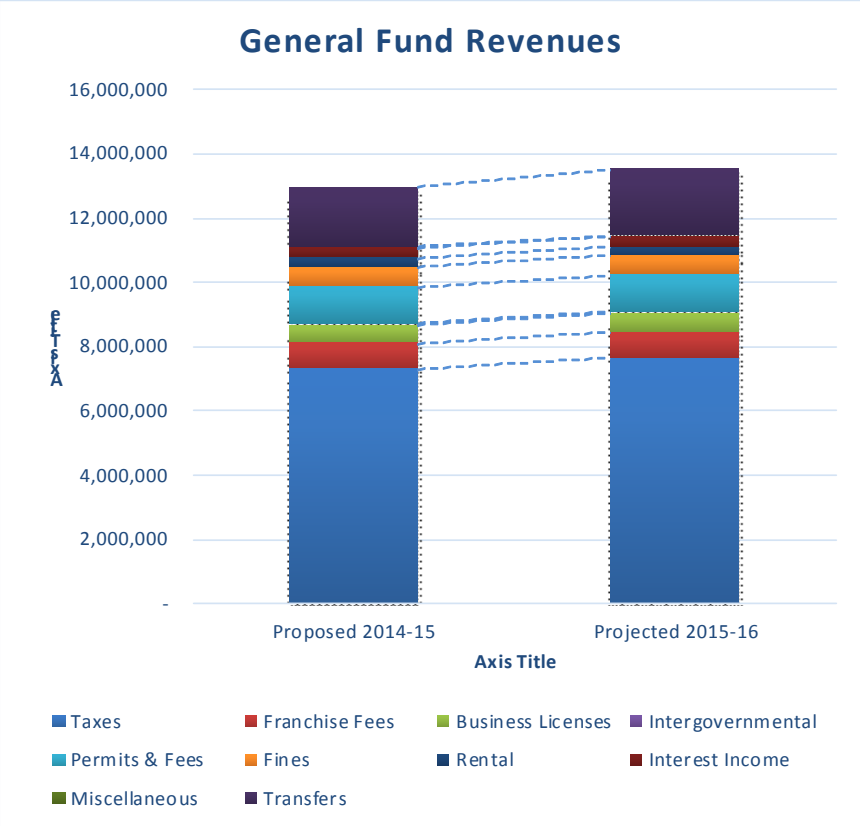
WAGE REFORM

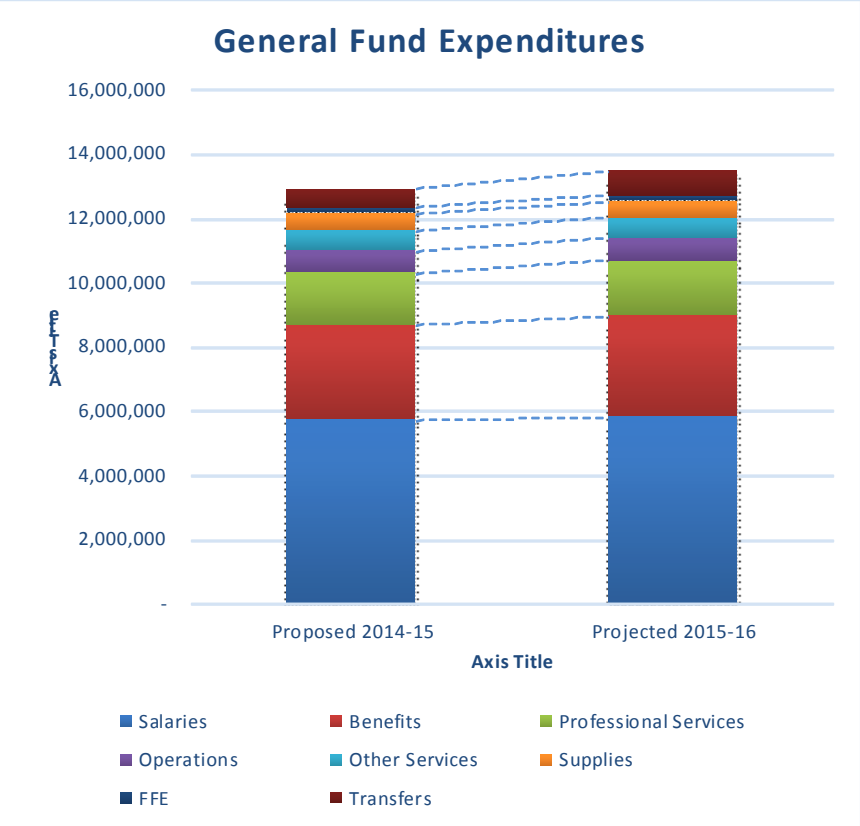
- Lower starting wages 10% by adding two lower steps to the City's former five step salary range.

GENERAL FUND

GENERAL FUND SUMMARY

The **General Fund** is the principal operating fund of a government and is typically used to account for most of a government's departments. As a rule, the general fund should be used to account for all of a government's activities unless there is a compelling legal or managerial reason to use some other fund type. Governments may report only a single general fund. The following charts depict projected General Fund revenues, expenditures and transfers for FY 2014 through 2016.



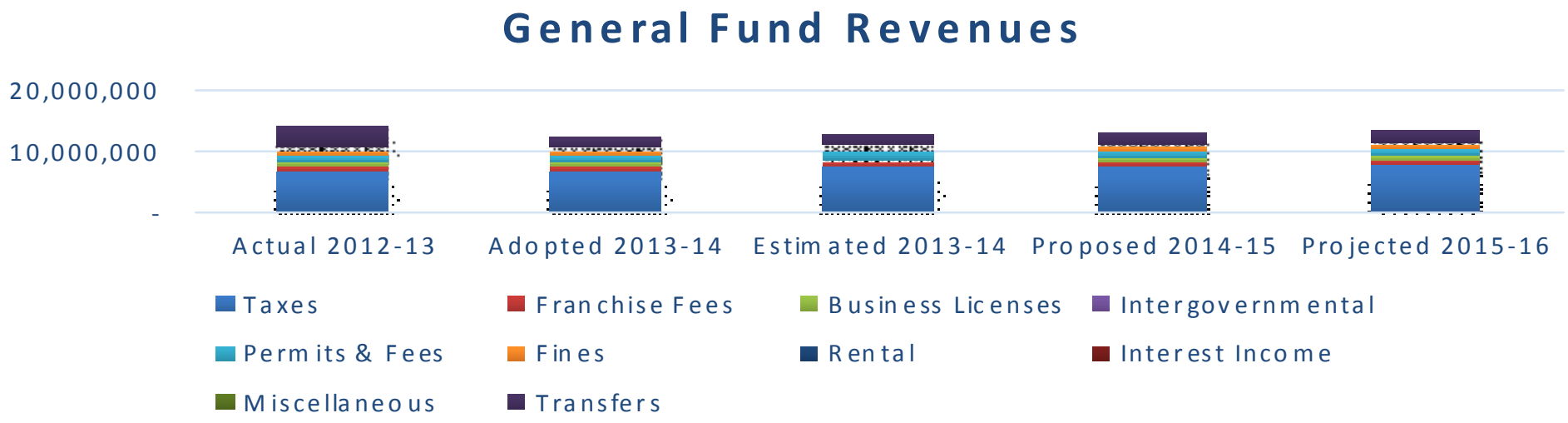


Revenues by category and expenditures by department are as follows:

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Taxes	6,696,728	6,805,000	7,221,724	7,310,000	7,660,000
Franchise Fees	773,712	726,000	787,664	802,000	807,000
Business Licenses	558,386	516,000	561,500	564,000	564,000
Intergovernmental	55,915	53,500	33,000	53,500	53,500
Permits & Fees	1,244,342	1,164,438	1,172,449	1,145,800	1,146,800
Fines	566,736	610,000	610,000	610,000	610,000
Rental	268,170	250,000	250,000	275,000	275,000
Interest Income	294,133	315,000	315,000	315,000	315,000
Miscellaneous	102,091	36,188	22,733	27,833	23,678
Transfers	3,522,532	1,850,158	1,850,158	1,875,158	2,080,026
Total Revenues	**14,082,746**	**12,326,284**	**12,824,228**	**12,978,291**	**13,535,004**
Administration/Finance	1,212,117	1,411,357	1,433,857	1,492,178	1,490,213
Information Technology	449,869	494,481	514,481	656,491	659,474
Community Development	1,069,452	1,115,638	1,115,638	1,021,102	1,193,326
Planning	*622,897*	*653,921*	*653,921*	*624,165*	*740,432*
Building	*446,555*	*461,718*	*461,718*	*396,937*	*452,894*
Non-Department	3,356,203	1,525,398	1,880,398	1,714,004	1,895,607
Police	4,201,741	4,620,046	4,620,046	4,698,416	4,820,206
Public Works	1,669,894	1,522,743	1,593,868	1,672,524	1,728,486
Maintenance	*1,495,238*	*1,384,480*	*1,447,080*	*1,452,579*	*1,490,495*
Engineering	*174,655*	*138,263*	*146,788*	*219,945*	*237,992*
Recreation	823,408	811,092	815,092	829,571	842,158
Library	779,042	792,340	792,340	825,844	843,497
Total Expenditures	**13,561,725**	**12,293,095**	**12,765,720**	**12,910,130**	**13,472,967**
Net	**521,020**	**33,189**	**58,508**	**68,161**	**62,038**
Net Change in Fund Balance	521,020	33,189	58,508	68,161	62,038
Beg Fund Balance	8,465,822	8,986,837	8,986,837	9,045,345	9,113,505
Ending Fund Balance	**8,986,837**	**9,020,026**	**9,045,345**	**9,113,505**	**9,175,543**

GENERAL FUND REVENUES

General Fund Revenues	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Taxes	6,696,728	6,805,000	7,221,724	7,310,000	7,660,000
Franchise Fees	773,712	726,000	787,664	802,000	807,000
Business Licenses	558,386	516,000	561,500	564,000	564,000
Intergovernmental	55,915	53,500	33,000	53,500	53,500
Permits & Fees	1,244,342	1,164,438	1,172,449	1,145,800	1,146,800
Fines	566,736	610,000	610,000	610,000	610,000
Rental	268,170	250,000	250,000	275,000	275,000
Interest Income	294,133	315,000	315,000	315,000	315,000
Miscellaneous	102,091	36,188	22,733	27,833	23,678
Transfers	3,522,532	1,850,158	1,850,158	1,875,158	2,080,026
Total Revenues	**14,082,746**	**12,326,284**	**12,824,228**	**12,978,291**	**13,535,004**



TAXES

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

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

Net Secured Property Taxes are assessed at the beginning of the calendar year, then levied, collected and distributed by the County during the following fiscal under the Teeter Plan where the City receives 55% of its levied property taxes in December, another 40% the following May, with the remaining 5% distributed two months later in July. In addition to levied secured property tax, the County collects and distributes to the City a monthly amount of property tax pertaining to supplemental roll property tax (properties transferred after the levy date and taxes collected with the property's related "closing costs"). The City receives secured property tax in the form of unitary tax, the amount of property taxes generated from utility companies. Utility companies allocate property taxes to all taxing entities statewide through a special legislated formula. The City receives secured property taxes reimbursements from the excess monies distributed under the Educational Revenue Augmentation Fund (ERAF) shifts from 1992-1994. The County is permitted under Senate Bill 2557 to assess taxing entities for the County's share of costs for *property tax administration*.

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

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

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

Sales and Use Taxes are taxes imposed on the total retail price of any tangible personal property and the use or storage of such property when sales tax is not paid. Sales taxes are elastic in nature and generally reflect the overall tourism economic climate. Specifically, 44% of Sausalito's sales tax is generated from restaurants and 17% from retail establishments. The other 39% of sales tax is from more resident serving, or business-to-business economic segments.

Transient Occupancy Tax are taxes imposed on occupants for privilege of occupying room(s) in Sausalito hotels. Transient Occupancy Taxes are also elastic in nature and generally reflect the overall economic climate.

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Secured Property Tax	2,588,756	2,600,000	3,000,000	3,100,000	3,200,000
Excess ERAF	582,163	600,000	475,724	300,000	300,000
Total Secured Property Tax	3,170,919	3,200,000	3,475,724	3,400,000	3,500,000
Unsecured Property Tax	120,361	125,000	67,000	70,000	70,000
Property Transfer Tax	116,790	60,000	110,000	100,000	100,000
Property Tax In Lieu of VLF	560,660	560,000	575,000	580,000	580,000
Sales & Use Tax General	1,264,838	1,350,000	1,350,000	1,400,000	1,550,000
Sales & Use Tax Compensation Fund	442,050	450,000	484,000	500,000	500,000
Prop 172 Sales Tax for Police	54,348	60,000	60,000	60,000	60,000
Transient Occupancy Tax (Hotels)	966,762	1,000,000	1,100,000	1,200,000	1,300,000
Total Taxes	**6,696,728**	**6,805,000**	**7,221,724**	**7,310,000**	**7,660,000**

FRANCHISE FEES

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

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Electric Utility	44,802	45,000	50,854	50,000	50,000
Gas Utility	30,764	31,000	31,809	32,000	32,000
Garbage	507,850	475,000	515,000	520,000	525,000
Cable TV	190,297	175,000	190,000	200,000	200,000
Total Franchise Fees	**773,712**	**726,000**	**787,664**	**802,000**	**807,000**

BUSINESS LICENSES

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

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Bus License Audit	(16,508)	(25,000)	(25,000)	(25,000)	(25,000)
Contractors Bus Lic.	34,117	35,000	35,000	35,000	35,000
Gross Receipts BL	471,173	420,000	475,000	475,000	475,000
Home Business	16,956	20,000	18,000	18,000	18,000
Apartments	24,957	30,000	25,000	25,000	25,000
Temp Special Events	18,347	20,000	20,000	20,000	20,000
Misc Flat Rate	5,907	10,000	10,000	10,000	10,000
Business License Unapplied Pay	2,252	5,000	2,500	5,000	5,000
CASp SB1186 Fee	1,186	1,000	1,000	1,000	1,000
Total Business License	**558,386**	**516,000**	**561,500**	**564,000**	**564,000**

INTERGOVERNMENTAL

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

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Homeowner's Exemption	36,276	37,500	19,500	37,500	37,500
Motor Vehicle	(1,480)		-	-	-
State Mandates SB 90	8,524	10,000	7,500	10,000	10,000
Abandoned Vehicle Abate Reimb.	12,595	6,000	6,000	6,000	6,000
Total Intergovernmental	**55,915**	**53,500**	**33,000**	**53,500**	**53,500**

PERMITS & FEES

The City charges certain permits, licenses and fees for the cost recovery of providing Current Planning, Building Inspection, Recreation and other municipal services. These revenues are seasonal and highly elastic in conjunction with the City's economic climate.

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Building	131,241	148,000	148,000	170,000	170,000
Electrical	18,768	16,000	16,000	20,000	20,000
Mechanical	11,340	12,500	12,500	10,000	10,000
Plumbing	30,274	18,000	18,000	30,000	30,000
Building - Plan Check	137,413	122,000	122,000	150,000	150,000
Building Record Fees	17,291	11,000	11,000	13,000	13,000
Energy Check Fee	4,273	6,500	6,500	10,000	10,000
Encroachment - Engr	67,267	95,800	95,800	20,000	20,000
Grading Permit	11,158		-	5,000	5,000
Total Building Permits	**429,023**	**429,800**	**429,800**	**428,000**	**428,000**

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Plan & Ordinance Amendments			-		
Encroachment (Planning)	9,496	36,000	36,000	35,000	35,000
Occupancy Permits	8,797	8,000	8,000	10,000	10,000
Design Review Fees	72,677	75,000	75,000	80,000	80,000
Appeal Fees	2,910	3,000	3,000	3,000	3,000
Conditional Use Permit	13,275	25,000	25,000	25,000	25,000
Lot Line Realignment	6,352	6,000	6,000	5,000	5,000
Variance Fees	2,643	12,000	12,000	10,000	10,000
Zoning Permit Fees	20,154	25,000	25,000	20,000	20,000
Environmental Review	2,870	9,000	9,000	7,500	7,500
Noticing	8,921	8,200	8,200	8,000	8,000
Non-Conforming Permit Fees	1,244	9,000	9,000	9,000	9,000
Subdivision	16,766	6,400	6,400	7,500	7,500
Study Session		800	800	1,000	1,000
Total Planning Permits	**166,106**	**223,400**	**223,400**	**221,000**	**221,000**

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Dunphy Park	10,622	5,500	5,500	4,000	5,000
Sweeny Park	1,045	500	500	500	500
Cloud View Park	112	100	100	200	200
MLK	19,055	15,000	15,000	12,500	12,500
Marinship Park	5,034	5,275	5,275	6,500	6,500
Memorial Bench program		6,000	6,000	5,000	5,000
Brochure Adversting Sales	13,375	10,000	10,000	10,000	10,000
Banner/Event Application Fees	4,799	4,000	4,000	3,500	3,500
Youth Class Fees	176,926	130,000	130,000	117,000	117,000
Adult Class Fees	53,235	45,000	45,000	45,000	45,000
Senior Program Fees	2,837	4,000	4,000	3,000	3,000
Special Interest Trips		4,000	4,000	2,500	2,500
Special Interest Trips	3,495		-	-	
Special Event Garage Sales	3,388	3,800	3,800	3,800	3,800
Special Events - Other	3,101	2,500	2,500	2,500	2,500
Arias in the Afternoon	4,840	5,596	5,596	5,300	5,300
Caledonia Street Fair	24,331	20,000	20,000	20,000	20,000
Chili Cook-off	7,193	5,802	5,802	6,100	6,100
Easter Donations	216	400	400	400	400
Fourth of July Fireworks	24,460	27,783	27,783	26,500	26,500
Fourth of July Picnic	2,180	2,772	2,772	2,800	2,800
Halloween Donations	2,686	2,011	2,011	2,500	2,500
Jazz by the Bay	48,413	45,000	45,000	45,000	45,000
Facility Rentals	770		4,000	5,000	5,000
Exercise Room	180	500	500	500	500
Game Room	895	700	711	700	700
Senior Center	12,269	11,500	11,500	11,500	11,500
Gymnasium	36,749	50,000	50,000	50,000	50,000
Childrens Concerts	1,500	1,500	1,500	1,500	1,500
Photography and Film Permits	8,491	4,000	3,000	3,000	3,000
Donation for Park Improvements	17,000			-	-
Donations - Recreation	(14,402)		5,000	-	-
Total Recreation Fees	**474,716**	**413,238**	**421,249**	**396,800**	**397,800**

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Admin Fees	30,186	30,000	30,000	30,000	30,000
Police	8,500	10,000	10,000	10,000	10,000
Police - Alarms	4,500	6,000	6,000	5,000	5,000
Unclaimed Property Evidence Sales	3,343		-		
Fire	3,625		-		
Misc CDD Fees	105,513	22,000	22,000	25,000	25,000
Public Work	7,184	15,000	15,000	15,000	15,000
Library Fees	11,645	15,000	15,000	15,000	15,000
Total Miscellaneous Fees	**174,497**	**98,000**	**98,000**	**100,000**	**100,000**

FINES, INTEREST, MISCELLANEOUS REVENUES

Revenues from Municipal Code Violations, Interest on investments, rentals of City property, contributions from the community and other small miscellaneous revenues are collected by the City.

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Municipal Code Fines	563,114	600,000	600,000	600,000	600,000
Code Enforcement Muni Code Fine	3,621	10,000	10,000	10,000	10,000
Total Fines and Forfeitures	**566,736**	**610,000**	**610,000**	**610,000**	**610,000**
Interest on Investments	294,133	315,000	315,000	315,000	315,000
Total Interest	**294,133**	**315,000**	**315,000**	**315,000**	**315,000**
Land, Antennas, etc	167,810	150,000	150,000	175,000	175,000
Bldg Lease	100,360	100,000	100,000	100,000	100,000
Pay Phone Profits		-	-		
Total Rentals	**268,170**	**250,000**	**250,000**	**275,000**	**275,000**

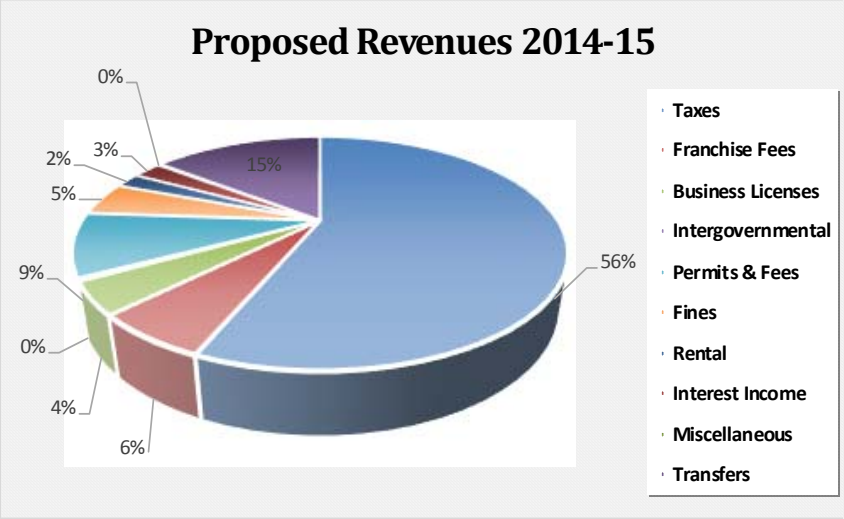
Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Contribution - NorthNet Library System/V	9,250	24,188	4,395	4,307	
Contribution - Library Friends	72,386	3,000	9,338	11,526	11,678
Contributions - Robin Sweeney Park	2,400		-		
Misc Revenue	11,350	2,000	2,000	5,000	5,000
Art Festival Parking	6,706	7,000	7,000	7,000	7,000
Total Miscellaneous Revenue	**102,091**	**36,188**	**22,733**	**27,833**	**23,678**

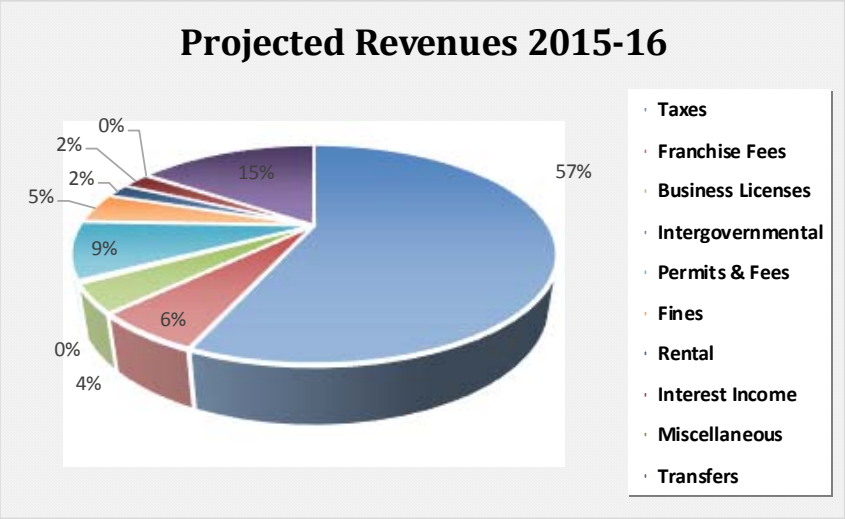
TRANSFERS IN

The City transfers into the General Fund monies from other City funds in order to cover the cost of administrative services provided to the respective funds and to assist in subsidizing General Fund levels of service.

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Parking Transfer In	1,185,000	1,185,000	1,185,000	1,185,000	1,385,000
Sewer Transfer In	162,283	162,283	162,283	162,283	167,151
Tidelands Transfer In	219,500	219,500	219,500	219,500	219,500
Old City Hall Transfer In	175,000	250,000	250,000	275,000	275,000
Transfer in from Emp Benefits Fund	413,515		-		
Transfer In From Veh Repl Fund	1,333,859		-		
MLK Transfer in (Admin)	33,375	33,375	33,375	33,375	33,375
Total Transfer In	**3,522,532**	**1,850,158**	**1,850,158**	**1,875,158**	**2,080,026**
Total Revenues	**14,082,746**	**12,326,284**	**12,824,228**	**12,978,291**	**13,535,004**

GENERAL FUND REVENUE SUMMARY CHARTS

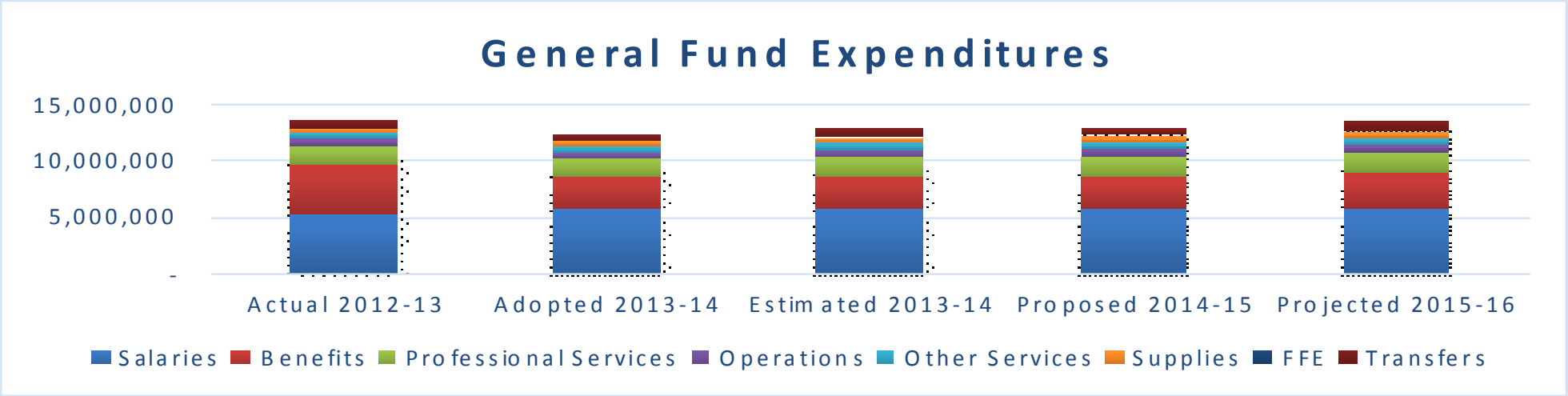


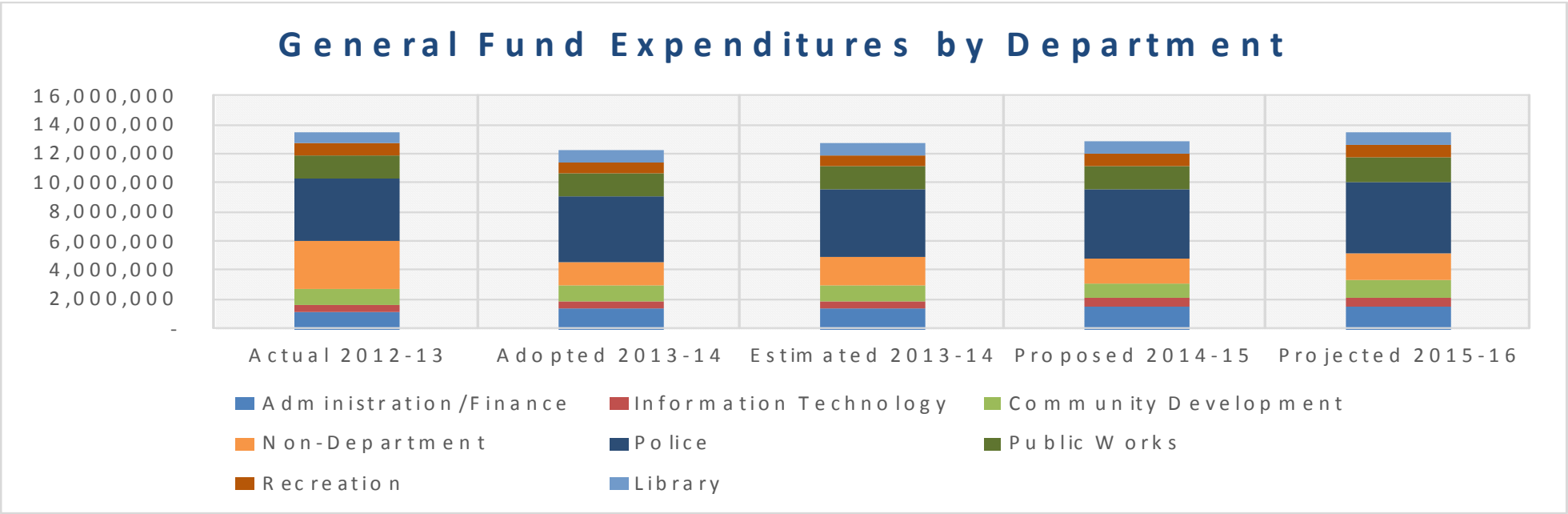


GENERAL FUND EXPENDITURES

General Fund Expenditures	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Salaries	5,314,798	5,694,144	5,703,144	5,708,123	5,830,208
Benefits	4,343,021	2,806,944	2,806,944	2,960,002	3,142,073
Professional Services	1,541,115	1,611,975	1,853,975	1,627,546	1,713,046
Operations	675,845	554,961	589,461	694,106	700,107
Other Services	524,760	630,430	637,905	634,986	621,703
Supplies	382,989	393,272	417,922	509,999	504,649
FFE	125,721	141,350	146,350	211,050	204,250
Transfers	653,478	460,019	610,019	564,318	756,930
Total Expenditures	**13,561,725**	**12,293,095**	**12,765,720**	**12,910,130**	**13,472,967**

Administration/Finance	1,212,117	1,411,357	1,433,857	1,492,178	1,490,213
Information Technology	449,869	494,481	514,481	656,491	659,474
Community Development	1,069,452	1,115,638	1,115,638	1,021,102	1,193,326
Planning	*622,897*	*653,921*	*653,921*	*624,165*	*740,432*
Building	*446,555*	*461,718*	*461,718*	*396,937*	*452,894*
Non-Department	3,356,203	1,525,398	1,880,398	1,714,004	1,895,607
Police	4,201,741	4,620,046	4,620,046	4,698,416	4,820,206
Public Works	1,669,894	1,522,743	1,593,868	1,672,524	1,728,486
Maintenance	*1,495,238*	*1,384,480*	*1,447,080*	*1,452,579*	*1,490,495*
Engineering	*174,655*	*138,263*	*146,788*	*219,945*	*237,992*
Recreation	823,408	811,092	815,092	829,571	842,158
Library	779,042	792,340	792,340	825,844	843,497
Total Expenditures	**13,561,725**	**12,293,095**	**12,765,720**	**12,910,130**	**13,472,967**


General Fund Expenditures
15,000,000
10,000,000
5,000,000
-
Actual 2012-13
Adopted 2013-14
Estimated 2013-14
Proposed 2014-15
Projected 2015-16
Salaries
Benefits
Professional Services
Operations
Other Services
Supplies
FFE
Transfers


General Fund Expenditures by Department
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
Actual 2012-13
Adopted 2013-14
Estimated 2013-14
Proposed 2014-15
Projected 2015-16
Administration/Finance
Information Technology
Community Development
Non-Department
Police
Public Works
Recreation
Library

CITY COUNCIL / ADMINISTRATION / FINANCE DEPARTMENTS

DEPARTMENT DESCRIPTION

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

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

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

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

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

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

ONGOING TASKS

- City Council
  - Responsible for the scope, direction and financing of city services
  - Establishes policy based on information provided by staff, advisory boards and committees and the general public
  - Implements policy through staff under the Council-Manager form of government
- City Manager
  - Provide professional leadership and direction in the administration and execution of all policies set by the City Council
  - Supports City departments to ensure high quality, cost-effective services
  - Facilitate citizen involvement, innovation, and transparency in the City's operations
  - Promote and support organizational and employee excellence

- City Clerk
  - Provide high quality public service to connect the public with the legislative process
  - Facilitate the preservation of Sausalito's legislative history, including approved minutes
  - Ensure the City's legislative processes are open and transparent
  - Update and maintain City Ordinances and Codes, provide access to legislative meeting information, and coordinate statements of economic interest as well as campaign and other financial disclosures related filings
  - Ensure preparation of the Council's agenda packets is timely, accurate and responsive
  - Transcribe and post Council action minutes
  - Effectively manage the annual records destruction process
  - Utilize technology to enhance access of legislative items
- Financial Services
  - Provides financial, analytical, budget, strategic, and administrative support services for the Department and organization
  - Performs financial transactions and provides accurate, timely, and reliable financial information for internal and external customers, including accounts receivable, vendor payments, payroll, and financial reporting
  - Oversees the city-wide budget preparation, review and analysis, and monitoring
  - Provides property management for the MLK and Old City Hall enterprises
  - Oversees the operation of the Parking enterprise fund
  - Collects, safeguards and invests new revenue and manages debt
  - Staff to:
    - Finance Committee
    - Outreach, MLK, Information Technology and Transportation (OMIT) Committee
    - Business Advisory Committee
    - Trees and Views Committee
    - Marinship Committee
    - Housing Element sub-committee
- Human Resources
  - Human resource planning to align employee skills, staffing and productivity with City goals in order to deliver high level municipal services to the residents of Sausalito and to the City staff
  - Provide a range of services to City employees, including new employee orientation, staffing, talent and skill development, performance assessment, safety and wellness
  - Deliver employee relations, compensation, job classification, and risk management services to City departments.

STRATEGIC PLAN

- City Council
  - The City Council sets policy and direction for management of the Priority Calendar and achievement of the Strategic Plan goals
- City Manager
  - The City Manager implements policy and manages the efforts of completing Priority Calendar projects and Strategic Plan goals
- Financial Services
  - Financial services oversees the economic development priority calendar item
  - Financial services assumes oversight responsibility for achievement of the fiscal sustainability strategic plan goal
  - Financial services provides strategic and tactical input to the implementers of the remaining strategic plan goals

PRIORITY CALENDAR ONGOING PROJECTS

- Economic Development Study - Implement the recommendations of the Community and Economic Development Study and the subsequent Strategic Asset Planning Report
- Financial Planning includes 5 year plan and strategies to stabilize revenues
- Marinship Specific Plan – Review and Update
- MLK Property Long term Operation Plan – to address maintenance, rehabilitation and leases

PRIORITY CALENDAR APPROVED PROJECTS

FY2014-15 Approved Priority Calendar Project List	Ranked High to Low	Appropriated in FY14-16 Budget	Project Lead
Business Analytics Services Status Report	12.8	No budget available - estimated cost $80,000	ADMIN

STAFFING

ELECTED OFFICIALS

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
City Council Members	5	5	5	5

FULL-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
City Manager	1	1	1	1
City Clerk	1	1	1	1
Administrative Services Director	1	1	1	1
Human Resources Administrator	1	1	1	1
Senior Business Analyst	0	1	1	1
Senior Accounting Technician	3	3	3	3
Admin Aide	1	1	1	1
TOTAL	**8**	**9**	**9**	**9**

PART-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
Interns	2 (2,000 hours)	2 (2,000 hours)	2 (2,000 hours)	2 (2,000 hours)

SERVICE INDICATORS

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
# of Regular City Council Meetings	21	21	21	21
# of Special City Council Meetings	3	4	4	4
# of Posted City Meetings (other than Regular & Special CC Meetings	172	195	200	200
Total $'s debited in Payroll Bank Account	4,741,532	3,423,130	3,500,000	3,500,000
Total $'s debited in Accounts Payable Bank Account	14,997,607	13,670,660	14,000,000	14,000,000
Total $'s Billed through Accounts Receivable	1,877,072	2,216,245	2,450,000	2,550,000

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
$'s of Workers Compensation Claims Processed	261,764	140,611	200,000	200,000

DEPARTMENT REVENUES

Revenues by Category	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Business Licenses	558,386	516,000	561,500	564,000	564,000
Intergovernmental	8,525	10,000	7,500	10,000	10,000
Permits & Fees	30,186	30,000	30,000	30,000	30,000
Rental	268,170	250,000	250,000	275,000	275,000
Interest Income	294,133	315,000	315,000	315,000	315,000
Miscellaneous	11,350	2,000	2,000	5,000	5,000
Total Department Revenues	**1,170,750**	**1,123,000**	**1,166,000**	**1,199,000**	**1,199,000**
% of Total Expenditures	**97%**	**80%**	**81%**	**81%**	**79%**

EXPENDITURES BY CATEGORY

Admin	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Salaries	731,068	828,233	828,233	851,484	828,252
Benefits	209,228	248,210	248,210	258,524	268,743
Professional Services	217,518	235,705	258,205	268,500	278,500
Operations	10,850	14,500	14,500	20,000	20,000
Other Services	14,991	47,550	47,550	52,550	52,550
Supplies	21,098	29,000	29,000	33,000	34,000
FFE	365	-	-	-	-
Transfers	7,000	8,159	8,159	8,121	8,167
Total Expenditures	**1,212,117**	**1,411,357**	**1,433,857**	**1,492,178**	**1,490,213**

INFORMATION TECHNOLOGY

DEPARTMENT DESCRIPTION

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

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

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

ONGOING TASKS

- Mobile Justice DOJ - Real-time mobile access to DoJ resources for law enforcement.
- SmartJustice - Real-time mobile access to Parole and Probation databases.
- Upgrade A/V capabilities in Council Chambers
- Upgrade A/V capabilities in EOC
- Upgrade Windows Client licenses with Software Assurance to lock in regular upgrades and predictable expenditures.
- Upgrade Office suite licenses
- Upgrade computer workstations for users ineligible for Thin Client use
- Upgrade servers at end of life cycle
- Mobile Device Management for staff mobile devices
- Upgrade spam management appliance
- Have draft updated network use policies adopted

STRATEGIC PLAN

- Thin Clients Phase 1 - Library, CDD, Parks and Recreation FY 2014
- Thin Clients Phase 2 - DPW/Engineering, Administration FY 2015
- Thin Clients Phase 3 - Police Department FY 2016
- Deploy DocuWare to all
- Increase online services and transactions to help minimize traffic to City Hall

STAFFING

FULL-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
Information Technology Manager	1	1	1	1
Information Technology Technician	1	1	1	1
TOTAL	**2**	**2**	**2**	**2**

SERVICE INDICATORS

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
Support Requests - Submitted/Resolved	387 / 352	368/347	350/325	350/325
Number of Servers / NAS devices	20	21	22	24
Number of Workstation Computers	58	54	31	16
Number of Thin/Zero Client Nodes	0	4	27	42
Number of Mobile Devices	28	35	40	50
Number of VoIP phones	92	98	100	100
City Hall Compellent 1 (VM / storage: 20TB)	2TB	5TB	18TB	18TB
↪ Thin Client - Capacity | Available	20 | 20	20 | 17	20 | 0	20 | 0
City Hall Compellent 2 (VM / storage: 20TB)	n/a	n/a	7TB	10TB
↪ Thin Client - Capacity | Available	n/a	n/a	20 | 14	20 | 14
PD Compellent 3 (VM / storage: 20TB)	n/a	n/a	n/a	15TB
↪ Thin Client - Capacity | Available	n/a	n/a	n/a	20 | 5

DEPARTMENT REVENUES

Revenues by Category	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Total Department Revenues	**0**	**0**	**0**	**0**	**0**
% of Total Expenditures	**0%**	**0%**	**0%**	**0%**	**0%**

EXPENDITURES BY CATEGORY

IT	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Salaries	117,793	163,453	168,453	168,926	174,742
Benefits	42,438	62,221	62,221	70,134	74,944
Professional Services	160,998	87,770	87,770	79,270	82,270
Operations	2,743	1,800	1,800	3,600	3,600
Other Services	433	6,000	6,000	6,000	6,000
Supplies	22,905	52,332	67,332	147,659	143,759
FFE	100,854	119,300	119,300	179,250	172,450
Transfers	1,704	1,605	1,605	1,652	1,710
Total Expenditures	**449,869**	**494,481**	**514,481**	**656,491**	**659,474**

COMMUNITY DEVELOPMENT DEPARTMENT – PLANNING DIVISION

DEPARTMENT DESCRIPTION

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

ONGOING TASKS

The Planning Division's responsibilities are as follows:

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

STRATEGIC PLAN

The following list correlates Priority Calendar Items for FY 2014-15 to the respective City-Wide Strategies from the November 2013 Strategic Planning Workshop,

City-Wide Strategy 2, *Improve and continue to maintain the infrastructure, emphasizing long-term asset management.*

- Lower Threshold for Undergrounding Overhead Utilities – Amend the Muni Code to lower the threshold for undergrounding of overhead utility lines so more lines are placed underground.

City-Wide Strategy 3, *Utilize long-range comprehensive planning, including land use and transportation, to balance the community's character and diversity with its evolving needs.*

- Central Waterfront Master Plan – Prepare specific plan for waterfront area from Johnson Street to Napa Street.
- Update Design Review Regulations for Commercial & Industrial Projects – Amend Zoning Ordinance to require design review permits for new commercial and industrial projects.
- Downtown Historic District National Register Nomination – Survey of downtown buildings; nomination of downtown to National Historic Register.
- Update Formula Retail Regulations in Zoning Ordinance to clarify and remove ambiguous wording.
- Machine Shop Restoration and Preservation – Retain historic consultant to encourage Dept. of Veterans Affairs (VA) to take actions to halt deterioration of building. Monitor VA actions on building.
- Marinship Historic District and Historic Register Nomination – Nominate historic buildings to State and Local Historic Registers.
- Mills Act – Amend Muni Code to add provisions to reduce property taxes for owners of historic properties in exchange for rehabilitation of the historic properties.
- Update Non-Conforming Use and Structure Regulations in Zoning Ordinance to clarify and remove ambiguous wording.
- Noteworthy Structures – Survey 13 buildings (25%) listed on City's Noteworthy Structures List to determine eligibility for listing on Local Historic Register. Initiate nominations hearings for eligible structures.
- Trees and Views – Update Regulations & Enforcement – Update tree and views regulations in Muni Code to clarify and remove ambiguous wording and facilitate enforcement.

MAJOR PROJECTS

- Adoption of Housing Element – October 2012
- Adoption of Accessory Dwelling Unit Regulations – November 2012
- Adoption of Standards for Single Family Residences in Multi-Family Zoning Districts – March 2014
- Nomination of Machine Shop to National Historic Register – February 2014
- Approval of Bridgeway Parklet – May 2014
- Way-Finding Signs – Scheduled for Summer 2014
- Adoption of Housing Element Implementation Regulations (i.e., Emergency Shelters, Density Bonus, VMU/HMU, Reasonable Accommodations) – Scheduled for Summer 2014
- Valhalla Residential Condominiums – Scheduled for Summer 2014
- Update of Planning Division Fee Schedule – Scheduled for Summer 2014
- Housing Element Update – Fall 2014
- Citywide Neighborhood Historical Study – Scheduled for Fall 2014
- Update of Historic Preservation Regulations – Scheduled for Fall 2014

PRIORITY CALENDAR ONGOING PROJECTS

- Zoning Ordinance Amend,
- Noteworthy Structures,
- Update Housing Element

PRIORITY CALENDAR APPROVED PROJECTS

FY2014-15 Approved Priority Calendar Project List	Ranked High to Low	Appropriated in FY14-16 Budget	Project Lead
Marinship Historic District and Historic Register Nomination	15.4	$15,000 appropriated Fy 14-15 for Nomination of Marinship shipways to N,S,L historic registers; $30,000 appropriated FY 15-16; sequenced after Mills Act	CDD
Commercial and Industrial - Require Design Review for new Commercial and Industrial projects	14.4	Staff time available	CDD
Machine Shop Restoration and Preservation	14.2	$5,000 appropriated FY 14-15	CDD
Noteworthy Structures – survey and document the existing buildings listed in the City's Noteworthy Structure list to determine if the buildings are eligible for the Local Historic Register	13.2	$25,000 appropriated FY 15-16	CDD
Downtown Historic Overlay Zoning District National Register Nomination	12.4	$60,000 appropriated in FY 15-16	CDD
Mills Act – State Legislation that grants local government the ability to participate in an historic preservation and economic incentive	12.2	$20,000 appropriated FY 14-15	CDD
Formula Retail Zoning Ord. Amend: definition should be clarified (review and revise)	11.6	Staff time available	CDD

STAFFING

FULL-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
CDD Director	0.6	0.6	0.6	0.6
Associate Planner	2	2	2	2
Assistant Planner	1	1	1	1
Admin Aide	1	1	1	1
TOTAL	**4.6**	**4.6**	**4.6**	**4.6**

SERVICE INDICATORS

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
Planning Commission Meetings	22	22	22	22
Historic Landmarks Board Meetings	24	19	22	22
Ad Hoc Committee Meetings (e.g., Housing Element Subcommittee, Standards for SFR Subcommittee, Leg Committee)	4	21	10	10
Discretionary Permit Actions by Planning Commission	57	96	75	75
Discretionary Permit Actions by Zoning Administrator	6	8	7	7
Discretionary Permit Actions by Planning Division	28	11	20	20
Ministerial Permit Actions by Planning Division	207	222	215	215
Code Enforcement Actions	59	28	40	40

DEPARTMENT REVENUES

Revenues by Category	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Permits & Fees	166,106	223,400	223,400	221,000	221,000
Fines	3,621	10,000	10,000	10,000	10,000
Miscellaneous	105,513	22,000	22,000	15,000	15,000
Total Department Revenues	**275,240**	**255,400**	**255,400**	**246,000**	**246,000**
% of Total Expenditures	**44%**	**39%**	**39%**	**38%**	**37%**

EXPENDITURES BY CATEGORY

CDD-Planning	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Salaries	385,084	393,953	393,953	373,156	389,168
Benefits	111,140	129,776	129,776	130,548	140,643
Professional Services	103,432	98,400	98,400	88,400	178,400
Operations	5,025	7,700	7,700	7,700	7,700
Other Services	5,585	6,300	6,300	6,800	6,800
Supplies	8,611	14,000	14,000	14,000	14,000
FFE	-	-	-	-	-
Transfers	4,020	3,792	3,792	3,560	3,721
Total Expenditures	**622,897**	**653,921**	**653,921**	**624,165**	**740,432**

COMMUNITY DEVELOPMENT DEPARTMENT – BUILDING INSPECTION DIVISION

DEPARTMENT DESCRIPTION

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

ONGOING TASKS

The Building Division's responsibilities are as follows:

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

STRATEGIC PLAN

Although the Priority Calendar for FY 2014-15 does not list any items pertinent to the Building Division, the following upcoming Building Division work items are pertinent to the following City-Wide Strategies from the November 2013 Strategic Planning Workshop.

City-Wide Strategy 4. *Continually assess and deliver effective, efficient, and environmentally sustainable municipal services.*

- Submit and review of construction drawing plan checks on-line.
- Issue minor building permits on-line.
- Schedule building inspections on-line.
- Convert hard copies of existing building records to electronic copies.

PRIORITY CALENDAR ONGOING PROJECTS

- Update of Building Code, including green building regulations

MAJOR PROJECTS

- Adoption of Fire Code regulations – November 2013
- Adoption of Building Code, including local amendments – Scheduled for Summer 2014
- Update of Building Division Fee Schedule – Scheduled for Summer 2014

STAFFING

FULL-TIME STAFF

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

SERVICE INDICATORS

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
Valuation of Issued Permits – Minor*	$7,254,715	$7,468,736	7,600,000	7,800,000
Valuation of Issued Permits – Major*	$10,926,770	$7,279,806	9,100,000	9,500,000
Valuation of Issued Permits – Total	**$18,181,485**	**$14,748,542**	**16,700,000**	**17,300,000**
Issued Permits – Minor	637	655	675	700
Issued Permits – Major	32	34	35	40
Permits Issued – Total	**669**	**689**	**710**	**740**
Building Inspections	2045	2288	2400	2600

DEPARTMENT REVENUES

Revenues by Category	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Permits & Fees	429,023	429,800	429,800	428,000	428,000
% of Total Expenditures	**96%**	**93%**	**93%**	**97%**	**95%**

EXPENDITURES BY CATEGORY

CDD-Building	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Salaries	208,210	230,746	230,746	189,709	223,831
Benefits	65,243	81,674	81,674	63,944	85,427
Professional Services	158,293	135,000	135,000	135,000	135,000
Operations	650	750	750	750	750
Other Services	2,800	2,000	2,000	2,000	2,000
Supplies	2,800	2,900	2,900	2,900	2,900
FFE	-	-	-	-	-
Transfers	8,560	8,648	8,648	2,633	2,986
Total Expenditures	**446,555**	**461,718**	**461,718**	**396,937**	**452,894**

NON-DEPARTMENTAL

DEPARTMENT DESCRIPTION

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

ONGOING TASKS

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

STRATEGIC PLAN

- Economic development priority calendar item is generally achieved through oversight of the Business Advisory Committee

PRIORITY CALENDAR APPROVED PROJECTS

FY2014-15 Approved Priority Calendar Project List	Ranked High to Low	Appropriated in FY14-16 Budget	Project Lead
Heath Way, street, sewer and flooding improvements	13.6	City Attorney staff time available	CA

SERVICE INDICATORS

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
Pay-as-go retiree health payments	159,056	165,000	170,000	175,000
Mandated Costs claims	8,524	7,500	10,000	10,000
Sales Tax recovery	168 / 42	8,463 / 2,116	1,300 / 325	1,000 / 250

DEPARTMENT REVENUES

Revenues by Category	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Total Department Revenues	**8,524**	**10,000**	**7,500**	**10,000**	**10,000**
% of Total Expenditures	**<1%**	**<1%**	**<1%**	**<1%**	**<1%**

EXPENDITURES BY CATEGORY

Non-Dept	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Salaries	-	-	-	-	-
Benefits	2,121,430	405,098	405,098	402,204	416,807
Professional Services	445,860	451,800	651,800	546,800	528,800
Operations	21,100	21,500	21,500	21,500	21,500
Other Services	293,606	328,500	328,500	324,500	309,500
Supplies	5,599	5,500	5,500	6,000	6,000
FFE	-	-	5,000	-	-
Transfers	468,607	313,000	463,000	413,000	613,000
Total Expenditures	**3,356,203**	**1,525,398**	**1,880,398**	**1,714,004**	**1,895,607**

POLICE DEPARTMENT

DEPARTMENT DESCRIPTION

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

We are proud of our organization and the service we provide to the community. The dimensions of our community-oriented policing philosophies are problem solving, community partnerships, and a focus on service delivery at the neighborhood level. Our services include Patrol, investigations, Emergency Services, Parking Enforcement, Community Outreach, information Technology and other programs designed to enhance the quality of life in Sausalito.

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

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

ONGOING TASKS

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

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

- **Administration and Services Division:** This element provides overall administration and management of three sections of the department: Records Management, Property and Evidence, and Professional Standards.

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

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

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

Parking Enforcement: This element is responsible for oversight of parking equipment, coin collection, refunds, complaints, applications and issuance of Commuter and Residence cards, review and issuance of Resident and Special permits, scheduling of Parking Enforcement Staff, develop policy, oversight of collection and processing agency, reviewing 1st level disputes, on-line valet parking system, maintain database, maintain and repair multiple space meters, and community outreach communications

- **Operations Division:** This element provides overall administration and management of two sections: Operations, and Investigations. Operations Administration is responsible for the direct supervision and coordination of all patrol activities, including officer scheduling, Directed Patrol activities, undercover operations, ensuring minimum staffing levels, and coordinating special events.

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

Investigations Section: This element is responsible for misdemeanor and felony crimes against persons and property within the city. The assigned personnel investigate burglary, auto theft, auto burglaries, check fraud, grand theft, sex and narcotic registrants, child abuse, elder and dependent adult abuse, domestic violence, death investigations, missing persons, and intelligence issues. This program also proves the community with crime prevention and community Safety outreach.

STRATEGIC PLAN

City of Sausalito Strategic Goals –Next 5 Years

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

Table 1-1 shows the services performed by the police department as aligned to the Strategic Plan.

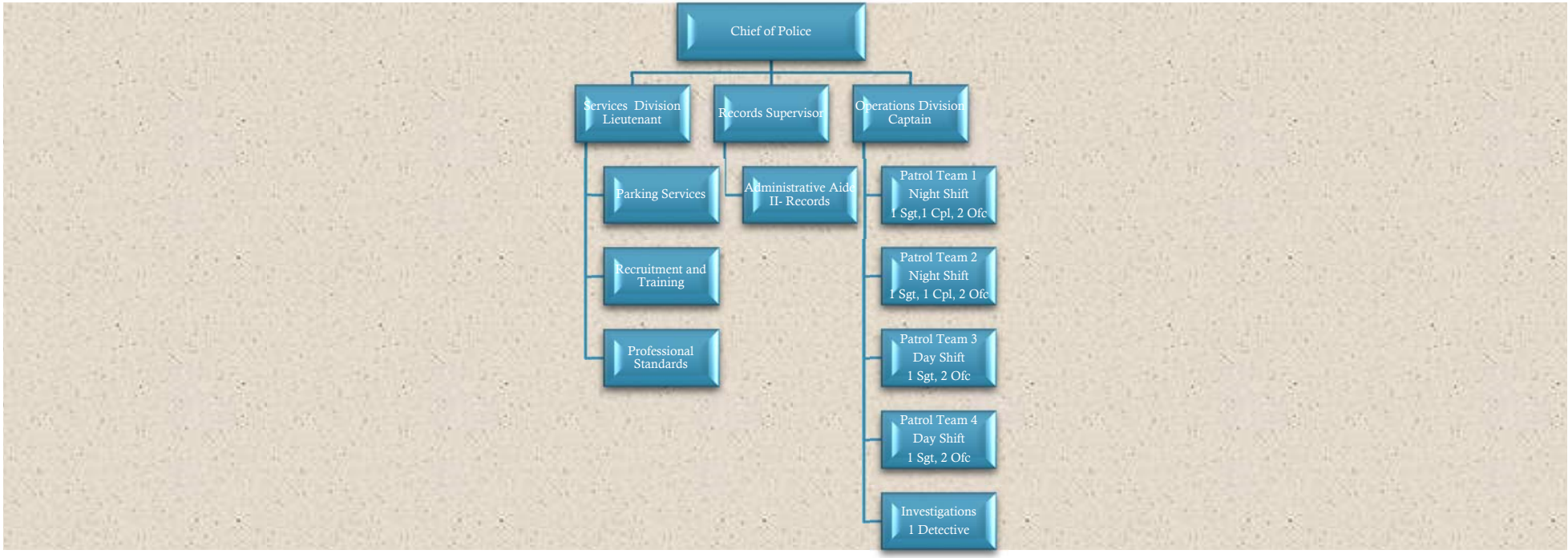
	Fiscal sustainability and resiliency	Infrastructure investment	Long-range planning	Business process improvement	Community involvement
Conducting Patrol Operations			X	X	X
Investigating Reported Crimes				X	
Contracting with allied agencies for services such as dispatching, property and evidence, technology and crime analysis	X			X	X
Public Education and Crime Prevention	X				X
Measuring performance through data analysis and community feedback				X	X
Manage risk liability through examination of Industry standards and provide excellent training to Department members	X		X	X	
Maintain efficient and effective enforcement technology and systems		X			

PRIORITY CALENDAR ONGOING PROJECTS

- Bicycle congestion mitigation and safety plan (Council added)
- Disaster evacuation routes (maps),facilitating a Community Disaster Preparedness Drill
- Disaster preparedness Program and Disaster Awareness Day
- Free three-hour parking for all of 94965 (Council added)

STAFFING

Sausalito Police Department's full-time staffing includes nineteen sworn positions, three parking enforcement positions and two administrative positions. Patrol operations has four shifts and two out of three beats to cover 24 hours/day, 7days each week. The third beat along the waterfront is patrolled for four hours once a week. Authorized staffing in patrol is four sergeants and ten officers (including 2 corporals) which is divided into 4 shifts; 1 sergeant, 1 corporal and 2 officers for Night Shifts and 1 sergeant and 2 officers for Day shifts.



FULL-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
Chief	1	1	1	1
Captain	1	1	1	1
Lieutenant	1	1	1	1
Sergeants	4	4	4	4
Corporal	2	2	2	2
Officer -Investigator	2	2	2	2
Officer	7	7.5	8	8
Parking Enforcement Officer	4	3.5	3	3
Admin Aide	1	1	1	1
Records/Assistant to Chief	1	1	1	1
TOTAL	**24**	**24**	**24**	**24**

PART-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
Evidence Technician (shared services)	.5	.5	.5	.5
Reserve Officer	0	.25	.25	.25
Police Interns	.1	.1	.1	.1
TOTAL	**.5**	**.75**	**.75**	**.75**

SERVICE INDICATORS

Research has shown that current data on policing are insufficient for either measuring performance or doing good comparative research on police organizations because they generally fail to capture the full range of work that police do due to the nature of their work. Sausalito Police Department captures the majority of calls for service and uses this data as a service indicator. Part 1 and Part 2 crimes are tracked by the FBI and are also a useful tool in gaining insight into service indicators.

CHART 1-1 shows the calls for service for the past 5 years. This measurement reflects all Computer Aided Dispatch (CAD) incidents which include calls for police response from our community as well as self-initiated activity by our officers in the field.

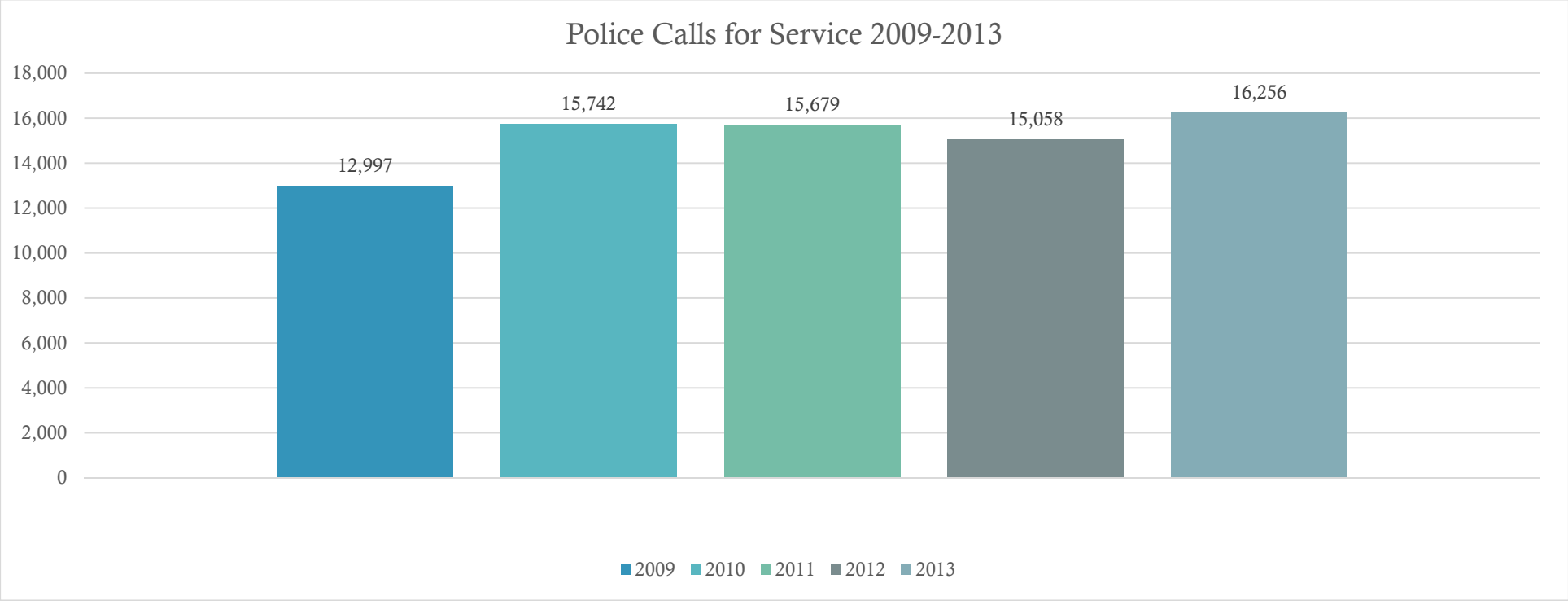
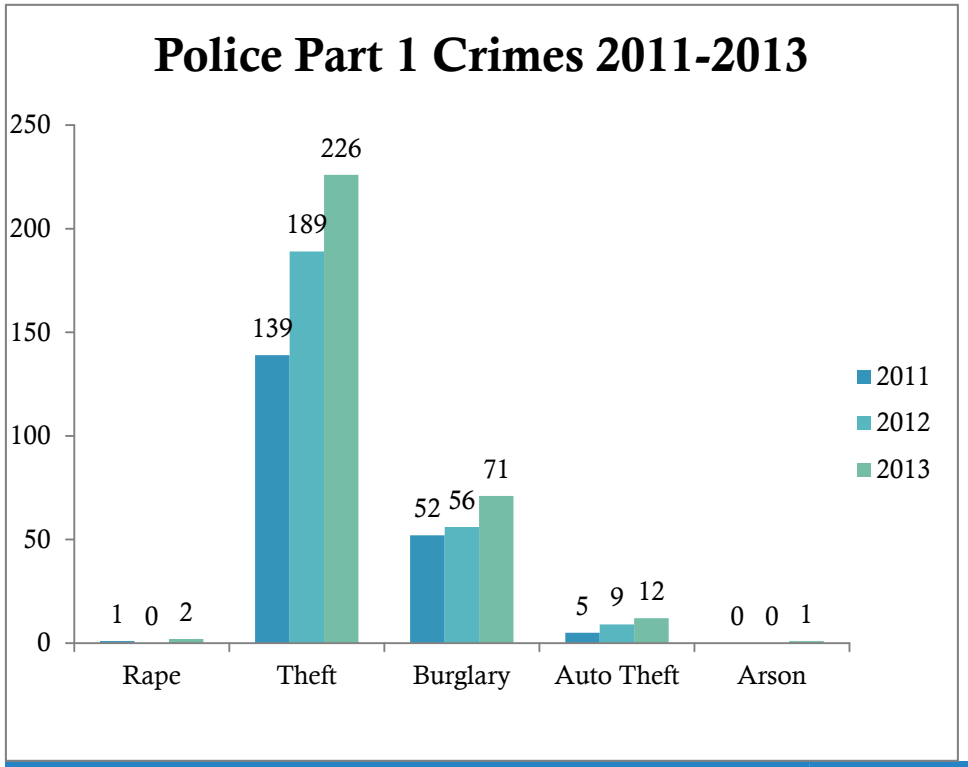
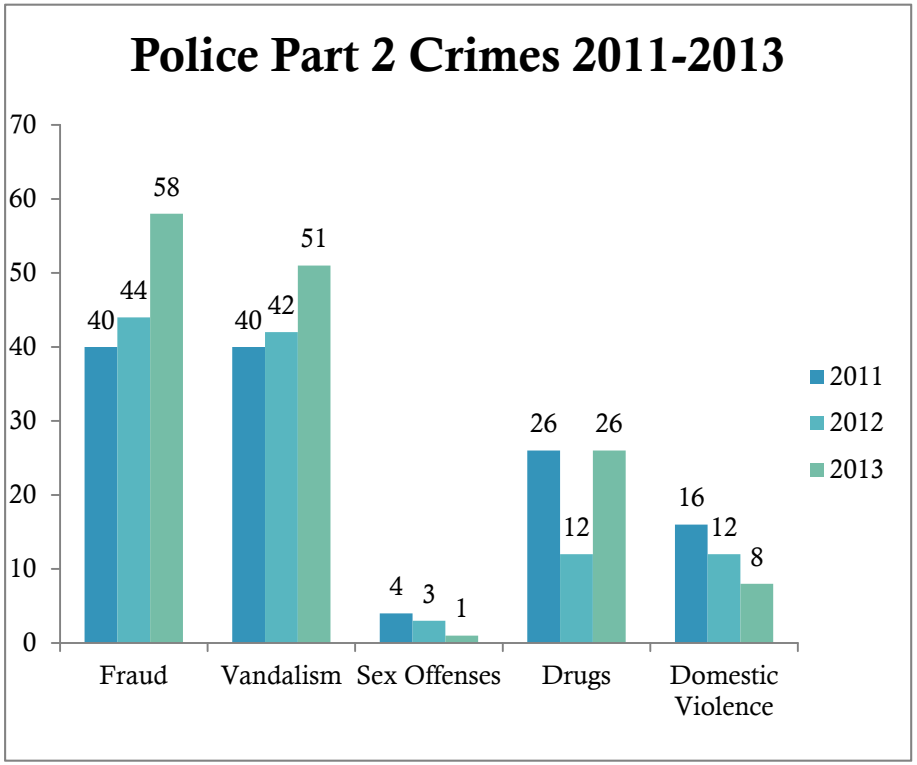


CHART 1-2, 1-3 depict crime statistics for Part 1 and Part 2 crimes for calendar years 2011-2013





	2011	2012	2013
Arrests:	**300**	**259**	**293**
Traffic Collisions:	**152**	**152**	**148**
Parking Citations:	**12,425**	**16,412**	**11,999**
Calls for Service	**15,679**	**15,058**	**16,256**

DEPARTMENT REVENUES

Revenues by Category	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Permits & Fees	16,343	16,000	16,000	15,000	15,000
Intergovernmental	12,595	6,000	6,000	6,000	6,000
Fines	563,114	600,000	600,000	600,000	600,000
Total Department Revenues	**592,052**	**616,000**	**616,000**	**616,000**	**616,000**
% of Total Expenditures	**14%**	**13%**	**13%**	**13%**	**13%**

EXPENDITURES BY CATEGORY

Police	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Salaries	2,263,838	2,398,378	2,398,378	2,421,869	2,473,497
Benefits	1,197,543	1,335,886	1,335,886	1,474,070	1,551,378
Professional Services	136,709	340,341	340,341	217,117	217,117
Operations	328,418	267,096	267,096	304,927	304,927
Other Services	63,919	92,453	92,453	83,689	85,194
Supplies	82,532	84,590	84,590	84,590	84,590
FFE	14,080	10,550	10,550	10,550	10,550
Transfers	114,703	90,752	90,752	101,604	92,953
Total Expenditures	**4,201,741**	**4,620,046**	**4,620,046**	**4,698,416**	**4,820,206**

DEPARTMENT OF PUBLIC WORKS

DEPARTMENT DESCRIPTION

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

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

STRATEGIC PLAN

The Department of Public Works is responsible for managing the implementation of projects and studies consistent with the Strategic Plan Goal #2: Improve and continue to maintain the infrastructure, emphasizing long-term asset management.

PRIORITY CALENDAR ONGOING PROJECTS

- ADA plan – Phase II implementation - In progress
- Cass Marina Rehab Improvement Plan – Community partnership
- City Hall Rehabilitation and Space Utilization Plan, including energy efficiencies, office space, public meeting space, ADA compliance and circulation plan
- Dinghy dock – Turney Street (Council added)
- Downtown Parking Plan Phase II includes evaluating parking meter technology, and pay for display enhancement
- Downtown Transit master plan & capital improvements
- EPA Order – On going
- Mooring Field – working with the RBRA evaluate the existing mooring field and explore opportunities to improve existing regulations
- Private Sewer Lateral Program
- Revise the protected/undesirable trees list
- Right-of-way (easements/encroachments) – Develop Policy for purchase or use
- Shoreline restoration, protection and habitat creation program
- Steps / stairways (Council added)
- Tree preservation and replacement plan (Council added)
- Vegetation Management, Defensible Space Policy

PRIORITY CALENDAR APPROVED PROJECTS

FY2014-15 Approved Priority Calendar Project List	Ranked High to Low	Appropriated in FY14-16 Budget	Project Lead
Beautification Projects – Downtown, Medians, City Hall and Caledonia Street	20.8	$215,000 multiyear projects #4162, 4189; FY14-16 DPW Maintenance budget	DPW
Dunphy Park Schematic Master Plan	20.2	$5,000 in Maintenance budget for horticultural, soils testing	DPW
Asset Inventory - Study and replacement costs for city infrastructure	19.6	Project # 4150 Appropriated $40,000 in FY13-14 Budget.	DPW
South City Limits to Ferry Landing Pedestrian and Bike Improvements	18.0	$125,000 Design by TAM in Project #4180	DPW
Climate Action Plan - Prepare per Assembly Bill AB 32	10.0	Sustainability Committee with Marin Clean Energy Program Grants	DPW

STAFFING – DPW (ENGINEERING, MAINTENANCE, SEWER)

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
Public Works Director	1	0	0	0
Public Works Director/City Engineer	0	1	1	1
City Engineer	1	0	0	0
Senior Civil Engineer	0	1	1	1
Civil Engineer II	1	0	0	0
Assistant Engineer	0	1	1	1
Admin Aide I	1	1	1	1
DPW Division Manager	1	1	1	1
DPW Supervisor	1	1	1	1
Fleet Coordinator	1	1	1	1
Maintenance Worker I	1	0	0	0

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
Maintenance Worker II	4	4	4	4
Landscape Worker II	2	2	2	2
Landscape Worker I	1	1	1	1
Lead Custodian	1	1	1	1
Custodian	1	1	1	1
Sewer Maintenance Worker I	2	2	1	1
Sewer Maintenance Worker II	1	1	1	1
Sewer System Coordinator	1	1	1	1
TOTAL	**21**	**20**	**19**	**19**

- **DEPARTMENT OF PUBLIC WORKS – ENGINEERING DIVISION**

STAFFING

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

SERVICE INDICATORS

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
Encroachment permits processed (public entities) (/year)	51	81	90	90
Encroachment permits processed (private entities) (/year)	138	154	170	180
Building permits processed (public entities) (/year)	124	140	150	160
Building permits processed (private entities) (/year)	492	625	650	675

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
Planning permits processed (public entities) (/year)				
Planning permits processed (private entities) (/year)				
Capital Project Spending	$1.5 million	$10.8 million	$2.8 million	$7.1 million
Stormwater Permit Compliance (FTE)	0.1	0.15	0.25	0.25
Staff reports and support to Council and other Boards, Commissions and Committees (TVC, Underground, Sustainability, PBAC and Marinship Steering)(FTE)	0.15	0.15	0.15	0.15
EPA Order Compliance	+	+	+	+
Floodplain Management	+	+	+	+
Ferry District Pass Thru Project (FTE)	0	0.5	1	1
Sewer Ordinance Revision (FTE)	0	0.15	0.15	0
Asset Management (FTE)	0.1	0.15	0.15	0.15
Self-Evaluation and Transition Plan Update	0.1	0.2	0.1	0.1
Accessibility Improvement Delivery	0.1	0.1	0.1	0.1
Participation in other community projects (e.g., Friends of Dunphy Park, Cass Gidley, etc.)(FTE)	0.1	0.1	0.1	0.1
Litigation and Claims (FTE)	0.1	0.1	0.1	0.1

DEPARTMENT REVENUES

Revenues by Category	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Permits & Fees	67,267	95,000	95,000	20,000	20,000
Total Department Revenues	**67,267**	**95,000**	**95,000**	**20,000**	**20,000**
% of Total Expenditures	**39%**	**69%**	**65%**	**9%**	**8%**

EXPENDITURES BY CATEGORY

DPW-Engineering	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Salaries	94,344	122,790	122,790	195,037	202,889
Benefits	27,354	(32,989)	(32,989)	(27,858)	(18,242)
Professional Services	31,610	25,959	25,959	25,959	25,959
Operations	3,617	2,500	4,500	4,500	4,500
Other Services	9,641	5,375	11,900	6,225	6,725
Supplies	5,698	3,900	3,900	3,900	3,900
FFE	913	9,500	9,500	10,250	10,250
Transfers	1,479	1,228	1,228	1,932	2,010
Total Expenditures	**174,655**	**138,263**	**146,788**	**219,945**	**237,992**

- **DEPARTMENT OF PUBLIC WORKS – MAINTENANCE DIVISION**

STAFFING

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
Public Works Director	0.25	0	0	0
Public Works Director/City Engineer	0	0.25	0.25	0.25
DPW Division Manager	0.4	0.4	0.4	0.4
DPW Supervisor	0.8	0.8	0.8	0.8
Fleet Coordinator	0.4	0.4	0.75	0.75
Maintenance Worker I	1	0	0	0
Maintenance Worker II	2.1	2.1	1.6	1.6
Landscape Worker II	2	2	2	2
Landscape Worker I	1	1	1	1
Lead Custodian	1	1	.9	.9
Custodian	1	1	.65	.65
TOTAL	**9.95**	**8.95**	**8.35**	**8.35**

SERVICE INDICATORS

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
Parks, medians, parking lots, hanging baskets mowed, trees and shrubs pruned, weeds controlled, play structures inspected, dog stations serviced, irrigation checked, trash collected, benches checked, fountain serviced, lighting checked (weekly -- person weeks)	150	150	175	175
City buildings cleaned and restrooms re-stocked (daily, person days)	480	480	480	480

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
City buildings heating, ventilation and air conditioning serviced and adjusted (seasonally)	2	2	2	2
Trimming along Right-of-Way (annually -- person days)	25	25	25	25
Standby generators serviced and tested (monthly)(person days)	4	4	5	5
Signs replaced/installed (as needed)	-	-	+	+
Curbs painted (annually -- person days)	25	25	25	25
Fire Hydrants painted (every three years -- number/year)	121	121	121	121
Vehicles and equipment maintained (daily -- person days)	240	240	240	240
Storm drain inlets cleaned (3 times/year)	1,266	1,266	1,266	1,266
Storm drain line maintenance (as needed)	-	-	+	+
Storm patrol and flood fighting (each storm -- person storm days)	10	10	10	10
Elevators inspected (annual)	3	3	3	3
Steps, Lanes and Paths cleaned and maintained (annual and as needed)(person days)	10	10	10	10
City building repairs (maintenance)(as needed)(person days)	10	10	10	10
Graffiti removal (person days)	1	1	1	1

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
Support to other departments (set-up, take-down and other activities for events)(person days)	20	20	20	20
Mark and locate City utilities (SD, SS, streetlight)	500	1,150	1,200	1,250
Respond to call outs (trees down, flooding, sewer spill)(person days)	10	10	10	10
PROW Tree Removal/Alteration coordination (# of permits reviewed/issued)	**50**	50	50	50
Street Repair (Potholes, re-asphalt) (As needed -- lbs)	10K	10K	10K	10K
Medians (Outside Vendors Regular Maintenance) (Weekly)	12K	12K	12K	12K
Fields Mowed (Outside Vendors) (Weekly)	12K	12K	12K	12K
Street Tree Maintenance (Outside Vendor) (Annual)	10K	10K	10K	10K
Street Grinding	5K	5K	5K	5K
Spraying of Fields and Medians (2x annually) (person Days)	4	4	4	4
Dumpsters of Green Waste (total number of dumpsters)	50	55	60	65

DEPARTMENT REVENUES

Revenues by Category	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Permits & Fees	7,184	15,000	15,000	15,000	15,000
Total Department Revenues	**7,184**	**15,000**	**15,000**	**15,000**	**15,000**
% of Total Expenditures	**0.4%**	**1%**	**1%**	**1%**	**1%**

EXPENDITURES BY CATEGORY

DPW-Maintenance	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Salaries	662,106	682,335	682,335	611,953	627,867
Benefits	323,661	327,681	327,681	315,044	333,054
Professional Services	71,805	52,500	72,000	77,000	77,000
Operations	296,163	228,715	261,215	321,229	327,230
Other Services	5,168	6,927	7,877	7,597	7,609
Supplies	100,812	69,450	79,100	85,650	83,200
FFE	4,957	1,000	1,000	10,000	10,000
Transfers	30,567	15,872	15,872	24,106	24,535
Total Expenditures	**1,495,238**	**1,384,480**	**1,447,080**	**1,452,579**	**1,490,495**

RECREATION DEPARTMENT

DEPARTMENT DESCRIPTION

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

Each quarter the Department published the "Sausalito and it's Community" magazine which lists youth, adult, and senior classes for the next three months as well as events that the Department is producing during the same time period. The Department averages 50-60 classes per quarter many with multiple sessions and produces over 25 special events per year.

ONGOING TASKS

- Program multiple sessions of classes
- Process class enrollments
- Produce Special Events
- Publish the "Sausalito and Its Community" Magazine.
- Process Special Event permits (non-city events)
- Process both in house and non-city banners
- Facilitate facility rentals
- Collaborate with Public Works on Park Projects
- Facilitate film/photography permits
- Act as City Liaison to:
    - Parks and Recreation Commission
    - Hospitality Business Development Committee
    - Age Friendly Sausalito
    - Sausalito Sister Cities (Vina del Mar Chili, Sakaide Japan, Cascais Portugal)
    - Sausalito Rotary, Lions and Woman's Clubs
    - Friends of Dunphy Park
    - Friends of the Dog Park
    - Sausalito on the Waterfront Foundation

STRATEGIC PLAN

- FY 2014-15 Dunphy Park Strategic Master Plan

PRIORITY CALENDAR ONGOING PROJECTS

- "Age" friendly initiative (community added)
- Playground Park Improvement Plan – Cazneau, Cloud View, Langendorf, Robin Sweeny
- Steps up Marin - rename to recognize Amy Belser (Council added)

PRIORITY CALENDAR APPROVED PROJECTS

FY2014-15 Approved Priority Calendar Project List	Ranked High to Low	Appropriated in FY14-16 Budget	Project Lead
Friends of a park program – Funding for maintenance and park enhancement	12.0	Project #4135 in CIP budget has appropriated funds	REC

STAFFING

FULL TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
Recreation Director	1	1	1	1
Recreation Supervisor	2	2	2	2
Admin Aide I	1	1	1	1
TOTAL	**4**	**4**	**4**	**4**

PART TIME STAFF

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

SERVICE INDICATORS

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
Class Enrollments	13,373	12,500	12,500	12,500
Classes Offered	550	423	450	450
Special Events	25	25	25	25
Special Event Attendance	23,000	22,000	22,000	25,000
Publish "Sausalito and it's Community" Magazine	4	4	4	4
Magazine Distribution	7,000	7,000	7,000	7,000
Special Event Permits	42	53	55	55
Banner Applications	16	15	15	15
Facility Rentals	983	980	1,000	1,000
Photography/Film Permits	12	5	5	5

DEPARTMENT REVENUES

Revenues by Category	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Permits & Fees	474,716	413,238	421,249	396,800	397,800
Miscellaneous	9,106	7,000	7,000	7,000	7,000
Total Department Revenues	**483,822**	**420,238**	**428,249**	**403,800**	**404,800**
% of Total Expenditures	**62%**	**53%**	**54%**	**49%**	**48%**

EXPENDITURES BY CATEGORY

Recreation	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Salaries	377,689	379,519	383,519	383,407	388,587
Benefits	119,536	127,951	127,951	135,170	142,817
Professional Services	158,216	131,000	131,000	136,000	136,000
Operations	6,443	8,000	8,000	7,500	7,500
Other Services	127,930	133,825	133,825	144,125	143,825
Supplies	17,138	17,750	17,750	18,500	18,500
FFE	4,553	1,000	1,000	1,000	1,000
Transfers	11,902	12,046	12,046	3,870	3,928
Total Expenditures	**823,408**	**811,092**	**815,092**	**829,571**	**842,158**

LIBRARY

DEPARTMENT DESCRIPTION

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

ONGOING TASKS

- Provide staffed Library services in a comfortable and welcoming Library physical facility, seven days a week for a total of 63 weekly hours.
- Provide virtual access to online Library resources (e-books, databases, museum passes) through the Library website.
- Provide a diverse schedule of educational programs for the benefit of Sausalito residents of all ages.
- Provide Internet, computer, Wi-Fi, and printing resources for local residents and visitors.

STRATEGIC PLAN

- FY 2015-16: Initiate community-driven planning for the future of Library facility to meet community needs and address ADA requirements.
- FY 2016-17: Approve a future path for the Library facility: ADA remediation, expansion, or new facility.
- FY 2017-18: Approve plans for next-generation Library facility, develop strategy for funding the project.

STAFFING

FULL-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
City Librarian	1	1	1	1
Senior Library Assistant	1	1	1	1
Librarian II	1	1	1	1
Librarian I	1	1	1	1
Library Assistant II	1	1	1	1

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
TOTAL	**5**	**5**	**5**	**5**

PART-TIME STAFF

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

SERVICE INDICATORS

INDICATOR	FY12-13	FY13-14 (est.)	FY14-15	FY15-16
Circulation of adult library materials	100,219	105,000	115,000	120,000
Circulation of children's and young adult library materials	25,927	29,000	32,500	35,000
Circulation of e-books and e-audiobooks	4,474	5,750	7,000	10,000
Adult program attendance	843	1,300	1,500	1,600
Children's program attendance	3,184	4,000	4,500	4,750
# of Sausalito residents with a library card	4,673	4,750	5,000	5,300

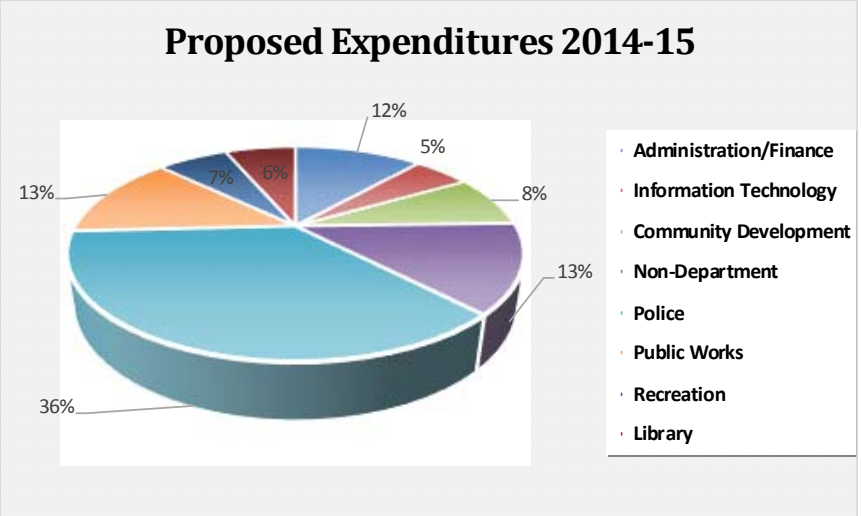
DEPARTMENT REVENUES

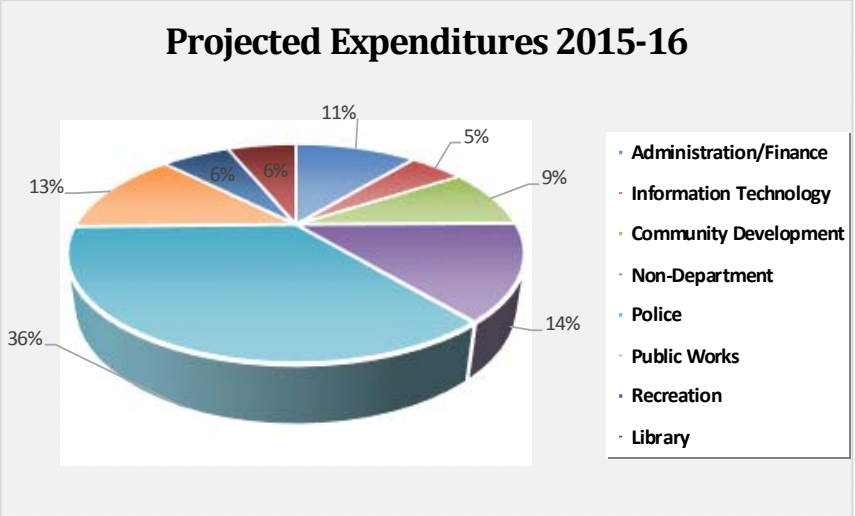
Revenues by Category	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Permits & Fees	11,645	15,000	15,000	15,000	15,000
Miscellaneous	81,636	27,188	3,000	11,526	11,678
Total Department Revenues	**93,281**	**42,188**	**18,000**	**26,526**	**26,678**
% of Total Expenditures	**11%**	**5%**	**2%**	**3%**	**3%**

EXPENDITURES BY CATEGORY

Library	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Salaries	474,667	494,737	494,737	512,581	521,375
Benefits	125,449	121,436	121,436	138,223	146,501
Professional Services	56,675	53,500	53,500	53,500	54,000
Operations	834	2,400	2,400	2,400	2,400
Other Services	688	1,500	1,500	1,500	1,500
Supplies	115,795	113,850	113,850	113,800	113,800
FFE	-	-	-	-	-
Transfers	4,935	4,917	4,917	3,840	3,921
Total Expenditures	**779,042**	**792,340**	**792,340**	**825,844**	**843,497**

GENERAL FUND EXPENDITURE SUMMARY CHARTS





SPECIAL REVENUE FUNDS

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

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

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Tidelands Fund	704,756	717,978	717,978	719,350	719,350
Traffic Safety	42,219	35,000	35,000	40,000	40,000
Gas Tax	187,868	226,154	212,685	189,181	196,000
Construction Impact Fees	172,234	150,000	150,000	150,000	150,000
County Measure A and B	122,161	130,300	162,800	140,000	120,000
Storm Drain	71,809	74,500	74,500	74,500	74,500
Stairs	342	-	-	-	-
Recreation Grant	96,153	-	40,000	45,000	45,000
Total Revenues	**1,397,542**	**1,333,932**	**1,392,963**	**1,358,031**	**1,344,850**
Tidelands Fund	1,065,985	635,059	635,059	710,257	556,738
Traffic Safety	39,756	35,000	34,000	40,000	40,000
Gas Tax	58,241	178,500	357,064	161,000	177,000
Construction Impact Fees	126,042	180,750	464,340	241,400	150,000
County Measure A and B	-	129,000	325,459	85,800	69,000
Storm Drain	57,581	39,000	123,514	48,800	38,500
Stairs	3,969	7,370	7,370	98,661	-
Recreation Grant	97,138	-	40,000	45,000	45,000
Total Expenditures	**1,448,712**	**1,204,679**	**1,986,806**	**1,430,918**	**1,076,238**
Net	**(51,170)**	**129,253**	**(593,843)**	**(72,887)**	**268,612**

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

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Taxes	71,680	74,500	74,500	74,500	74,500
Intergovernmental	309,417	356,454	375,485	329,181	316,000
Permits & Fees	171,127	150,000	150,000	150,000	150,000
Fines	42,206	35,000	35,000	40,000	40,000
Rental	701,500	712,978	712,978	718,850	718,850
Interest Income	5,458	5,000	5,000	500	500
Miscellaneous	96,153	-	40,000	45,000	45,000
Total Revenues	**1,397,542**	**1,333,932**	**1,392,963**	**1,358,031**	**1,344,850**
Professional Services	137,160	96,129	95,129	102,000	106,500
Operations	98,337	220,275	220,275	253,583	255,583
Other Services	14,148	29,000	29,000	28,800	28,500
FFE	23,925	-	40,000	45,000	45,000
Transfers	1,175,143	859,275	1,602,402	1,001,535	640,655
Total Expenditures	**1,448,712**	**1,204,679**	**1,986,806**	**1,430,918**	**1,076,238**

TIDELAND FUND

DEPARTMENT DESCRIPTION

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

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

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

ONGOING TASKS

- Bill all leases on a monthly basis to ensure revenue collection
- Monitor all leases for reporting compliance
- Negotiate renewal/extension of leases
- Pay the semi-annual debt service (see debt service fund – Tideland Loans Fund
- File annual Granted Public Trust Lands report to the State California Lands Commission
- Participate in the Richardson Bay Regional Association
- Transfer monies to the City's General Fund to recover certain administration, public works, public safety and other costs associated with managing the Tidelands

- Responsible for maintenance and replacement of properties, seawalls and bulkheads

STRATEGIC PLAN

Consistent with the strategic plan goal of improving and continuing to maintain the infrastructure, emphasizing long-term asset management, the City transfers resources to the Capital Projects Fund for the following Capital Improvement Projects:

- Humboldt Bulkhead
- Turney Street Ramp Dredge
- Shoreline Rip Rap Placement
- Cass Marina Rehab
- Ferry Terminal Shoreside Improvements -- Grant
- Ferry Terminal Shoreside Improvements -- City
- Wave Attenuator Project

STAFFING

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

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Rental	701,500	712,978	712,978	718,850	718,850
Interest Income	3,255	5,000	5,000	500	500
Total Revenues	**704,756**	**717,978**	**717,978**	**719,350**	**719,350**
Professional Services	133,182	88,129	88,129	90,000	94,500
Operations	3,604	115,275	115,275	148,583	150,583
FFE	23,925	-	-	-	-
Transfers	905,275	431,655	431,655	471,674	311,655
Total Expenditures	**1,065,985**	**635,059**	**635,059**	**710,257**	**556,738**

TRAFFIC SAFETY FUND

DEPARTMENT DESCRIPTION

All fines and forfeitures received as a result of arrests by city police officers for vehicle code violations must be deposited in a special city "Traffic Safety Fund" to be used for traffic control devices; maintenance of equipment and supplies for traffic law enforcement and traffic accident prevention; the maintenance, improvement or construction of public streets, bridges or culverts; and the compensation of school crossing guards who are nor regular full0time members of the police department.

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

STRATEGIC PLAN

Transferring these funds to the Capital Projects Fund for the maintenance, improvement or construction of public streets is consistent with the Strategic Plan goal of improving and continuing to maintain the infrastructure, emphasizing long-term asset management.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Fines	42,206	35,000	35,000	40,000	40,000
Interest Income	14	-	-	-	-
Total Revenues	**42,219**	**35,000**	**35,000**	**40,000**	**40,000**
Professional Services	-	5,000	4,000	10,000	10,000
Operations	39,756	30,000	30,000	30,000	30,000
Transfers	-	-	-	-	-
Total Expenditures	**39,756**	**35,000**	**34,000**	**40,000**	**40,000**

GAS TAX FUND

DEPARTMENT DESCRIPTION

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

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

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

ONGOING TASKS

- Street lights maintenance and repairs

STRATEGIC PLAN

Remaining monies after street lights maintenance and repairs are transferred to the Capital Projects Fund for the maintenance, improvement or construction of public streets; and this use is consistent with the Strategic Plan goal of improving and continuing to maintain the infrastructure, emphasizing long-term asset management.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Intergovernmental	187,641	226,154	212,685	189,181	196,000
Interest Income	227	-	-	-	-
Total Revenues	**187,868**	**226,154**	**212,685**	**189,181**	**196,000**
Professional Services	1,258	3,000	3,000	2,000	2,000
Operations	54,977	75,000	75,000	75,000	75,000
Transfers	2,006	100,500	279,064	84,000	100,000
Total Expenditures	**58,241**	**178,500**	**357,064**	**161,000**	**177,000**

CONSTRUCTION IMPACT FEES FUND

DEPARTMENT DESCRIPTION

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

ONGOING TASKS

Government Code Section 66006 (b)(1) requires a local agency, within 180 days after the last day of each fiscal year, to make available to the public the following information for the fiscal year:

- A brief description of the type of fee in the account or fund.
- The amount of the fee.
- The beginning and ending balance of the account or fund.
- The amount of the fees collected and the interest earned.
- An identification of each public improvement on which the fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, and the public improvement remains incomplete.
- A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.
- The amount of refunds made.

STRATEGIC PLAN

Transferring these funds to the Capital Projects Fund for the maintenance, improvement or construction of public streets is consistent with the Strategic Plan goal of improving and continuing to maintain the infrastructure, emphasizing long-term asset management.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Permits & Fees	171,127	150,000	150,000	150,000	150,000
Interest Income	1,106	-	-	-	-
Total Revenues	**172,234**	**150,000**	**150,000**	**150,000**	**150,000**
Transfers	126,042	180,750	464,340	241,400	150,000
Total Expenditures	**126,042**	**180,750**	**464,340**	**241,400**	**150,000**

COUNTY MEASURE A AND B FUND

DEPARTMENT DESCRIPTION

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

ONGOING TASKS

- Annually execute formalized funding agreements setting the funding for certain street and roads construction projects within the City

STRATEGIC PLAN

Transferring these funds to the Capital Projects Fund for the maintenance, improvement or construction of public streets is consistent with the Strategic Plan goal of improving and continuing to maintain the infrastructure, emphasizing long-term asset management.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Intergovernmental	121,776	130,300	162,800	140,000	120,000
Interest Income	385	-	-	-	-
Total Revenues	**122,161**	**130,300**	**162,800**	**140,000**	**120,000**
Transfers	-	129,000	325,459	85,800	69,000
Total Expenditures	**-**	**129,000**	**325,459**	**85,800**	**69,000**

STORM DRAINAGE FUND

DEPARTMENT DESCRIPTION

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

ONGOING TASKS

- Provides for maintenance and capital improvement projects for the City's storm drainage system.
- Comply with the mandates of federal and state requirements regulating storm water quality, including the Marin County Storm Water Pollution Prevention Program (MCSTOPP)and the Baseline Urban Runoff Control Program (BURCP) Basin Plan Permit
- Prepares storm water runoff charges to be placed on the tax rolls

STRATEGIC PLAN

Transferring these funds to the Capital Projects Fund for the maintenance, improvement or construction of storm water facilities is consistent with the Strategic Plan goal of improving and continuing to maintain the infrastructure, emphasizing long-term asset management.

Like many California cities, new federal and state storm water mandates and regulations have highlighted years of deferred maintenance for storm drain infrastructure. These new mandates require stringent day-to-day operating procedures, and will require significant infrastructure investment. The preparation of a Storm Water Master Plan, and repairing and replacing the City's aging Storm Water infrastructure is a high priority for the City, yet there is not an identified revenue source for an estimated $1 million annual infrastructure replacement program.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Taxes	71,680	74,500	74,500	74,500	74,500
Interest Income	129	-	-	-	-
Total Revenues	**71,809**	**74,500**	**74,500**	**74,500**	**74,500**
Professional Services	2,720	-	-	-	-
Other Services	14,148	29,000	29,000	28,800	28,500
Transfers	40,713	10,000	94,514	20,000	10,000
Total Expenditures	**57,581**	**39,000**	**123,514**	**48,800**	**38,500**

STAIRS FUND

DEPARTMENT DESCRIPTION

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

ONGOING TASKS

1. Identify and implement projects that can be used by the monies generated from the 167 Cazneau" legal settlement

STRATEGIC PLAN

Transferring these funds to the Capital Projects Fund for the maintenance, improvement or construction of public stairs to provide pedestrian traffic up and down Sausalito hills is consistent with the Strategic Plan goal of improving and continuing to maintain the infrastructure, emphasizing long-term asset management.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Interest Income	342	-	-	-	-
Total Revenues	**342**	**-**	**-**	**-**	**-**
Transfers	3,969	7,370	7,370	98,661	-
Total Expenditures	**3,969**	**7,370**	**7,370**	**98,661**	**-**

RECREATION GRANTS FUND

DEPARTMENT DESCRIPTION

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

ONGOING TASKS

Identify and apply for grants that provide for enhanced Parks and Recreation maintenance and infrastructure

STRATEGIC PLAN

Parks and Recreation infrastructure improvements are consistent with the City's Strategic Plan Goal of improving and continuing to maintain the infrastructure, emphasizing long-term asset management.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Miscellaneous	97,138	-	-	-	-
Transfers	-	-	40,000	45,000	45,000
Total Revenues	**97,138**	**-**	**40,000**	**45,000**	**45,000**
FFE	-	-	40,000	45,000	45,000
Transfers	97,138	-	-	-	-
Total Expenditures	**97,138**	**-**	**40,000**	**45,000**	**45,000**

DEBT SERVICE FUNDS

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

Revenues and expenditures by fund are as follows:

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Tidelands Loan	72,155	72,155	72,155	72,155	72,155
2006 General Obligations Bonds	515,990	490,401	490,401	478,320	505,061
Total Revenues	**588,146**	**562,556**	**562,556**	**550,475**	**577,216**
Tidelands Loan	72,155	72,155	72,155	72,155	72,155
2006 General Obligations Bonds	406,750	464,575	464,575	455,543	481,010
Total Expenditures	**478,905**	**536,730**	**536,730**	**527,698**	**553,165**
Net	**109,241**	**25,826**	**25,826**	**22,777**	**24,051**

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

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
REVENUES					
Taxes	489,474	490,401	490,401	478,320	505,061
Intergovernmental	1,978	-	-	-	-
Transfers	96,694	72,155	72,155	72,155	72,155
Total Revenues	**588,146**	**562,556**	**562,556**	**550,475**	**577,216**
EXPENDITURES					
Operations	478,905	536,730	536,730	527,698	553,165
Total Expenditures	**478,905**	**536,730**	**536,730**	**527,698**	**553,165**
Net	**109,241**	**25,826**	**25,826**	**22,777**	**24,051**

TIDELANDS LOAN FUND

DEPARTMENT DESCRIPTION

Between April 1995 and March 1996, the City borrowed $1.2 million from the California Department of Boating and Waterways to finance certain improvements. The loan bears interest at 4.5% per annum on the unpaid balance, commencing with the date of each transfer of loan funds to the City. Repayment of the loan commenced August 1995, and is payable in annual installments of $72,155, including interest, until maturity, August 1, 2025. The balance at June 30, 2014 is $865,866.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
REVENUES					
Transfers	72,155	72,155	72,155	72,155	72,155
Total Revenues	**72,155**	**72,155**	**72,155**	**72,155**	**72,155**
EXPENDITURES					
Operations	72,155	72,155	72,155	72,155	72,155
Total Expenditures	**72,155**	**72,155**	**72,155**	**72,155**	**72,155**
Net	**-**	**-**	**-**	**-**	**-**

2006 GENERAL OBLIGATION BONDS FUND

DEPARTMENT DESCRIPTION

GENERAL OBLIGATION BOND 2006 SERIES A

On November 16, 2006, the City issued General Obligation Bonds Series A in the amount of $8,205,000. The bond proceeds from this series and the bond proceeds from Series B (see below) were used to finance the demolition and replacement of a police building and fire station. Interest payments are due each February 1 and August 1, and principal is due each August 1, repayable from General Fund revenues until August 1, 2026. The bonds bear interests at rates from 4.10% to 5.00% per annum. These bonds are repayable from the proceeds of *ad valorem property* taxes. The total principal and interest remaining to be paid on the Series A bonds is $7,436,050.

GENERAL OBLIGATION BOND 2006 SERIES B (CAPITAL APPRECIATION BONDS)

On November 16, 2006, the City issued General Obligation Bonds Series B in the amount of $7,293,894. The bond proceeds from this series and the bond proceeds from Series A (see above) were used to finance the demolition and replacement of a police building and fire station. These bonds are repayable from the proceeds of *ad valorem property* taxes. The total principal and interest remaining to be paid on the bonds is $10,352,607. There will be no principal and interest paid for this two-year budget's fiscal years. The Bonds do not pay periodic interest. Interest on the Bonds will accrete in value at the rates between 4.55% and 4.65%. Repayments of the accreted principal will commence August 1, 2026. Final repayment will be August 1, 2041.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
REVENUES					
Taxes	489,474	490,401	490,401	478,320	505,061
Intergovernmental	1,978	-	-	-	-
Transfers	24,539	-	-	-	-
Total Revenues	**515,990**	**490,401**	**490,401**	**478,320**	**505,061**
EXPENDITURES					
Operations	406,750	464,575	464,575	455,543	481,010
Total Expenditures	**406,750**	**464,575**	**464,575**	**455,543**	**481,010**
Net	**109,241**	**25,826**	**25,826**	**22,777**	**24,051**

ENTERPRISE FUNDS

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

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

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Sewer	1,596,224	3,643,157	3,643,157	7,306,000	2,406,000
Old City Hall	270,013	275,000	275,000	280,000	285,000
MLK	996,421	1,150,000	1,250,000	1,300,000	1,350,000
Parking	1,792,628	1,728,500	1,778,500	1,777,500	1,797,500
Total Revenues	**4,655,285**	**6,796,657**	**6,946,657**	**10,663,500**	**5,838,500**
Sewer	2,190,673	3,971,703	3,726,962	7,220,198	2,225,758
Old City Hall	176,961	260,000	260,000	285,000	285,000
MLK	1,471,930	1,170,320	1,411,803	1,103,968	823,742
Parking	1,404,272	1,458,294	1,589,794	1,825,772	1,851,560
Total Expenditures	**5,243,836**	**6,860,316**	**6,988,558**	**10,434,938**	**5,186,060**
Net	**(588,551)**	**(63,659)**	**(41,901)**	**228,562**	**652,440**

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

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Taxes	1,595,411	1,750,677	1,750,677	2,300,000	2,400,000
Permits & Fees	1,788,289	1,727,500	1,777,500	1,777,500	1,797,500
Rental	1,245,861	1,425,000	1,525,000	1,580,000	1,635,000
Interest Income	5,350	2,000	2,000	1,000	1,000
Miscellaneous	20,375	1,886,480	1,886,480	5,000,000	-
Transfers	-	5,000	5,000	5,000	5,000
Total Revenues	**4,655,285**	**6,796,657**	**6,946,657**	**10,663,500**	**5,838,500**
Salaries	889,956	830,784	850,784	816,559	805,347
Benefits	299,131	449,351	449,351	429,650	434,527
Professional Services	221,132	327,381	267,749	355,000	364,000
Operations	1,534,842	1,046,536	1,045,736	1,379,445	1,094,165
Other Services	115,599	124,740	271,740	139,740	141,542
Supplies	67,048	83,886	70,626	83,886	85,953
FFE	560,470	2,366,980	2,401,914	5,575,000	400,000
Transfers	1,555,658	1,630,658	1,630,658	1,655,658	1,860,526
Total Expenditures	**5,243,836**	**6,860,316**	**6,988,558**	**10,434,938**	**5,186,060**

SEWER FUND

DEPARTMENT DESCRIPTION

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

Every five years the City undertakes a sewer rate revenue study to develop a five year financial plan. The FY 2014-16 budget reflects the implementation of the financial rates approved by the City Council on May 6, 2014.

The City's financial plan addresses four primary objectives:

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

ONGOING TASKS

- Collection System Mapping
- Prioritized Preventive Maintenance
- Conducting Inspections, Condition Assessments and Replacement Planning
- Obtaining and Maintaining Critical Equipment and Spare Parts
- Training

STRATEGIC PLAN

The City has prepared a Sewer System Management Plan (SSMP) in compliance with requirements of the San Francisco Bay Regional Water Quality Control Board (RWQCB). The goals of the City's SSMP are to accomplish the following:

- To properly manage, operate, and maintain all parts of the wastewater collection system, so as to preserve and protect the public's investment in that system
- To provide adequate capacity to convey peak flows to the Sausalito Marin City Sanitary District (SMCSD) treatment plant
- To minimize the frequency and duration of sanitary sewer overflows (SSOs), including implementing regular, proactive maintenance of the system to remove issues that may cause sewer backups or SSOs
- To mitigate the impact of SSOs on public health and the environment
- To respond quickly and respectfully to public notifications of SSOs or other collection system problems
- To collect complete and accurate information regarding SSOs for reporting to the appropriate regulatory agencies
- To uphold the City's standards and specifications on newly constructed public and private sewers
- To provide a safe working environment for City employees
- To provide City employees with the tools and training needed to perform their work effectively and achieve the City's goals

STAFFING

FULL-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
Public Works Director	0.5	0	0	0
Public Works Director/City Engineer	0	0.5	0.5	0.5
City Engineer	0.5	0	0	0
Senior Civil Engineer	0	0.5	0.5	0.5
Civil Engineer II	0.5	0	0	0
Assistant Engineer	0	0.5	0	0
Admin Aide I	0.5	.5	.5	.5
DPW Division Manager	0.5	.5	.5	.5
DPW Supervisor	0.1	0.1	0.1	0.1
Fleet Coordinator	0.6	0.6	0.25	0.25
Maintenance Worker II	1.5	1.5	2	2
Custodian	0	0	0.25	0.25
Sewer Maintenance Worker II	1	1	0	0
Sewer Maintenance Worker I	2	2	2	2
Sewer System Coordinator	1	1	1	1
TOTAL	**8.7**	**8.7**	**7.6**	**7.6**

SERVICE INDICATORS

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
Miles cleaned of the City's 24 miles of main line (min 8/year)	13	14	8	8
Miles inspected the City's 24 miles of main line (min 4/year)	7	24	4	4

Number of Public Sanitary Sewer Overflows (0)	5	11	0	0
Volume of Public Sanitary Sewer Overflows (0)	12,855	91,190	0	0
Number of Private Lateral Sewage Discharges (0)	12	10	0	0
Volume of Private Lateral Sewage Discharges (0)	1,947	1,164	0	0
Capital Project Spending ($1 million/year through FY13-14, $1.7 million per year FY14-16)	$323,344	$1,000,000	$1,700,000	$1,700,000

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Taxes	1,595,411	1,750,677	1,750,677	2,300,000	2,400,000
Interest Income	813	1,000	1,000	1,000	1,000
Miscellaneous	-	1,886,480	1,886,480	5,000,000	-
Transfers	-	5,000	5,000	5,000	5,000
Total Revenues	**1,596,224**	**3,643,157**	**3,643,157**	**7,306,000**	**2,406,000**
Salaries	731,409	666,074	666,074	645,922	628,670
Benefits	265,589	371,530	371,530	384,460	387,465
Professional Services	151,826	272,381	201,000	300,000	309,000
Operations	347,841	173,929	162,929	599,007	601,077
Other Services	33,702	59,640	31,640	59,640	61,442
Supplies	34,243	68,886	55,626	68,886	70,953
FFE	463,779	2,196,980	2,075,880	5,000,000	-
Transfers	162,283	162,283	162,283	162,283	167,151
Total Expenditures	**2,190,673**	**3,971,703**	**3,726,962**	**7,220,198**	**2,225,758**

OLD CITY HALL FUND

DEPARTMENT DESCRIPTION

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

ONGOING TASKS

- Administrative monthly billings to tenant
- Periodic DPW Maintenance Division inspections

STRATEGIC PLAN

- Maximizing use of City facilities to generate rental income is consistent with the Strategic Plan goal to achieve and maintain fiscal sustainability and resiliency.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Rental	269,815	275,000	275,000	280,000	285,000
Interest Income	198	-	-	-	-
Total Revenues	**270,013**	**275,000**	**275,000**	**280,000**	**285,000**
Professional Services	1,277	-	-	-	-
Operations	685	10,000	10,000	10,000	10,000
Transfers	175,000	250,000	250,000	275,000	275,000
Total Expenditures	**176,961**	**260,000**	**260,000**	**285,000**	**285,000**

MLK FUND

DEPARTMENT DESCRIPTION

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

ONGOING TASKS

- Manage MLK Accounts Receivable and take appropriate action to ensure all rent is collected by 10th of each month. Tenant arrears not to exceed 30 days.
- Field and respond to Tenant issues and requests for maintenance or repairs in timely manner.
- Coordinate maintenance and repair projects with DPW (or vendors directly). Monitor performance of projects; confirm they are completed to specifications and budget within time frames.
- Ensure all leases are current, Tenants are in compliance and critical dates are well managed.
- Manage Property Performance: Tenant mix, Tenant retention, vacancy, reporting and secure income generation.
- Communicate campus events, repairs, issues and items that may affect Tenant's business in a timely manner.
- Ensure routine maintenance is completed to specifications.
- Implement long range schedule for property improvements and repair.

MLK MAINTENANCE SCHEDULE

	JANITORIAL	D	W	M	Q	A	M	T	W	TH	F
Bldg. 1	Empty Trash Cans Breezeway	X									
J Bldg. 3	Clean & Stock Tenant Restroom	X									
Bldg. 6	Clean & Stock Restrooms	X									
J Bldg. 6	Vacuum Carpet & Mop Restroom	X									
Bldg. 6	Empty Trash Cans	X									
Bldg. 6	Sweep & Mop Gym Floor		2X						X		
Bldg. 7	Clean & Stock Restrooms	X									
Bldg. 7	Sweep Floor in Hallways		X					X		X	
Field House	Clean & Stock Restrooms	X									
	Additional Tasks Requested										
Bldg. 7	Mop Hallways/Clear Cobwebs & Dust		1X					X			

	LANDSCAPING	D	W	M	Q	A	M	T	W	TH	F
MLK Field	Mow Lawn		X								X
MLK Field	Apply Pesticides					X					
MLK Field	Repair Sprinklers			Regularly							
MLK Field	Trim Perimeter Growth at Parking Lot*			2X							
MLK Tennis Ct.	Mow Lawn and Trim Weeds*					2X					
CAM (Btwn.1-3)	Mow Lawn			2X							
CAM (Btwn.1-3)	Trim & Prune Shrubs*					2X					
CAM (Btwn.1-3)	Pick up Litter in Shrubs and Weed to Clear Area*					2X					
CAM (Btwn.1-3)	Eliminate Weeds Growing in Brick Patio*					2X					
CAM (Bldg. 2)	Mow Lawn			2X							
CAM (Bldg. 2)	Maintain (Trim/Weed/Pick Up Litter) Shrubs*										
MLK Upper Lot	Mow Grassy Knoll Overlooking Track*					X					
MLK Upper Lot	Eliminate Weeds Growing on Fence Line (Parking)*										
MLK Upper Lot	Maintain (Trim/Weed/Pick Up Litter) Island*					X					
MLK Lower Lot	Maintain (Trim/Weed/Pick Up Litter) Ditch*					X					
MLK Lower Lot	Mow/Trim Hillside Adjacent Tennis Ct. & Gym*					?					
MLK Campus	Prune / Trim Trees					X					
MLK Campus	Eliminate Weeds Growing from Base of Bldgs.*					2X					
MLK Campus	Eliminate Weeds Growing from Base of Fences*					2X					
	Additional Tasks Requested										
MLK Campus	Fertilize/Weed and Mulch Landscape Beds					X					
MLK Campus	Fertilize and Trim Trees and Shrubs										
Bldg. 7	Utilize Blower to Manage Pine Needles				X						
Field House	Maintain Grasses and Plantings			X							
	* Request Increased Service Frequency										

	MAINTENANCE	D	W	M	Q	A	M	T	W	TH	F
MLK Field	Empty Trash Cans		2X				X			X	
MLK Tennis Ct.	Empty Trash Cans		2X				X			X	
MLK Basketball Ct.	Netting and Backboards in Good Repair.					?					
MLK Gym	Floor and Lighting					?					
MLK Campus	Maintain Repair Fencing (Tennis/Basketball Ct./Field/Plot)					?					
MLK Campus	Cleanout and Repair Rain Gutters & Downspouts*					X					
MLK Campus	Repair Bldg. Cracks, Damaged Eaves, etc.				X						
MLK Campus	Replace Light Bulbs / Check Sensors			X							

STRATEGIC PLAN

The City General Fund has loaned monies to the MLK Enterprise Fund to be used for any expenses necessary or incidental to carrying out the administration and maintenance of the property. At June 30, 2014, outstanding loans totaling $6,281,757 ($3,398,889 in advances and $2,882,868 of accrued interest) will have been made from the General Fund. Simple interest accrues at a rate of 5% per annum on the principal amount of the advance. Unpaid interest becomes part of the principal balance.

STAFFING

FULL-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
MLK Property Manager	0	1	1	1
DPW Division Manager	.1	.1	.1	.1
DPW Supervisor	.2	.2	.2	.2
Maintenance Worker II	.4	.4	.4	.4
Lead Custodian			.1	.1
Custodian			.1	.1
TOTAL	**0.7**	**1.7**	**1.9**	**1.9**

PART-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
MLK Property Manager	0.75	0	0	0

SERVICE INDICATORS

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
Tenant A/R Balance End of FY	$42,703.78	$0	$0	$0.00
# of Studio Vacancies End of FY	3	2	0	0
Tenant complaints	~50+	~30	~15	~5
Neighborhood complaints	~50	~30	~10	~5
Special events on campus	4	3	3	3
Leaky roof events		5		
Emergency maintenance calls	4	2	1	1

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Rental	976,046	1,150,000	1,250,000	1,300,000	1,350,000
Miscellaneous	20,375	-	-	-	-
Total Revenues	**996,421**	**1,150,000**	**1,250,000**	**1,300,000**	**1,350,000**
Salaries	95,292	124,610	124,610	130,362	135,677
Benefits	22,599	64,727	64,727	41,793	43,602
Professional Services	60,027	5,000	16,749	5,000	5,000
Operations	1,184,491	772,607	866,307	743,438	456,088
FFE	76,147	170,000	306,034	150,000	150,000
Transfers	33,375	33,375	33,375	33,375	33,375
Total Expenditures	**1,471,930**	**1,170,320**	**1,411,803**	**1,103,968**	**823,742**

PARKING FUND

DEPARTMENT DESCRIPTION

The Parking System Enterprise provides on and off-street public parking spaces as a key element in maintaining the economic vitality of the downtown and surrounding activity centers. Public parking is also an economic development tool used to attract investment into the community as well as manage urban congestion. The Enterprise operates solely on fees collected from users. No taxpayer support is required. All proceeds from these operations are reinvested back into the community in the form of increasing the Parking System's capacity, and transfers back to the General Fund to provide for the health, safety, and welfare of the community

ONGOING TASKS

General Customer Service

- Speaking with customers at the front counter, answering telephone calls, answering general parking questions

Resident parking permits

- All aspects from mailing notices, reviewing proof of residency, accepting payments and issuing permits.

Parking Citation Review

- Review internet and written requests for dismissal, reviewing PEO pictures, notifying customers of first level review.

Financial Review

- Preparing parking lot revenue reports for staff and the Finance Department
- Review billings for inaccuracies
- On-going review of credit card and interchange fees

APARC

- Review of resident card usage
- When system is functional, billing for parking lot overages and reconciling resident card statements
    - Run reports for parking lot usage
    - Forecasting Lot revenue trends and provides suggestions for revenue enhancement
    - Cross-trained with Lot Supervisor Elliott Holt's duties on SityClient and Resident Card computer programs

Parking Lots.

- Maintains and repairs Multiple Space Meters (MSM)
- Collect coins/currency from MSMs
- Orders supplies and repair parts for MSMs
- Answers emails and telephone calls regarding the parking lots
- Reports system issues to APARC
- Maintains an on-going log of system outages
- Reviews citizen feedback and creates signage as necessary
- Runs various lot reports

Resident and Commuter SmartCards.

- Reviews resident and commuter card applications
- Recharges resident and commuter cards
- Maintains a data base of resident vehicle's license plate numbers
- Reports SmartCard issues to APARC
- Researches and reports on system issues for staff

VPRS (on-line valet parking system)

- Reviews Casa Madrona citations and dismisses when appropriate
- Monitors VPRS system for outages and issues
- Reviews system data and reports abuses when appropriate
- Corresponds with Casa Madrona staff on the status of citations

Other Duties.

- Maintains office hours at the police department
- Provides front counter relief, when needed
- Greets citizens at the front counter and provides referral
- Cross-trained with Jean Schurtz to provide vacation relief
- Researches new parking technology, as needed
- Informs resident and commuter card holders of system upgrades and issues via Constant Contact messages.
- Collects on-street parking meter coins as needed
- Dismisses citations under the direction of staff
- Researches and reports on, system trends and on-going problems
- Reviews Parkmobile application for issue

STRATEGIC PLAN

The monies transferred to the General Fund provide almost 10% of General Fund resources thereby being consistent with the strategic plan goal of sustaining fiscal resiliency.

STAFFING

PART-TIME STAFF

POSITION	FY12-13	FY13-14	FY14-15	FY15-16
Parking Analyst	.5	.5	.5	.5
Lead Parking Attendant	.5	.5	.5	.5
TOTAL	1.0	1.0	1.0	1.0

SERVICE INDICATORS

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
Parking Lot # 1 Spaces	176	176	176	176
Parking Lot #1 Total Revenue	$750,000.00	$845,000.00	$820,000.00	$820,000.00
Parking Lot #1 Average Transaction	$5.24	$5.27		
Parking Lot #1 Revenue per Space	$4,261.36	$4,801.14	$4,659.09	$4,659.09
Parking Lot # 2 Spaces	49	49	49	49
Parking Lot #2 Total Revenue*	$76,000.00	$77,000.00	$110,000.00	$110,000.00
Parking Lot #2 Average Transaction	$4.76	$5.17		
Parking Lot #2 Revenue per Space	$1,551.02	$1,571.43	$2,244.90	$2,244.90

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
Parking Lot # 3 Spaces	165	165	165	165
Parking Lot #3 Total Revenue	$151,600.00	$176,000.00	$170,000.00	$170,000.00
Parking Lot #3 Average Transaction	$4.11	$4.19		
Parking Lot #3 Revenue per Space	$918.79	$1,066.67	$1,030.30	$1,030.30
Parking Lot # 4 Spaces	126	126	126	126
Parking Lot #4 Total Revenue	$120,000.00	$133,000.00	$135,000.00	$135,000.00
Parking Lot #4 Average Transaction	$2.58	$2.80		
Parking Lot #4 Revenue per Space	$952.38	$1,055.56	$1,071.43	$1,071.43
Commuter Card Transactions	35,000	34,250	35,000	35,000
Commuter Card Total Revenue**	$140,000.00	$137,000.00	$140,000.00	$140,000.00
Commuter Card Average Transaction	$4.00	$4.00	$4.00	$4.00
# of Parking Meters	180	180	180	180
Parking Meter Total Revenue	$300,000.00	$280,000.00	$300,000.00	$300,000.00
Parking Meter Revenue per Space	$1,666.67	$1,555.56	$1,666.67	$1,666.67
D Parking Permits Total Revenue	$35,600.00	$36,000.00	$35,000.00	$35,000.00
L Parking Permits Total Revenue	$25,600.00	$30,000.00	$30,000.00	$30,000.00
Resident SmartCards Issued	2,000	2,200	2,400	2,500
Resident SmartCard "Free Parking"	$160,000.00	$160,000.00	$165,000.00	$170,000.00
Resident SmartCard Average Transaction	$4.44	$4.63		

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Estimated 2013-14	Proposed 2014-15	Projected 2015-16
Permits & Fees	1,788,289	1,727,500	1,777,500	1,777,500	1,797,500
Interest Income	4,339	1,000	1,000	-	-
Total Revenues	**1,792,628**	**1,728,500**	**1,778,500**	**1,777,500**	**1,797,500**
Salaries	63,255	40,100	60,100	40,275	41,000
Benefits	10,944	13,094	13,094	3,397	3,460
Professional Services	8,002	50,000	50,000	50,000	50,000
Operations	1,825	90,000	6,500	27,000	27,000
Other Services	81,898	65,100	240,100	80,100	80,100
Supplies	32,805	15,000	15,000	15,000	15,000
FFE	20,543	-	20,000	425,000	250,000
Transfers	1,185,000	1,185,000	1,185,000	1,185,000	1,385,000
Total Expenditures	**1,404,272**	**1,458,294**	**1,589,794**	**1,825,772**	**1,851,560**

INTERNAL SERVICE FUNDS

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

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Vehicle Replacement	139,106	102,864	97,864	104,290	90,440
Workers Compensation	214,108	243,875	243,875	260,000	263,500
Employee Benefits	326,813	117,155	332,155	115,028	116,491
Total Revenues	**680,028**	**463,894**	**673,894**	**479,318**	**470,430**
Vehicle Replacement	1,422,219	209,965	209,965	70,000	52,000
Workers Compensation	920,155	238,875	238,875	259,000	262,500
Employee Benefits	515,827	58,000	58,000	85,000	85,000
Total Expenditures	**2,858,201**	**506,840**	**506,840**	**414,000**	**399,500**
Net	**(2,178,173)**	**(42,946)**	**167,054**	**65,318**	**70,930**

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Interest Income	8,850	20,000	15,000	11,000	6,000
Miscellaneous	4,807	-	-	-	-
Transfers	666,371	443,894	658,894	468,318	464,430
Total Revenues	**680,028**	**463,894**	**673,894**	**479,318**	**470,430**
Benefits	1,022,467	296,875	296,875	344,000	347,500
Operations	71,517	71,965	71,965	-	-
FFE	16,843	138,000	138,000	70,000	52,000
Transfers	1,747,374	-	-	-	-
Total Expenditures	**2,858,201**	**506,840**	**506,840**	**414,000**	**399,500**
Net	**(2,178,173)**	**(42,946)**	**167,054**	**65,318**	**70,930**

BAY CITIES JOINT POWERS INSURANCE AUTHORITY

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

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

- **WORKERS COMPENSATION FUND**

DEPARTMENT DESCRIPTION

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

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

ONGOING TASKS

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

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

STRATEGIC PLAN

- The City has a risk based analysis for reserve requirements and the goal of the Workers Compensation fund is to have adequate cash reserve (current assets minus current liabilities) balances at any time to cover 2 self-insured incidents @ $150,000 per incident.

SERVICE INDICATORS

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
Cash Fund Balance	1,000,000	1,000,000	1,000,000	1,000,000
Claims Payable (includes incurred but not reported claims)	999,101	821,919	750,000	750,000

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Interest Income	2,458	5,000	5,000	1,000	1,000
Miscellaneous	-	-	-	-	-
Transfers	211,650	238,875	238,875	259,000	262,500
Total Revenues	**214,108**	**243,875**	**243,875**	**260,000**	**263,500**
Benefits	920,155	238,875	238,875	259,000	262,500
Total Expenditures	**920,155**	**238,875**	**238,875**	**259,000**	**262,500**
Net	**(706,047)**	**5,000**	**5,000**	**1,000**	**1,000**

- **GENERAL LIABILITY FUND**

DEPARTMENT DESCRIPTION

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

ONGOING TASKS

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

STRATEGIC PLAN

- The City has a risk based analysis for reserve requirements and the goal of the General Liability fund is to have adequate cash reserve balances (current assets minus current liabilities) at any time to cover 2 self-insured incidents @ $50,000 per incident.

SERVICE INDICATORS

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

VEHICLE REPLACEMENT FUND

DEPARTMENT DESCRIPTION

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

ONGOING TASKS

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

STRATEGIC PLAN

Operation of the Vehicle Replacement Fund is consistent with the Strategic Plan Goal of delivering effective and efficient municipal services.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Interest Income	4,955	10,000	5,000	5,000	-
Miscellaneous	4,807	-	-	-	-
Transfers	129,344	92,864	92,864	99,290	90,440
Total Revenues	**139,106**	**102,864**	**97,864**	**104,290**	**90,440**
Operations	71,517	71,965	71,965	-	-
FFE	16,843	138,000	138,000	70,000	52,000
Transfers	1,333,859	-	-	-	-
Total Expenditures	**1,422,219**	**209,965**	**209,965**	**70,000**	**52,000**
Net	**(1,283,112)**	**(107,101)**	**(112,101)**	**34,290**	**38,440**

VEHICLE SCHEDULES

Asset Description	Used by	Date Placed in Service	Est. Replace Cost 2015	Est. Replace Cost 2016	Life Expect	Actual Age-2015	ıal Age-2	Funding as of 6/30/14	2,015	Funding as of 6/30/15	2,016	Funding as of 6/30/16
2012 Chrysler 300	chief	2012	29,906	30,355	7	3	4	8,356	4,272	12,629	4,336	16,965
2010 Crown Victoria #1	patrol	2010	43,845	44,503	3	5	6	43,197	648	43,845	658	44,503
2014 Ford Interceptor SUV	patrol	2014	40,853	41,466	7	1	2	-	5,836	5,836	5,924	11,760
2005 Ford Crown Victoria	VIPS	2006	-	-				-	-		-	
2008 Ford Crown Victoria #5	patrol	2008	43,845	44,503	3	7	8	43,197	648	43,845	658	44,503
2010 Crown Victoria #6	patrol	2010	43,845	44,503	3	5	6	43,197	648	43,845	658	44,503
2008 Crown Victoria #4	patrol	2008	43,845	44,503	3	7	8	43,197	648	43,845	658	44,503
2008 Crown Victoria #2	patrol	2008	43,845	44,503	3	7	8	43,197	648	43,845	658	44,503
2004 GO-4 3-Wheel	PEO	2005	31,107	31,573	6	10	11	30,647	460	31,107	467	31,573
2010 GO-4 3-Wheel	PEO	2011	28,402	28,828	6	4	5	13,785	4,734	18,519	4,805	23,323
2013 GO-4 3-Wheel	PEO	2014	31,924	32,403	6	1	2	-	5,321	5,321	5,400	10,721
2009 Ford Fusion	Lieut	2009	32,052	32,533	7	6	7	17,649	4,579	22,228	10,305	32,533
2006 Honda	detective	2006	37,180	37,738	7	9	10	36,631	549	37,180	558	37,738
2007 Honda (captain)	captain	2007	37,180	37,738	7	8	9	30,402	6,778	37,180	558	37,738
2008 Malibu Hybrid	detective	2008	31,564	32,038	7	7	8	21,566	9,998	31,564	473	32,038
Police Packaging incl in-car Compu	patrol	2014	96,019	97,459	20	1	2	55,191	4,801	59,992	4,873	64,865
2011 Chrysler GEM-eS	Parking	2011	17,108	17,365	6	4	5	8,304	2,851	11,155	2,894	14,049
2006 Ford Ranger Pickup	Parking	2011	13,116	13,313	6	4	5	6,366	2,186	8,552	2,219	10,771
2007 Ford Escape	VIPS	2011	-	-				-	-		-	
2013 BMW G650 Motorcycle	patrol	2013	13,488	13,690	5	2	3	-	2,698	2,698	2,738	5,436
2013 BMW G650 Motorcycle	patrol	2013	13,488	13,690	5	2	3	-	2,698	2,698	2,738	5,436
Officer Equip (18 @ $10,000)		2014	191,045	193,911	10	1	2	75,636	19,105	94,741	19,391	114,132
	POLICE		**863,660**	**876,615**				**520,521**	**80,105**	**600,626**	**70,967**	**671,593**

Asset Description	Used by	Date Placed in Service	Est. Replace Cost 2015	Est. Replace Cost 2016	Life Expect	Actual Age-2015	ual Age-2	Funding as of 6/30/14	2,015	Funding as of 6/30/15	2,016	Funding as of 6/30/16
1986 FORD F350	crew	1986	39,670	40,265	10	29	30	39,084	586	39,670	595	40,265
91 CHEV PK S-10	custodian	1990	23,516	23,869	10	25	26	23,169	348	23,516	353	23,869
	maint	1993	37,413	37,974	10	22	23	36,860	553	37,413	561	37,974
96 GMC PK 2500	maint	1995	37,413	37,974	10	20	21	36,860	553	37,413	561	37,974
JOHN DEERE 310D	crew	1996	87,297	88,606	12	19	20	86,007	1,290	87,297	1,309	88,606
98 CHEV PK 1500	supervisor	1998	31,813	32,290	10	17	18	31,343	470	31,813	477	32,290
98 CHEV PK 2500	mechanic	1998	34,783	35,305	10	17	18	34,269	514	34,783	522	35,305
1999 FORD PK F250	parks	1999	37,413	37,974	10	16	17	36,860	553	37,413	561	37,974
1999 INTL DUMP TRUCK	crew	1999	91,661	93,036	10	16	17	90,306	1,355	91,661	1,375	93,036
2001 FORD PU RANGER	foreman	2001	23,547	23,900	10	14	15	23,199	348	23,547	353	23,900
2001 FORD PU F250	parks	2001	37,413	37,974	10	14	15	36,860	553	37,413	561	37,974
2001 FORD PU F250	parks	2001	37,413	37,974	10	14	15	36,860	553	37,413	561	37,974
2014 Chevrolet Silverado 2500HD	parks	2014	41,615	42,239	10	1	2	-	4,162	4,162	4,224	8,385
2014 Chevrolet Silverado 2500HD	parks	2014	41,615	42,239	10	1	2	-	4,162	4,162	4,224	8,385
2003 GO-4 3-Wheel	PEO	2003	31,107	31,573	6	12	13	30,647	460	31,107	467	31,573
2009 Ford F550 Dump Truck		1999	104,568	106,136	10	16	17	103,023	1,545	104,568	1,569	106,136
	PUBLIC WORKS		**738,257**	**749,330**				**645,346**	**18,003**	**663,350**	**18,273**	**681,623**
2000 DODGE PK		2000	28,505	28,933	15	15	16	28,084	421	28,505	428	28,933
2003 Ford Econoline Van		2010	-	-	5	5	6		-	-	-	
	RECREATION		**28,505**	**28,933**				**28,084**	**421**	**28,505**	**428**	**28,933**
2002 Chevrolet Impala		2005	25,299	25,679	10	10	11	24,925	374	25,299	379	25,679
1997 Ford Explorer		1997	26,142	26,534	10	18	19	25,756	386	26,142	392	26,534
	CDD		**51,441**	**52,213**				**50,681**	**760**	**51,441**	**772**	**52,213**
			1,681,863	**1,707,091**				**1,244,632**	**99,290**	**1,343,921**	**90,440**	**1,434,361**

EMPLOYEE BENEFITS FUND

DEPARTMENT DESCRIPTION

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

- Compensated absence (earned vacation, sick, and compensatory time) balances;
- Other than pensions Post-Employment Benefits (OPEB) liabilities to pay for future retiree health care benefits; and,
- CalPERS Side Funds established when the City entered CalPERS funding pools…

ONGOING TASKS

2. Departments are cross-charged 1% of full-time employees' salaries
3. As part of the Labor Cost reform strategy, the City converted employees with less than three years of service, and other employees who opted out of the defined benefit OPEB plan, to a defined contribution OPEB plan,. The defined contributions are disbursed from this fund.
4. The City's annexation agreement with the Southern Marin Fire Protection District was completed effective as of June 30, 2012. The City agreed to pay Southern Marin Fire Protection District $58,000 annually for 30 years, a total of $1,740,000; representing the retiree medical costs of nine firefighters who worked for City. These payments are disbursed from the Employee Benefit Fund.
5. In 2012, the City paid off the Miscellaneous and Fire Safety employees Side Funds with CalPERS from monies accumulated, and transferred into this fund.

STRATEGIC PLAN

The use of this fund for offsetting unfunded liabilities is consistent with the Strategic Plan goal of financial sustainability and resiliency.

SERVICE INDICATORS

INDICATOR	FY12-13	FY13-14	FY14-15	FY15-16
Cash Fund Balance	760,000	1,000,000	1,000,000	1,000,000
Fund Balance as % of OPEB UAAL	33%	25%	25%	25%
Fund Balance as % of Comp Absences	123%	110%	110%	110%

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Interest Income	1,436	5,000	5,000	5,000	5,000
Transfers	325,377	112,155	327,155	110,028	111,491
Total Revenues	**326,813**	**117,155**	**332,155**	**115,028**	**116,491**
Benefits	102,312	58,000	58,000	85,000	85,000
Transfers	413,515	-	-	-	-
Total Expenditures	**515,827**	**58,000**	**58,000**	**85,000**	**85,000**
Net	**(189,014)**	**59,155**	**274,155**	**30,028**	**31,491**

CITY INFRASTRUCTURE

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

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

The City's is responsible for the care and upkeep of existing infrastructure assets, also known as Maintenance & Repair (M&R), as well as rehabilitation or replacement of those assets when needed. In addition, the City is responsible for providing needed new or expanded infrastructure. Providing ongoing M&R, such as resurfacing streets and repairing sidewalks or filling potholes, is vital for maintaining the condition of assets. Compounding the problem, as assets continue to deteriorate, the cost of repair will exponentially increase and can result in peripheral damage. For example, deferring roof replacement could later result in needing to replace the roof structural members, walls, and color of a building. When M&R is not fully funded, it contributes to deferred maintenance and capital costs. Like many California cities, the City of Sausalito has not fully funded M&R in many previous years due to tight budgetary constraints and competing priorities. As a result the City now has a backlog in deferred capital projects just for storm drains, streets, and sidewalks. This estimate is anticipated to significantly increase as information is collected in FY 2015 on the condition of other City facilities, sidewalks, and park assets.

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

In 2008, the City of Sausalito last updated its ADA Self-Evaluation and Transition Plan. The City's Transition Plan is now outdated as technologies, case law around ADA implementation and City facilities and programs evolved over the six years. In addition, the City found it difficult to consistently monitor the progress of the 2008 transition plan. As people with disabilities have requested accommodations under the ADA, City staff and managers and federal technical assistance providers have learned a great deal

about implementing the Act. The City's Self-Evaluation and Transition Plan requires revision in order to reflect best practices in ADA compliance and the realities of today's implementation environment. The City recognizes the need for increased interdepartmental and intradepartmental communication about ADA compliance and increased responsiveness to community ADA-related concerns. The updated Transition Plan will be completed in 2015 and it is also expected to significantly increase the required investment in city infrastructure improvements.

GENERAL CAPITAL IMPROVEMENT FUND

DEPARTMENT DESCRIPTION

The General Capital Improvement Fund is a Multi-Year Capital Improvements Plan for infrastructure not otherwise reported in the City's Enterprise Funds, such as Sewer collection system and lift pumps, Parking equipment (on-street and City-owned off-street), and the MLK facility. Infrastructure projects in the Capital Improvement Fund include the following categories: traffic and transportation projects, storm drains, buildings and waterfront projects, parks and recreation projects, pedestrian and bicycle projects, city-owned rights-of-way, medians land and open space, and Americans with Disabilities Act (ADA) projects and major studies.

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

The six year capital improvement plan 2014-15 through 2019-20 identifies over $30 million in proposed infrastructure projects of which only approximately $6 million is funded through current City resources. Grants, contributions, new Storm Drain fees, and other revenue sources will be required to provide additional resources to finance required infrastructure.

DEPARTMENT REVENUES AND EXPENSES BY CATEGORY

Description	Actual 2012-13	Adopted 2013-14	Amended 2013-14	Proposed 2014-15	Projected 2015-16
Interest on Investments	2,281		20,000		
Total Interest	**2,281**	**-**	**20,000**	**-**	**-**
Contribution	27,365	118,293	118,293	5,725,021	500,000
Total Miscellaneous	**27,365**	**118,293**	**118,293**	**5,725,021**	**500,000**
State Grant	146,480		-		1,000,000
Total Intergovernmental	**146,480**	**-**	**-**	**-**	**1,000,000**
Transfer in from General Fund (Fund 100)	400,642	250,000	400,000	350,000	550,000
Transfer In from Tideland Fund (Fund 114)	613,619	4,964	4,964	180,019	20,000
Transfer in from Gas Tax Fund(Fund 121)	2,006	279,064	279,064	84,000	100,000
Transfer in from Construction Impact Fund (Fund 122)	126,042	464,340	464,340	241,400	150,000
Transfer in from Measure A (County)(Fund 124)		325,459	325,459	85,800	69,000
Transfer in from Storm Drain Fund(Fund 125)	40,713	94,514	94,514	20,000	10,000
Transfer in from Stairs Fund(Fund 126)	3,969	7,370	7,370	98,661	-
Transfer in from Recreation Grant Fund(Fund 136)	96,153		-		
Total Transfers	**1,283,144**	**1,425,711**	**1,575,711**	**1,059,880**	**899,000**
Total Revenues	**1,459,270**	**1,544,004**	**1,714,004**	**6,784,901**	**2,399,000**
Total Capital Improvements	2,506,660	6,261,981	1,891,117	8,672,457	2,428,500
Total CIP	**2,506,660**	**6,261,981**	**1,891,117**	**8,672,457**	**2,428,500**
Net Change in Fund Balance	(1,047,390)	(4,717,976)	(177,113)	(1,887,556)	(29,500)
Beginning Fund Balance	3,191,843	2,144,454	2,144,454	1,967,341	79,785
Ending Fund Balance	**2,144,454**	**(2,573,523)**	**1,967,341**	**79,785**	**50,285**

FUNDED CAPITAL IMPROVEMENT PROJECTS BY FISCAL YEAR

General Capital Projects Fund			6 Year Funded CIP						TOTAL
	Total Carryforward Budget	Proposed Budget	Total Projected & Carryforward Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	6 Year CIP 2014-15 thru 2019-20
Project Description	2013-14	2014-15	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
Traffic/Transportation Projects									
Street Repair Program	30,000	325,000	355,000	325,000	325,000	325,000	325,000	325,000	1,980,000
Concrete Streets	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Roadway Base Repair/Patching Program	0	95,000	95,000	95,000	95,000	95,000	95,000	95,000	570,000
Glen Drive Guardrail	50,000	(50,000)	-			50,000			50,000
ADA Push Buttons	32,635		32,635						32,635
Striping Maintenance (Contract)	0	28,500	28,500	28,500	28,500	28,500	28,500	28,500	171,000
Regrade Hecht Ave.	-	10,000	10,000						10,000
Traffic Signal Upgrades	-	50,000	50,000	50,000					100,000
Gate 6 Road Signal Mods	45,541		45,541						45,541
LED Streetlight Retrofit	-	25,000	25,000	25,000	25,000				75,000
Safe Streets to Schools	-	150,000	150,000						150,000
Harbor2Gate5-Ped/Road/Bike	300,000	815,000	1,115,000	500,000					1,615,000
5KV Streetlight Circuit Upgrade-LED Retrofit	123,196		123,196						123,196
South City Limits to Richardson Planning	125,000		125,000						125,000
	706,373	**1,698,500**	**2,404,873**	**1,273,500**	**723,500**	**748,500**	**698,500**	**698,500**	**6,547,373**
Storm Drains									
Annual Storm Drain Capital Investments			-						-
Catch Basin Repair to replace inlet grates	(0)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	60,000
SD Master Plan Mapping Condition Assessment			-						-
Storm Drain Replacement (in ROW)	62,639	(62,639)	(0)						(0)
SW Quality Imp. Project Marinship-Libertyship			-						-
Stormwater Maintenance Project Spring Street			-						-
Coloma SD Outfall Rehab	-	10,000	10,000						10,000
	62,639	**(42,639)**	**20,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**70,000**

General Capital Projects Fund			6 Year Funded CIP						TOTAL
			Total						6 Year CIP
	Total		Projected &						2014-15
	Carryforward	Proposed	Carryforward	Projected	Projected	Projected	Projected	Projected	thru
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2019-20
Project Description	2013-14	2014-15	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
Buildings & Waterfront Projects									
City Hall Meeting Room	212,885	(212,885)	(0)						(0)
City Hall ADA Improvements	1,000		1,000						1,000
City Hall Doors/Security Upgrades	3,326	15,000	18,326						18,326
City Hall Windows Replacement	-	10,000	10,000						10,000
City Hall Elevator Upgrades	-		-				150,000		150,000
City Hall EAP / CBC/ADA Signage Compliance	20,000		20,000						20,000
Fishing Pier Repair	104,685		104,685						104,685
Humboldt Bulkhead	117,991		117,991						117,991
Turney Street Ramp & Dock	22,696	32,750	55,446						55,446
Shoreline Rip Rap Placement	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Recreation Dept Ceiling tile Replacement	39,760	40,000	79,760						79,760
City Hall Boiler Controls	-		-	10,000					10,000
Edgewater Kitchen Code Upgrade	20,000	(10,000)	10,000						10,000
Ferry Terminal Shoreside Imp -- Grant	1,000,000	3,000,000	4,000,000						4,000,000
Ferry Terminal Shoreside Imp -- City	270,000		270,000						270,000
Paint City Hall Exterior and Interior	-	80,000	80,000						80,000
Sta 1 and PD Fire Dept Connections	-	30,000	30,000						30,000
Wave Attenuator Project	-	10,000	10,000						10,000
Council Chambers Re-Carpet	-	5,000	5,000						5,000
	1,812,343	**3,019,865**	**4,832,208**	**30,000**	**20,000**	**20,000**	**170,000**	**20,000**	**5,092,208**

General Capital Projects Fund			6 Year Funded CIP						TOTAL
			Total						6 Year CIP
	Total		Projected &						2014-15
	Carryforward	Proposed	Carryforward	Projected	Projected	Projected	Projected	Projected	thru
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2019-20
Project Description	2013-14	2014-15	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
Parks and Recreation Projects									
Maryann Sears Park Playground/Landscape	12,650		12,650						12,650
Yee Tock Chee ADA & Beautification	25,000	(25,000)	-						-
Gabrielson Park Electrical Service	-	6,000	6,000						6,000
Vina Del Mar/Lot 2 Bathroom ADA Imp.	0		0						0
Small Park Improvements-Cazneau, Langendorf	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Robin Sweeney Playground	79,908		79,908	1,000,000					1,079,908
Southview Park Foundations/Retaining Walls	1,096,234	(1,000,000)	96,234		1,000,000				1,096,234
Parks Capital Projects Planning	50,000	50,000	100,000						100,000
Dunphy Park Stormdrain Daylighting / Outfall	94,573		94,573						94,573
Dunphy Park Electrical Improvements	-	15,000	15,000						15,000
	1,358,364	**(929,000)**	**429,364**	**1,025,000**	**1,025,000**	**25,000**	**25,000**	**25,000**	**2,554,364**
Sidewalks, Pedestrians and Bicycle Repairs									
Sausalito Steps, Lanes, and Paths (NMTPP)	273,151		273,151						273,151
Sidewalk Repair Program	(0)	20,000	20,000	10,000	10,000	10,000	10,000	10,000	70,000
Stair Program	98,661		98,661						98,661
Directional signage downtown	19,194		19,194						19,194
	391,006	**20,000**	**411,006**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**461,006**

General Capital Projects Fund			6 Year Funded CIP						TOTAL
			Total						6 Year CIP
	Total		Projected &						2014-15
	Carryforward	Proposed	Carryforward	Projected	Projected	Projected	Projected	Projected	thru
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2019-20
Project Description	2013-14	2014-15	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
American with Disabilities Act (ADA) Projects									
ADA-Traffic, Transportation		50,000	50,000						50,000
ADA-Parks and Recreation			-						-
ADA-Pedestrian, Bicycle Paths			-						-
ADA-Transition Plan Update		250,000	250,000						250,000
	-	300,000	300,000	-	-	-	-	-	300,000
City Owned R.O.W., Medians, Land and Open Space									
Caledonia Streetscape	-	20,000	20,000	10,000	10,000				40,000
Bridgeway Medians Tree Maint & Removals	-	25,000	25,000	50,000	50,000	50,000			175,000
Cypress Ridge Vegetation Removal	23,787	20,000	43,787	20,000	20,000				83,787
	23,787	65,000	88,787	80,000	80,000	50,000	-	-	298,787
Project Studies									
Long Range Financial Plan	57,615		57,615						57,615
Marinship Specific Plan	28,604		28,604						28,604
Priority Calendat Planning Projects	100,000		100,000						100,000
	186,219	**-**	**186,219**	**-**	**-**	**-**	**-**	**-**	**186,219**
Grand Totals	**4,540,731**	**4,131,726**	**8,672,457**	**2,428,500**	**1,868,500**	**863,500**	**913,500**	**763,500**	**15,509,957**

UNFUNDED CAPITAL IMPROVEMENT PROJECTS BY FISCAL YEAR

General Capital Projects Fund			6 Year Unfunded CIP						TOTAL
			Total						6 Year CIP
	Total		Projected &						2014-15
	Carryforward	Proposed	Carryforward	Projected	Projected	Projected	Projected	Projected	thru
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2019-20
Project Description	2013-14	2014-15	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
Traffic/Transportation Projects									
Street Repair Program		250,000	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Roadway Base Repair/Patching Program		100,000	100,000						100,000
South City Limits to Richardson Planning	-		-		6,000,000				6,000,000
	-	**350,000**	**350,000**	**250,000**	**6,250,000**	**250,000**	**250,000**	**250,000**	**7,600,000**
Storm Drains									
Annual Storm Drain CIPs	-		-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
SD Master Plan Mapping Condition Assessment	-		-	250,000					250,000
Storm Drain Replacement (in ROW)	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	300,000
SW Quality Imp. Project Marinship-Libertyship	-	100,000	100,000	100,000					200,000
Stormwater Maintenance Project Spring Street	-	100,000	100,000						100,000
	-	**250,000**	**250,000**	**1,400,000**	**1,050,000**	**1,050,000**	**1,050,000**	**1,050,000**	**5,850,000**
Buildings & Waterfront Projects									
City Hall Meeting Room		240,000	240,000						240,000
	-	**240,000**	**240,000**	**-**	**-**	**-**	**-**	**-**	**240,000**
American with Disabilities Act (ADA) Projects									
			-						-
ADA-Parks and Recreation		75,000	75,000	250,000	250,000				575,000
ADA-Sidewalks, Pedestrian, Bicycle Paths		125,000	125,000	75,000	75,000	75,000	75,000	75,000	500,000
	-	200,000	200,000	325,000	325,000	75,000	75,000	75,000	1,075,000
Grand Totals	**-**	**1,040,000**	**1,040,000**	**1,975,000**	**7,625,000**	**1,375,000**	**1,375,000**	**1,375,000**	**14,765,000**

STRATEGIC PLAN AND PRIORITY CALENDAR

STRATEGIC PLAN

On November 22, 2013, the City Council had its semi-annual strategic planning session. The following session notes were accepted by the Council at their subsequent regularly scheduled meeting.

SESSION SUMMARY

PRESENT

Adam Politzer, Jennifer Tejada, Jonathan Leone, Rhett Redelings-MacDermott, John Rohrbacher, Jonathon Goldman, Kurtis Skoog, Thomas Theodores, Jeremy Graves, Abbot Chambers, Loren Umbertis, Ray Withy, Mary Wagner, Jim Irving, Fred Hilliard, Andrew Davidson, Mike Langford, Herb Weiner, Debbie Pagliaro, Charlie Francis, and facilitator Sherry Lund.

OBJECTIVES

1. Agree on a long-term vision for the City.
2. Agree on major strategies to achieve that vision.
3. Agree on major strategic objectives for each strategy and a general timetable for achieving them.

COUNCIL'S VISION OF SAUSALITO 15-20 YEARS FROM NOW - THE PICTURE WE WANT TO STEER TOWARD:

- We would have preserved the magic of Sausalito and maintained the small village character that is also a little funky. There would not have been a significant growth in population. It will still be a great and special place to live and work - a place where you pinch yourself to see if you're really awake.
- We would still be a small town with the recognition that we are also a world destination and the gateway to Marin, not urban and not suburban. We would maintain balance among these competing personas. We would not have the feeling of Carmel (where everything has to be just so), Laguna Niguel, San Francisco, Novato, Tiburon or Belvedere. We would still exist as a town.
- We would have a plan for the City.
- Sausalito would be welcoming to visitors. There would still be tremendous tourism, but auto traffic would continue to decrease and tourists are mostly here briefly - a couple of hours. We would have maintained the efficiency of downtown through a transportation plan, including water traffic. Not all traffic would come from Alexander.
- We would have preserved the beautiful waterfront and also not have created an all-new, polished waterfront.
- Marinship would have been brought into the total community, so it's not seen as separate. We would have brought Sausalito together.
- We would have maintained the historic character - maintenance of older houses and buildings so that they all didn't become tear-downs.

- Schools, parks, and playgrounds make it welcoming to young families. It's also welcoming to seniors and have senior housing. We would appeal to a range of people to live here who have a range of economic circumstances and means. There would still be an artists' community.
- There would be a wealth of talent, centers of innovation, and we would have created vitality.
- The City would have continued to manage finances well and done long-term financial planning, achieving fiscal sustainability. Basic services would still be provided. We would have kept our eye on pension costs.
- Our infrastructure would be sound and secure, even though it doesn't show. We will have had a plan for loss of land to water.
- There would be a solid tax base among businesses, residences, and tourism. We would have assured our economic vitality. There would be low-impact industry, trades of the future, and marine workers can stay.
- We'd be a leader in environmental sustainability and kept our Green City focus.

CITY-WIDE STRATEGIES

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

NEAR-TERM ACTION ITEMS

- Prop 218 increase on sewer fees - Council discussion by Jan., 2014.
- Stormwater Fee Study with 10 year projection of capital improvement costs to Council by Jan, 2014.
- Council discussion on revenue sources to cover infrastructure, levels of service by end of Feb., 2014 and continue through budget preparation. Sewer, Library, Sales, etc. Staff to bring forward costs/needs/service level demands/infrastructure. Should Library stay on pay-as-you-go model or other funding model?
- ADA compliance on library - lawsuit outcome will affect action/timetable Transition plan - next 6 months
- Include Council discussion on potential smaller but immediate revenue sources, e.g. bike parking fee.
- Staff - assign timeframes to the following Goals and integrate into the goals list that follows
    - Strategy 3
        - Hazard mitigation
    - Strategy 4
        - Library - services plus physical structure outside City Hall.
        - Minor land use and building permits issued online.
        - New pay-per-space equipment and enforcement technology and expand use zones.
        - Continue to assess retirement costs and benefits.

        - Continue to work to achieve zero waste.
        - Reduce the City's carbon footprint.
        - What is the role of IT - assess delivery model.
    - Strategy 5
    - Communicate to the public what can be done online. Consider a single portal to pay for anything.
    - Consider if outside contractor could assist with strengthening communication in the community.
    - Finish street maintenance.
    - Hazard mitigation

NEXT STEPS:

- Staff objectives should be driven off a combination of "Keeping the Lights On" objectives and Strategies/Goals,
- "Keeping the Lights On" objectives and Strategies/Goals should feed the budgeting process. Things that don't lead to the vision or relate to strategies/goals or essential "keeping the lights on" services suggest that they are a distraction rather than taking Council/Staff in the direction set.
- Connect Priority Calendar to Strategic Planning process

STRATEGIES AND STRATEGIC GOALS - NEXT 5 YEARS

2013-14

GOAL 1 – ACHIEVE AND MAINTAIN FISCAL SUSTAINABILITY AND RESILIENCY.

- Goal 1.1 Marinship Specific Plan continues
- Goal 1.2 10-year CIP development continues
- Goal 1.3 Explore new funding sources (Library tax, sewer rate increase, etc.)

GOAL 2 – IMPROVE AND CONTINUE TO MAINTAIN THE INFRASTRUCTURE, EMPHASIZING LONG-TERM ASSET MANAGEMENT.

- Goal 2.1 10-year CIP continues
- 2.1.1 Asset inventory continues
- 2.1.2 Frame with current value, replacement cost, benefits, regulatory mandates, revenue/funding sources

GOAL 3 – UTILIZE LONG-RANGE COMPREHENSIVE PLANNING, INCLUDING LAND USE AND TRANSPORTATION, TO BALANCE THE COMMUNITY'S CHARACTER AND DIVERSITY WITH ITS EVOLVING NEEDS.

- Goal 3.1 CLP inventory continues
- Goal 3.2 Update Historic Preservation Guidelines
- Goal 3.3 Marinship Specific Plan Update - working group established
- Goal 3.4 Nominate Machine Shop to National Registry
- Goal 3.5 Adopt Housing Element

GOAL 4 – CONTINUALLY ASSESS AND DELIVER EFFECTIVE, EFFICIENT, AND ENVIRONMENTALLY SUSTAINABLE MUNICIPAL SERVICES.

- Goal 4.1 Phase 1 thin clients
- Goal 4.2 Form Transportation Task Force

GOAL 5 – INCREASE COMMUNITY INVOLVEMENT IN CITY GOVERNANCE AND DECISION-MAKING THROUGH COMMUNICATION AND TECHNOLOGY.

- Goal 5.1 Expand Granicus to other Boards & Commissions
- Goal 5.2 Public TV meetings

2014-15

GOAL 1

- Monetize strategy for liquid assets/police side fund

GOAL 2

- Continue 10-year CIP study
- Condition assessment
- Prioritize and deliver the FY' 15 CIP projects scheduled
- ID funding for unfunded projects (Robin Sweeny Park, other parks)
- Initiate consolidation coordination with the Sewer District
- Adopt strategic master plan for Dunphy Park
- Vegetation management plan and education component (Fire-wise Community)

GOAL 3

- Beautification of Caledonia Street
- Zoning Ordinance updates to include housing elements (i.e. VMU's)
- Live aboard CUP's for marinas
- Adopt Mills Act
- Initiate Housing Element Update

GOAL 4

- Transition Bike/Pedestrian Task Force to Transportation Task Force
- Workload study

GOAL 5

- Open Town Hall for City Council Priority Calendar
- Phase 2 Thin Clients
- Instructional videos on website

- Deploy DocuWare to all
- Increase on-line services

2015-16

GOAL 1

- MOU with labor groups

GOAL 3

- Finish the Marinship Specific Plan (also Goal 1)
- Long Term Financial Planning - OP / CAP
- Bike/Pedestrian Comprehensive Plan (city wide)
- Nominate three noteworthy structures to local registry
- Nominate downtown district to National Registry
- Nominate portions of Marinship to state and local registry
- Future of Library space (2016) - starts with Library Community Groups

GOALS

- Phase III thin client

GOAL 1

- Achieve fiscal resiliency - new GF / CAP projects funding source GP with FE initiated

GOAL 2

- Fund and rehabilitate 20% of the storm drains (2017) (also Goal 1)
- Construct downtown parking and circulation improvements (ferry - shoreside)

2017-18

GOAL 2

- Completed Rehabilitation of all concrete streets

GOAL 3

- New General Plan with fiscal element

PRIORITY CALENDAR

Six years ago Staff introduced the Priority Calendar to the City Council as a tool to prioritize City projects. The Priority Calendar was effective identifying City projects including, Capital Projects, City Ordinances, enhanced community services and addressing State and Federal mandates. The City did not have the resources to tackle all the projects at one time, but over the course of six years made significant progress on identified priority items and completing them.

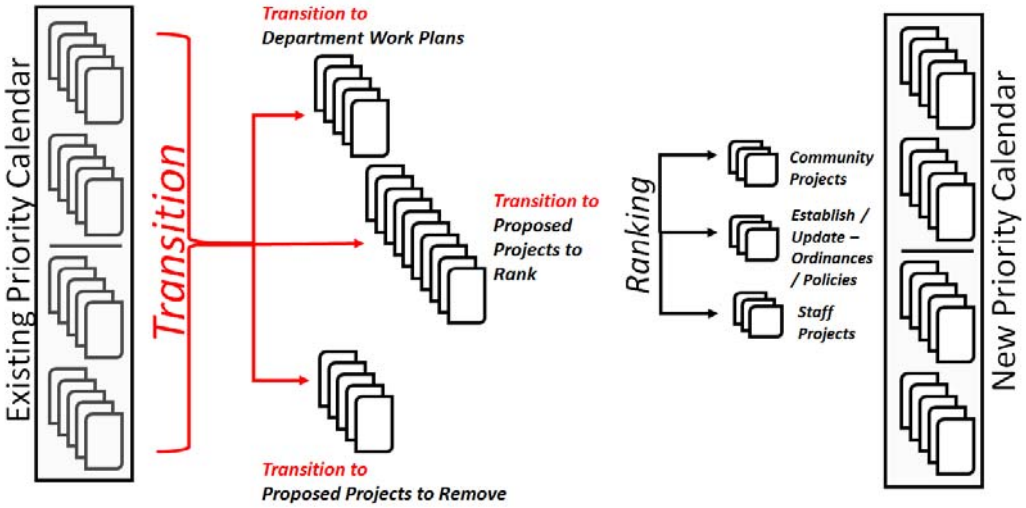
During the initial years the Priority Calendar focused on "Back to the Basic" items such as EPA compliance, Disaster Preparedness, Certifying the City's Housing Element and building the Public Safety Facilities. The last three years, the community and the Boards and Commissions introduced projects that expanded the number of Priority Calendar items for City Council's review, such as the Historic Guidelines regulations, the Single Use Bag Ordinance, the Dunphy Park Master Plan, the Down Town Parking Plan and landscape beautification projects.

The success of the Priority Calendar has effectively focused Staff time and financial resources to the highest prioritized projects, and by doing so has helped the City complete many of the Priority Calendar projects. Last fall the City Council began aligning the Priority Calendar items with the City's Strategic Plan. This action allowed Staff, over the course of the year, to review the Priority Calendar and move projects from the Priority Calendar on to the Department list of ongoing projects that require dedicated Staff time. This action will continue to give the City Council the ability to align the Priority Calendar projects at its annual update of the City's Strategic Plan

As the City began the 2014-15 Priority Calendar process, staff recommended a transition to a new priority calendar setting process as depicted in the accompanying diagram.

The recommended change was to move ongoing projects out of the Priority Calendar and on to the Department work plans and they are included in the Priority Projects sections in the respective Department's sections above.

The remaining Priority Calendar became items that are either new projects introduced by the community or items that remain on the Calendar that have not been identified as ongoing projects. The following list plots the transition to the adopted priority calendar items for FY 2014-15:



PRIORITY CALENDAR PROJECTS RANKED:

FY2014-15 Approved Priority Calendar Project List	Ranked High to Low
Beautification Projects – Downtown, Medians, City Hall and Caledonia Street	20.8
Dunphy Park Schematic Master Plan	20.2
Asset Inventory - Study and replacement costs for city infrastructure	19.6
South City Limits to Ferry Landing Pedestrian and Bike Improvements	18.0
Marinship Historic District and Historic Register Nomination	15.4
Commercial and Industrial - Require Design Review for new Commercial and Industrial projects	14.4
Machine Shop Restoration and Preservation	14.2
Heath Way, street, sewer and flooding improvements	13.6
Noteworthy Structures – survey and document the existing buildings listed in the City's Noteworthy Structure list to determine if the bu	13.2
Business Analytics Services Status Report	12.8
Downtown Historic Overlay Zoning District National Register Nomination	12.4
Mills Act – State Legislation that grants local government the ability to participate in an historic preservation and economic incentive	12.2
Friends of a park program – Funding for maintenance and park enhancement	12.0
Formula Retail Zoning Ord. Amend: definition should be clarified (review and revise)	11.6
Climate Action Plan - Prepare per Assembly Bill AB 32	10.0
LINE DRAWN JUNE 10, 2014	
Local Economic Development - study attracting and retaining businesses that are compatible with Sausalito's goals including maritime a	13.4
Nonconforming uses and structures - Update regulations	11.2
Underwater Streets - develop policy and implement legislation	10.0
Central Waterfront Master Plan	9.2
Ice House Plaza Project	9.2
Trees and Views – Update the regulations and enforcement	8.6
Construction waste ordinance (Council added 5/27/14)	7.2
Muni Code Amend: Lower the threshold for requiring undergrounding of overhead utilities	6.4
Fire House #2 – Develop council policy for use/disposition of City property	2.2
Approved June 10, 2014	

PRIORITY CALENDAR PROJECTS LINKED TO BUDGET:

FY2014-15 Approved Priority Calendar Project List	Ranked High to Low	Appropriated in FY14-16 Budget	Project Lead
Beautification Projects – Downtown, Medians, City Hall and Caledonia Street	20.8	$215,000 multiyear projects #4162, 4189; FY14-16 DPW Maintenance budget	DPW
Dunphy Park Schematic Master Plan	20.2	$5,000 in Maintenance budget for horticultural, soils testing	DPW
Asset Inventory - Study and replacement costs for city infrastructure	19.6	Project # 4150 Appropriated $40,000 in FY13-14 Budget.	DPW
South City Limits to Ferry Landing Pedestrian and Bike Improvements	18.0	$125,000 Design by TAM in Project #4180	DPW
Marinship Historic District and Historic Register Nomination	15.4	$15,000 appropriated Fy 14-15 for Nomination of Marinship shipways to N,S,L historic registers; $30,000 appropriated FY 15-16; sequenced after Mills Act	CDD
Commercial and Industrial - Require Design Review for new Commercial and Industrial projects	14.4	Staff time available	CDD
Machine Shop Restoration and Preservation	14.2	$5,000 appropriated FY 14-15	CDD
Heath Way, street, sewer and flooding improvements	13.6	City Attorney staff time available	CA
Noteworthy Structures – survey and document the existing buildings listed in the City's Noteworthy Structure list to determine if the buildings are eligible for the Local Historic Register	13.2	$25,000 appropriated FY 15-16	CDD
Business Analytics Services Status Report	12.8	No budget available - estimated cost $80,000	ADMIN
Downtown Historic Overlay Zoning District National Register Nomination	12.4	$60,000 appropriated in FY 15-16	CDD
Mills Act – State Legislation that grants local government the ability to participate in an historic preservation and economic incentive	12.2	$20,000 appropriated FY 14-15	CDD
Friends of a park program – Funding for maintenance and park enhancement	12.0	Project #4135 in CIP budget has appropriated funds	REC
Formula Retail Zoning Ord. Amend: definition should be clarified (review and revise)	11.6	Staff time available	CDD
Climate Action Plan - Prepare per Assembly Bill AB 32	10.0	Sustainability Committee with Marin Clean Energy Program Grants	DPW

PRIORITY CALENDAR PROJECTS ASSIGNED TO DEPARTMENTS:

Priority Calendar Projects Removed or assigned to Department Workplans	Dept	
Economic Development Study - Implement the recommendations of the Community and Economic Development Study	X	Admin
Financial Planning includes 5 year plan and strategies to stabilize revenues	X	Admin
Marinship Specific Plan – Review and Update	X	Admin
MLK Property Long term Operation Plan – to address maintenance, rehabilitation and leases	X	Admin
ADA plan – Phase II implementation - In progress	X	DPW
Cass Marina Rehab Improvement Plan – Community partnership	X	DPW
City Hall Rehabilitation and Space Utilization Plan, including energy efficiencies, office space, public meeting space,	X	DPW
Dinghy dock – Turney Street (Council added)	X	DPW
Downtown Parking Plan Phase II includes evaluating parking meter technology, and pay for display enhancement	X	DPW
Downtown Transit master plan & capital improvements	X	DPW
EPA Order – On going	X	DPW
Mooring Field – working with the RBRA evaluate the existing mooring field and explore opportunities to improve	X	DPW
Private Sewer Lateral Program	X	DPW
Revise the protected/undesirable trees list	X	DPW
Right-of-way (easements/encroachments) – Develop Policy for purchase or use	X	DPW
Shoreline restoration, protection and habitat creation program	X	DPW
Steps / stairways (Council added)	X	DPW
Tree preservation and replacement plan (Council added)	X	DPW
Vegetation Management, Defensible Space Policy	X	DPW
Urban Wild Land Prevention program	X	FIRE
Bicycle congestion mitigation and safety plan (Council added)	X	POLICE
Disaster evacuation routes (maps),facilitating a Community Disaster Preparedness Drill	X	POLICE
Disaster preparedness Program and Disaster Awareness Day	X	POLICE
Free three-hour parking for all of 94965 (Council added)	X	POLICE
“Age” friendly initiative (community added)	X	REC
Playground Park Improvement Plan – Cazneau, Cloud View, Langendorf, Robin Sweeny	X	REC
Steps up Marin - rename to recognize Amy Belser (Council added)	X	REC

PRIORITY CALENDAR PROJECTS REMOVED FROM LIST:

Priority Calendar Projects Removed or assigned to Department Workplans	Remv
Adopt Building Code Update (including green building regs) - In progress	X
Citywide Historic Context Statement	X
Community Garden – explore locations, program and operator	X
Historic Preservation Regulations – On target	X
Leaf Blower Ordinance	X
Mixed Use Zoning Requirements in Commercial Districts - Amendment of the Zoning Ordinance to add the Horizontal Mixed Use and Vertical Mixed Use (Housing Element	X
Shower facilities for the waterfront (Council added)	X
Single Use Carry-Out Bag Ordinance – Eliminating (new)	X
State Density Bonus Provisions - Amendment of the Zoning Ordinance to comply with State Density Bonus law requirements(Housing Element Implementation) (new)	X
Zoning Ord. Amend.: Omnibus Muni Code Amendments – Policy amendments - In progress	X
Zoning Ord. Amend.: Standards for Single Family Residences in Multi-Family Zoning Districts - In progress	X

LONG TERM FISCAL PLAN

The City of Sausalito utilizes financial models to provide the City Council and Management with the means to create: interactive multi-year financial forecasts, historic trend and statistical analyses; and, monthly budget vs. actual variance analyses. Both the annual forecasting and monthly variance analysis models are 100% Excel-based and are customized to meet the City's particular financial planning, analysis and reporting requirements.

- Forecasts are used to: (1) create a strategic context for evaluating the annual budget, (2) to establish a base-line for measuring the long-term effects of decisions, (3) to test the economic effects of best-case and worst-case funding scenarios, and (4) to establish a baseline projection of revenues, expenditures, and future cash flows and fund balances which are key metrics in evaluating the City's financial health.
- The models are calibrated with actual financial results on a monthly, quarterly, year-to-date, prior-year and projected year-end basis in order to more accurately measure financial performance and proactively identify potential future budget challenges and opportunities.

The City models all funds individually and by their fund types (General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Services). The models contain every historical revenue and expense line-item within each classification, and forecasts by line-item category.

After assigning revenue productivity with level of service consumption, the results of the modelling were presented to the City Council during their November 22, 2013 Strategic Planning meeting. The following conclusions were reached with the City Council:

- City's current levels of service are adequately funded (stable);
- Budget is structurally balanced and sound (sustainable); and
- Reserve balances are sufficiently funded based on a risk analysis and mitigation strategy (resilient).

However the City Council also recognized that the models' demonstrated that future additional resources would be needed to accommodate the significant infrastructure investment needed in the next ten years in addition to the increasing demand for enhanced levels of police service, landscape maintenance, recreation activities, expanded library hours, code enforcement, building inspections, current planning and development review engineering permitting, etc. The City does not currently have adequate funds to address these urgent infrastructure and enhanced level of service needs.

The following charts are excerpted from the fiscal models and are presented to support the November 22, 2013 strategic plan conclusions of the City Council strategic plan conclusions:

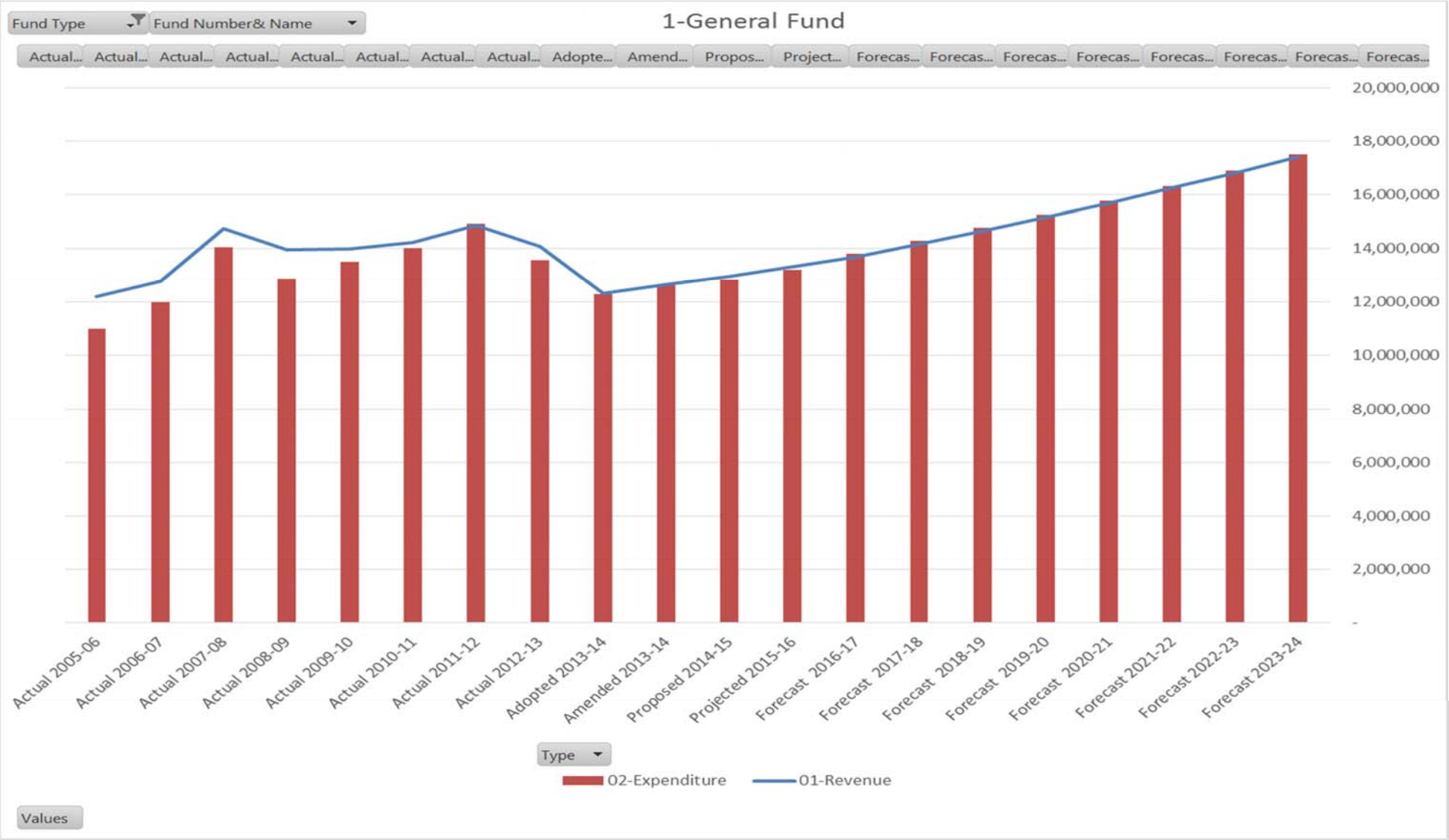


Figure 1 - Depicts operating expenses for the current levels of service are structurally balanced with revenues

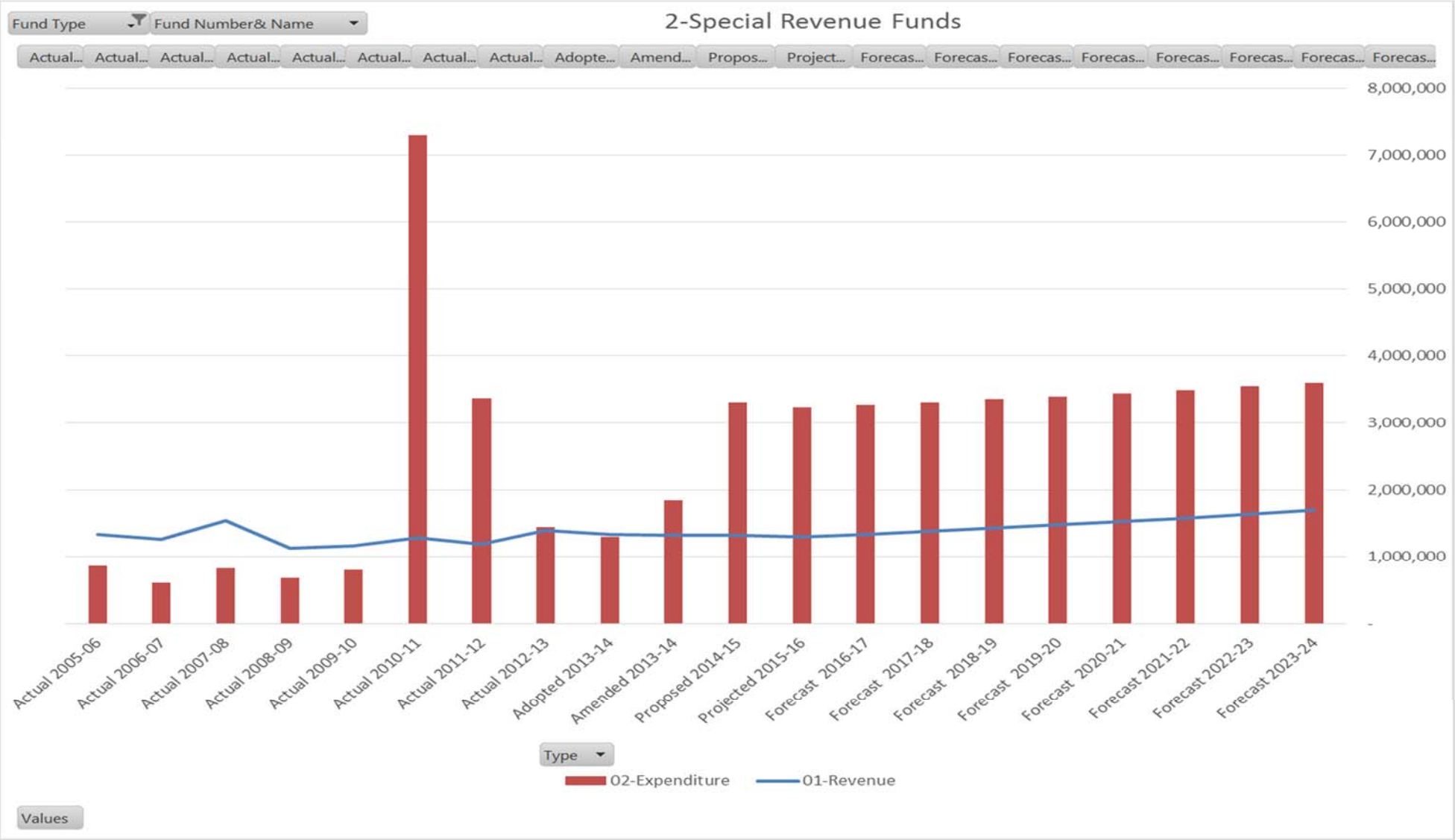


Figure 2 - Depicts inadequate revenue sources to meet needed storm drain infrastructure.

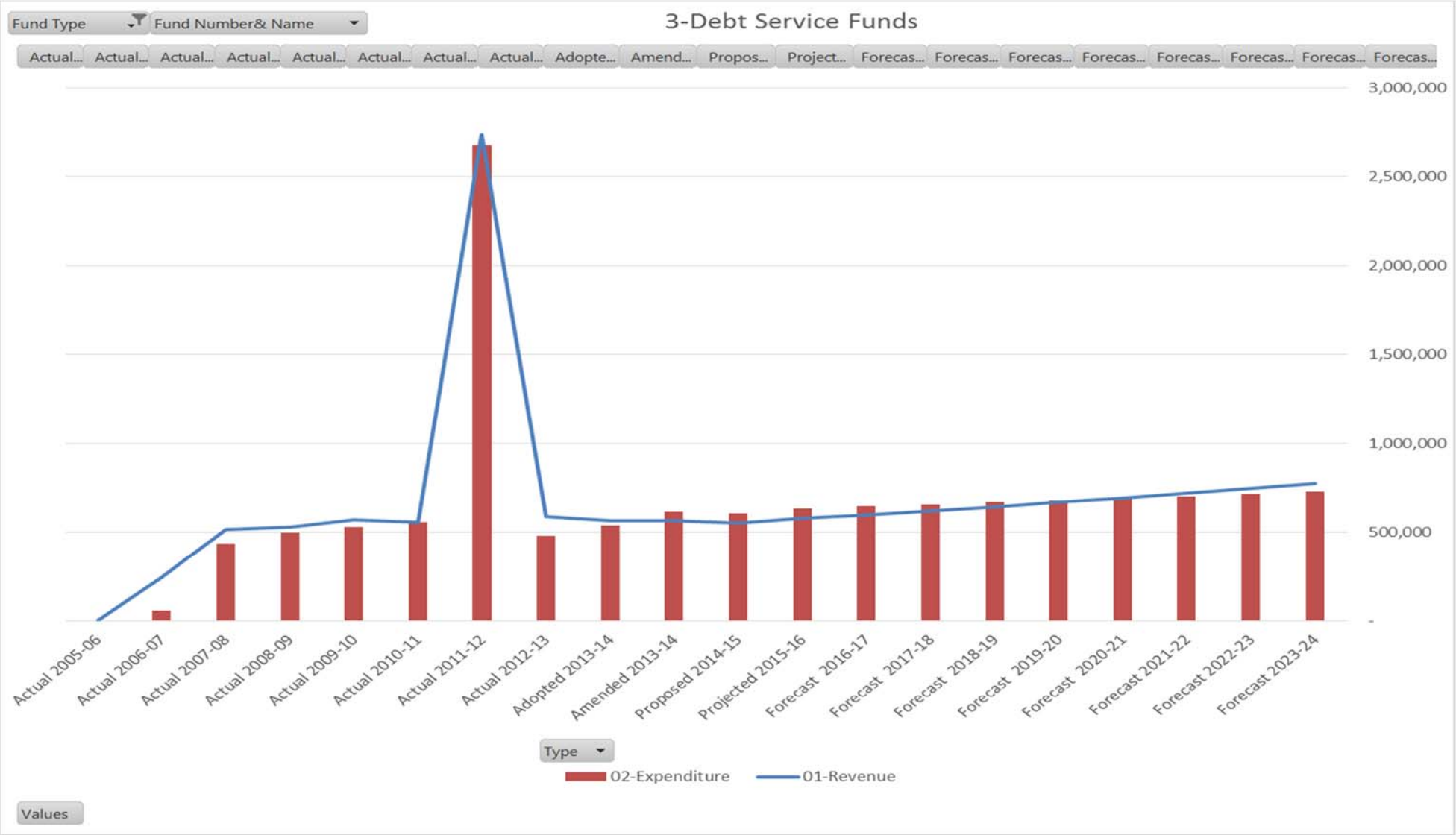


Figure 3 - Depicts that revenues for required debt service payments are available when needed

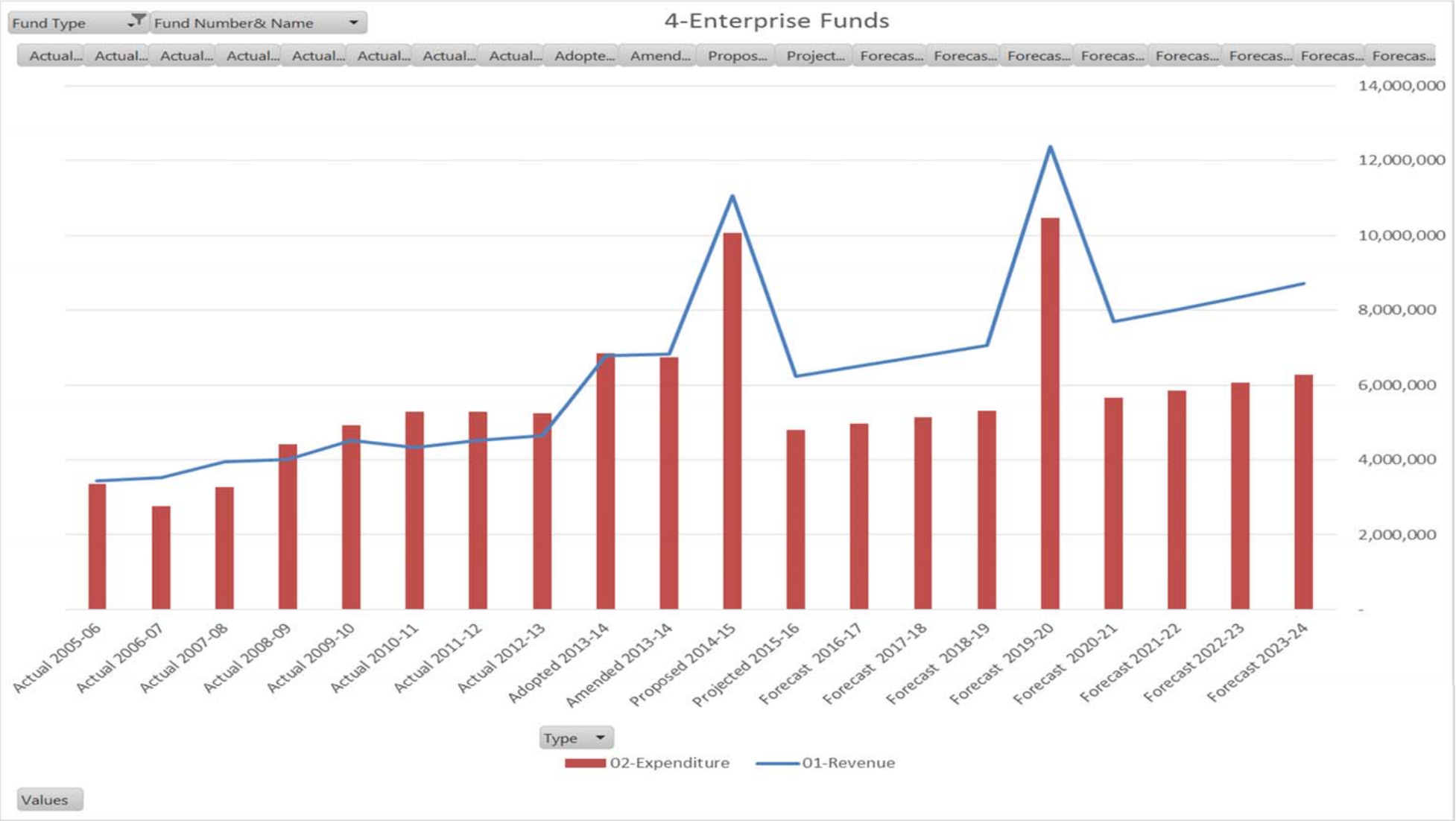


Figure 4 - Depicts that current and future revenues will generate sufficient revenues for Enterprise operations. Spikes are issuing revenue bonds to replace deteriorating sewer infrastructure. Also depicts that MLK Enterprise Fund has surplus NOI to address outstanding $6 million General Fund Advance

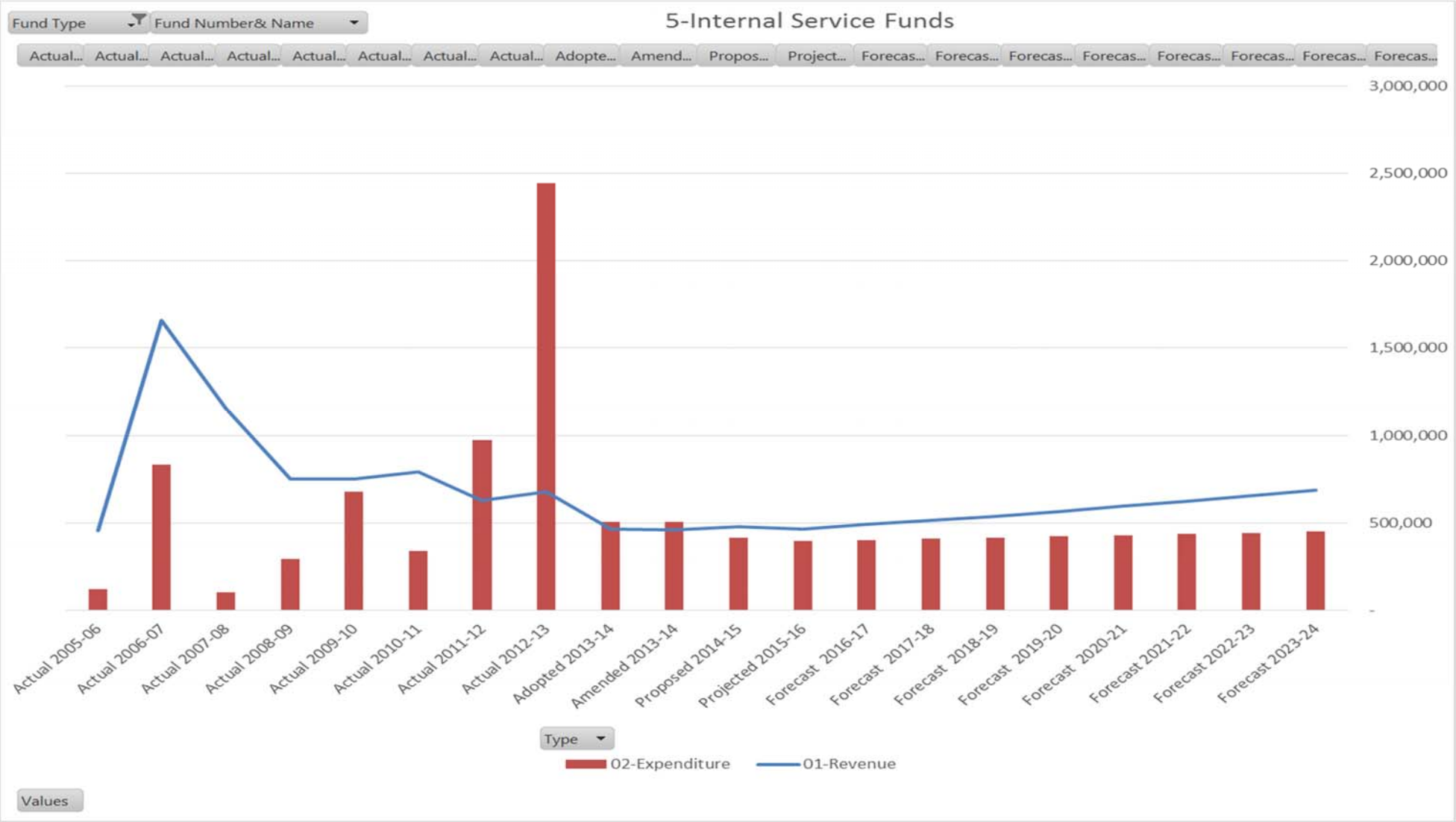


Figure 5 - Depicts that revenues are sufficient to attend to vehicle replacement, OPEB liabilities, and Bay Cities Joint Powers Authority insurance liabilities. 2012-13 expenditure spike was for CalPERS side fund payoff from available resources

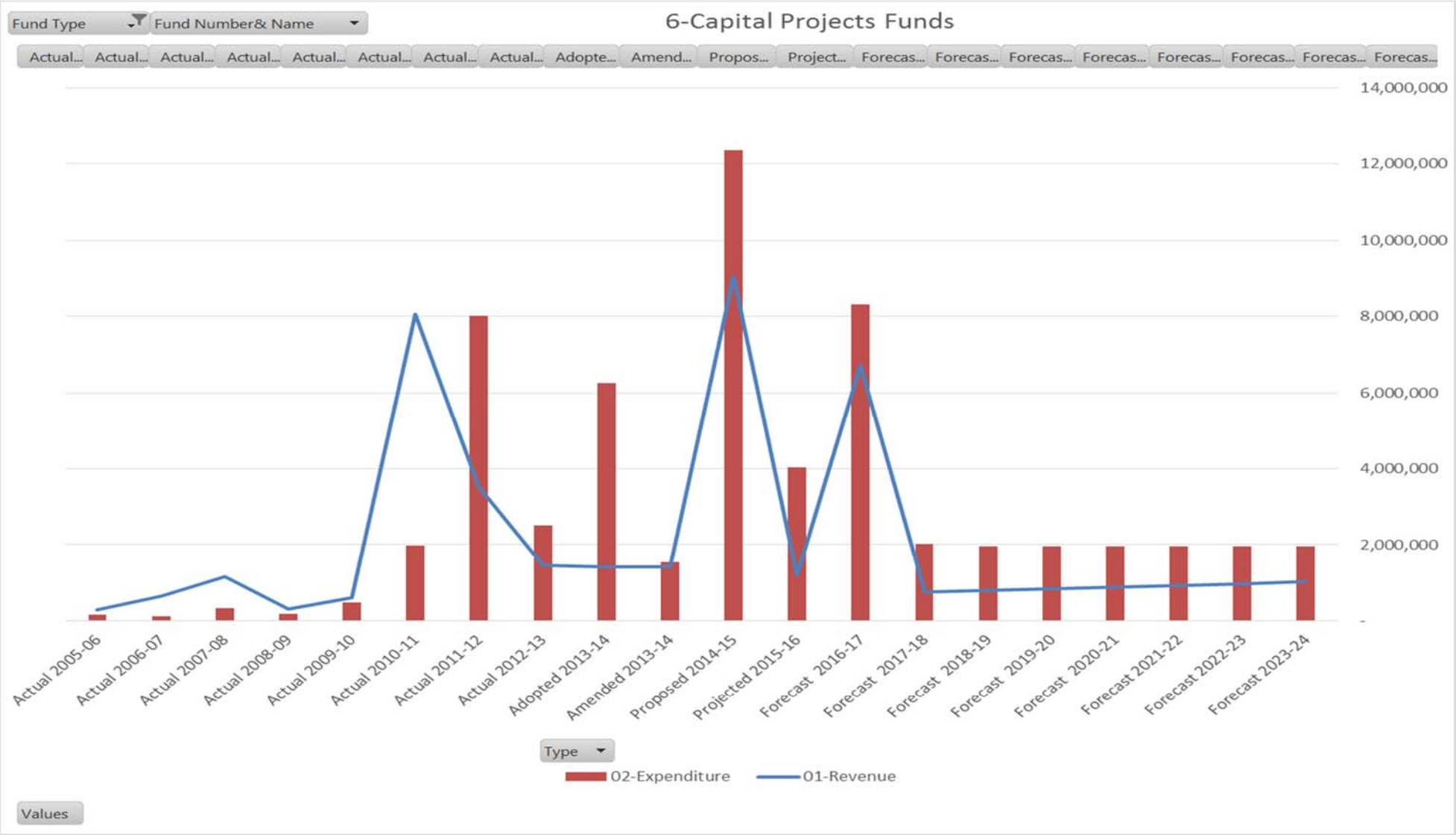


Figure 6 - Depicts that resources are needed for Streets, Storm Drain and accessibility infrastructure needs

GANN LIMIT

City of Sausalito			
APPROPRIATIONS SPENDING LIMIT			
Prop 4 - Gann Limit FY 2015			
Schedule 1: Calculation of Spending Limit			
FY 2012 Limit as approved			**13,664,749**
Less Section 3 adjustment for transfer of Fire Services to SMFPD			(2,667,250)
FY 2012 Limit as as Adjusted			**10,997,499**
FY 2013 Adjustment Factors:			
A.	Change in Population (City from 7,067 to 7,138)	1.0047	
B.	Change in Non-Residential Assessed Valuation	N/A	
C.	Change in Per Capita Income	1.0377	
	A times C	1.0426	
	Total Adjustment (Dollars)	**0.0426**	**468,243**
New Appropriation Limit for Fiscal Year 2012-13			**11,465,742**
FY 2014 Adjustment Factors:			
A.	Change in Population (City from 7,067 to 7,138)	1.0027	
B.	Change in Non-Residential Assessed Valuation	N/A	
C.	Change in Per Capita Income	1.0512	
	A times C	1.0540	
	Total Adjustment (Dollars)	**0.0540**	**619,588**
Last Year's Limit (FY 2014) as adjusted			**12,085,330**
FY 2015 Adjustment Factors:			
A.	Change in Population (City from 7,067 to 7,138)	1.0055	
B.	Change in Non-Residential Assessed Valuation	N/A	
C.	Change in Per Capita Income	0.9977	
	A times C	1.0032	
	Total Adjustment (Dollars)	**0.0032**	**38,520**
New Appropriation Limit for Fiscal Year 2014-15			**12,123,850**

Schedule 2: Appropriations Compared to Limit		
Proceeds from Taxes	(Schedule 3)	**8,108,299**
Less Exclusions (G.O. Debt Payments)		
Appropriations Subject to Limit FY 2015		**8,108,299**
Appropriations Limit for FY 2015	(Schedule 1)	**12,123,850**
Amount under Appropriations Limit		**4,015,551**

Schedule 3: Determination of Proceeds of Taxes				
		Proceeds of Taxes	**Non-Proceeds**	**Total**
Taxes				
	Property Tax	4,150,000		4,150,000
	Sales Tax	1,900,000		1,900,000
	SB 172 Tax	60,000		60,000
	TOT Tax	1,200,000		1,200,000
	Business License	564,000		564,000
State Subventions:				
	Homeowners Exemption	37,500		37,500
	State Reimbursements/SB 90		10,000	10,000
	Abandoned Vehicle Abatement		6,000	6,000
Other Revenues:				
	Franchise Fees		802,000	802,000
	Building/Planning Permits		649,000	649,000
	Fines		610,000	610,000
	Fees for Services		496,800	496,800
	Rentals		275,000	275,000
	Transfers In - not related to taxes		1,875,158	1,875,158
	Miscellaneous		27,833	27,833
	Sub-Total	7,911,500	4,751,791	12,663,291
Allocation of Interest				
	Subtotals Percent of Total	196,799	118,201	315,000
	Total General Fund	**8,108,299**	**4,869,992**	**12,978,291**

The city's annexation agreement with the Southern Marin Fire Protection District was completed effective as of June 30, 2012. California constitution article 13b Government spending limitation sec. designates that the appropriations limit for any fiscal year pursuant to Sec. 1 shall be adjusted as follows: (a) In the event that the financial responsibility of providing services is transferred, in whole or in part, whether by annexation, incorporation or otherwise, from one entity of government to another, then for the year in which such transfer becomes effective the appropriations limit of the transferee entity shall be increased by such reasonable amount as the said entities shall mutually agree and the appropriations limit of the transferor entity shall be decreased by the same amount.

AUTHORIZED SALARY RANGES

SEIU SALARY RANGES

SEIU Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Library Assistant II							
Annual	40,933	42,979	45,128	47,385	49,754	52,242	54,854
Monthly	3,411	3,582	3,761	3,949	4,146	4,353	4,571
Biweekly	1,574	1,653	1,736	1,822	1,914	2,009	2,110
Hourly	20.99	22.04	23.14	24.30	25.51	26.79	28.13
Senior Library Assistant							
Annual	48,210	50,620	53,151	55,809	58,599	61,529	64,606
Monthly	4,017	4,218	4,429	4,651	4,883	5,127	5,384
Biweekly	1,854	1,947	2,044	2,146	2,254	2,367	2,485
Hourly	24.72	25.96	27.26	28.62	30.05	31.55	33.13
Librarian I							
Annual	52,022	54,623	57,354	60,222	63,233	66,394	69,714
Monthly	4,335	4,552	4,780	5,018	5,269	5,533	5,810
Biweekly	2,001	2,101	2,206	2,316	2,432	2,554	2,681
Hourly	26.68	28.01	29.41	30.88	32.43	34.05	35.75
Librarian II							
Annual	58,561	61,490	64,564	67,792	71,182	74,741	78,478
Monthly	4,880	5,124	5,380	5,649	5,932	6,228	6,540
Biweekly	2,252	2,365	2,483	2,607	2,738	2,875	3,018
Hourly	30.03	31.53	33.11	34.77	36.50	38.33	40.25
Custodian							
Annual	39,156	41,113	43,169	45,328	47,594	49,974	52,472
Monthly	3,263	3,426	3,597	3,777	3,966	4,164	4,373
Biweekly	1,506	1,581	1,660	1,743	1,831	1,922	2,018
Hourly	18.82	19.77	20.75	21.79	22.88	24.03	25.23

SEIU Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Lead Custodian							
Annual	41,118	43,174	45,332	47,599	49,979	52,478	55,102
Monthly	3,426	3,598	3,778	3,967	4,165	4,373	4,592
Biweekly	1,581	1,661	1,744	1,831	1,922	2,018	2,119
Hourly	19.77	20.76	21.79	22.88	24.03	25.23	26.49
Landscape Worker I							
Annual	45,345	47,612	49,993	52,492	55,117	57,873	60,766
Monthly	3,779	3,968	4,166	4,374	4,593	4,823	5,064
Biweekly	1,744	1,831	1,923	2,019	2,120	2,226	2,337
Hourly	21.80	22.89	24.03	25.24	26.50	27.82	29.21
Maintenance Worker I							
Annual	45,345	47,612	49,993	52,492	55,117	57,873	60,766
Monthly	3,779	3,968	4,166	4,374	4,593	4,823	5,064
Biweekly	1,744	1,831	1,923	2,019	2,120	2,226	2,337
Hourly	21.80	22.89	24.03	25.24	26.50	27.82	29.21
Landscape Worker II							
Annual	49,573	52,052	54,655	57,387	60,257	63,270	66,433
Monthly	4,131	4,338	4,555	4,782	5,021	5,272	5,536
Biweekly	1,907	2,002	2,102	2,207	2,318	2,433	2,555
Hourly	23.83	25.02	26.28	27.59	28.97	30.42	31.94
Maintenance Worker II							
Annual	49,573	52,052	54,655	57,387	60,257	63,270	66,433
Monthly	4,131	4,338	4,555	4,782	5,021	5,272	5,536
Biweekly	1,907	2,002	2,102	2,207	2,318	2,433	2,555
Hourly	23.83	25.02	26.28	27.59	28.97	30.42	31.94
Sewer Maintenance Worker I							
Annual	45,799	48,089	50,493	53,017	55,668	58,452	61,374
Monthly	3,817	4,007	4,208	4,418	4,639	4,871	5,115
Biweekly	1,761	1,850	1,942	2,039	2,141	2,248	2,361
Hourly	22.02	23.12	24.28	25.49	26.76	28.10	29.51

SEIU Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Sewer Maintenance Worker II							
Annual	50,069	52,572	55,201	57,961	60,859	63,901	67,097
Monthly	4,172	4,381	4,600	4,830	5,072	5,325	5,591
Biweekly	1,926	2,022	2,123	2,229	2,341	2,458	2,581
Hourly	24.07	25.28	26.54	27.87	29.26	30.72	32.26
Sewer Maintenance Worker III							
Annual	54,737	57,474	60,348	63,366	66,534	69,861	73,353
Monthly	4,561	4,789	5,029	5,280	5,544	5,822	6,113
Biweekly	2,105	2,211	2,321	2,437	2,559	2,687	2,821
Hourly	26.32	27.63	29.01	30.46	31.99	33.59	35.27
Sewer Systems Coordinator							
Annual	68,801	72,241	75,853	79,643	83,625	87,800	92,183
Monthly	5,733	6,020	6,321	6,637	6,969	7,317	7,682
Biweekly	2,646	2,779	2,917	3,063	3,216	3,377	3,546
Hourly	33.08	34.73	36.47	38.29	40.20	42.21	44.32
Fleet Maintenance Coordinator							
Annual	56,998	59,848	62,840	65,982	69,281	72,745	76,383
Monthly	4,750	4,987	5,237	5,499	5,773	6,062	6,365
Biweekly	2,192	2,302	2,417	2,538	2,665	2,798	2,938
Hourly	27.40	28.77	30.21	31.72	33.31	34.97	36.72
Public Works Supervisor							
Annual	82,116	86,222	90,533	95,060	99,813	104,804	110,043
Monthly	6,843	7,185	7,544	7,922	8,318	8,734	9,170
Biweekly	3,158	3,316	3,482	3,656	3,839	4,031	4,232
Hourly	39.48	41.45	43.53	45.70	47.99	50.39	52.91

SEIU Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Assistant Engineer							
Annual	68,940	72,387	76,006	79,807	83,797	87,987	92,386
Monthly	5,745	6,032	6,334	6,651	6,983	7,332	7,699
Biweekly	2,652	2,784	2,923	3,069	3,223	3,384	3,553
Hourly	33.14	34.80	36.54	38.37	40.29	42.30	44.42
Civil Engineer I							
Annual	72,569	76,197	80,007	84,007	88,207	92,618	97,249
Monthly	6,047	6,350	6,667	7,001	7,351	7,718	8,104
Biweekly	2,791	2,931	3,077	3,231	3,393	3,562	3,740
Hourly	34.89	36.63	38.46	40.39	42.41	44.53	46.75
Civil Engineer II							
Annual	76,388	80,207	84,218	88,429	92,850	97,492	102,367
Monthly	6,366	6,684	7,018	7,369	7,737	8,124	8,531
Biweekly	2,938	3,085	3,239	3,401	3,571	3,750	3,937
Hourly	36.72	38.56	40.49	42.51	44.64	46.87	49.21
Administrative Aide I							
Annual	47,852	50,244	52,756	55,394	58,164	61,072	64,126
Monthly	3,988	4,187	4,396	4,616	4,847	5,089	5,344
Biweekly	1,840	1,932	2,029	2,131	2,237	2,349	2,466
Hourly	23.01	24.16	25.36	26.63	27.96	29.36	30.83
Permit Technician							
Annual	53,409	56,079	58,883	61,827	64,919	68,164	71,573
Monthly	4,451	4,673	4,907	5,152	5,410	5,680	5,964
Biweekly	2,054	2,157	2,265	2,378	2,497	2,622	2,753
Hourly	25.68	26.96	28.31	29.72	31.21	32.77	34.41
Building Inspector							
Annual	78,181	82,090	86,194	90,504	95,029	99,781	104,770
Monthly	6,515	6,841	7,183	7,542	7,919	8,315	8,731
Biweekly	3,007	3,157	3,315	3,481	3,655	3,838	4,030
Hourly	37.59	39.47	41.44	43.51	45.69	47.97	50.37

SEIU Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Assistant Planner							
Annual	60,923	63,970	67,168	70,526	74,053	77,755	81,643
Monthly	5,077	5,331	5,597	5,877	6,171	6,480	6,804
Biweekly	2,343	2,460	2,583	2,713	2,848	2,991	3,140
Hourly	29.29	30.75	32.29	33.91	35.60	37.38	39.25
Associate Planner							
Annual	69,625	73,107	76,762	80,604	84,637	88,862	93,294
Monthly	5,802	6,092	6,397	6,717	7,053	7,405	7,774
Biweekly	2,678	2,812	2,952	3,100	3,255	3,418	3,588
Hourly	33.47	35.15	36.90	38.75	40.69	42.72	44.85
Recreation Supervisor							
Annual	56,517	59,343	62,310	65,425	68,697	72,132	75,738
Monthly	4,710	4,945	5,192	5,452	5,725	6,011	6,312
Biweekly	2,174	2,282	2,397	2,516	2,642	2,774	2,913
Hourly	27.17	28.53	29.96	31.45	33.03	34.68	36.41

POLICE SALARY RANGES

Police Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Police Sergeant							
Annual	78,618	82,549	86,677	91,011	95,561	100,339	105,356
Monthly	6,552	6,879	7,223	7,584	7,963	8,362	8,780
Bi-weekly	3,024	3,175	3,334	3,500	3,675	3,859	4,052
Hourly	37.80	39.69	41.67	43.76	45.94	48.24	50.65
Police Officer							
Annual	65,056	68,308	71,724	75,310	79,075	83,029	87,181
Monthly	5,421	5,692	5,977	6,276	6,590	6,919	7,265
Bi-weekly	2,502	2,627	2,759	2,897	3,041	3,193	3,353
Hourly	31.28	32.84	34.48	36.21	38.02	39.92	41.91
Police Corporal / Police Investigator							
Annual	68,307	71,722	75,309	79,074	83,028	87,179	91,538
Monthly	5,692	5,977	6,276	6,589	6,919	7,265	7,628
Bi-weekly	2,627	2,759	2,896	3,041	3,193	3,353	3,521
Hourly	32.84	34.48	36.21	38.02	39.92	41.91	44.01
Parking Enforcement Officer							
Annual	45,137	47,394	49,763	52,252	54,864	57,607	60,488
Monthly	3,761	3,949	4,147	4,354	4,572	4,801	5,041
Bi-weekly	1,736	1,823	1,914	2,010	2,110	2,216	2,326
Hourly	21.70	22.79	23.92	25.12	26.38	27.70	29.08
Administrative Aide I							
Annual	46,238	48,550	50,978	53,527	56,203	59,013	61,964
Monthly	3,853	4,046	4,248	4,461	4,684	4,918	5,164
Bi-weekly	1,778	1,867	1,961	2,059	2,162	2,270	2,383
Hourly	22.23	23.34	24.51	25.73	27.02	28.37	29.79

CONFIDENTIAL SALARY RANGES

Confidential Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Administrative Aide I							
Annual	47,852	50,244	52,757	55,394	58,164	61,073	64,125
Monthly	3,988	4,187	4,396	4,616	4,847	5,089	5,344
Bi-weekly	1,840	1,932	2,029	2,131	2,237	2,349	2,466
Hourly	23.01	24.16	25.36	26.63	27.96	29.36	30.83
Senior Accounting Technician							
Annual	56,633	59,464	62,437	65,559	68,837	72,279	75,893
Monthly	4,719	4,955	5,203	5,463	5,736	6,023	6,324
Bi-weekly	2,178	2,287	2,401	2,522	2,648	2,780	2,919
Hourly	27.23	28.59	30.02	31.52	33.09	34.75	36.49
Systems Technician							
Annual	56,625	59,456	62,429	65,551	68,828	72,270	75,883
Monthly	4,719	4,955	5,202	5,463	5,736	6,022	6,324
Bi-weekly	2,178	2,287	2,401	2,521	2,647	2,780	2,919
Hourly	27.22	28.58	30.01	31.51	33.09	34.75	36.48
Human Resources Administrator							
Annual	61,389	64,458	67,681	71,065	74,618	78,348	82,267
Monthly	5,116	5,372	5,640	5,922	6,218	6,529	6,856
Bi-weekly	2,361	2,479	2,603	2,733	2,870	3,013	3,164
Hourly	29.51	30.99	32.54	34.17	35.87	37.67	39.55
Records Supervisor / Assistant to the Police Chief							
Annual	57,679	60,563	63,591	66,771	70,109	73,614	77,296
Monthly	4,807	5,047	5,299	5,564	5,842	6,134	6,441
Bi-weekly	2,218	2,329	2,446	2,568	2,696	2,831	2,973
Hourly	27.73	29.12	30.57	32.10	33.71	35.39	37.16
Property Manager							
Annual	61,389	64,458	67,681	71,065	74,618	78,348	82,267
Monthly	5,116	5,372	5,640	5,922	6,218	6,529	6,856
Bi-weekly	2,361	2,479	2,603	2,733	2,870	3,013	3,164
Hourly	29.51	30.99	32.54	34.17	35.87	37.67	39.55

Confidential Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Senior Administrative Analyst							
Annual	73,107	76,762	80,600	84,634	88,869	93,305	97,959
Monthly	6,092	6,397	6,717	7,053	7,406	7,775	8,163
Bi-weekly	2,812	2,952	3,100	3,255	3,418	3,589	3,768
Hourly	35.15	36.90	38.75	40.69	42.73	44.86	47.10

MANAGEMENT SALARY RANGES

Classification	*7/1/2014 Salary Ranges*	
	Minimum	**Maximum**
City Manager		
Annual	184,912	205,458
Monthly	15,409	17,122
Bi-weekly	7,112	7,902
Hourly	88.90	98.78
Chief of Police		
Annual	164,305	182,561
Monthly	13,692	15,213
Bi-weekly	6,319	7,022
Hourly	78.99	87.77
Police Captain		
Annual	141,379	157,087
Monthly	11,782	13,091
Bi-weekly	5,438	6,042
Hourly	67.97	75.52
Administrative Services Director/Treasurer		
Annual	156,153	173,503
Monthly	13,013	14,459
Bi-weekly	6,006	6,673
Hourly	75.07	83.41
Community Development Director		
Annual	122,611	136,235
Monthly	10,218	11,353
Bi-weekly	4,716	5,240
Hourly	58.95	65.50

Classification	7/1/2014 Salary Ranges	
Public Works Director / City Engineer		
Annual	150,947	167,719
Monthly	12,579	13,977
Bi-weekly	5,806	6,451
Hourly	72.57	80.63
Parks & Recreation Director		
Annual	112,618	125,131
Monthly	9,385	10,428
Bi-weekly	4,331	4,813
Hourly	54.14	60.16
Library Director		
Annual	112,618	125,131
Monthly	9,385	10,428
Bi-weekly	4,331	4,813
Hourly	54.14	60.16
Technology Manager		
Annual	89,666	99,629
Monthly	7,472	8,302
Bi-weekly	3,449	3,832
Hourly	43.11	47.90
Assistant to the City Manager / City Clerk		
Annual	94,180	104,644
Monthly	7,848	8,720
Bi-weekly	3,622	4,025
Hourly	45.28	50.31

Classification	7/1/2014 Salary Ranges	
DPW Division Manager		
Annual	104,975	116,639
Monthly	8,748	9,720
Bi-weekly	4,038	4,486
Hourly	50.47	56.08
Police Lieutenant		
Annual	135,758	143,659
Monthly	11,313	11,972
Bi-weekly	5,221	5,525
Hourly	65.27	69.07
Senior Civil Engineer		
Annual	96,737	107,484
Monthly	8,061	8,957
Bi-weekly	3,721	4,134
Hourly	46.51	51.68

GLOSSARY OF BUDGET TERMS

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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.

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).