FY2022-23 City of Sausalito Adopted Budget

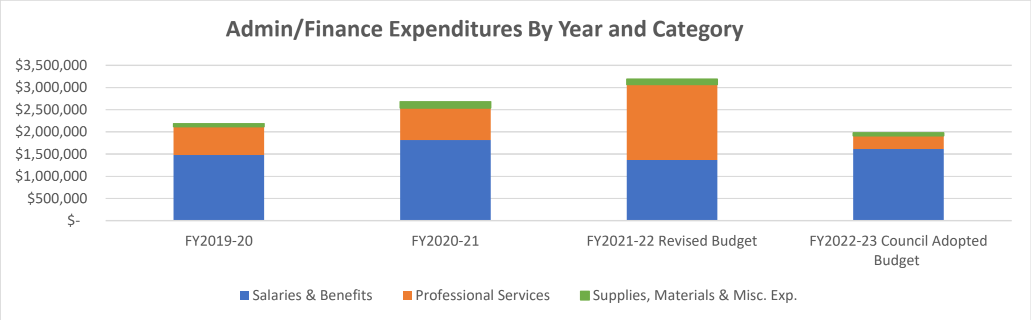
	Funds	Beginning Fund Balance at 6/30/2022	Revenues & Transfer In Budget	Expenditures & Transfer Outs Budget	Revenues Over(Under) Expenditures	EndingFund Balance 6/30/2023
General Fund						
100	**General Fund**	**$8,942,935**	**$20,687,096**	**$23,261,218**	**($2,574,122)**	**$6,368,813**
Capital Project Funds						
115	Library Capital Improvement	$108,563	-	-	-	$108,563
140	General Capital Projects	$635,434	$3,135,898	$4,370,500	($1,234,602)	($599,168)
Capital Project Funds Total		**$743,997**	**$3,135,898**	**$4,370,500**	**($1,234,602)**	**($490,605)**
Special Revenue Funds						
114	Tidelands & Waterfront	$370,589	$522,648	$486,952	$35,696	$406,284
120	Traffic Safety	$124	$78,000	$78,000	-	$124
121	Gas Tax	$7,416	$137,791	$136,000	$1,791	$9,207
122	Construction Impact Fee	$206,444	$163,000	$275,000	($112,000)	$94,444
124	County Measure AA	$63,433	$249,499	$300,000	($50,501)	$12,932
125	Storm Drainage	$82,239	$71,300	$33,646	$37,654	$119,893
126	Stair Fund	$160,083	-	-	-	$160,083
130	Disaster Assistance	($238,623)	-	-	-	($238,623)
133	Police Seized Assets	$35,657	-	-	-	$35,657
134	Police State Grants	$168,320	$168,892	$120,000	$48,892	$217,212
136	Recreation Grant Fund	($34,212)	$6,726	-	$6,726	($27,486)
Special Revenue Funds Total		**$821,470**	**$1,397,856**	**$1,429,598**	**($31,742)**	**$789,727**
Debt Service Funds						
302	Tideland Loan	($1)	$72,155	$72,155	-	($1)
303	GO Bonds, 2006 Series A & B	$1,017,274	$650,000	$695,585	($45,585)	$971,689
Debt Service Funds Total		**$1,017,272**	**$722,155**	**$767,740**	**($45,585)**	**$971,687**
Enterprise Funds						
110&550	Sewer Fund	$6,292,442	$2,777,298	$1,952,982	$824,315	$7,116,757
113	Old City Hall	$535,182	$200,000	$28,000	$172,000	$707,182
210	MLK Fund	$4,532,334	$1,410,054	$825,878	$584,176	$5,116,510
220	Parking Fund	$633,229	$1,935,300	$2,287,134	($351,835)	$281,394
230	Bank of America Fund		$157,830	$157,830	-	-
Enterprise Funds Total		**$11,993,187**	**$6,480,481**	**$5,251,824**	**$1,228,657**	**$13,221,844**
Internal Service Fund						
250	Workers' Compensation Fund	$701,204			-	$701,204
270	General Liability	$11,715		$545,739	($545,739)	($534,024)
Internal Service Funds Total		**$712,919**	-	**$545,739**	**($545,739)**	**$167,180**
Trust Funds						
401	Pension Trust	$2,796,502		$14,000	($14,000)	$2,782,502
402	OPEB Trust	$1,994,379		$10,000	($10,000)	$1,984,379
Trust Funds Total		**$4,790,881**	-	**$24,000**	**($24,000)**	**$4,766,881**
Grand Total		**$29,022,662**	**$32,423,486**	**$35,650,620**	**($3,227,134)**	**$25,795,528**

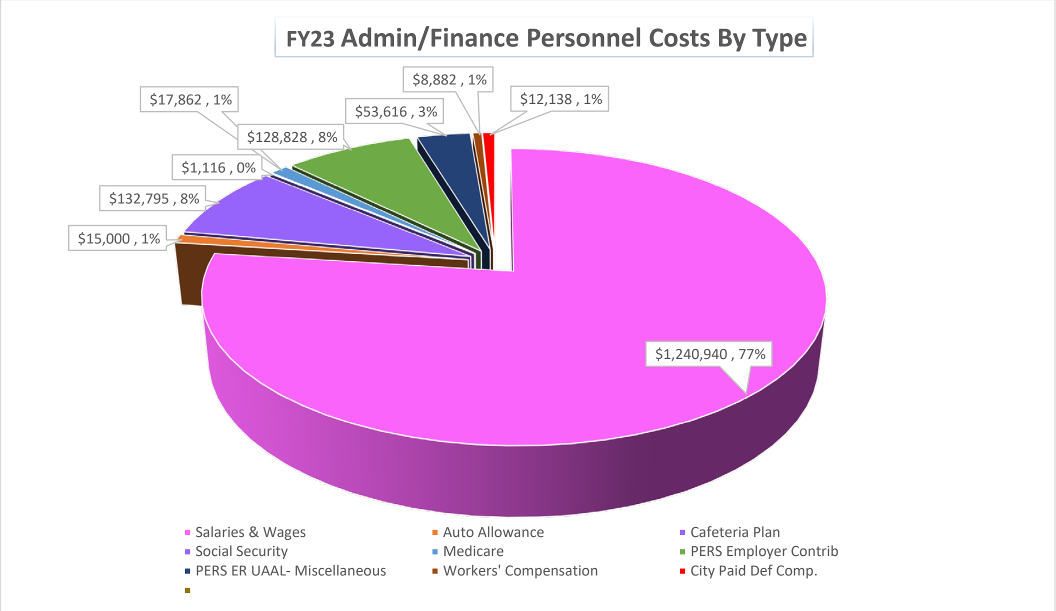
Admin/Finance

Emplyee Position	Amount		Count
Administrative/HR Technician	$	89,621	1
City Clerk	$	170,946	1
City Manager	$	271,190	1
Councilmember	$	19,377	5
Finance Director	$	221,890	1
Human Resources Manager	$	172,910	1
Management Analyst/Admin	$	114,407	1
Management Analyst/Finance	$	117,407	1
Senior Accountant	$	138,814	1
Sr. Accounting Technician	$	232,116	2
Total	**$**	**1,548,679**	**15**

Account Type	FY2019-20		FY2020-21		FY2021-22 Revised Budget		FY2022-23 Council Adopted Budget	
Salaries & Benefits	$	1,477,737	$	1,814,862	$	1,371,039	$	1,611,177
Professional Services	$	637,927	$	723,743	$	1,691,940	$	300,000
Supplies, Materials & Misc. Exp.	$	68,859	$	143,295	$	125,750	$	64,900
Total	**$**	**2,184,522**	**$**	**2,681,900**	**$**	**3,188,729**	**$**	**1,976,077**

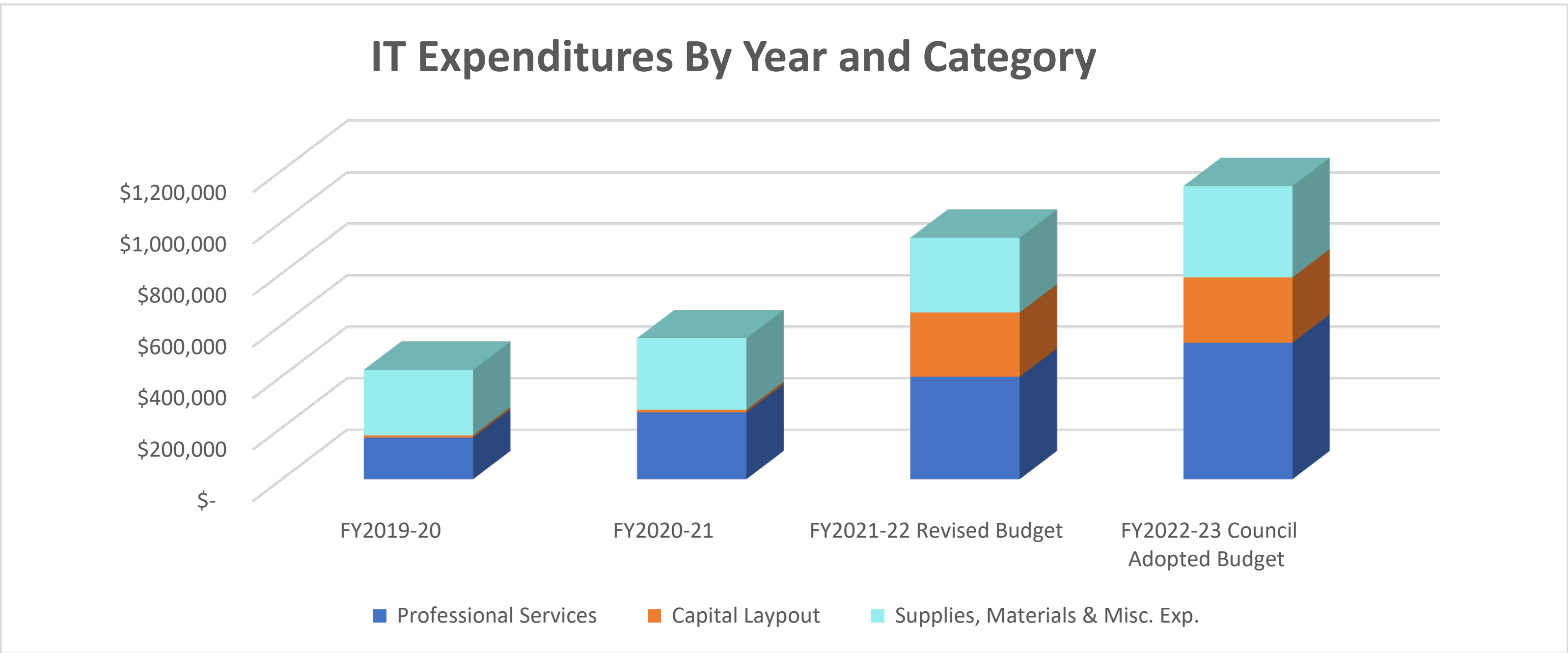
Account Description	Detail Amount	
Salaries & Wages	$	1,240,940
Auto Allowance	$	15,000
Cafeteria Plan	$	132,795
Social Security	$	1,116
Medicare	$	17,862
PERS Employer Contrib	$	128,828
PERS ER UAAL- Miscellaneous	$	53,616
Workers' Compensation	$	8,882
City Paid Def Comp.	$	12,138
Total		**1,611,177**





IT

Account Type	FY2019-20	FY2020-21	FY2021-22 Revised Budget	FY2022-23 Council Adopted Budget
Professional Services	$ 161,406	$ 259,311	$ 397,849	$ 530,000
Capital Laypout	$ 9,027	$ 10,014	$ 250,000	$ 254,100
Supplies, Materials & Misc. Exp.	$ 254,403	$ 278,378	$ 289,912	$ 354,520
Total	**$ 424,835**	**$ 547,703**	**$ 937,761**	**$ 1,138,620**

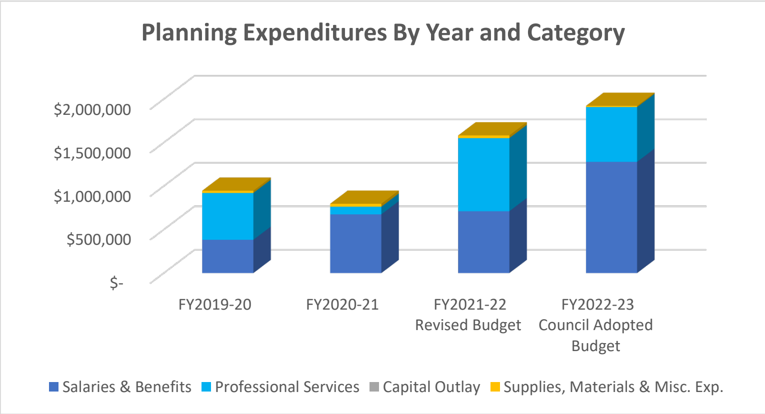


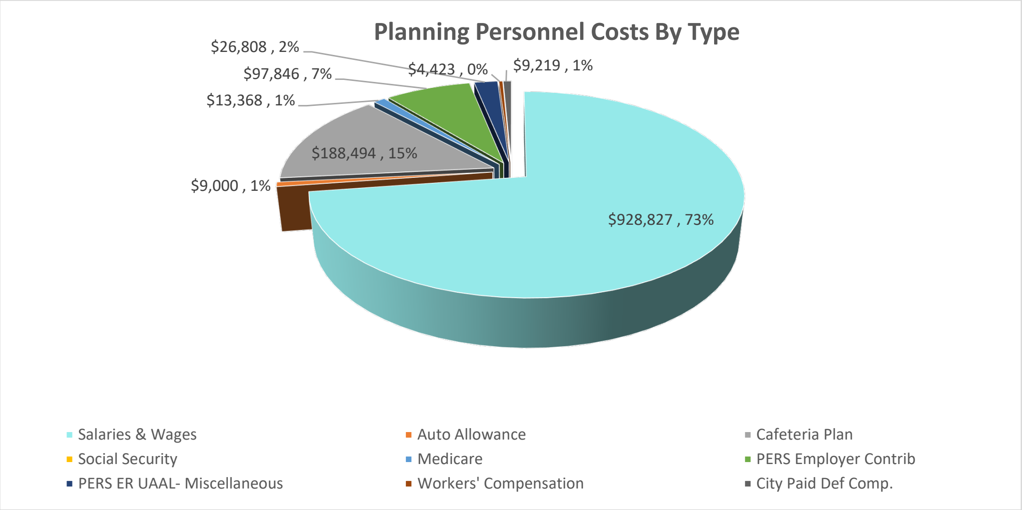
Planning

Emplyee Position	Amount	Count
Administrative Aide I	$ 109,660	1
Assistant Planner	$ 268,466	2
Associate Planner	$ 150,165	1
Community Development Directc	$ 236,520	1
Permit Services Coordinator	$ 125,735	1
Principal Planner	$ 195,369	1
Senior Planner	$ 160,837	1
Total	**$ 1,246,753**	**8**

Account Type	FY2019-20	FY2020-21	FY2021-22 Revised Budget	FY2022-23 Council Adopted Budget
Salaries & Benefits	$ 382,197	$ 674,913	$ 710,715	$ 1,277,984
Professional Services	$ 538,471	$ 87,290	$ 840,000	$ 630,000
Capital Outlay	$ -	$ 726	$ -	$ -
Supplies, Materials & Misc. Exp.	$ 25,426	$ 33,348	$ 31,073	$ 13,425
Total	**$ 946,094**	**$ 796,277**	**$ 1,581,788**	**$ 1,921,409**

Account Description	Detail Amount
Salaries & Wages	$ 928,827
Auto Allowance	$ 9,000
Cafeteria Plan	$ 188,494
Social Security	
Medicare	$ 13,368
PERS Employer Contrib	$ 97,846
PERS ER UAAL- Miscellaneous	$ 26,808
Workers' Compensation	$ 4,423
City Paid Def Comp.	$ 9,219
Total	**1,277,984**



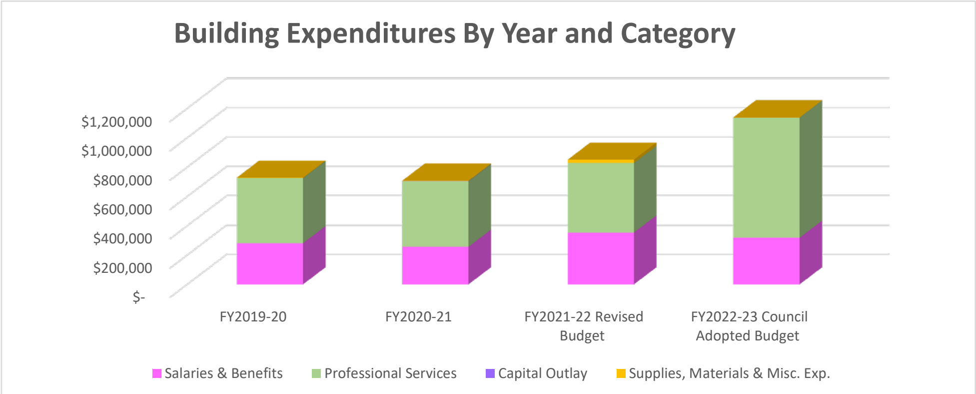


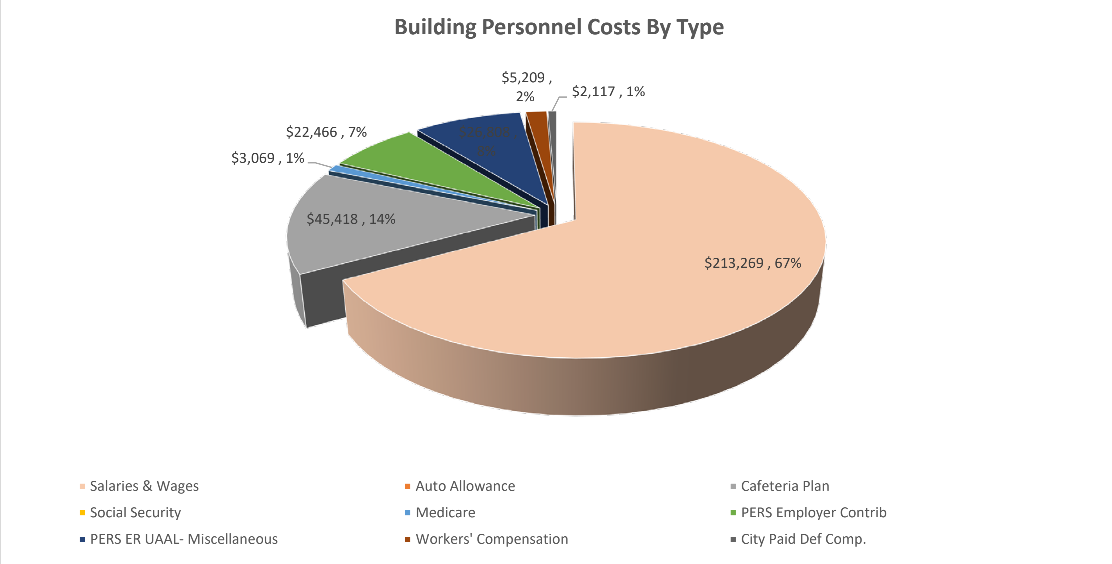
Building

Emplyee Position	Amount	Count
Building Inspector	$ 165,837	1
Permit Technician	$ 120,503	1
Total	**$ 286,340**	**2**

Account Type	FY2019-20	FY2020-21	FY2021-22 Revised Budget	FY2022-23 Council Adopted Budget
Salaries & Benefits	$ 281,147	$ 256,913	$ 353,818	$ 318,357
Professional Services	$ 444,515	$ 447,478	$ 474,280	$ 819,616
Capital Outlay	$ 199	$ 1,036	$ -	$ -
Supplies, Materials & Misc. Exp.	$ 3,206	$ 2,781	$ 23,078	$ 850
Total	**$ 729,067**	**$ 708,208**	**$ 851,176**	**$ 1,138,823**

Account Description	Detail Amount
Salaries & Wages	$ 213,269
Auto Allowance	
Cafeteria Plan	$ 45,418
Social Security	
Medicare	$ 3,069
PERS Employer Contrib	$ 22,466
PERS ER UAAL- Miscellaneous	$ 26,808
Workers' Compensation	$ 5,209
City Paid Def Comp.	$ 2,117
Total	**318,357**

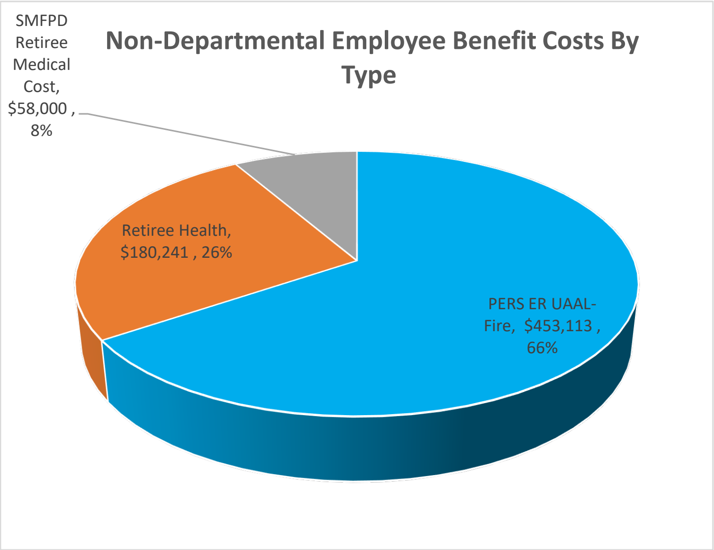


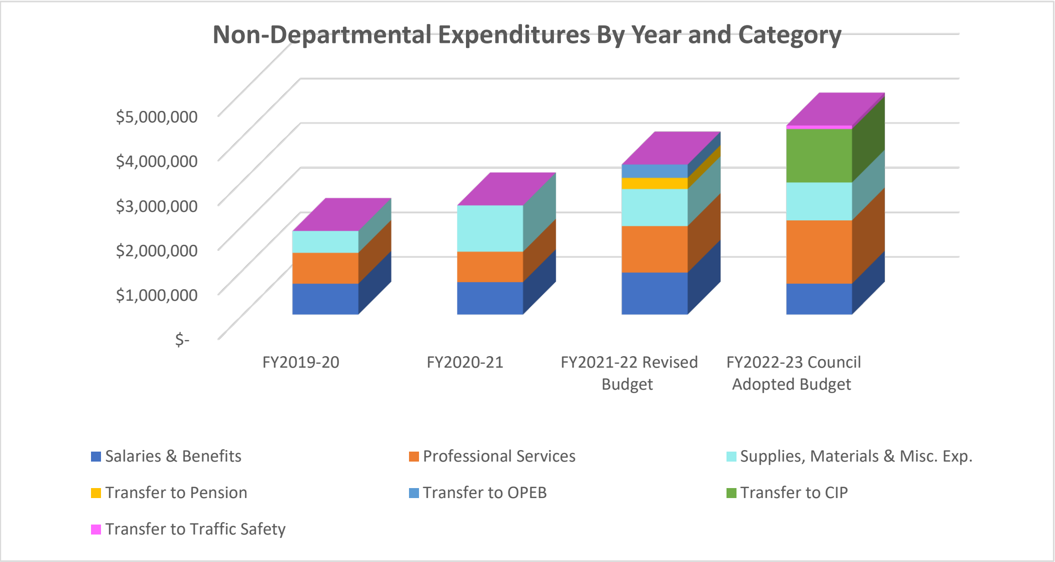


Non-Departmental

Account Description	Detail Amount
PERS ER UAAL- Fire	$ 453,113
Retiree Health	$ 180,241
SMFPD Retiree Medical Cost	$ 58,000
Total	**$ 691,354**

Account Type	FY2019-20	FY2020-21	FY2021-22 Revised Budget	FY2022-23 Council Adopted Budget
Salaries & Benefits	$ 690,501	$ 725,519	$ 939,617	$ 691,354
Professional Services	$ 691,537	$ 681,468	$ 1,041,500	$ 1,417,500
Supplies, Materials & Misc. Exp.	$ 489,563	$ 1,036,821	$ 829,221	$ 848,500
Transfer to Pension	$ -	$ -	$ 250,000	$ -
Transfer to OPEB	$ -	$ -	$ 300,000	$ -
Transfer to CIP	$ -	$ -	$ -	$ 1,200,000
Transfer to Traffic Safety	$ -	$ -	$ -	$ 78,000
Total	**$ 1,871,600**	**$ 2,443,807**	**$ 3,360,338**	**$ 4,235,354**

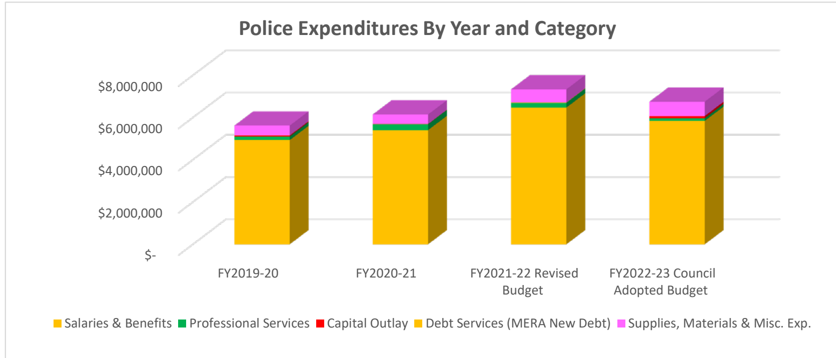




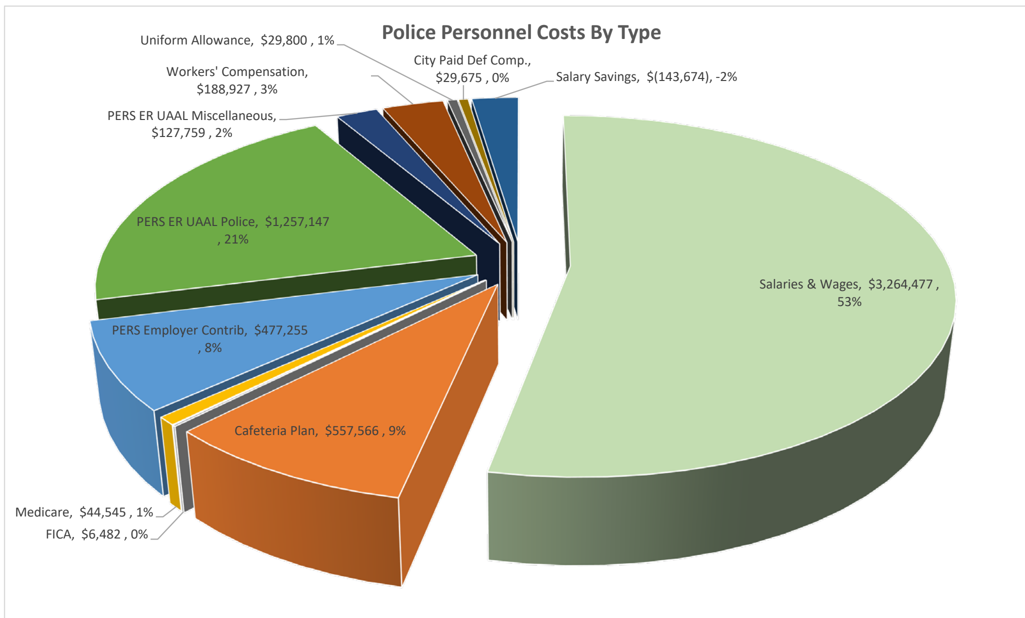
Police

Emplyee Position	Amount	Count
Police Administrative Aide I	$ 111,315	1
Parking Enforcement Officer	$ 436,764	4
Police Corporal	$ 327,258	2
Police Detective	$ 163,629	1
Police Officer	$ 1,961,748	10
Police Sergeant	$ 778,334	4
Police Captain	$ 242,937	1
Police Lieutenant	$ 219,596	1
Chief of Police	$ 271,937	1
Records Supervisor/ Asst to the COP	$ 113,692	1
Police Temporary	$ 112,552	
Total	**$ 4,739,763**	**26**

Account Type	FY2019-20	FY2020-21	FY2021-22 Revised Budget	FY2022-23 Council Adopted Budget
Salaries & Benefits	$ 4,931,662	$ 5,404,634	$ 6,472,271	$ 5,839,959
Professional Services	$ 175,752	$ 280,452	$ 223,415	$ 126,097
Capital Outlay	$ 39,182	$ 5,579	$ -	$ 104,017
Debt Services (MERA New Debt)	$ 3,701	$ 3,701	$ 15,206	$ -
Supplies, Materials & Misc. Exp.	$ 468,653	$ 449,431	$ 623,592	$ 679,134
Total	**$ 5,618,950**	**$ 6,143,798**	**$ 7,334,484**	**$ 6,749,208**



Account Description	Detail Amount
Salaries & Wages	$ 3,264,477
Cafeteria Plan	$ 557,566
FICA	$ 6,482
Medicare	$ 44,545
PERS Employer Contrib	$ 477,255
PERS ER UAAL Police	$ 1,257,147
PERS ER UAAL Miscellaneous	$ 127,759
Workers' Compensation	$ 188,927
Uniform Allowance	$ 29,800
City Paid Def Comp.	$ 29,675
Salary Savings	$ (143,674)
Total	**$ 5,839,959**

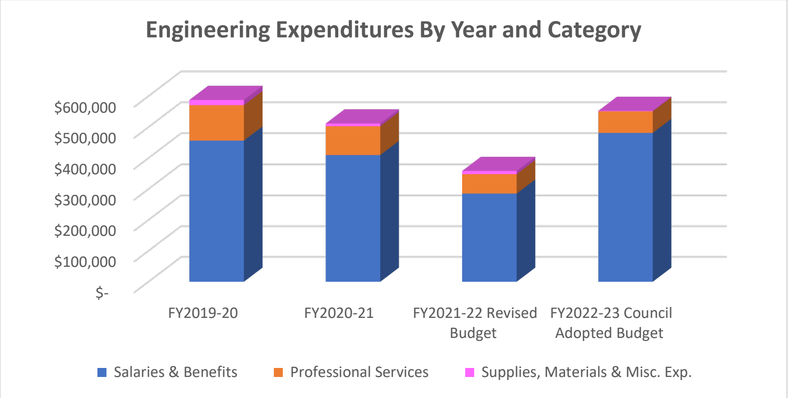


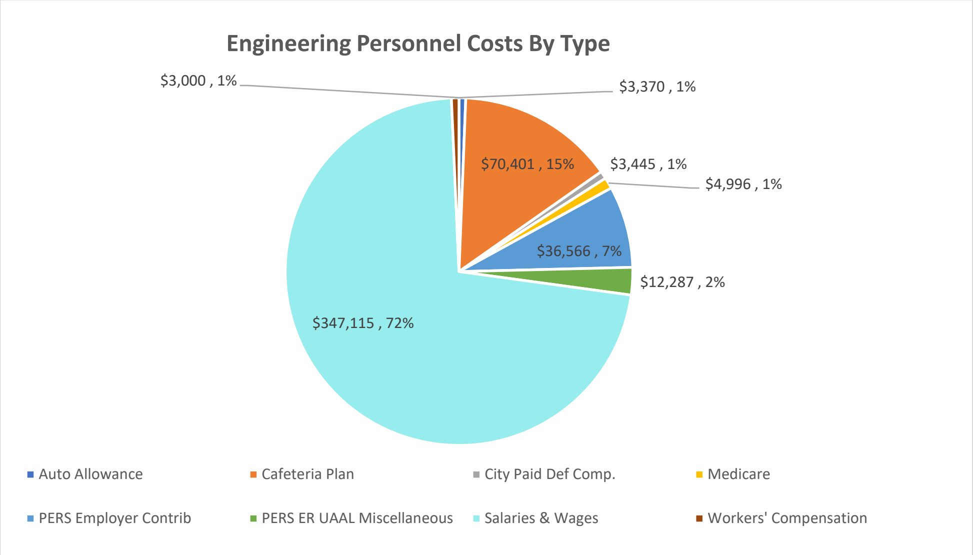
Engineering

Emplyee Position	Amount	Count
Assistant Engineer	$ 155,563	1
Permit Technician	$ 120,503	1
Senior Civil Engineer	$ 189,458	1
Total	**$ 465,523**	**3**

Account Type	FY2019-20	FY2020-21	FY2021-22 Revised Budget	FY2022-23 Council Adopted Budget
Salaries & Benefits	$ 456,347	$ 409,796	$ 285,339	$ 481,181
Professional Services	$ 114,496	$ 93,155	$ 62,747	$ 69,790
Supplies, Materials & Misc. Exp.	$ 16,719	$ 8,618	$ 10,150	$ 1,550
Total	**$ 587,561**	**$ 511,570**	**$ 358,236**	**$ 552,521**

Account Description	Detail Amount
Auto Allowance	$ 3,000
Cafeteria Plan	$ 70,401
City Paid Def Comp.	$ 3,445
Medicare	$ 4,996
PERS Employer Contrib	$ 36,566
PERS ER UAAL Miscellaneous	$ 12,287
Salaries & Wages	$ 347,115
Workers' Compensation	$ 3,370
Total	**$ 481,181**





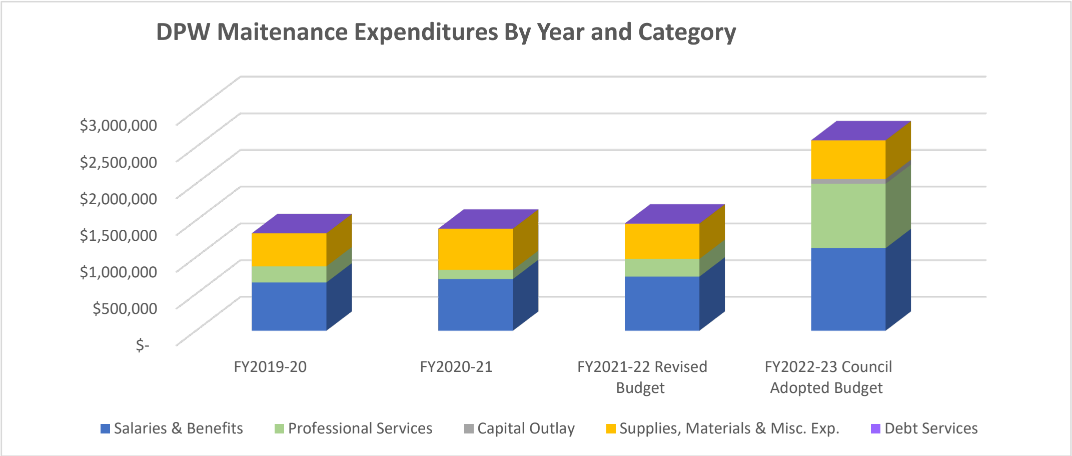
DPW-Maintenance

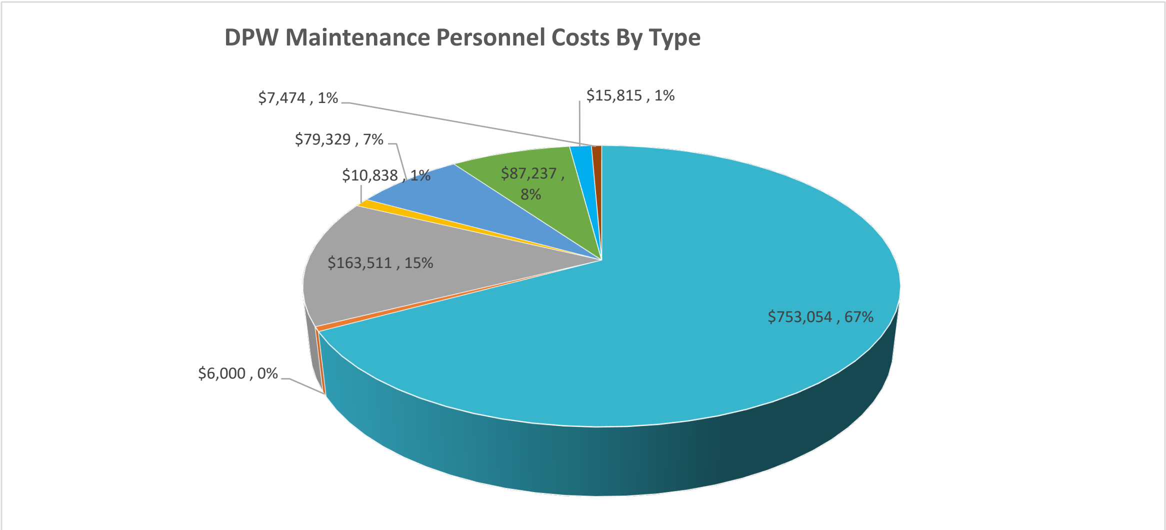
Emplyee Position	Amount	Count
Director of Public Works	$ 257,116	1
Public Works Division Manager	$ 187,304	1
Maintenance Worker II	$ 453,887	4
Maintenance Worker III	$ 121,899	1
Total	**$ 1,020,206**	**7**

Account Type	FY2019-20	FY2020-21	FY2021-22 Revised Budget	FY2022-23 Council Adopted Budget
Salaries & Benefits	$ 656,456	$ 703,077	$ 735,991	$ 1,123,258
Professional Services	$ 219,786	$ 124,356	$ 240,661	$ 876,114
Capital Outlay	$ -	$ -	$ -	$ 65,000
Supplies, Materials & Misc. Exp.	$ 449,004	$ 560,983	$ 480,498	$ 526,979
Debt Services	$ 428	$ 428	$ 1,783	$ 1,783
Total	**$ 1,325,674**	**$ 1,388,843**	**$ 1,458,933**	**$ 2,593,134**

Department "500" should have more EEs

Account Description	Detail Amount
Salaries & Wages	$ 753,054
Auto Allowance	$ 6,000
Cafeteria Plan	$ 163,511
Medicare	$ 10,838
PERS Employer Contrib	$ 79,329
PERS ER UAAL Miscellaneous	$ 87,237
Workers' Compensation	$ 15,815
City Paid Def Comp.	$ 7,474
Total	**$ 1,123,258**



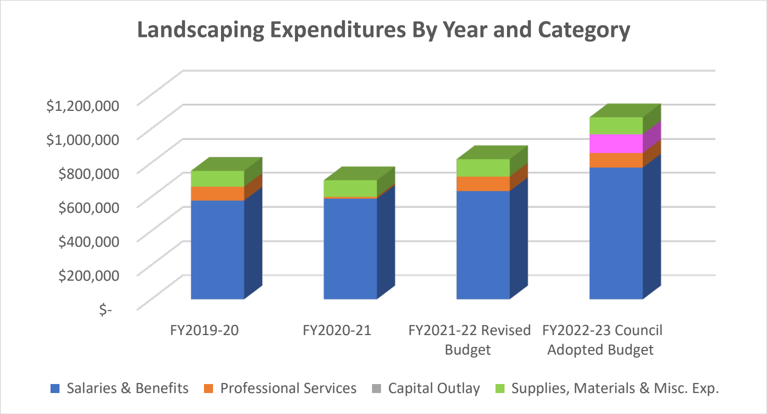


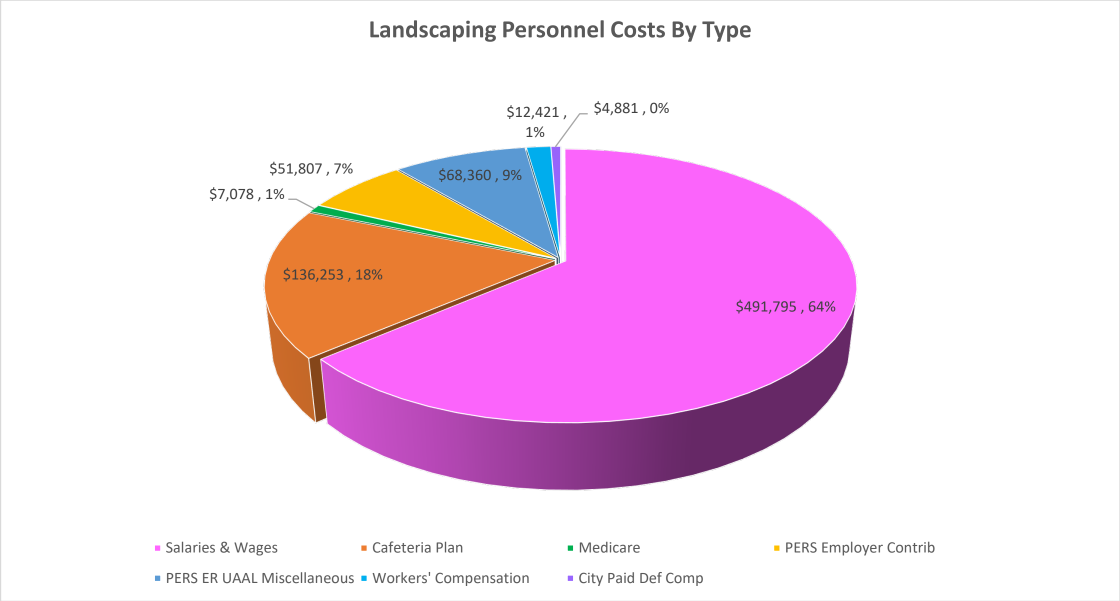
Landscaping

Emplyee Position	Amount	Count
Custodian	$ 95,859	1
Landscape Worker II	$ 211,461	2
Landscape Worker III	$ 113,472	1
Lead Custodian	$ 97,990	1
Public Works Supervisor	$ 173,034	1
Total	**$ 691,815**	**6**

Account Type	FY2019-20	FY2020-21	FY2021-22 Revised Budget	FY2022-23 Council Adopted Budget
Salaries & Benefits	$ 578,264	$ 589,868	$ 634,089	$ 772,596
Professional Services	$ 81,671	$ 10,553	$ 85,100	$ 85,100
Capital Outlay	$ -	$ -	$ -	$ 110,000
Supplies, Materials & Misc. Exp.	$ 92,907	$ 97,418	$ 102,400	$ 100,000
Total	**$ 752,842**	**$ 697,840**	**$ 821,589**	**$ 1,067,696**

Account Description	Detail Amount
Salaries & Wages	$ 491,795
Cafeteria Plan	$ 136,253
Medicare	$ 7,078
PERS Employer Contrib	$ 51,807
PERS ER UAAL Miscellaneous	$ 68,360
Workers' Compensation	$ 12,421
City Paid Def Comp	$ 4,881
Total	**$ 772,596**



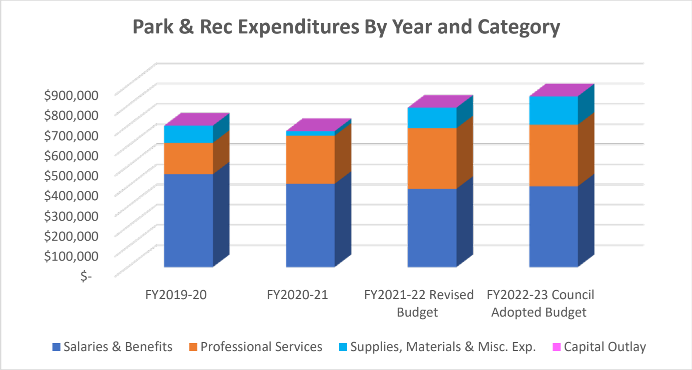


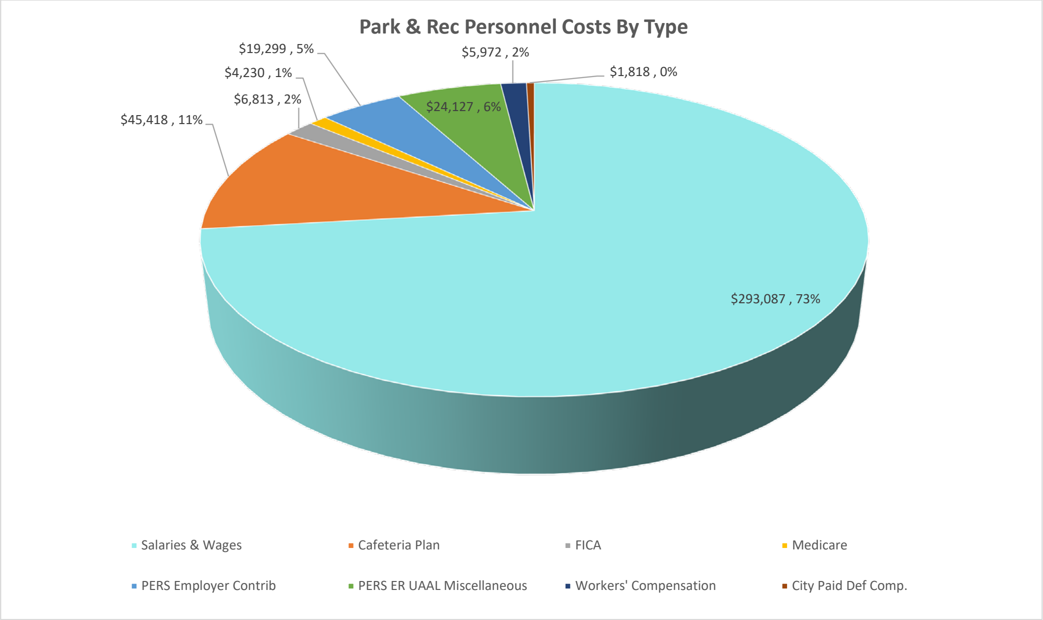
Parks & Rec

Emplyee Position	Amount	Count
Recreation Coordinator/Supervisor	$ 126,184	1
Recreation Supervisor	$ 126,184	1
Rec Temporary	$ 118,296	
Total	**$ 370,665**	**2**

Account Type	FY2019-20	FY2020-21	FY2021-22 Revised Budget	FY2022-23 Council Adopted Budget
Salaries & Benefits	$ 460,478	$ 413,294	$ 388,680	$ 400,764
Professional Services	$ 155,998	$ 238,359	$ 300,000	$ 305,000
Supplies, Materials & Misc. Exp.	$ 84,915	$ 22,311	$ 101,910	$ 141,160
Capital Outlay	$ -	$ 408	$ -	$ -
Total	**$ 701,390**	**$ 674,372**	**$ 790,590**	**$ 846,924**

Account Description	Detail Amount
Salaries & Wages	$ 293,087
Cafeteria Plan	$ 45,418
FICA	$ 6,813
Medicare	$ 4,230
PERS Employer Contrib	$ 19,299
PERS ER UAAL Miscellaneous	$ 24,127
Workers' Compensation	$ 5,972
City Paid Def Comp.	$ 1,818
Total	**$ 400,764**



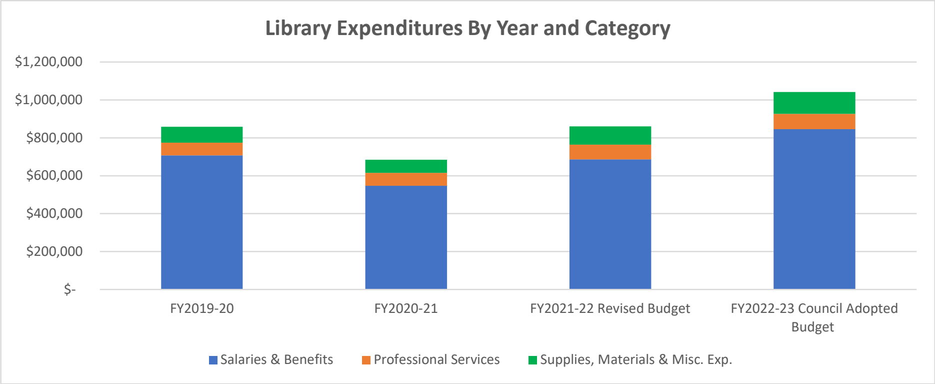


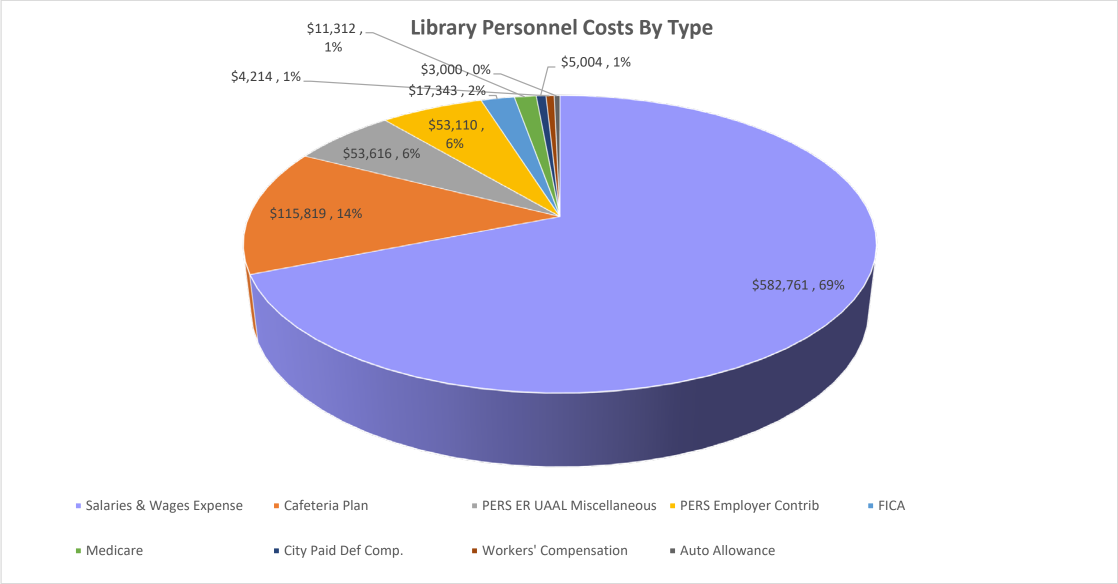
Library

Emplyee Position	Amount	Count
Library Assistant II	$ 102,653	1
Librarian I	$ 124,290	1
Librarian II	$ 137,074	1
Senior Library Assistant	$ 116,857	1
Library Director	$ 207,473	1
Library Temporary	$ 100,000	
Total	**$ 788,348**	**5**

Account Type	FY2019-20	FY2020-21	FY2021-22 Revised Budget	FY2022-23 Council Adopted Budget
Salaries & Benefits	$ 707,712	$ 546,933	$ 686,540	$ 846,178
Professional Services	$ 67,041	$ 67,986	$ 77,500	$ 80,000
Supplies, Materials & Misc. Exp.	$ 83,874	$ 69,296	$ 96,475	$ 115,275
Total	**$ 858,628**	**$ 684,216**	**$ 860,515**	**$ 1,041,453**

Account Description	Detail Amount
Salaries & Wages Expense	$ 582,761
Cafeteria Plan	$ 115,819
PERS ER UAAL Miscellaneous	$ 53,616
PERS Employer Contrib	$ 53,110
FICA	$ 17,343
Medicare	$ 11,312
City Paid Def Comp.	$ 5,004
Workers' Compensation	$ 4,214
Auto Allowance	$ 3,000
Total	**$ 846,178**





Recalculation of population factor:

FY2023	7,159	7,072	(87.00)	-1.22%	0.9878
FY2022	7,388	7,355	(33.00)	-0.45%	0.9955
FY2021	7,301	7,252	(49.00)	-0.67%	0.9933
FY2020	7,421	7,416	(5.00)	-0.07%	0.9993

In the FY2021 GANN limit calculation the City used the wrong factor in the calculation. It should have been 0.9933 but the factor for FY2020 of 0.9993 was used instead.

FY2021		
Schedule 1: Calculation of Spending Limit		
Appropriation Limit for Fiscal Year 2019-20		15,140,892
FY 2021 Adjustment Factors:		
A. Change in Population (City from 7,301 to 7,252)	0.9933	
B. Change in Non-Residential Assessed Valuation	N/A	
C. Change in Per Capita Income	1.0373	
Calculation factor for FY2022-23-A times C	1.0304	
Total Adjustment (Dollars)	0.0304	459,527
New Appropriation Limit for Fiscal Year 2020-21		15,600,419

The GANN limit for FY2021 should have been $15,600,419. City Council approved $15,695,124. Because of the prior year's error, the City's starting GANN limit was incorrect for fiscal year 2022.

FY2022		
Schedule 1: Calculation of Spending Limit		
Appropriation Limit for Fiscal Year 2020-21		15,600,419
FY 2022 Adjustment Factors:		
A. Change in Population (City from 7,388 to 7,355)	0.9955	
B. Change in Non-Residential Assessed Valuation	N/A	
C. Change in Per Capita Income	1.0573	
Calculation factor for FY2021-22-A times C	1.0525	
Total Adjustment (Dollars)	0.0525	819,680
New Appropriation Limit for Fiscal Year 2021-22		16,420,099

The GANN limit for FY2022 should have been $16,420,099. City Council approved $16,720,000.
To correct the GANN limit error from previous year, the GANN limit for FY2023 is calculated by using the recalculated FY2022's limit of $16,420,099, as shown below:

FY2023		
Schedule 1: Calculation of Spending Limit		
Appropriation Limit for Fiscal Year 2021-22 (Revised)		16,420,099
FY 2023 Adjustment Factors:		
A. Change in Population (City from 7,159 to 7,072)	0.9878	
B. Change in Non-Residential Assessed Valuation	N/A	
C. Change in Per Capita Income	1.0755	
Calculation factor for FY2022-23-A times C	1.0624	
Total Adjustment (Dollars)	0.0624	1,024,268
New Appropriation Limit for Fiscal Year 2022-23		**17,444,367**
Schedule 2: Appropriations Compared to Limit		
Schedule 3: Proceeds from Taxes		12,605,262
Appropriations Subject to Limit FY2022-23		12,605,262
Appropriations Limit for FY2022-23		17,444,367
Amount under Appropriations Limit		**(4,839,105)**

City of Sausalito

APPROPRIATIONS SPENDING LIMIT

Prop 4 - Gann Limit FY 2022-23

Schedule 1: Calculation of Spending Limit			
Appropriation Limit for Fiscal Year 2021-22 (Revised)			**16,420,099**
FY 2022-23 Adjustment Factors:			
A.	Change in Population (City from 7,159 to 7,072)	0.9878	
B.	Change in Non-Residential Assessed Valuation	N/A	
C.	Change in Per Capita Income	1.0755	
	Calculation factor for FY2022-23-A times C	1.0624	
	Total Adjustment (Dollars)	**0.0624**	**1,024,268**
New Appropriation Limit for Fiscal Year 2022-23			**17,444,367**

Schedule 2: Appropriations Compared to Limit		
Proceeds from Taxes	(Schedule 3)	**12,605,262**
Less Exclusions (G.O. Debt Payments)		-
Appropriations Subject to Limit FY 2023		**12,605,262**
Appropriations Limit for FY 2023	(Schedule 1)	**17,444,367**
Amount under Appropriations Limit		**(4,839,105)**

Schedule 3: Determination of Proceeds of Taxes		
Per Budget for FY 2022-23		
Taxes		**Proceeds of Taxes**
	Secured Property Tax	4,865,799
	Unsecured Property Tax	91,882
	Property Transfer Tax	105,771
	Property Tax In Lieu of VLF	930,246
	Sales & Uses Tax General	2,932,000
	Sales Tax 1/2¢ Measure "O"	1,422,040
	Prop 172 Sales Tax for Police	100,000
	Transient Occupancy Tax TOT	2,139,224
	Homeowner's Exemption	18,300
	Total General Fund	**12,605,262**