ANNUAL BUDGET

FISCAL YEAR 2023-2024

Adopted, June 27, 2023
Resolution No: ##-2023

Prepared Under the Direction of:
Chris Zapata
City Manager

Compiled By:
Chad Hess, CPA
Interim Director of Finance

Draft

CITY OF SAUSALITO

City Council

as of July 1, 2023

Mayor
Melissa Blaustein

Vice Mayor
Ian Sobieski

Council Members

Jill Hoffman

Janelle Kellman

Joan Cox

Situated just north of the Golden Gate Bridge in Marin County, Sausalito is a whimsical waterfront town that defies description. A 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 also make Sausalito a desirable place to live.

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 is also 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 7,200 residents and over 450,000 annual tourists stroll along the waterfront, hike the City's hidden stairs and trails, play bocce and pickleball at City parks, and attend City-sponsored events like Jazz and Blues by the Bay, the Chili Cook-Off, and the Easter Parade and Egg Hunt.

The City of Sausalito benefits economically from its unique residential community, its commercial and maritime industrial sectors, and a world-class tourist base. The City has access to the broad and diverse economy of the San Francisco bay area, and the county's 2023 unemployment rate of 2.8% 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.

- January – City Council Planning Session
- February – Revenue Analysis
- April – City Departments Submit Requests
- May – City Manager Review
- June – City Council Review
- July Budget Implementation

The General Fund is the principal operating fund of a government and is typically used to account for most of a government's departments. The following charts depict projected General Fund revenues, and expenditures by department.

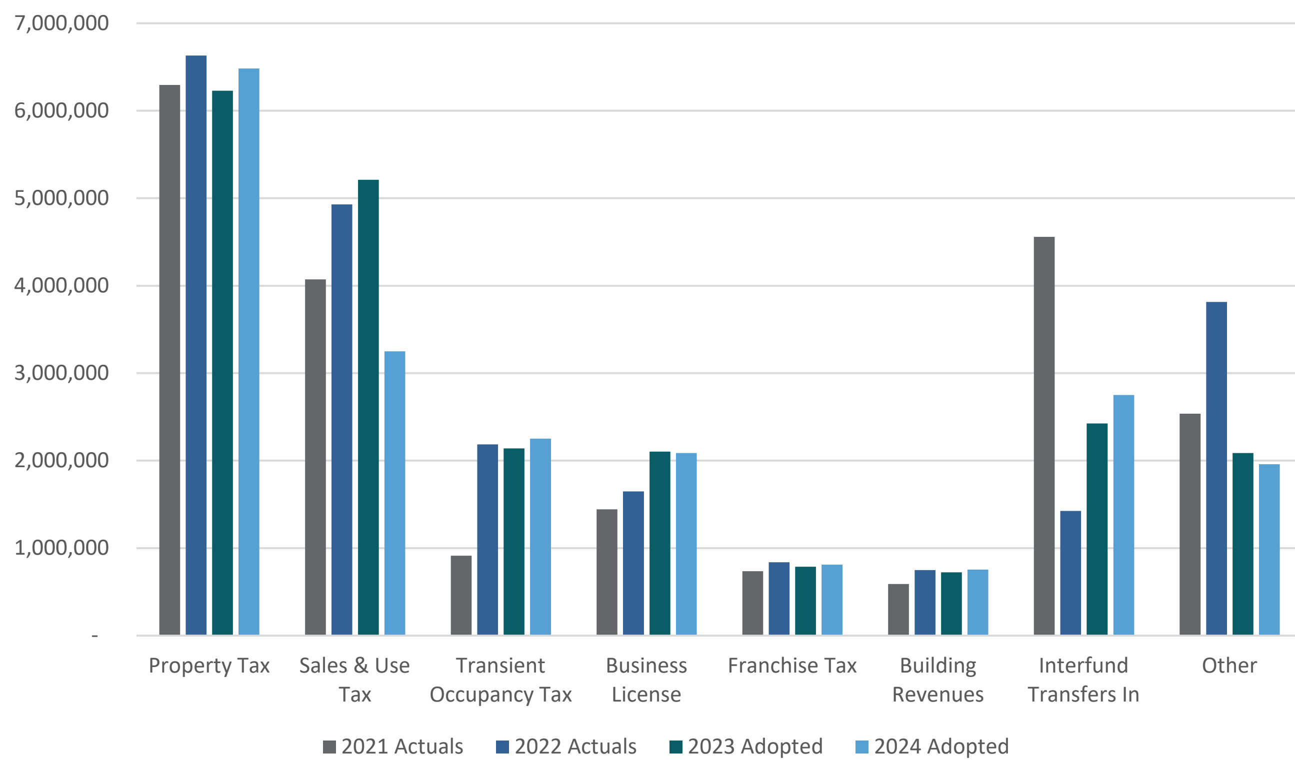
The General Fund

City of Sausalito
General Fund Summary
Fiscal Year 2024 Budget

	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues				
Property Tax	$ 6,294,149	$ 6,632,030	$ 6,229,676	$ 6,482,231
Sales & Use Tax	4,071,719	4,929,001	5,209,907	3,248,816
Transient Occupancy Tax	913,974	2,185,017	2,139,224	2,249,999
Franchise Tax	736,184	838,363	786,890	811,769
Business License	1,443,536	1,649,760	2,101,880	2,085,300
Other Revenues	3,124,300	4,561,948	2,809,514	2,712,262
Transfer In	4,559,000	1,772,757	2,425,000	2,750,000
Total Revenues	$ 21,142,863	$ 22,568,877	$ 21,702,091	$ 20,340,377
Fund Expenditures				
General Government				
City Council	$ -	$ -	$ -	$ 19,377
Administration	2,696,192	2,369,579	1,548,870	1,622,791
Legal Services	-	-	-	693,000
Finance	-	-	-	744,171
Technology	690,042	571,493	1,138,620	1,110,000
General Government	3,913,240	6,221,833	4,830,639	2,053,977
Sustainablitiy and Resilancey	-	-	-	162,140
Library	684,278	778,084	906,540	1,025,051
Police	6,178,009	7,028,690	7,606,105	6,023,402
Public Works	1,912,411	3,100,895	2,986,509	3,146,040
Community Development	1,568,391	1,694,483	2,212,916	2,544,206
Recreation	1,377,580	893,152	925,404	1,137,359
Debt Service	58,000	58,000	58,000	58,000
Total Expenditures	$ 19,078,144	$ 22,716,209	$ 22,213,604	$ 20,339,514
Change in fund balance	$ 2,064,719	$ (147,332)	$ (511,513)	$ 863

General Fund Revenue Summary

	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Property Tax	6,294,149	6,632,030	6,229,676	6,482,231	4.05%
Sales & Use Tax	4,071,719	4,929,001	5,209,907	3,248,816	-37.64%
Transient Occupancy Tax	913,974	2,185,017	2,139,224	2,249,999	5.18%
Business License	1,443,536	1,649,760	2,101,880	2,085,300	-0.79%
Franchise Tax	736,184	838,363	786,890	811,769	3.16%
Building Revenues	588,983	748,266	723,042	754,364	4.33%
Interest Earnings	308,868	(108,415)	160,919	404,000	151.06%
Recreation Revenues	421,451	613,590	390,512	552,250	41.42%
Planning Revenues	315,720	167,412	166,198	168,071	1.13%
Fines	344,804	494,008	312,911	296,000	-5.40%
Rentals	346,464	289,111	323,244	320,000	-1.00%
Miscellaneous Revenue	604,443	333,487	104,677	79,177	-24.36%
Fees for Services	66,560	66,467	49,825	57,000	14.40%
Intergovernmental	124,471	1,945,140	529,600	41,400	-92.18%
Contributions - Private	2,478	7,856	48,588	40,000	-17.68%
Police Revenues	58	-	-	-	0.00%
Interfund Transfers In	4,559,000	1,772,757	2,425,000	2,750,000	13.40%
Proceeds of Sale of Assets	-	5,025	-	-	0.00%
Grand Total	21,142,863	22,568,877	21,702,091	20,340,377	-6.27%



General Fund Revenue Account Detail

		2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Property Tax		**6,294,149**	**6,632,030**	**6,229,676**	**6,482,231**	**4.05%**
100-000-3100-010	Secured Property Tax	5,151,465	5,476,118	4,775,909	5,272,175	10.39%
100-000-3100-020	Unsecured Property Tax	90,791	85,706	337,291	99,374	-70.54%
100-000-3100-030	Property Transfer Tax	179,734	177,885	158,791	105,771	-33.39%
100-000-3100-040	Property Tax In Lieu of VLF	872,160	892,322	957,685	1,004,911	4.93%
Sales & Use Tax		**4,071,719**	**4,929,001**	**5,209,907**	**3,248,816**	**-37.64%**
100-000-3130-010	Sales & Uses Tax General	2,748,432	3,115,216	3,251,294	3,127,378	-3.81%
100-000-3130-030	Sales Tax 1/2¢ Measure "O"	1,254,902	1,731,345	1,906,000	-	0.00%
100-000-3140-010	Prop 172 Sales Tax for Police	68,386	82,440	52,613	121,438	130.81%
Transient Occupancy Tax		**913,974**	**2,185,017**	**2,139,224**	**2,249,999**	**5.18%**
100-000-3160-000	Transient Occupancy Tax TOT	7,126	-	-	-	0.00%
100-000-3160-001	Hotel Sausalito - TOT	26,774	120,654	125,879	132,397	5.18%
100-000-3160-003	Casa Madrona Hotel - TOT	416,316	976,538	958,287	1,007,910	5.18%
100-000-3160-004	Inn Above the Tide - TOT	442,312	922,025	917,692	965,213	5.18%
100-000-3160-005	Gables Inn - TOT	21,447	165,800	137,366	144,479	5.18%
Franchise Tax		**736,184**	**838,363**	**786,890**	**811,769**	**3.16%**
100-000-3180-010	Electric Utility	55,251	55,789	54,600	54,600	0.00%
100-000-3180-020	Gas Utility	39,113	45,848	38,000	38,000	0.00%
100-000-3180-030	Garbage	537,253	539,625	644,169	644,169	0.00%
100-000-3180-040	Cable TV	104,567	197,102	50,122	75,000	49.64%
Business License		**1,443,536**	**1,649,760**	**2,101,880**	**2,085,300**	**-0.79%**
100-000-3210-010	Contractors Bus Lic.	109,150	106,218	62,726	44,000	-29.85%
100-000-3210-020	Gross Receipts BL	1,327,631	1,532,875	2,035,000	2,035,000	0.00%
100-000-3210-030	Home Business	(1,312)	199	39	-	0.00%
100-000-3210-031	Bus Lic - Apartments	5	516	-	-	0.00%
100-000-3210-032	Temp Special Event Busi Licens	-	20	-	-	0.00%
100-000-3210-033	Misc Business License Flat Rat	1,724	2,310	-	-	0.00%
100-000-3210-035	CASp SB1186 Fee	6,339	7,622	4,115	6,300	53.11%
Planning Revenues		**315,720**	**167,412**	**166,198**	**168,071**	**1.13%**
100-000-3240-000	Planning & Zoning Fees	10,000	-	-	-	0.00%
100-000-3240-012	Planning Encroach Permit	42,128	16,527	22,700	21,030	-7.36%
100-000-3240-079	Occupancy Permits	10,627	5,165	6,040	5,688	-5.83%
100-000-3240-080	Design Reveiw Fees	72,055	33,470	57,350	55,122	-3.88%
100-000-3240-081	Appeal Fees	6,630	3,910	1,920	1,920	0.00%
100-000-3240-082	Conditional Use Permit	11,444	12	8,582	5,149	-40.00%
100-000-3240-084	Lot Line Realignment	-	-	2,075	2,075	0.00%
100-000-3240-085	Variance Fees	6,685	15,410	9,830	5,898	-40.00%
100-000-3240-086	Zoning Permit Fees	29,066	34,270	14,749	15,563	5.52%
100-000-3240-088	Environmental Review	18,180	5,288	5,100	5,000	-1.96%
100-000-3240-089	Noticing	23,295	12,712	13,380	8,748	-34.62%
100-000-3240-090	Non-Conforming Permit Fees	4,390	4,390	2,250	2,000	-11.11%
100-000-3240-091	Subdivision	22,860	-	-	-	0.00%
100-000-3240-092	Study Session	4,285	660	-	-	0.00%
100-000-3470-400	Misc CDD Fees	54,075	35,599	22,222	39,878	79.45%
Intergovernmental		**124,471**	**1,945,140**	**529,600**	**41,400**	**-92.18%**
100-000-3300-010	Homeowner's Exemption	16,236	18,795	18,300	18,300	0.00%
100-000-3300-030	State Mandates SB 90	11,484	-	-	11,800	
100-000-3300-055	Abandoned Vehicle Abate Reimb.	10,230	13,134	11,300	11,300	0.00%
100-000-3641-010	Grants	74,617	1,875,584	500,000	-	0.00%
101-000-3474-010	CA Recycling Grant	-	25,723	-	-	0.00%

General Fund Revenue Account Detail

		2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
101-000-3641-410	Zero Waste Grant	11,904	11,904	-	-	0.00%
Fees for Services		**66,560**	**66,467**	**49,825**	**57,000**	**14.40%**
100-000-3470-100	Admin Fees	26,595	31,621	25,000	25,000	0.00%
100-000-3470-200	Police	3,445	6,255	3,540	10,000	182.49%
100-000-3470-202	Police - Alarms	16,140	21,965	720	1,000	38.89%
100-000-3470-500	Public Work	17,347	6,627	10,283	19,000	84.78%
100-000-3470-560	Maintenance	473	-	-	-	0.00%
100-000-3470-690	Library Fees	2,561	-	10,283	2,000	-80.55%
Fines		**344,804**	**494,008**	**312,911**	**296,000**	**-5.40%**
100-000-3500-010	Citation Municipal Code Fines	325,763	466,250	307,574	275,000	-10.59%
100-000-3500-020	Code Enforcement Muni Cod Fine	19,041	27,758	5,337	21,000	293.48%
Interest Earnings		**308,868**	**(108,415)**	**160,919**	**404,000**	**151.06%**
100-000-3600-000	Interest Earnings	-	-	-	-	0.00%
100-000-3600-010	Interest on Investments	60,204	182,374	130,232	390,000	199.47%
101-000-3600-010	Interest on Investments	5	79	-	-	0.00%
401-000-3600-010	Interest on Investments	248,659	(290,868)	30,687	14,000	-54.38%
Rentals		**346,464**	**289,111**	**323,244**	**320,000**	**-1.00%**
100-000-3620-010	Land, Antennas, etc	230,464	294,575	223,244	220,000	-1.45%
100-000-3620-020	Bldgs, Chamber,Art Fest. Lease	100,000	(5,465)	100,000	100,000	0.00%
100-190-3620-030	ATM Leases	16,000	-	-	-	0.00%
Contributions - Private		**2,478**	**7,856**	**48,588**	**40,000**	**-17.68%**
100-000-3640-020	Contribution - Library	2,478	7,856	48,588	40,000	-17.68%
Miscellaneous Revenue		**604,443**	**333,487**	**104,677**	**79,177**	**-24.36%**
100-000-3900-010	Misc Revenue	47,474	83,414	79,177	79,177	0.00%
100-000-3900-021	Insurance Reimbursements	1,026	23	-	-	0.00%
100-000-3900-022	Downtown Lighting Project	-	-	25,500	-	0.00%
100-690-3900-010	Misc Revenue-Library	130,540	-	-	-	0.00%
101-000-3470-200	Police Misc Contrib	-	2	-	-	0.00%
101-000-3900-500	Misc Revenue- DPW	870	48	-	-	0.00%
401-000-3640-000	Contributions - Restricted Use	424,533	250,000	-	-	0.00%
Recreation Revenues		**421,451**	**613,590**	**390,512**	**552,250**	**41.42%**
100-000-3471-000	Park Rentals	-	193	-	-	0.00%
100-000-3471-631	Dunphy Park	1,968	9,790	16,000	15,000	-6.25%
100-000-3471-632	Sweeny Park	-	300	250	250	0.00%
100-000-3471-633	Cloud View Park	-	272	168	-	0.00%
100-000-3471-634	South View Park	-	48	-	-	0.00%
100-000-3471-636	MLK - Recreation Revenue	29,294	30,384	18,000	20,000	11.11%
100-000-3471-637	Marinship Park	1,684	-	-	-	0.00%
100-000-3471-639	Memorial Bench Program	-	4,025	20,000	15,000	-25.00%
100-000-3471-642	Banner Fees	5,177	3,050	2,500	2,500	0.00%
100-000-3472-600	Recreation Programs	-	400	-	-	0.00%
100-000-3472-601	Youth Class Fees	279,944	289,353	120,000	140,000	16.67%
100-000-3472-602	Adult Class Fees	68,245	132,782	80,000	100,000	25.00%
100-000-3472-603	Senior Program Fees	-	-	-	15,000	
100-000-3472-605	Youth Programs	-	807	-	-	0.00%
100-000-3472-606	Day Camps	-	-	1,000	-	0.00%
100-000-3472-615	Special Events - Garage Sales	(20)	2,773	3,300	3,300	0.00%
100-000-3472-616	Special Events - Other	360	9,873	12,000	12,000	0.00%
100-000-3472-617	Arias in the Afternoon	-	5,770	-	-	0.00%

General Fund Revenue Account Detail

		2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
100-000-3472-619	Chili Cook-off	-	9,480	9,074	12,000	32.25%
100-000-3472-620	Easter Donations	-	-	-	-	0.00%
100-000-3472-621	Fourth of July Fireworks	-	6,085	19,484	25,000	28.31%
100-000-3472-622	Fourth of July Picnic	-	-	536	1,000	86.71%
100-000-3472-623	Halloween Donations	-	2,400	3,000	3,000	0.00%
100-000-3472-624	Jazz by the Bay	13,460	74,926	60,000	63,000	5.00%
100-000-3472-625	Playland Drop Ins	572	(50)	1,500	1,500	0.00%
100-000-3472-626	Exercise Room	-	84	200	200	0.00%
100-000-3472-627	Game Room	-	1,038	5,000	5,000	0.00%
100-000-3472-628	Edgewater Room	(255)	5,896	6,500	6,500	0.00%
100-000-3472-629	"Age Friendly" Rev & Donations	-	7,750	-	-	0.00%
100-000-3472-630	Gymnasium	-	812	1,500	1,500	0.00%
100-000-3472-631	Children's Concerts	-	-	-	-	0.00%
100-000-3472-633	Photography and Film Permits	-	-	10,000	10,000	0.00%
100-000-3472-635	Toast to Sausalito Revenue	-	-	-	100,000	
100-000-3473-680	Scholarship Fund	-	-	500	500	0.00%
100-000-3473-682	Recreation Donations	530	-	-	-	0.00%
101-000-3472-673	Bocce Courts	4,282	9,066	-	-	0.00%
101-000-3472-674	Rose Garden Contributions	-	4,857	-	-	0.00%
101-000-3473-682	Recreation Donations	16,210	1,428	-	-	0.00%
Building Revenues		**588,983**	**748,266**	**723,042**	**754,364**	**4.33%**
100-000-3220-010	Building	62,718	210,182	304,459	271,461	-10.84%
100-000-3220-020	Electrical	42,569	45,896	33,087	35,807	8.22%
100-000-3220-030	Mechanical	17,358	25,175	19,141	21,186	10.68%
100-000-3220-040	Plumbing	30,563	39,528	36,606	34,938	-4.56%
100-000-3220-051	Building Plan Check	256,271	246,568	205,072	282,422	37.72%
100-000-3220-052	Building Record Fees	66,600	70,613	45,080	42,924	-4.78%
100-000-3220-053	Energy Check Fee	-	-	600	360	-40.00%
100-000-3230-000	Engineering Inspection Fees	480	-	-	-	0.00%
100-000-3230-060	Encroachment - Engr	111,164	106,690	77,046	62,116	-19.38%
100-000-3230-062	Plan Check - Engineering	-	1,460	600	1,800	200.00%
100-000-3230-063	Grading Permit	1,260	1,155	1,350	1,350	0.00%
100-000-3240-093	Tree Replacement Fee	-	1,000	-	-	0.00%
Police Revenues		**58**	**-**	**-**	**-**	**0.00%**
100-000-3470-203	UnclaimProperty/Evidence Sales	601	-	-	-	0.00%
100-000-3470-204	Police Reimbursement	(543)	-	-	-	0.00%
Interfund Transfers In		**4,559,000**	**1,425,000**	**2,425,000**	**2,750,000**	**13.40%**
100-000-3910-011	Transfer From Parking Fund	3,034,000	1,000,000	2,000,000	1,500,000	-25.00%
100-000-3910-012	Transfer From Tidelands Fund	200,000	200,000	200,000	200,000	0.00%
100-000-3910-013	Old City Hall Transfer In	65,000	-	-	125,000	
100-000-3910-014	Transfer From Sewer Fund	225,000	225,000	225,000	225,000	0.00%
100-000-3910-021	Transfer From MLK Fund	235,000	-	-	700,000	
100-000-3910-024	Transfer In from Veh Repl Fund	500,000	281,715	-	-	0.00%
100-000-3910-026	Transfer In from Emp Ben Fund	300,000	66,042	-	-	0.00%
Proceeds of Sale of Assets		**-**	**5,025**	**-**	**-**	**0.00%**
100-000-3920-010	Proceeds of Sale of Fix Assets	-	5,025	-	-	0.00%
Grand Total		**21,142,863**	**22,568,877**	**21,702,091**	**20,340,377**	**-6.27%**

DESCRIPTION

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.

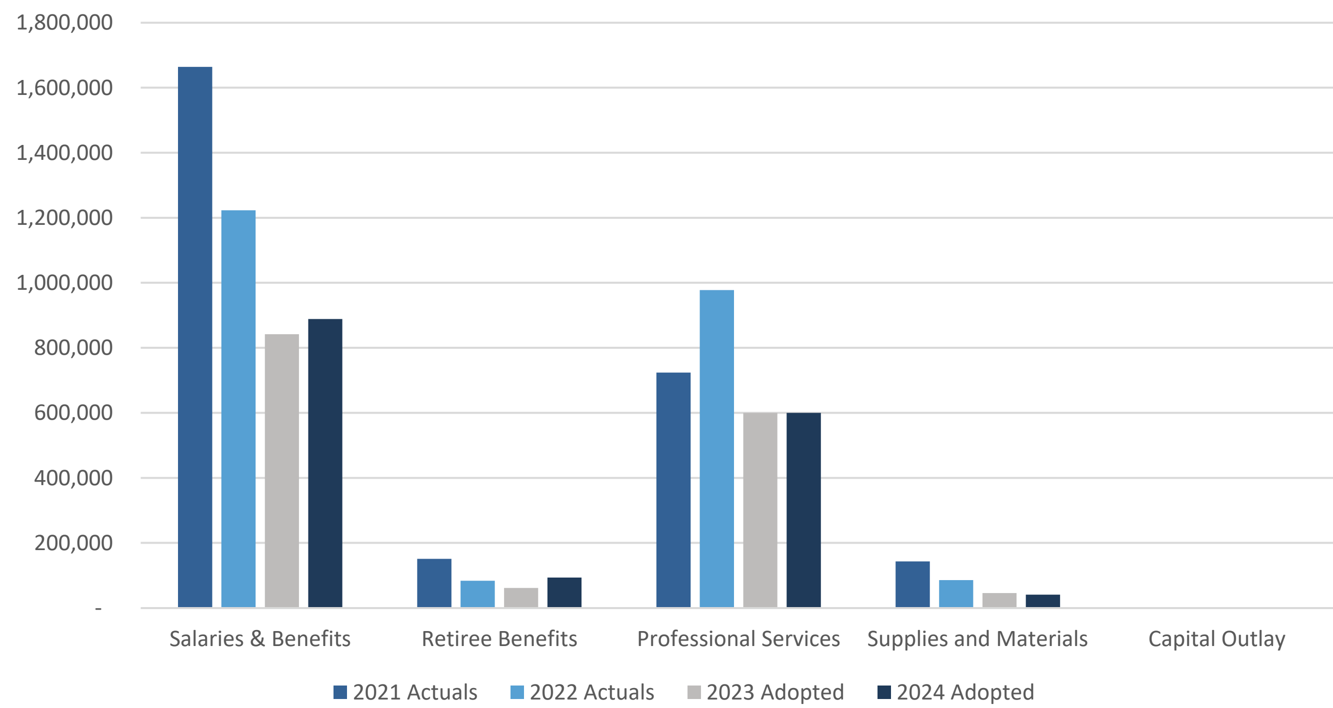
The City Clerk serves as the Clerk to the City Council, maintaining the official records of the City of Sausalito, and providing information and services to the public. As such, the Clerk is the historian for the City, keeping all minutes, ordinances and resolutions, and all official actions taken by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

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.

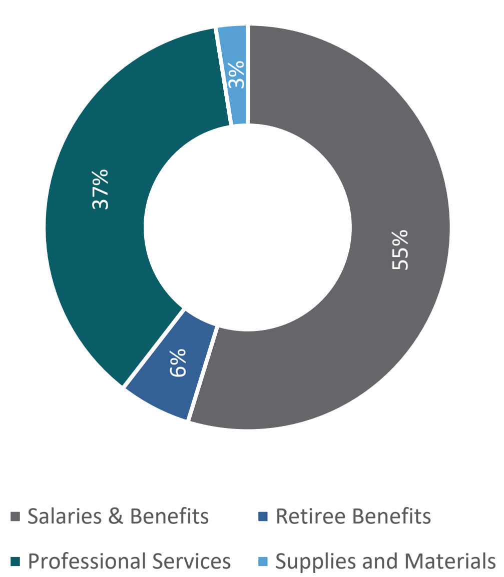
City Administration

City Administration Summary

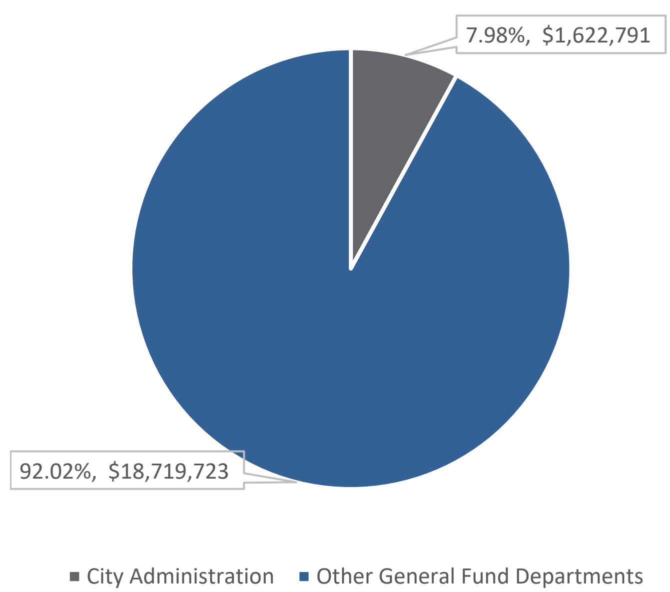
	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits	1,663,821	1,222,832	841,792	888,447	5.54%
Retiree Benefits	151,042	83,618	61,363	93,314	52.07%
Professional Services	723,810	977,447	599,973	600,000	0.00%
Supplies and Materials	143,372	85,454	45,743	41,030	-10.30%
Capital Outlay	650	228			0.00%
Grand Total	2,682,694	2,369,579	1,548,870	1,622,791	4.77%



Budget by Account Type



% of General Fund Budget

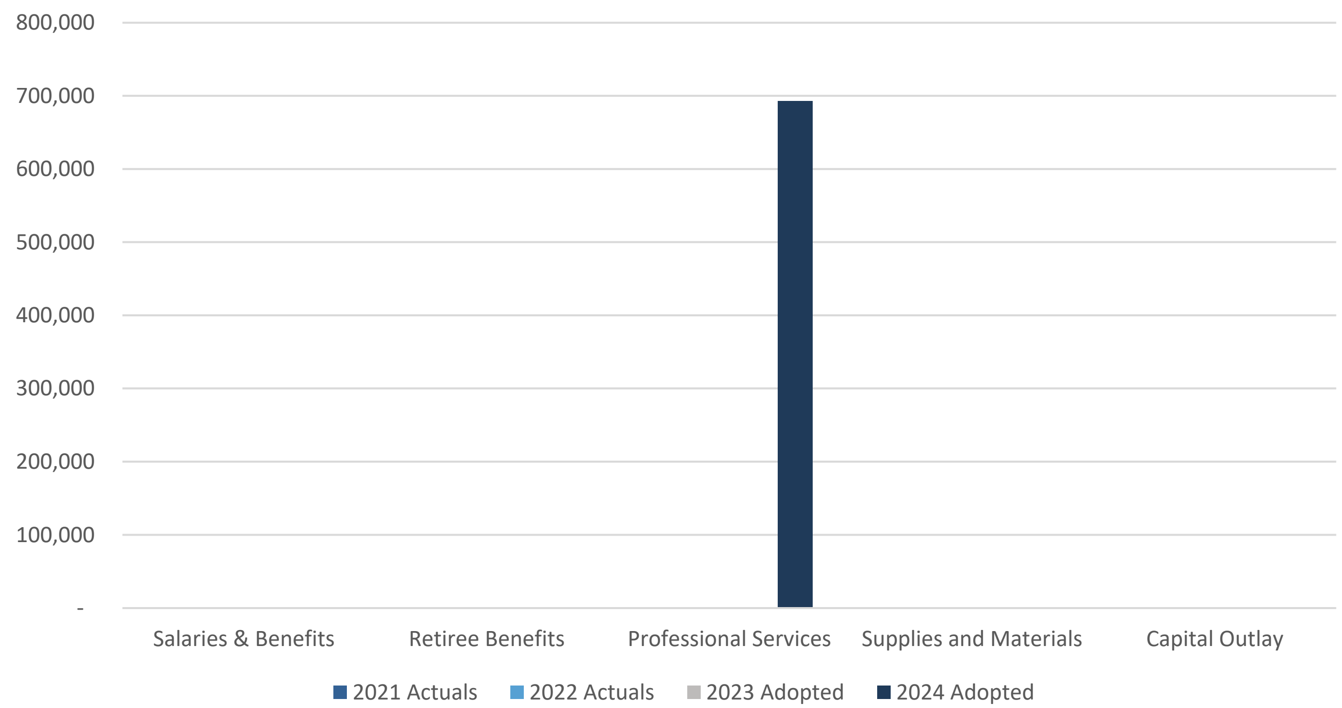


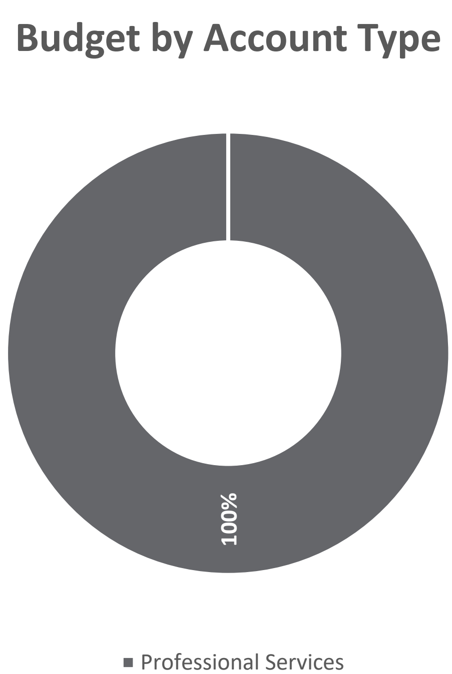
City Administration Account Detail

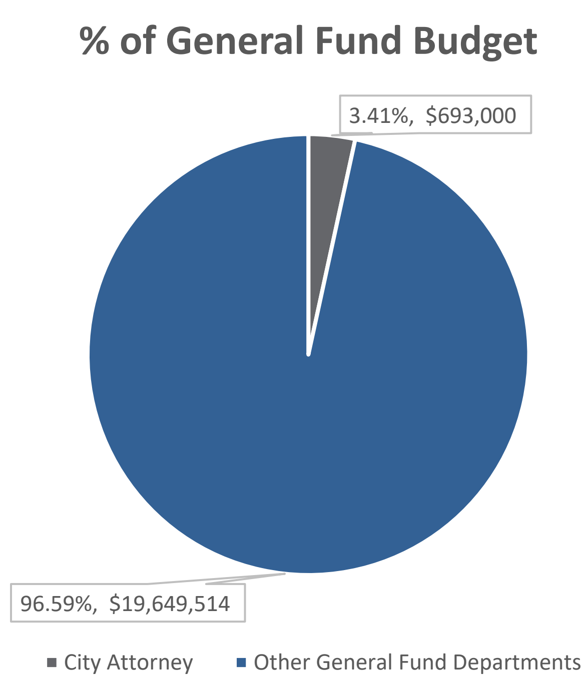
		2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits		**1,663,821**	**1,222,832**	**841,792**	**888,447**	**5.54%**
100-101-1000-110	Salaries & Wages	1,321,426	985,033	704,515	679,845	-3.50%
100-101-1000-130	Overtime	7,193	232	7,302	6,250	-14.40%
100-101-1000-140	Auto Allowance	11,265	10,408	10,806	12,000	11.05%
100-101-2000-210	Health Insurance	1,265	299	184	-	0.00%
100-101-2000-211	Dental Insurance	1,845	237	-	-	0.00%
100-101-2000-215	Cafeteria Plan	147,034	107,225	53,807	97,947	82.03%
100-101-2000-220	Social Security	5,646	2,279	615	-	0.00%
100-101-2000-221	Medicare	20,082	14,852	-	9,948	0.00%
100-101-2000-230	PERS Employer Contrib	112,627	97,837	48,734	66,793	37.06%
100-101-2000-260	Workers' Compensation	1,470	-	10,624	8,854	-16.66%
100-101-2000-280	City Paid Def Comp.	33,970	4,430	5,203	6,810	30.87%
Retiree Benefits		**151,042**	**83,618**	**61,363**	**93,314**	**52.07%**
100-101-2000-234	PERS ER UAAL- Miscellaneous	151,042	83,618	61,363	93,314	52.07%
Professional Services		**723,810**	**977,447**	**599,973**	**600,000**	**0.00%**
100-101-3000-310	Official & Admin	-	150	-	-	0.00%
100-101-3000-311	Contract Labor	76,396	24,727	-	-	0.00%
100-101-3000-320	Professional Services	647,348	1,001,032	599,973	600,000	0.00%
100-101-3000-321	City Attorney Services	66	(48,463)	-	-	0.00%
Supplies and Materials		**143,372**	**85,454**	**45,743**	**41,030**	**-10.30%**
100-101-4000-412	Utilities - Telephone	3,933	6,060	5,598	6,500	16.12%
100-101-4000-431	Repair Machinery & Equip	-	-	600	-	0.00%
100-101-4000-442	Rental Mach and Equip	15,691	27,322	13,811	14,000	1.37%
100-101-5000-540	Recruitment Costs	38,811	98	813	830	2.09%
100-101-5000-541	Advertising - Noticing	1,562	4,772	10,000	5,000	-50.00%
100-101-5000-551	Printing - External Service	2,903	485	-	-	0.00%
100-101-5000-570	Banking Services	1	-	-	-	0.00%
100-101-5000-580	Travel - General	-	2,228	1,000	1,000	0.00%
100-101-5000-581	Conferences	3,902	1,854	3,000	3,000	0.00%
100-101-5000-582	Training and Workshops	3,710	1,963	1,200	1,200	0.00%
100-101-5000-584	Employee Education Reimb	425	188	1,500	1,500	0.00%
100-101-5000-586	Memberships & Dues	6,535	7,083	5,000	5,000	0.00%
100-101-5000-590	Meetings	932	-	-	-	0.00%
100-101-5000-599	Misc Services	-	3,012	-	-	0.00%
100-101-6000-610	Supplies - General	822	180	-	-	0.00%
100-101-6000-611	Office Supplies	8,809	8,792	3,000	3,000	0.00%
100-101-6000-612	Postage	1,624	-	-	-	0.00%
100-101-6000-630	Food	(64)	719	71	-	0.00%
100-101-6000-640	Books	-	7	50	-	0.00%
100-101-6000-641	Subscriptions	51,120	14,269	-	-	0.00%
100-101-6000-650	Computer Maintenance Contracts	2,357	857	-	-	0.00%
100-101-6000-660	Computer Parts and Supplies	76	-	-	-	0.00%
100-101-6000-699	Misc Supplies	222	5,566	100	-	0.00%
Capital Outlay		**650**	**228**	**-**	**-**	**0.00%**
100-101-7000-780	Furniture and Fixtures	650	228	-	-	0.00%
Grand Total		**2,682,694**	**2,369,579**	**1,548,870**	**1,622,791**	**4.77%**

City Attorney Summary

	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits					0.00%
Retiree Benefits					0.00%
Professional Services				693,000	0.00%
Supplies and Materials					0.00%
Capital Outlay					0.00%
Grand Total				693,000	0.00%







City Attorney Account Detail

		2024 Adopted
Professional Services		**693,000**
100-102-3000-321	City Attorney Services	306,000
100-102-3000-323	Legal Services - Other	387,000
Grand Total		**693,000**

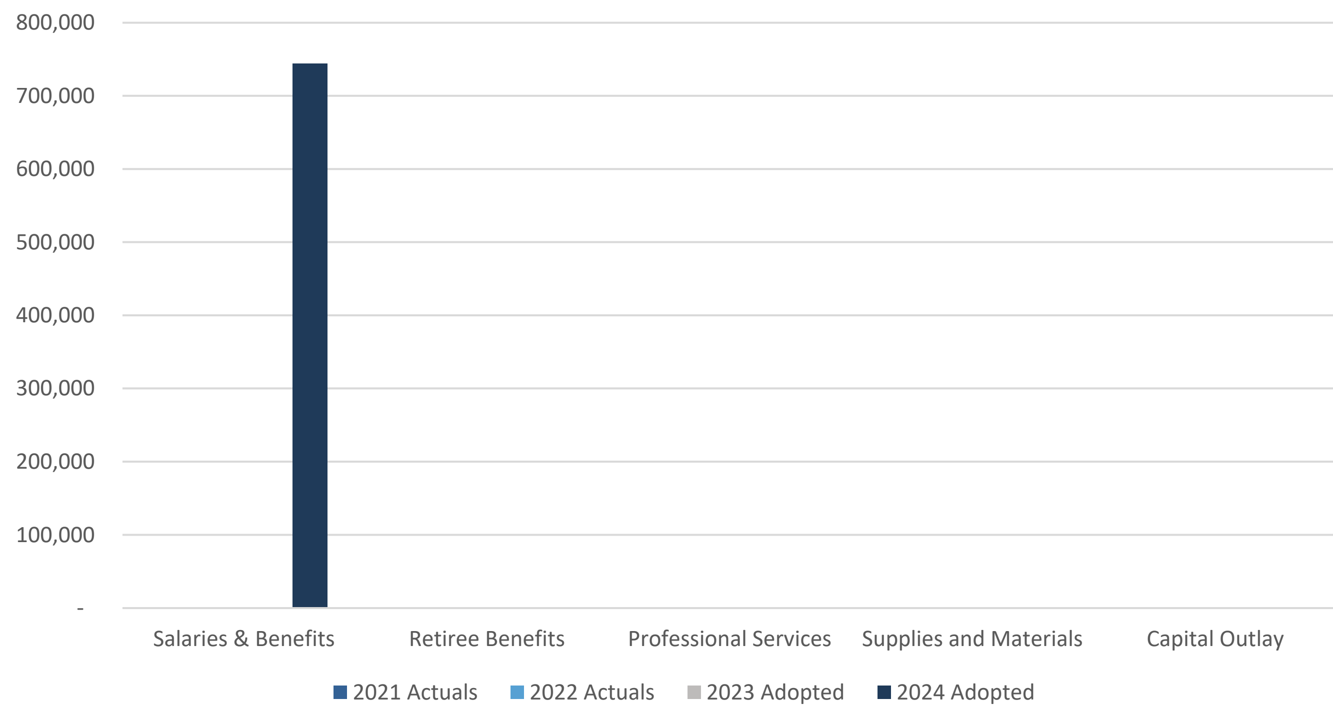
DESCRIPTION

The Finance Department has several responsibilities, including collecting revenues and making payments on behalf of the City, managing the City's budget, processing payroll for City employees, and maintaining financial reports and statements. The department also oversees business licenses and the master schedule of fees and charges, updates and administers financial policies, and provides staff support to various committees and City Council groups. Additionally, the Finance Department processes transactions for the Sausalito Financing Authority and maintains the City's Fiscal Transparency Tool for historical budget and financial information.

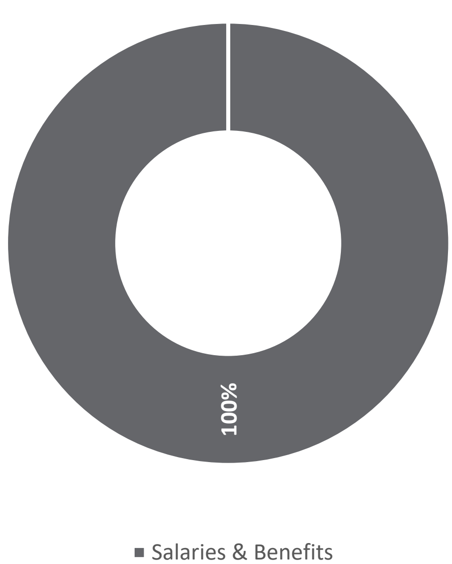
Department of Finance

Department of Finance Summary

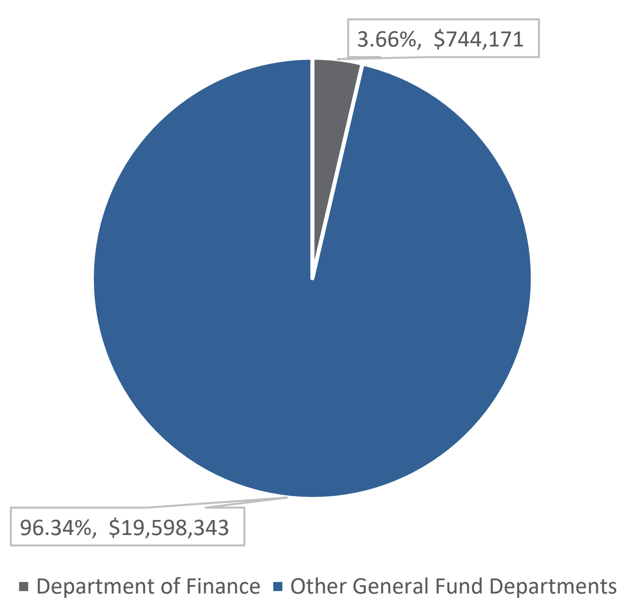
	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits	-	-	-	744,171	0.00%
Retiree Benefits	-	-	-	-	0.00%
Professional Services	-	-	-	-	0.00%
Supplies and Materials	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Grand Total				744,171	0.00%



Budget by Account Type



% of General Fund Budget



Department of Finance Account Detail

		2024 Adopted
Salaries & Benefits		**744,171**
100-110-1000-110	Salaries & Wages	583,860
100-110-1000-130	Overtime	9,067
100-110-1000-140	Auto Allowance	3,000
100-110-2000-215	Cafeteria Plan	87,406
100-110-2000-221	Medicare	8,597
100-110-2000-230	PERS Employer Contrib	46,356
100-110-2000-280	City Paid Def Comp.	5,885
Grand Total		**744,171**

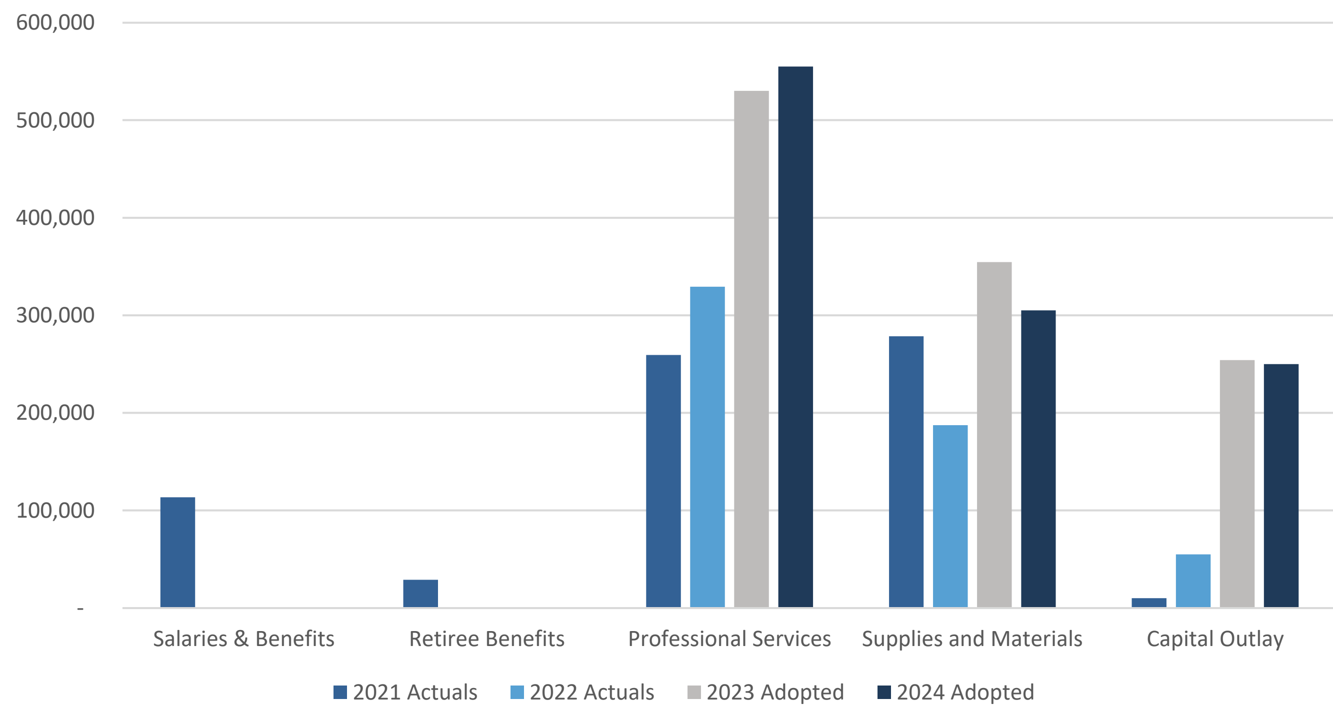
DESCRIPTION

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 workflow 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.

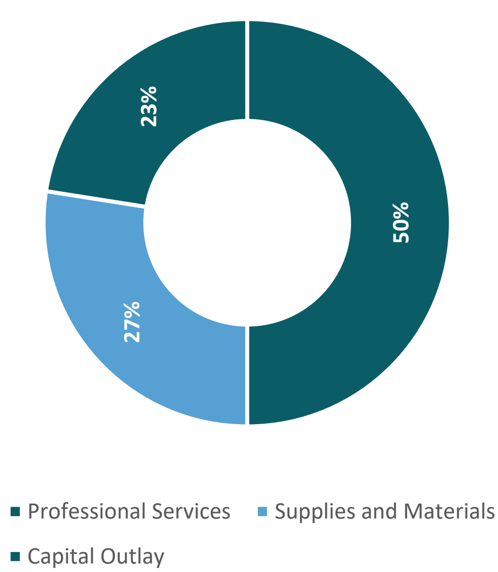
INFORMATION TECHNOLOGY

Information Technology Summary

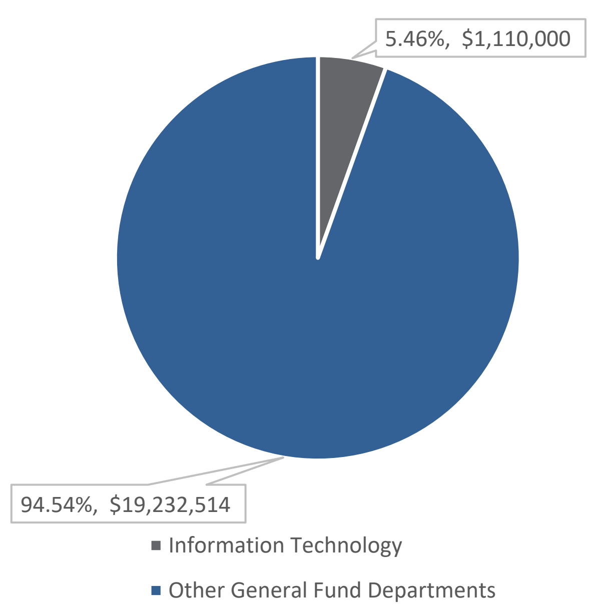
	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits	113,408	-	-	-	0.00%
Retiree Benefits	28,859	-	-	-	0.00%
Professional Services	259,311	329,262	530,000	555,000	4.72%
Supplies and Materials	278,450	187,319	354,520	305,000	-13.97%
Capital Outlay	10,014	54,912	254,100	250,000	-1.61%
Grand Total	690,042	571,493	1,138,620	1,110,000	-2.51%



Budget by Account Type



% of General Fund Budget

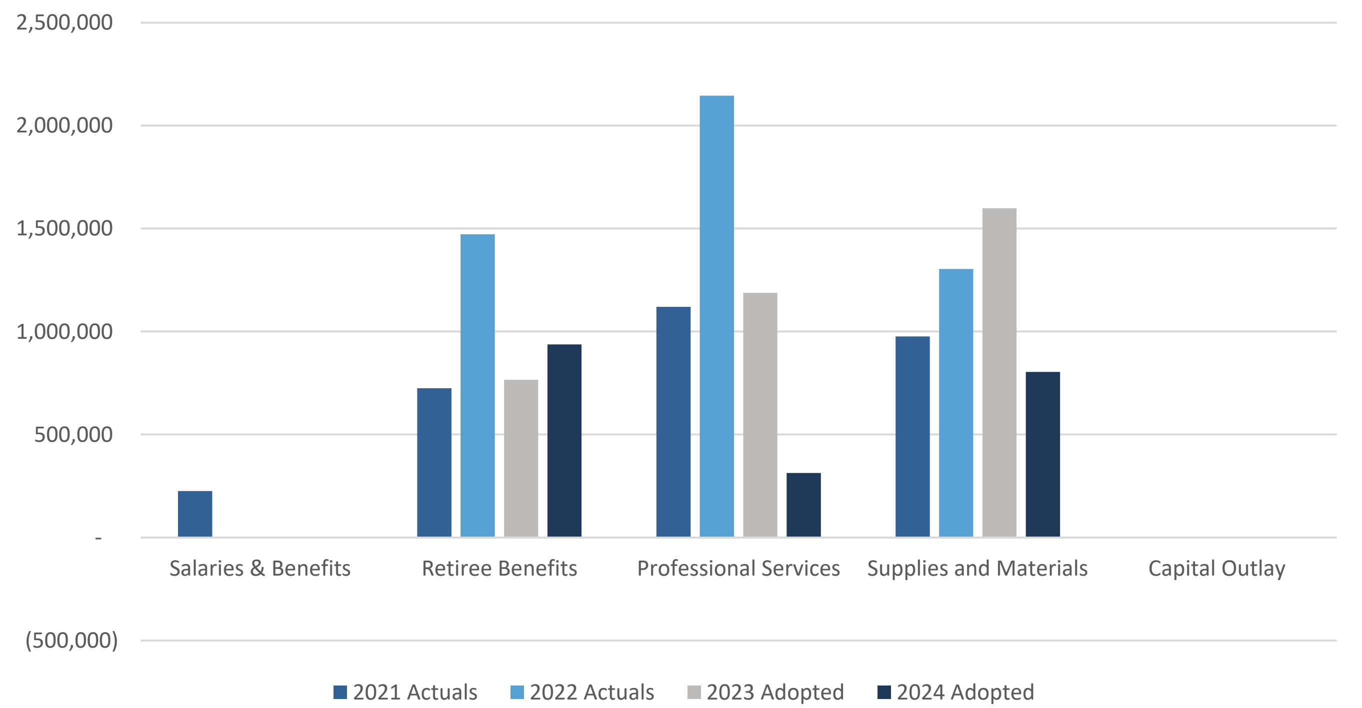


Information Technology Account Detail

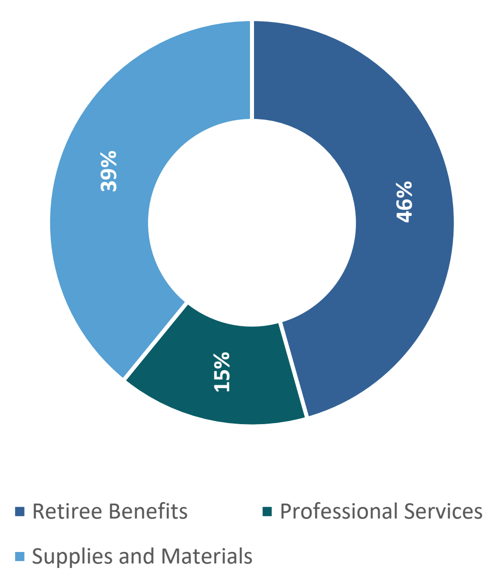
		2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits		**113,408**	**-**	**-**	**-**	**0.00%**
100-130-1000-110	Salaries & Wages	78,539	-	-	-	0.00%
100-130-1000-130	Overtime	705	-	-	-	0.00%
100-130-2000-210	Health Insurance	2,383	-	-	-	0.00%
100-130-2000-215	Cafeteria Plan	17,531	-	-	-	0.00%
100-130-2000-221	Medicare	1,234	-	-	-	0.00%
100-130-2000-230	PERS Employer Contrib	6,359	-	-	-	0.00%
100-130-2000-260	Workers' Compensation	788	-	-	-	0.00%
100-130-2000-280	City Paid Def Comp.	5,869	-	-	-	0.00%
Retiree Benefits		**28,859**	**-**	**-**	**-**	**0.00%**
100-130-2000-234	PERS ER UAAL Miscellaneous	28,859	-	-	-	0.00%
Professional Services		**259,311**	**329,262**	**530,000**	**555,000**	**4.72%**
100-130-3000-320	Professional Services	115,115	233,576	425,000	425,000	0.00%
100-130-3000-340	Technical Services	144,196	95,686	105,000	130,000	23.81%
Supplies and Materials		**278,450**	**187,319**	**354,520**	**305,000**	**-13.97%**
100-130-4000-412	Utilities - Telephone	62	-	-	-	0.00%
100-130-4000-416	IT Alarm Services	153	-	270	-	0.00%
100-130-4000-442	Rental Machinery	596	237	-	-	0.00%
100-130-5000-540	Recruitment Costs	-	64	-	-	0.00%
100-130-6000-610	Supplies - General	105	563	500	-	0.00%
100-130-6000-611	Office Supplies	-	458	500	-	0.00%
100-130-6000-612	Postage	10	5	-	-	0.00%
100-130-6000-650	Computer Maintenance Contracts	196,230	6,256	85,000	50,000	-41.18%
100-130-6000-660	Computer Parts & Supplies	17,649	6,723	5,250	5,000	-4.76%
100-130-6000-661	Computer Software Licensing	63,645	173,013	263,000	250,000	-4.94%
Capital Outlay		**10,014**	**54,912**	**254,100**	**250,000**	**-1.61%**
100-130-7000-760	Computer Equipment	10,014	54,912	254,100	250,000	-1.61%
Grand Total		**690,042**	**571,493**	**1,138,620**	**1,110,000**	**-2.51%**

Non Departmental Summary

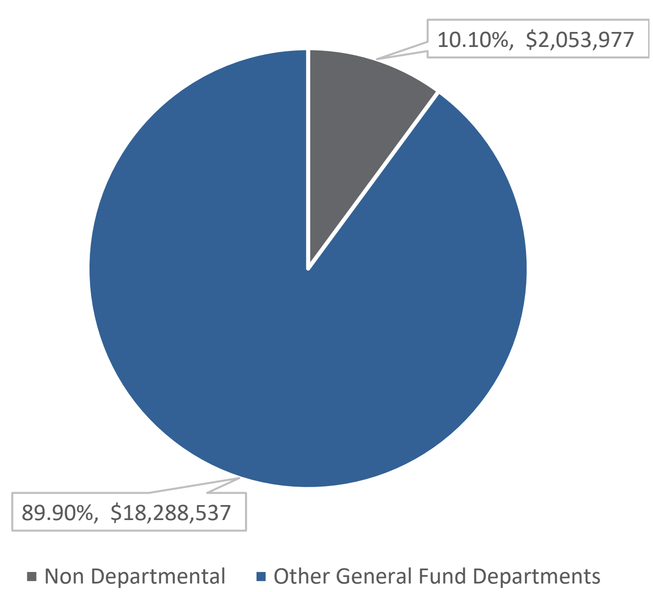
	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits	225,551	(6)	-	-	0.00%
Retiree Benefits	724,457	1,472,103	765,619	937,072	22.39%
Professional Services	1,119,764	2,145,772	1,188,018	313,305	-73.63%
Supplies and Materials	976,448	1,303,967	1,599,002	803,600	-49.74%
Capital Outlay	-	-	-	-	0.00%
Grand Total	3,046,219	4,921,837	3,552,639	2,053,977	-42.18%



Budget by Account Type



% of General Fund Budget



Non Departmental Account Detail

		2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits		**225,551**	**(6)**	**-**	**-**	**0.00%**
100-190-1000-110	Salaries & Wages	13,366	-	-	-	0.00%
100-190-2000-220	FICA	12	-	-	-	0.00%
100-190-2000-221	Medicare	1,062	(6)	-	-	0.00%
100-190-2000-260	Workers' Compensation	15	-	-	-	0.00%
100-190-2000-280	City Paid Def Comp.	211,096	-	-	-	0.00%
Retiree Benefits		**724,457**	**1,472,103**	**765,619**	**937,072**	**22.39%**
100-190-2000-210	Health Insurance	188,786	253,214	237,389	-	0.00%
100-190-2000-211	Dental Insurance	8,758	11,879	9,645	-	0.00%
100-190-2000-232	PERS ER UAAL- Fire	526,912	657,011	518,584	729,772	40.72%
100-190-2000-281	Retiree Health	-	-	-	207,300	0.00%
100-190-2000-282	Section 115 OPEB Trust	-	300,000	-	-	0.00%
100-190-2000-283	Section 115 Pension Trust	-	250,000	-	-	0.00%
Professional Services		**1,119,764**	**2,145,772**	**1,188,018**	**313,305**	**-73.63%**
100-190-3000-320	Professional Services	421,096	499,731	167,455	150,000	-10.42%
100-190-3000-321	City Attorney Services	272,765	464,466	305,327	-	0.00%
100-190-3000-323	Legal Services - Other	253,327	902,839	386,077	-	0.00%
100-190-3000-360	Animal Control	99,738	117,578	179,783	-	0.00%
100-190-3000-361	LAFCO	10,982	11,062	16,510	11,200	-32.16%
100-190-3000-362	Marin General Services Authori	6,232	11,227	12,765	10,000	-21.66%
100-190-3001-700	Civic Group Funding-Homeless	-	31,144	-	-	0.00%
100-190-3001-701	CARSS Funding	22,107	9,000	-	22,000	0.00%
100-190-3001-705	Mediation Services	3,702	-	-	-	0.00%
100-190-3001-707	Business Hospitality Committee	16,316	15,996	15,996	16,000	0.03%
100-190-3001-710	Business Development	-	66,511	90,105	90,105	0.00%
401-190-3000-320	Professional Services	13,498	16,218	14,000	14,000	0.00%
Supplies and Materials		**976,448**	**1,303,967**	**1,599,002**	**803,600**	**-49.74%**
100-190-4000-412	Utilities - Telephone	42,912	33,069	35,239	37,000	5.00%
100-190-4000-414	Utilities - Sewer	-	0	-	-	0.00%
100-190-4000-416	Alarm Services	1,429	1,680	1,098	1,100	0.14%
100-190-4000-442	Rental Mach and Equip	158	878	-	-	0.00%
100-190-5000-443	Miscellaneous Expenses	-	43,766	34,219	-	0.00%
100-190-5000-520	Insurance - Liability	765,977	735,019	435,931	498,000	14.24%
100-190-5000-521	Insurance - Property	37	122,140	158,171	154,000	-2.64%
100-190-5000-523	Insurance - EAP	2,368	2,374	2,671	2,000	-25.11%
100-190-5000-541	Advertising - Noticing	-	-	2,859	-	0.00%
100-190-5000-551	Printing - External Service	-	1,966	3,922	2,000	-49.00%
100-190-5000-560	Election Costs	9,240	-	-	-	0.00%
100-190-5000-570	Banking Services	136,088	145,629	71,081	72,000	1.29%
100-190-5000-586	Memberships & Dues	6,886	7,351	7,281	-	0.00%
100-190-5000-587	Downtown Lighting Project	-	-	32,335	32,500	0.51%
100-190-5000-591	Homeless Related Expenses	-	179,253	807,361	-	0.00%
100-190-5000-599	Misc Services	884	-	-	-	0.00%
100-190-5600-640	Employee Holiday Party	(1,558)	(50)	6,835	5,000	-26.85%
100-190-6000-000	Supplies	-	15,422	-	-	0.00%
100-190-6000-610	Supplies - General	2,819	13,410	-	-	0.00%
100-190-6000-611	Office Supplies	127	957	-	-	0.00%
100-190-6000-612	Postage	-	1,105	-	-	0.00%
100-190-6000-621	Oil and Gasoline	8,742	-	-	-	0.00%
100-190-6000-631	Employee Recognition	339	-	-	-	0.00%
Grand Total		**3,046,219**	**4,921,837**	**3,552,639**	**2,053,977**	**-42.18%**

DESCRIPTION

The Sausalito Resiliency and Sustainability Department's mission is to mitigate the impacts of climate change by significantly reducing fossil-fuel emissions; adapting to sea level rise, extreme heat events, and drought; and reducing non-compostable and non-recyclable waste.

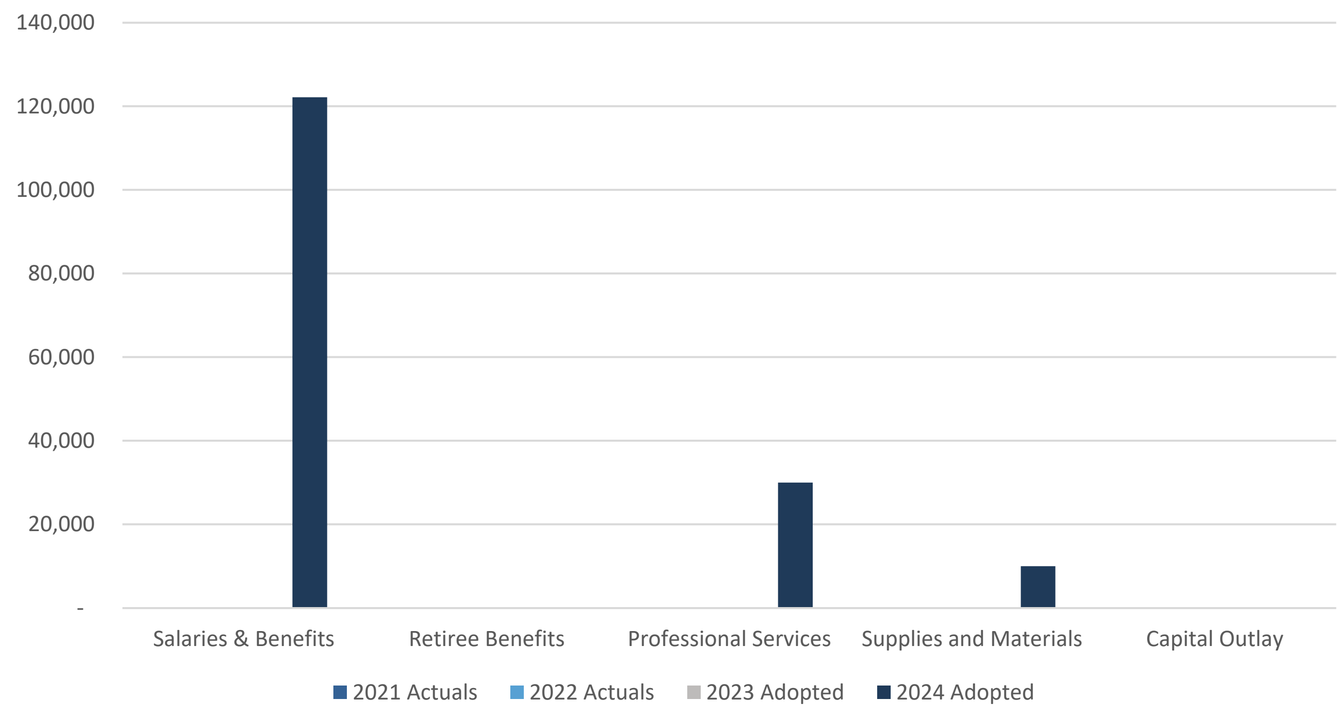
The Department collaborates closely with other City departments and the Sausalito Sustainability Commission to leverage expertise, funding, and support for projects that will aid us in meeting our mission goals.

The Department coordinates with other Marin jurisdictions and the Marin Climate and Energy Partnership to develop Sausalito greenhouse gas inventories and a Climate Action Plan.

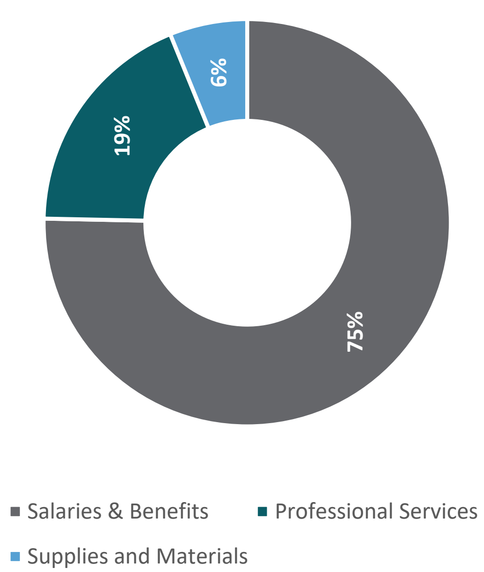
SUSTAINABILITY & RESILIENCY

Sustainability and Resiliency Summary

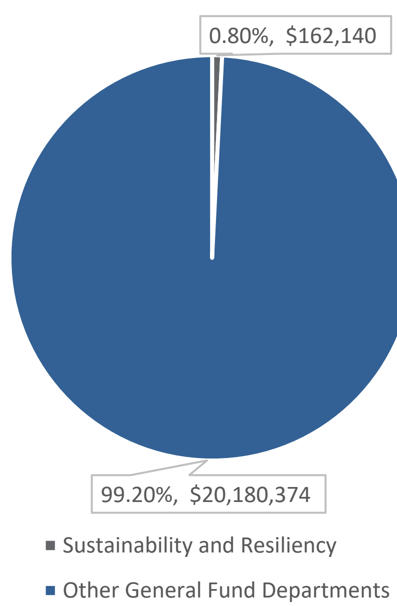
	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits	-	-	-	122,140	0.00%
Retiree Benefits	-	-	-	-	0.00%
Professional Services	-	-	-	30,000	0.00%
Supplies and Materials	-	-	-	10,000	0.00%
Capital Outlay	-	-	-	-	0.00%
Grand Total			-	162,140	0.00%



Budget by Account Type



% of General Fund Budget



Sustainability and Resiliency Account Detail

		2024 Adopted
Salaries & Benefits		**122,140**
100-150-1000-110	Salaries & Wages	90,740
100-150-1000-140	Auto Allowance	3,000
100-150-2000-215	Cafeteria Plan	18,979
100-150-2000-221	Medicare	1,316
100-150-2000-230	PERS Employer Contrib	7,205
100-150-2000-280	City Paid Def Comp	900
Professional Services		**30,000**
100-150-3000-320	Professional Services	30,000
Supplies and Materials		**10,000**
100-150-6000-610	Supplies - General	10,000
Grand Total		**162,140**

DESCRIPTION

The Sausalito Public Library is located at 420 Litho Street in the City Hall building and is open every day of the week for a total of 51 weekly hours. In community surveys conducted in 2014, 2018, and 2022, the library was identified as the most highly regarded City department.

Services available from the library include lounge and desk seating, public internet stations, free high-speed Wi-Fi, story times and special programs for children, evening lectures and discussion groups for adults, and large collections of books and other materials for people of all ages. In 2022, the library also launched a "Library of Things" borrowing collection featuring physical items like bocce and pickleball sets, an electric leaf blower, and a ukulele.

The library website at sausalitolibrary.org features the online library catalog, extensive collections of downloadable e-books and e-audiobooks, streaming movies, research databases, language instruction, museum passes, and program schedules.

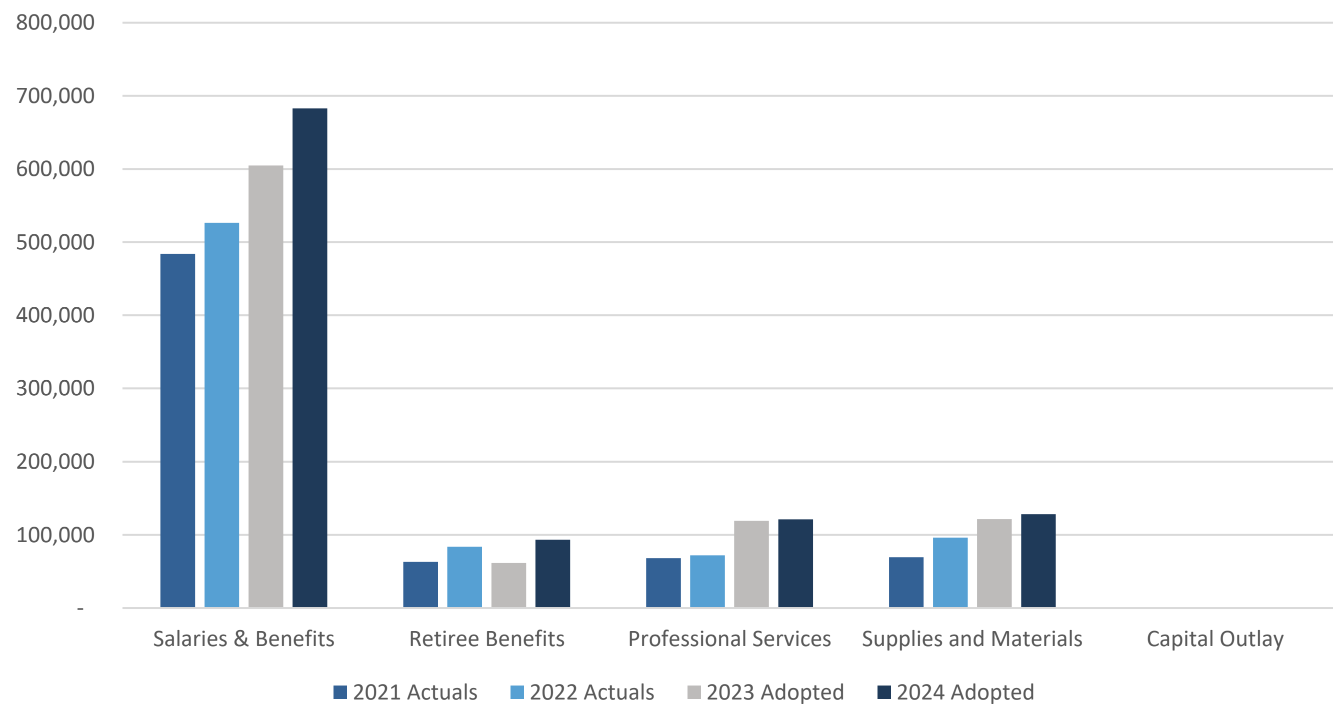
The Sausalito Library is a member of the MARINet consortium of libraries in Marin County. Books and other materials can be requested through the online catalog from other libraries and sent to Sausalito for pickup. Items can also be borrowed from another 50+ public and academic libraries in California and Nevada through the LINK+ service.

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. The City Librarian also serves as the City's Communications Director.

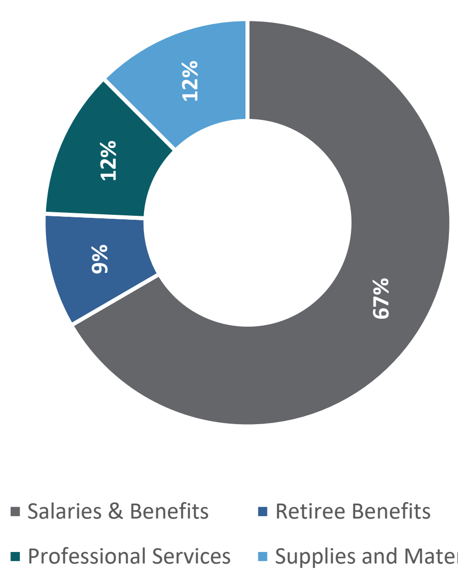
Library

Library Summary

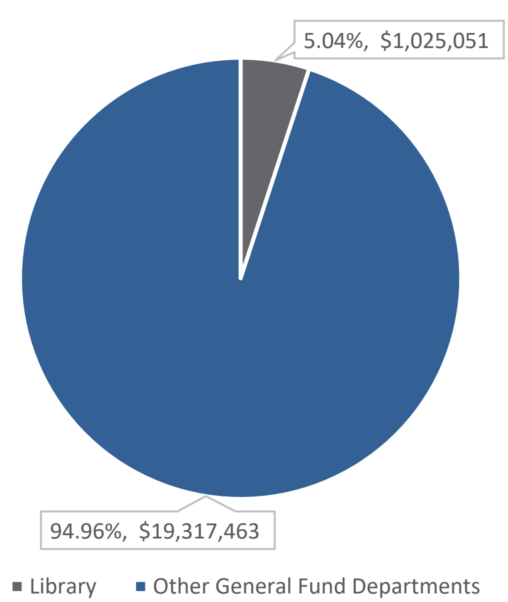
	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits	484,069	526,502	604,777	682,737	12.89%
Retiree Benefits	62,865	83,618	61,363	93,314	52.07%
Professional Services	67,986	71,825	119,125	121,000	1.57%
Supplies and Materials	69,359	96,139	121,275	128,000	5.55%
Capital Outlay	-	-	-	-	0.00%
Grand Total	684,279	778,084	906,540	1,025,051	13.07%



Budget by Account Type



% of General Fund Budget



Library Account Detail

		2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits		**484,069**	**526,502**	**604,777**	**682,737**	**12.89%**
100-690-1000-110	Salaries & Wages	362,499	327,607	403,166	541,920	34.42%
100-690-1000-120	Salaries & Wages (Part-time)	0	91,976	84,438	0	0.00%
100-690-1000-140	Auto Allowance	2,975	3,000	2,909	1,800	-38.13%
100-690-2000-210	Health Insurance	116	119	128	0	0.00%
100-690-2000-215	Cafeteria Plan	50,753	50,523	58,741	76,628	30.45%
100-690-2000-220	FICA	1,324	4,685	0	5,580	0.00%
100-690-2000-221	Medicare	5,369	6,582	0	7,858	0.00%
100-690-2000-230	PERS Employer Contrib	47,067	39,635	38,622	40,265	4.25%
100-690-2000-260	Workers' Compensation	776	0	4,201	4,201	0.01%
100-690-2000-280	City Paid Def Comp.	13,194	2,376	12,573	4,485	-64.33%
Retiree Benefits		**62,865**	**83,618**	**61,363**	**93,314**	**52.07%**
100-690-2000-234	PERS ER UAAL Miscellaneous	62,865	83,618	61,363	93,314	52.07%
Professional Services		**67,986**	**71,825**	**119,125**	**121,000**	**1.57%**
100-690-3000-320	Professional Services Expense	6,783	8,760	50,125	50,000	-0.25%
100-690-3000-341	Outside Computer Services	61,203	63,065	68,000	70,000	2.94%
100-690-5000-540	Recruitment Costs	0	0	1,000	1,000	0.00%
Supplies and Materials		**69,359**	**96,139**	**121,275**	**128,000**	**5.55%**
100-690-4000-442	Rental Mach and Equip	1,342	133	2,000	2,000	0.00%
100-690-5000-540	Recruitment Costs	158	246	0	0	0.00%
100-690-5000-541	Advertising - Noticing	63	70	0	0	0.00%
100-690-5000-581	Conferences	0	514	600	500	-16.67%
100-690-5000-586	Memberships & Dues	521	160	500	500	0.00%
100-690-6000-610	Supplies - General	4,797	9,834	20,000	20,000	0.00%
100-690-6000-611	Office Supplies	1,260	465	0	0	0.00%
100-690-6000-612	Postage	58	0	175	0	0.00%
100-690-6000-640	Books	48,906	63,244	80,000	84,000	5.00%
100-690-6000-641	Newspapers & Periodicals	6,071	6,326	8,000	9,000	12.50%
100-690-6000-642	Audio Visual Materials	6,183	15,146	10,000	12,000	20.00%
Grand Total		**684,279**	**778,084**	**906,540**	**1,025,051**	**13.07%**

DESCRIPTION

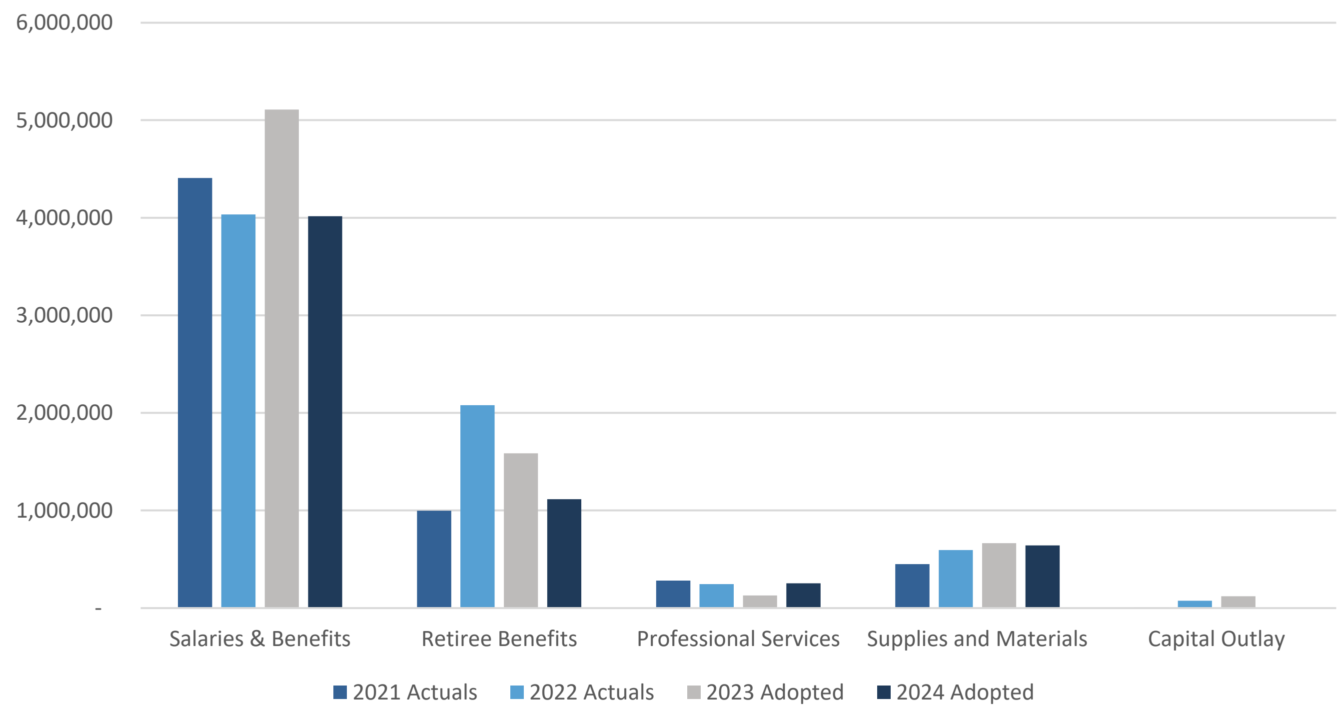
The Sausalito Police Department provides a full range of services to the community through two Divisions: Support Services and Operations. These divisions work in concert to achieve the common mission with integrity, professionalism and dedication to work in partnership with our community, to enhance 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 policing philosophies are problem solving, community partnerships, and a focus on service delivery at the neighborhood level. Our services include Patrol, Investigations, Parking Enforcement, Emergency Services, other programs designed to enhance the quality of life in Sausalito.

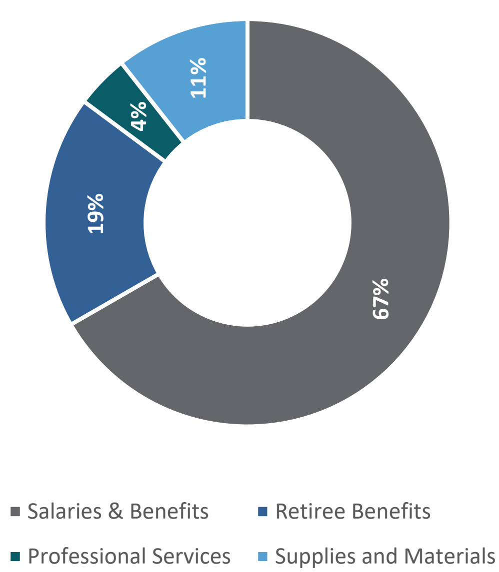
Police Department

Police Department Summary

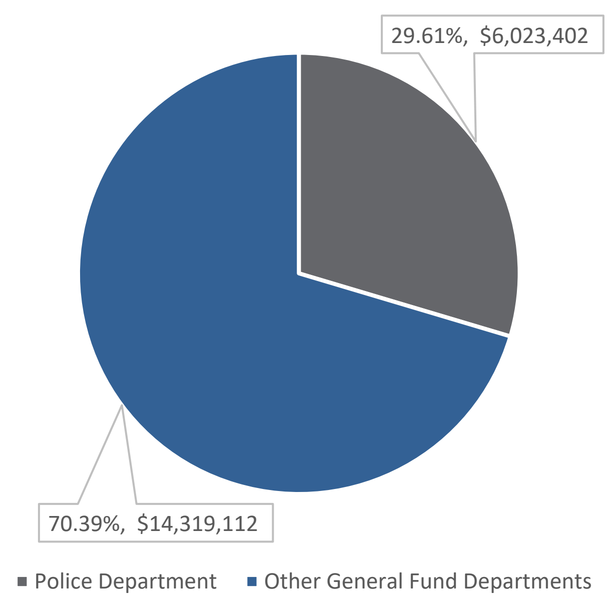
	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits	4,408,229	4,034,334	5,109,341	4,015,374	-21.41%
Retiree Benefits	996,406	2,078,243	1,585,015	1,114,909	-29.66%
Professional Services	280,452	244,991	128,597	252,841	96.62%
Supplies and Materials	449,431	593,921	664,134	640,278	-3.59%
Capital Outlay	5,579	73,511	119,017	-	-100.00%
Grand Total	6,178,009	7,028,690	7,606,105	6,023,402	-20.81%



Budget by Account Type



% of General Fund Budget



Police Department Account Detail

		2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits		**4,408,229**	**4,034,334**	**5,109,341**	**4,015,374**	**-21.41%**
100-200-1000-110	Salaries & Wages	2,878,732	2,911,106	3,503,691	2,608,459	-25.55%
100-200-1000-111	Holiday Payout	58,743	63,435	54,240	74,330	37.04%
100-200-1000-120	Salaries & Wages (Part-time)	(14,930)	23,448	175,450	-	0.00%
100-200-1000-130	Overtime	54,914	96,459	170,157	175,372	3.06%
100-200-2000-210	Health Insurance	1,025	1,147	1,315	-	0.00%
100-200-2000-215	Cafeteria Plan	463,796	466,077	394,670	383,236	-2.90%
100-200-2000-220	FICA	4,449	2,780	-	6,482	0.00%
100-200-2000-221	Medicare	43,755	45,736	-	41,443	0.00%
100-200-2000-230	PERS Employer Contrib	630,192	534,920	582,921	488,279	-16.24%
100-200-2000-260	Workers' Compensation	281,178	72,298	188,315	188,315	0.00%
100-200-2000-270	Uniform Allowance	18,464	23,500	23,423	24,100	2.89%
100-200-2000-280	City Paid Def Comp.	79,192	3,139	15,157	25,358	67.30%
100-200-2001-002	Salary Savings	(91,282)	(209,710)	-	-	0.00%
Retiree Benefits		**996,406**	**2,078,243**	**1,585,015**	**1,114,909**	**-29.66%**
100-200-2000-233	PERS ER UAAL Police	937,417	1,885,576	1,438,796	892,555	-37.97%
100-200-2000-234	PERS ER UAAL Miscellaneous	58,989	192,667	146,219	222,354	52.07%
Professional Services		**280,452**	**244,991**	**128,597**	**252,841**	**96.62%**
100-200-3000-311	Contract Labor	14,013	16,563	-	-	0.00%
100-200-3000-320	Professional Services	73,567	205,946	94,352	95,000	0.69%
100-200-3000-323	Legal Services - Other	5,949	789	10,404	10,500	0.92%
100-200-3000-340	Technical Services	107,054	19,450	21,500	21,500	0.00%
100-200-3000-360	Animal Control	-	-	-	123,500	
100-200-3001-709	Jeannette Prandi Children's Ct	2,244	2,244	2,341	2,341	0.00%
Supplies and Materials		**449,431**	**593,921**	**664,134**	**640,278**	**-3.59%**
100-200-4000-412	Utilities - Telephone	36,184	41,344	43,525	43,525	0.00%
100-200-4000-414	Utilities - Sewer	906	989	2,040	-	0.00%
100-200-4000-430	Repairs & Maint Buildings	25,914	19,981	28,000	28,000	0.00%
100-200-4000-431	Repair Machinery & Equip	4,232	45,001	7,247	7,300	0.73%
100-200-4000-442	Rental Mach and Equip	7,584	5,886	8,262	9,500	14.98%
100-200-4000-443	Radio Dispatch	247,671	334,282	357,429	345,699	-3.28%
100-200-5000-001	MERA Operating Costs	34,437	39,225	44,604	51,294	15.00%
100-200-5000-540	Recruitment Costs	1,088	6,090	20,706	20,500	-0.99%
100-200-5000-551	Printing - External Service	1,327	4,164	4,000	4,000	0.00%
100-200-5000-581	Conferences	1,772	(390)	-	-	0.00%
100-200-5000-582	Training and Workshops	8,237	1,101	5,000	5,000	0.00%
100-200-5000-583	Mileage Reimbursement	241	125	700	500	-28.57%
100-200-5000-584	Employee Education Reimb	8,472	5,141	8,000	8,000	0.00%
100-200-5000-585	POST Training	5,049	11,918	37,725	20,000	-46.98%
100-200-5000-586	Memberships & Dues	1,521	2,273	3,000	3,000	0.00%
100-200-6000-610	Supplies - General	8,914	11,340	7,830	7,900	0.89%
100-200-6000-611	Office Supplies	4,653	8,242	7,830	7,900	0.89%
100-200-6000-612	Postage	1,520	150	2,030	2,030	0.00%
100-200-6000-621	Oil and Gasoline	22,896	33,374	37,301	37,500	0.53%
100-200-6000-625	Safety Supplies	6,547	5,470	7,612	7,600	-0.16%
100-200-6000-630	Food	1,373	1,573	2,030	2,030	0.00%
100-200-6000-640	Books	677	692	1,522	1,000	-34.30%
100-200-6000-642	Community Services Purchases	465	946	6,000	6,000	0.00%
100-200-6000-699	Misc Supplies	17,752	15,004	21,741	22,000	1.19%
Capital Outlay		**5,579**	**73,511**	**119,017**	**-**	**0.00%**
100-200-7000-201	License Plate Readers	-	-	15,000	-	0.00%
100-200-7000-750	Equipment	5,579	73,511	104,017	-	0.00%

Police Department Account Detail

		2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Debt Service Exp.		**37,912**	**3,690**	**-**	**-**	**0.00%**
100-200-4710-001	MERA - Principal Share (57%)	32,896	-	-	-	0.00%
100-200-4720-001	MERA - Interest Share (57%)	1,316	-	-	-	0.00%
100-200-4720-002	MERA - New Debt	3,701	3,690	-	-	0.00%
Grand Total		**6,178,009**	**7,028,690**	**7,606,105**	**6,023,402**	**-20.81%**

DESCRIPTION

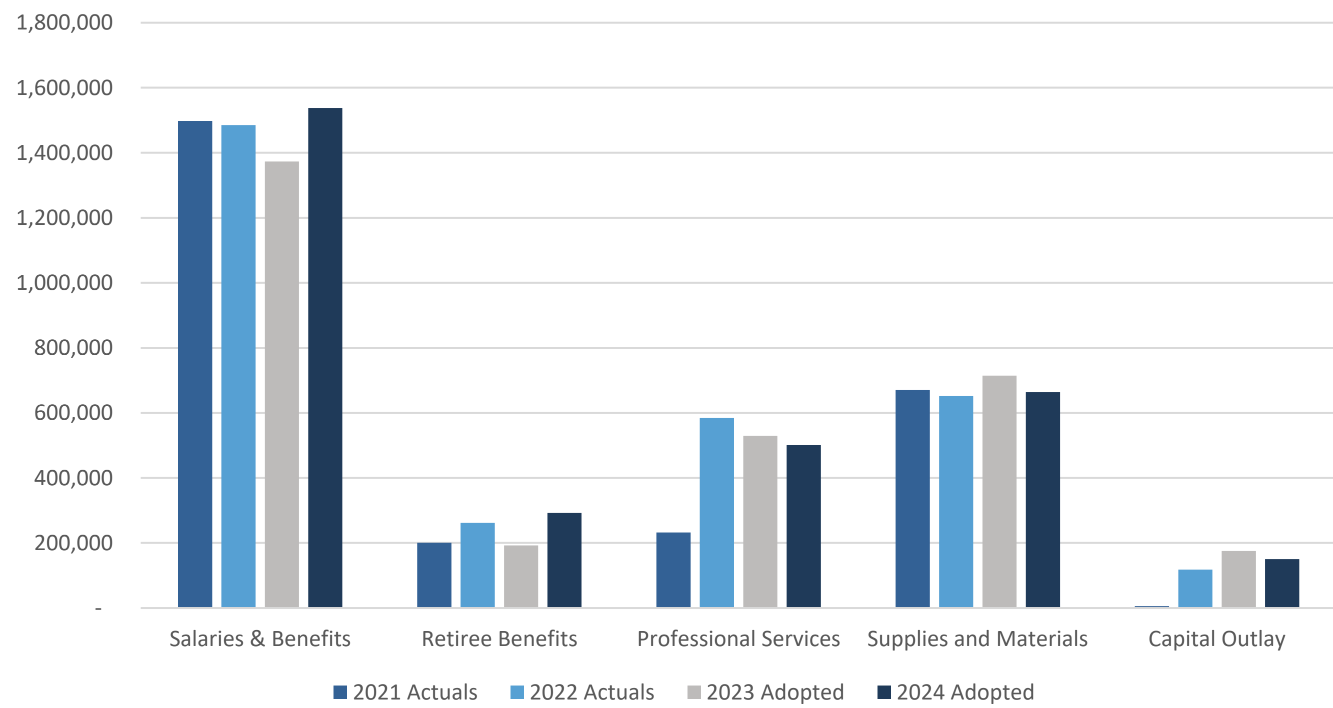
The Department's mission is to provide quality, professional, effective, respectful and timely services to residents, businesses, City staff and guests. We focus on integrity in our relationships --- both with our peers and our customers; on customer service and satisfaction; and on pride in our work,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

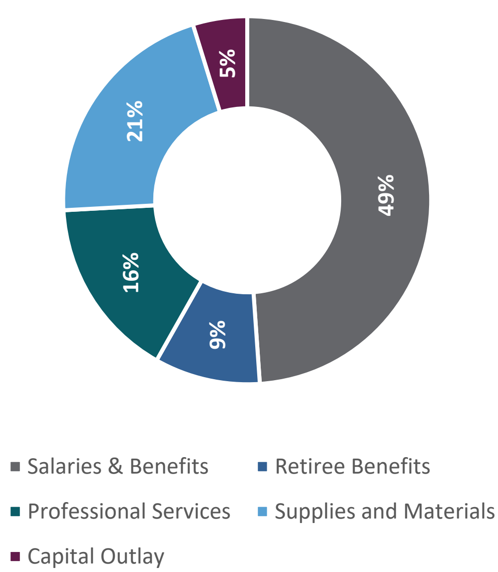
Department of Public Works

Department of Public Works Summary

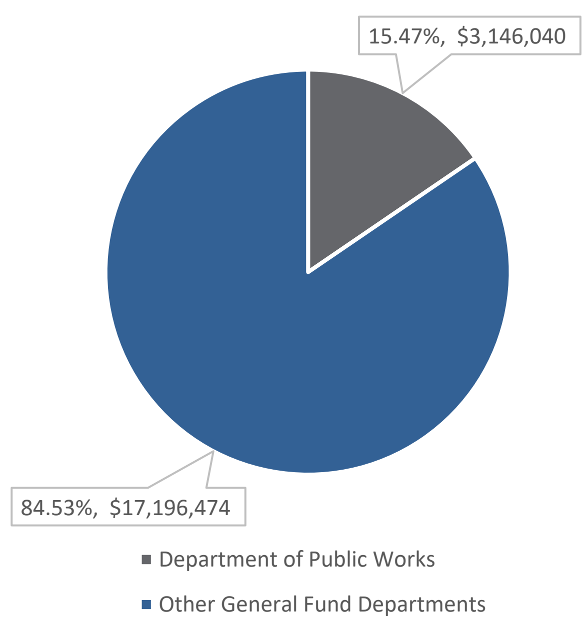
	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits	1,497,897	1,484,870	1,372,941	1,537,707	12.00%
Retiree Benefits	200,763	261,827	192,142	292,188	52.07%
Professional Services	232,019	584,423	529,771	500,671	-5.49%
Supplies and Materials	670,097	651,756	714,655	663,474	-7.16%
Capital Outlay	5,359	118,018	175,000	150,000	-14.29%
Grand Total	2,615,566	3,100,895	2,986,509	3,146,040	5.34%



Budget by Account Type



% of General Fund Budget



Department of Public Works Account Detail

		2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits		**1,497,897**	**1,484,870**	**1,372,941**	**1,537,707**	**12.00%**
100-410-1000-110	Salaries & Wages	245,277	310,050	359,774	246,192	-31.57%
100-410-1000-130	Overtime	351	1,795	4,406	4,275	-2.98%
100-410-1000-140	Auto Allowance	2,975	3,150	3,200	1,800	-43.75%
100-410-2000-210	Health Insurance	93	90	92	-	0.00%
100-410-2000-215	Cafeteria Plan	43,105	48,077	52,853	35,853	-32.16%
100-410-2000-221	Medicare	3,778	4,653	-	3,632	0.00%
100-410-2000-230	PERS Employer Contrib	32,070	31,162	32,363	22,342	-30.96%
100-410-2000-260	Workers' Compensation	5,962	-	3,359	3,359	-0.01%
100-410-2000-280	City Paid Def Comp.	9,983	1,262	2,271	2,486	9.47%
100-500-1000-110	Salaries & Wages	393,056	379,435	280,269	339,339	21.08%
100-500-1000-130	Overtime	127	3,074	7,562	13,752	81.87%
100-500-1000-140	Auto Allowance	5,951	4,350	1,309	900	-31.26%
100-500-2000-210	Health Insurance	2,537	245	235	-	0.00%
100-500-2000-215	Cafeteria Plan	107,942	84,680	48,161	74,793	55.30%
100-500-2000-221	Medicare	6,588	6,075	-	5,120	0.00%
100-500-2000-230	PERS Employer Contrib	86,997	59,886	29,025	39,978	37.74%
100-500-2000-260	Workers' Compensation	16,729	-	15,764	15,764	0.00%
100-500-2000-280	City Paid Def Comp.	9,158	1,403	1,914	3,505	83.13%
100-500-2001-002	Salary Savings	(4,081)	-	-	-	0.00%
100-560-1000-110	Salaries & Wages	332,327	394,344	386,207	504,398	30.60%
100-560-1000-130	Overtime	(73)	4,236	11,839	22,082	86.52%
100-560-2000-210	Health Insurance	216	215	192	-	0.00%
100-560-2000-215	Cafeteria Plan	105,130	94,420	81,799	118,029	44.29%
100-560-2000-221	Medicare	5,107	6,089	-	7,634	0.00%
100-560-2000-230	PERS Employer Contrib	52,987	44,646	35,729	54,868	53.57%
100-560-2000-260	Workers' Compensation	23,001	-	12,381	12,381	0.00%
100-560-2000-280	City Paid Def Comp	10,602	1,533	2,237	5,225	133.60%
Retiree Benefits		**200,763**	**261,827**	**192,142**	**292,188**	**52.07%**
100-410-2000-234	PERS ER UAAL Miscellaneous	66,202	19,162	14,062	21,384	52.07%
100-500-2000-234	PERS ER UAAL Miscellaneous	73,991	136,053	99,842	151,829	52.07%
100-560-2000-234	PERS ER UAAL Miscellaneous	60,570	106,612	78,237	118,975	52.07%
Professional Services		**232,019**	**584,423**	**529,771**	**500,671**	**-5.49%**
100-410-3000-320	Professional Services	82,740	117,690	64,790	60,000	-7.39%
100-410-3000-340	Technical Services	10,415	16,440	6,000	6,000	0.00%
100-500-3000-320	Professional Services	113,458	369,966	359,210	350,000	-2.56%
100-500-3000-340	Technical Services	10,582	-	5,000	5,000	0.00%
100-500-3000-341	Health & Medical - On Job	316	474	-	-	0.00%
100-500-5000-001	MERA Operating Costs	-	-	5,587	5,587	0.00%
100-500-5000-540	Recruitment Costs	-	-	1,500	1,500	0.00%
100-500-5000-561	Permits	-	-	1,584	1,584	0.00%
100-560-3000-320	Professional Services	10,553	67,948	85,100	70,000	-17.74%
100-560-3000-341	Health & Medical- On Job	-	-	-	-	0.00%
100-560-5000-540	Recruitment	-	-	1,000	1,000	0.00%
101-410-3000-310	Professional Services	3,954	11,904	-	-	0.00%
Supplies and Materials		**670,097**	**651,756**	**714,655**	**663,474**	**-7.16%**
100-410-4000-412	Utilities - Telephone	13	-	-	-	0.00%
100-410-4000-441	Rental Vehicles	-	-	-	-	0.00%
100-410-4000-442	Rental Mach and Equip	3,447	1,935	400	400	0.00%
100-410-5000-582	Training and Workshops	-	3,993	-	-	0.00%
100-410-5000-586	Memberships & Dues	4,500	2,500	4,497	5,000	11.19%
100-410-6000-610	Supplies - General	-	401	500	500	0.00%
100-410-6000-611	Office Supplies	501	587	500	2,500	400.00%

Department of Public Works Account Detail

		2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
100-410-6000-612	Postage	171	10	150	150	0.00%
100-500-4000-410	Utilities - Electricity	74,195	90,100	71,500	71,500	0.00%
100-500-4000-411	Utilities - Gas	13,026	10,871	16,500	16,500	0.00%
100-500-4000-412	Utilities - Telephone	1,365	5,896	1,280	1,280	0.00%
100-500-4000-413	Utilities - Water	131,772	70,142	60,781	60,781	0.00%
100-500-4000-414	Utilities - Sewer	37,191	85,449	118,463	118,463	0.00%
100-500-4000-420	Custodial Costs	-	2,349	-	2,000	0.00%
100-500-4000-430	Repairs & Maint Buildings	113,786	3,560	50,000	50,000	0.00%
100-500-4000-431	Repair Machinery & Equip	630	842	700	700	0.00%
100-500-4000-432	Repairs Infrastructure	33,247	37,614	47,684	20,000	-58.06%
100-500-4000-436	Aggregates	3,033	3,109	3,000	3,000	0.00%
100-500-4000-442	Rental Mach and Equip	23,823	51,412	40,000	40,000	0.00%
100-500-4000-450	Construction	1,965	-	-	-	0.00%
100-500-4500-010	Repair & Maint Vehicles PW	21,173	26,010	50,000	50,000	0.00%
100-500-4500-020	Repair Vehicles Police	32,130	24,044	13,200	13,200	0.00%
100-500-4500-040	Rec Vehicles	6,437	1,762	2,600	2,600	0.00%
100-500-4500-090	Street Signs	9,956	10,940	35,000	20,000	-42.86%
100-500-5000-001	MERA Operating Costs	3,978	5,587	-	-	0.00%
100-500-5000-540	Recruitment Costs	(43)	32	-	-	0.00%
100-500-5000-551	Printing - External Service	136	49	-	-	0.00%
100-500-5000-561	Permits	1,364	805	-	-	0.00%
100-500-5000-582	Training and Workshops	356	788	-	-	0.00%
100-500-5000-586	Memberships & Dues	630	28	-	-	0.00%
100-500-6000-610	Supplies - General	37,658	96,705	50,000	50,000	0.00%
100-500-6000-611	Office Supplies	31	251	1,500	1,500	0.00%
100-500-6000-612	Postage	(1)	15	-	-	0.00%
100-500-6000-621	Oil and Gasoline	11,007	14,731	25,000	25,000	0.00%
100-500-6000-622	Uniforms	3,707	4,028	3,600	3,600	0.00%
100-500-6000-625	Safety Supplies	767	326	500	500	0.00%
100-500-6000-630	Food	153	453	500	500	0.00%
100-500-6000-641	Subscriptions	420	480	4,500	1,000	-77.78%
100-560-4000-412	Utilities Telephone	4,339	2,539	4,300	4,300	0.00%
100-560-4000-420	Custodial Costs	16,043	15,785	20,000	20,000	0.00%
100-560-4000-431	Repair Machinery & Equipment	-	1,703	-	4,000	0.00%
100-560-4000-436	Aggregates	23	462	-	-	0.00%
100-560-4000-437	Landscape Maintenance	18,063	20,809	26,000	15,000	-42.31%
100-560-4000-442	Rental Mach and Equip	1,458	2,864	2,500	-	0.00%
100-560-5000-540	Recruitment	-	64	-	-	0.00%
100-560-5000-582	Training & Workshops	1,035	688	-	-	0.00%
100-560-5000-586	Memberships & Dues	310	-	-	-	0.00%
100-560-6000-610	Supplies- General	42,121	16,312	36,000	36,000	0.00%
100-560-6000-621	Oil and Gasoline	8,015	13,703	14,000	14,000	0.00%
100-560-6000-622	Uniforms	6,012	6,084	9,500	9,500	0.00%
100-560-6000-625	Safety Supplies	-	117	-	-	0.00%
101-410-3001-320	Zero Waste Grant Expenses	-	12,822	-	-	0.00%
Capital Outlay		**5,359**	**118,018**	**175,000**	**150,000**	**-14.29%**
100-500-7000-770	Vehicles	-	88,237	65,000	80,000	23.08%
100-500-7000-780	Furniture and Fixtures	42	-	-	-	0.00%
100-560-7000-750	Equipment	5,318	29,781	10,000	10,000	0.00%
100-560-7000-770	Vehicles	-	-	100,000	60,000	-40.00%
Debt Service Exp.		**9,431**	**-**	**2,000**	**2,000**	**0.00%**
100-500-4710-001	MERA - Principal Share (15%)	8,657	-	-	-	0.00%
100-500-4720-001	MERA - Interest Share (15%)	346	-	-	-	0.00%
100-500-4720-002	MERA - New Debt	428	-	2,000	2,000	0.00%

Department of Public Works Account Detail

	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Grand Total	**2,615,566**	**3,100,895**	**2,986,509**	**3,146,040**	**5.34%**

DESCRIPTION

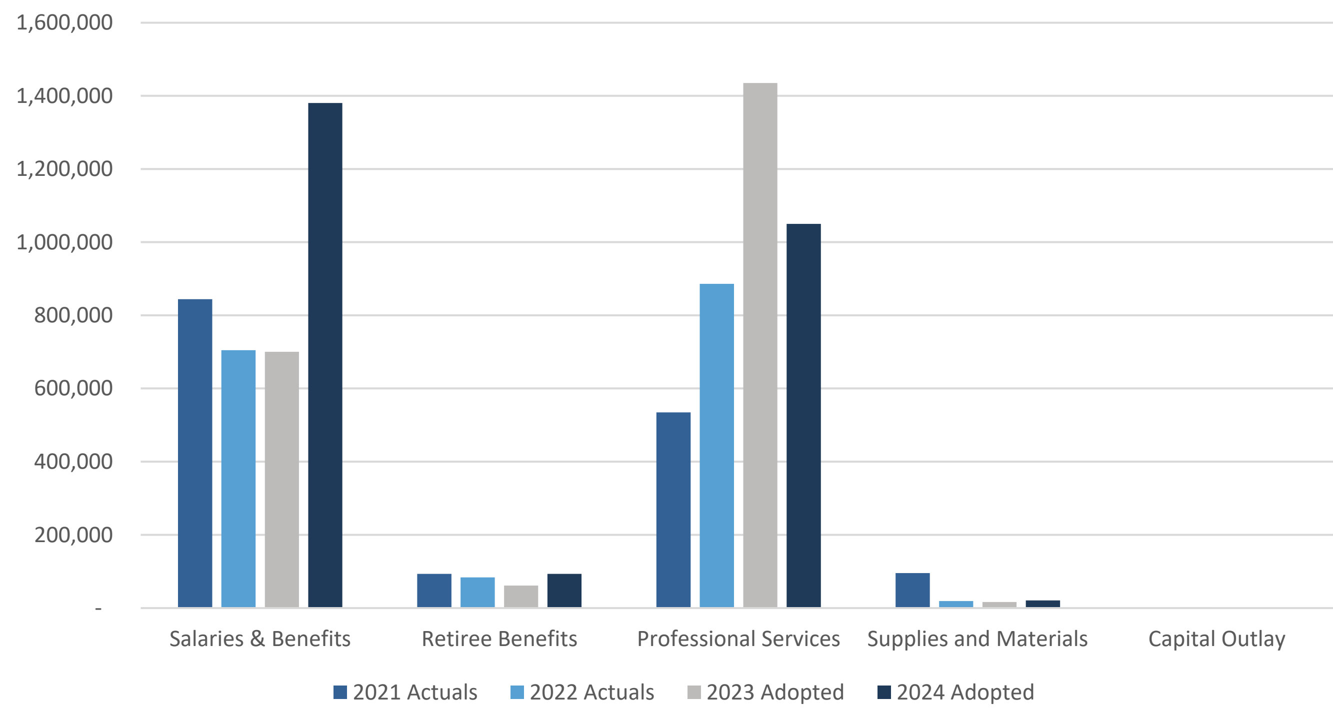
The Building Division ensures private and public construction projects comply with the California Construction Codes. The Building Division staff advise the City Council on the periodic local amendments of the California Construction Codes. Building Division staff provide information to the public on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

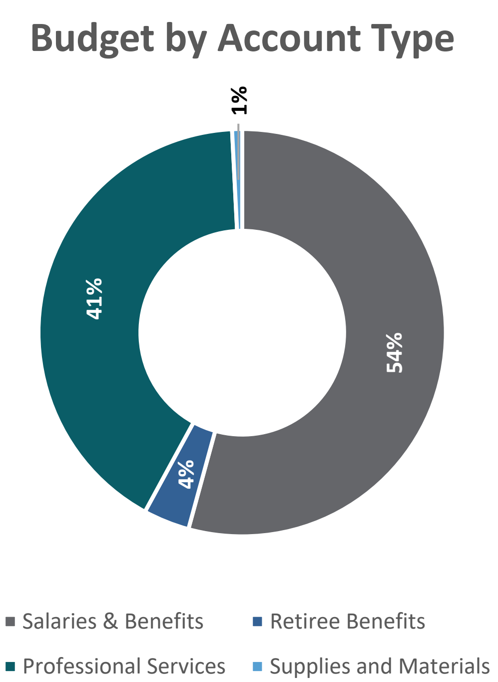
The Planning Division processes applications for discretionary planning permits for development projects proposed by private individuals and undertakes the preparation of advanced planning projects such as plan and ordinance amendments. The Division provides staff support for the Planning Commission, 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.

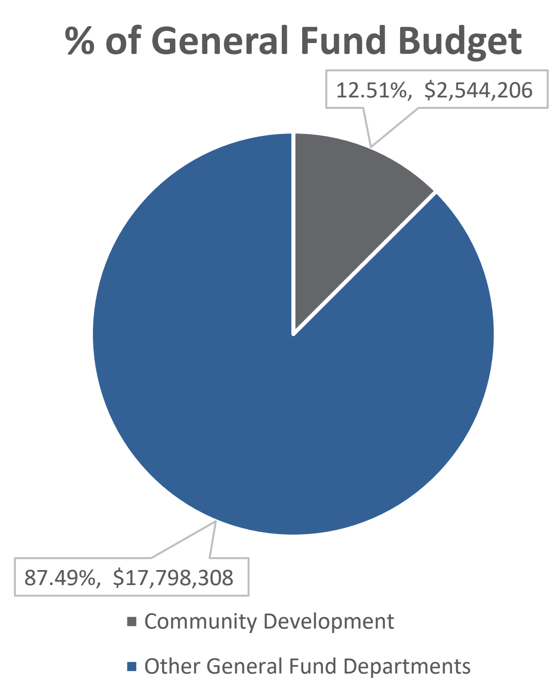
COMMUNITY DEVELOPMENT

Community Development Summary

	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits	844,015	704,592	700,361	1,380,470	97.11%
Retiree Benefits	93,323	83,618	61,363	93,314	52.07%
Professional Services	534,767	886,103	1,435,000	1,050,000	-26.83%
Supplies and Materials	95,250	18,934	16,192	20,422	26.12%
Capital Outlay	1,036	1,237	-	-	0.00%
Grand Total	1,568,391	1,694,483	2,212,916	2,544,206	14.97%







Community Development Account Detail

		2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits		**844,015**	**704,592**	**700,361**	**1,380,470**	**97.11%**
100-180-1000-110	Salaries & Wages	463,693	376,235	305,719	611,021	99.86%
100-180-1000-120	Salaries & Wages (Part-time)	-	3,737	73,946	-	0.00%
100-180-1000-130	Overtime	381	867	781	36,723	4604.82%
100-180-1000-140	Auto Allowance	2,975	3,000	1,227	1,800	46.67%
100-180-1000-145	Commuter Checks	-	-	-	-	0.00%
100-180-2000-210	Health Insurance	89	78	96	-	0.00%
100-180-2000-215	Cafeteria Plan	68,027	42,882	31,534	74,181	135.24%
100-180-2000-220	Social Security	-	217	4,585	-	0.00%
100-180-2000-221	Medicare	7,105	5,725	-	9,392	0.00%
100-180-2000-230	PERS Employer Contrib	50,365	29,720	20,026	38,229	90.90%
100-180-2000-251	State Unemployment	-	-	-	-	0.00%
100-180-2000-260	Workers' Compensation	1,074	-	4,409	4,409	0.01%
100-180-2000-280	City Paid Def Comp.	14,096	303	1,059	5,146	386.04%
100-400-1000-110	Salaries & Wages	181,273	198,431	209,089	442,093	111.44%
100-400-1000-130	Overtime	1,447	669	4,680	21,888	367.68%
100-400-1000-140	Auto Allowance	-	-	655	4,200	541.58%
100-400-2000-210	Health Insurance	48	55	22	-	0.00%
100-400-2000-215	Cafeteria Plan	20,175	19,721	14,909	66,772	347.85%
100-400-2000-221	Medicare	2,619	2,886	-	6,728	0.00%
100-400-2000-230	PERS Employer Contrib	22,230	20,067	22,119	48,090	117.42%
100-400-2000-251	State Unemployment	-	-	-	-	0.00%
100-400-2000-260	Workers' Compensation	2,905	-	5,193	5,193	0.01%
100-400-2000-280	City Paid Def Comp.	5,513	-	314	4,605	1364.42%
Retiree Benefits		**93,323**	**83,618**	**61,363**	**93,314**	**52.07%**
100-180-2000-234	PERS ER UAAL Miscellaneous	67,107	41,809	30,681	46,657	52.07%
100-400-2000-234	PERS ER UAAL Miscellaneous	26,217	41,809	30,681	46,657	52.07%
Professional Services		**534,767**	**886,103**	**1,435,000**	**1,050,000**	**-26.83%**
100-180-3000-311	Contract Labor	2,096	9,673	-	-	0.00%
100-180-3000-320	Professional Services	76,043	459,547	630,000	550,000	-12.70%
100-180-3000-323	Legal Service - Outside Atty	9,150	691	-	-	0.00%
100-180-3000-340	Technical Services	-	2,216	-	-	0.00%
100-400-3000-311	Contract Labor	377,799	175,390	-	-	0.00%
100-400-3000-320	Professional Services	69,679	238,586	805,000	500,000	-37.89%
Supplies and Materials		**95,250**	**18,934**	**16,192**	**20,422**	**26.12%**
100-180-4000-412	Utilities - Telephone	486	3,651	3,283	3,300	0.52%
100-180-4000-442	Rental Mach and Equip	11,277	4,919	15	3,000	19900.00%
100-180-4900-010	Bad Debt Expense	60,000	-	-	-	0.00%
100-180-5000-540	Recruitment Costs	1,488	192	852	850	-0.23%
100-180-5000-541	Advertising - Noticing	15,250	152	1,000	1,000	0.00%
100-180-5000-542	Advertising - General	-	-	-	-	0.00%
100-180-5000-551	Printing - External Service	303	194	200	200	0.00%
100-180-5000-582	Training and Workshops	2,915	3,601	1,369	1,600	16.89%
100-180-5000-583	Mileage Reimbursement	-	-	500	500	0.00%
100-180-5000-584	Employee Education Reimb	-	-	250	250	0.00%
100-180-5000-586	Memberships & Dues	-	1,599	-	-	0.00%
100-180-5000-590	Meetings	-	43	-	-	0.00%
100-180-6000-610	Supplies - General	111	461	5,000	5,500	10.00%
100-180-6000-611	Office Supplies	138	1,050	721	1,000	38.60%
100-180-6000-612	Postage	1,518	94	100	100	0.00%
100-180-6000-630	Food	-	93	-	-	0.00%
100-180-6000-640	Books	-	694	-	-	0.00%
100-400-4000-412	Utilities - Telephone	47	-	-	-	0.00%

Community Development Account Detail

		2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
100-400-4000-442	Rental Mach and Equip	425	65	-	-	0.00%
100-400-5000-501	Home Modific. Grant Program	-	-	-	-	0.00%
100-400-5000-540	Recruitment Costs	42	-	250	250	0.00%
100-400-5000-551	Printing - External Service	-	-	-	-	0.00%
100-400-5000-582	Training and Workshops	800	975	-	-	0.00%
100-400-5000-586	Memberships & Dues	-	506	2,052	2,000	-2.53%
100-400-6000-610	Supplies - General	32	-	-	-	0.00%
100-400-6000-611	Office Supplies	18	-	-	-	0.00%
100-400-6000-621	Oil and Gasoline	400	645	600	872	45.33%
100-400-6000-640	Books	-	-	-	-	0.00%
Capital Outlay		**1,036**	**1,237**	**-**	**-**	**0.00%**
100-400-7000-780	Furniture and Fixtures	1,036	1,237	-	-	0.00%
Grand Total		**1,568,391**	**1,694,483**	**2,212,916**	**2,544,206**	**14.97%**

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.

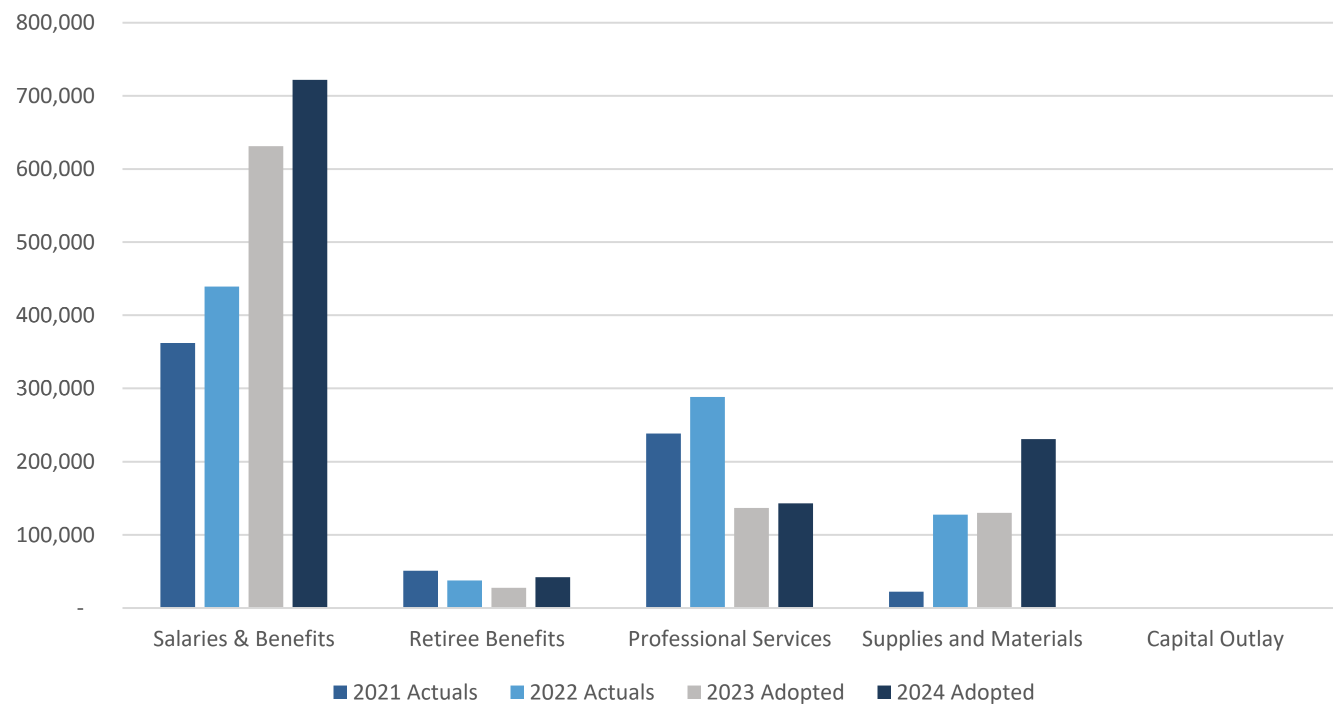
Each quarter the Department publishes the "Sausalito and it's Community" magazine which lists youth, adult, and senior classes for the next three months as well as events that the Department is producing during the same time period. The Department has over 300 youth and adult classes per year, registers 4,000 class participants, processes 9,500 drop-in registrations, 1,000 facility rentals, 60 film, banner or special event permits, and produces 20 special events per year.

The Department coordinates with Sausalito Beautiful, Rotary Club, Woman's Club, Lion's Club, Chamber of Commerce, Sausalito Village, CARSS, Historical Society, Sausalito Sister Cities and the Hospitality Business Development Committee.

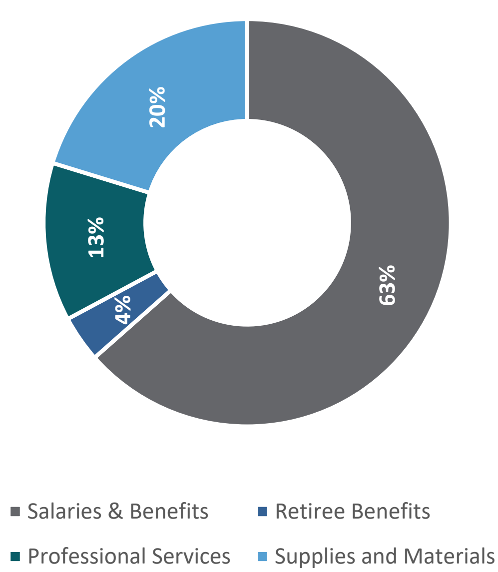
PARKS & RECREATION

Recreation Summary

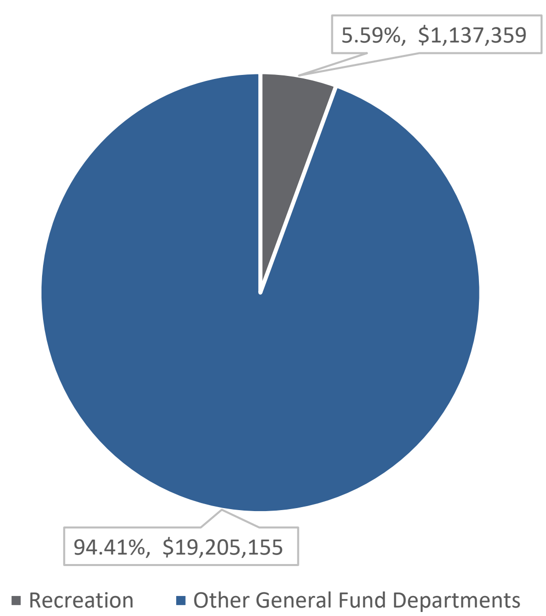
	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits	362,251	439,360	631,225	721,918	14.37%
Retiree Benefits	51,043	37,628	27,613	41,991	52.07%
Professional Services	238,359	288,461	136,520	142,950	4.71%
Supplies and Materials	22,361	127,703	130,046	230,500	77.25%
Capital Outlay	408	-	-	-	0.00%
Grand Total	674,421	893,152	925,404	1,137,359	22.90%



Budget by Account Type



% of General Fund Budget



Recreation Account Detail

		2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Salaries & Benefits		**362,251**	**439,360**	**631,225**	**721,918**	**14.37%**
100-600-1000-110	Salaries & Wages	240,625	320,609	392,785	557,793	42.01%
100-600-1000-120	Salaries & Wages (Part-time)	0	17,764	112,866	0	0.00%
100-600-1000-130	Overtime	-353	5,571	9,457	10,242	8.30%
100-600-1000-140	Auto Allowance	2,975	2,423	0	0	0.00%
100-600-2000-210	Health Insurance	97	139	49	0	0.00%
100-600-2000-215	Cafeteria Plan	45,996	55,907	77,532	84,793	9.36%
100-600-2000-220	FICA	0	702	0	7,246	0.00%
100-600-2000-221	Medicare	3,648	4,948	0	8,236	0.00%
100-600-2000-230	PERS Employer Contrib	35,387	30,408	31,409	43,179	37.47%
100-600-2000-251	State Unemployment	0	0	0	0	0.00%
100-600-2000-260	Workers' Compensation	24,968	455	5,952	5,952	-0.01%
100-600-2000-280	City Paid Def Comp.	8,908	434	1,174	4,477	281.23%
Retiree Benefits		**51,043**	**37,628**	**27,613**	**41,991**	**52.07%**
100-600-2000-234	PERS ER UAAL Miscellaneous	51,043	37,628	27,613	41,991	52.07%
Professional Services		**238,359**	**288,461**	**136,520**	**142,950**	**4.71%**
100-600-3000-310	Official & Admin	0	0	0	0	0.00%
100-600-3000-320	Professional Services	238,359	288,461	130,000	135,000	3.85%
100-600-5000-540	Recruitment Costs	0	0	250	250	0.00%
100-600-5000-542	Advertising - General	0	0	70	0	0.00%
100-600-5000-570	RecNet Cr Card Processing Fees	0	0	0	0	0.00%
100-600-5000-571	RecNet Transaction Fees	0	0	6,000	7,500	25.00%
100-600-5600-634	Misc Committee Meetings	0	0	200	200	0.00%
Supplies and Materials		**22,361**	**127,703**	**130,046**	**230,500**	**77.25%**
100-600-4000-412	Utilities - Telephone	1,426	4,506	2,200	2,200	0.00%
100-600-4000-430	Repairs & Maint Buildings	0	0	0	0	0.00%
100-600-4000-442	Rental Mach and Equip	1,127	444	1,500	1,500	0.00%
100-600-5000-540	Recruitment Costs	2	416	0	0	0.00%
100-600-5000-551	Printing - External Service	0	1,261	0	0	0.00%
100-600-5000-570	RecNet Cr Card Processing Fees	0	0	0	0	0.00%
100-600-5000-571	RecNet Transaction Fees	6,000	0	0	0	0.00%
100-600-5000-582	Training and Workshops	2,819	634	0	0	0.00%
100-600-5000-586	Membership and Dues	675	704	0	0	0.00%
100-600-5600-603	Senior Program	-82	2,259	4,000	10,000	150.00%
100-600-5600-605	Youth Program	0	10	500	500	0.00%
100-600-5600-610	Adult Football	0	426	0	0	0.00%
100-600-5600-615	Special Events Garage Sales	0	102	250	250	0.00%
100-600-5600-616	Special Events - Other	55	8,347	10,000	10,000	0.00%
100-600-5600-617	Arias in the Afternoon	19	4,668	0	5,000	
100-600-5600-619	Chili Cook Off	36	6,654	6,211	6,500	4.66%
100-600-5600-620	Easter	-325	771	1,500	1,800	20.00%
100-600-5600-621	Fourth of July Fireworks	0	410	41,214	45,000	9.19%
100-600-5600-622	Fourth of July Picnic	0	4,189	646	650	0.58%
100-600-5600-623	Halloween	0	1,961	1,425	1,500	5.25%
100-600-5600-624	Jazz by the Bay	958	48,399	35,000	40,000	14.29%
100-600-5600-631	Brochure	0	0	4,000	4,000	0.00%
100-600-5600-634	Misc Committee Meetings	0	53	0	0	0.00%
100-600-5600-635	Toast to Sausalito	0	0	0	80,000	
100-600-5600-639	Memorial Bench Program	540	1,551	2,000	2,000	0.00%
100-600-5600-673	Bocce Courts	0	31,302	6,000	6,000	0.00%
100-600-5640-010	Art Festival Reimburseable Exp	49	0	0	0	0.00%
100-600-6000-610	Supplies - General	5,899	6,732	7,000	7,000	0.00%
100-600-6000-611	Office Supplies	2,817	1,434	2,000	2,000	0.00%

Recreation Account Detail

		2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
100-600-6000-612	Postage	2	0	4,000	4,000	0.00%
100-600-6000-621	Oil and Gasoline	345	469	600	600	0.00%
Capital Outlay		**408**	**-**	**-**	**-**	**0.00%**
100-600-7000-780	Furniture and Fixtures	408	0	0	0	0.00%
Grand Total		**674,421**	**893,152**	**925,404**	**1,137,359**	**22.90%**

Debt Service Account Detail

		2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	2024 % Change
Debt Service Exp.		**58,000**	**58,000**	**58,000**	**58,000**	**0.00%**
100-700-2000-270	SMFPD Retiree Medical Cost	58,000	58,000	58,000	58,000	0.00%
Grand Total		**58,000**	**58,000**	**58,000**	**58,000**	**0.00%**

- Tidelands and Submerged Lands – To account for lease income and construction, maintenance, and operation of tideland properties granted in trust to the City from the State of California.
- Seized Assets – to account for properties seized by Police Department during the normal course of police operation.
- Traffic Safety – To account for projects related to traffic safety. Financing is provided primarily by vehicle code fines.
- Gas Tax Fund – To account for the construction and maintenance of the street system in Sausalito. Financing is provided by the City's share of state gasoline taxes.
- Construction Traffic Impact Fees - to account for costs recovered from applicants for accelerated wear and tear to the City's road as a result of construction projects.
- Police Grants – To account for costs related to the police department. Financing provided primarily by state grants.
- Storm Drain – To account for the maintenance of the City's storm drains. Financing provided primarily by property drainage tax and subsidies from the general fund.
- Stairs Fund – To account for the 167 Cazneau legal settlement received. Monies are to be used for improvements to Stairs as defined in the legal settlement.
- Disaster Assistance – To account for the costs related to disasters. Financing is provided primarily by federal and state grants.
- Measure A - To account for per capita park grant funds for improvements to City public park lands.
- Measure AA – To account for the half-cent County sales tax revenue restricted for local transportation improvement projects.
- Measure L – To account for City of Sausalito 1 penny sales tax revenue.
- Sea Level Rise Grant – To account for the State grant to study the impact of sea level rise on the City of Sausalito

Special Revenue Funds

City of Sausalito
Tidelands & Waterfront Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
114-000-3620-039	Spinaker	$ 107,616	$ 78,780	$ 456,498	$ 450,000
114-000-3620-030	Sausallito Yacht Club	87,927	141,670	141,204	135,000
114-000-3620-038	Sausalito Yacht Harbor	51,248	67,350	86,812	86,000
114-000-3620-037	Pelican Harbor	44,084	29,186	64,568	43,045
114-000-3620-035	Trident/Ondine/Horizons	27,578	33,368	30,085	30,085
114-000-3600-010	Interest on Investments	(1,125)	101,844	-	25,500
114-000-3620-033	Sausalito Cruising Club	23,149	23,374	23,374	23,374
114-000-3620-031	Galilee Harbor	3,000	3,000	3,000	3,000
114-000-3620-036	Scoma's	1,420	1,743	1,796	1,800
114-000-3620-041	Ferry Landing	655	655	600	650
114-000-3620-040	Inn Above The Tides	300	300	300	300
114-000-3620-000	Rentals	-	47,486	-	-
114-000-3641-010	State Grant	51,188	-	-	-
114-000-3900-000	Miscellaneous Revenue	10,400	107,625	-	-
	Total Revenues	$ 407,441	$ 636,381	$ 808,236	$ 798,754
Fund Expenditures					
114-900-9100-100	Transfer to General Fund	$ 200,000	$ 200,000	$ 200,000	$ 200,000
114-200-3000-340	Technical Services	20,123	98,189	8,679	100,000
114-900-9100-302	Transfer ToTideland Loan Fund	72,156	72,155	72,155	72,156
114-190-4000-414	Utilities- Sewer	42,111	18,002	29,260	20,000
114-200-6000-621	Fuel and Gas	2,457	5,248	6,482	6,500
114-200-6000-610	General Supplies	1,701	-	131	5,000
114-190-3000-320	Professional Services	27,993	10,205	7,021	-
114-190-3000-323	Legal Services - Other	370,490	53,888	-	-
114-190-4000-440	Rental Land/Bldgs	-	-	-	-
114-190-5000-590	Meetings	-	-	-	-
114-190-7000- 71	Land	-	-	-	-
114-200-1000-120	Salaries & Wages (Part-time)	23,383	36,649	35,067	-
114-200-2000-220	FICA	1,450	2,224	2,174	-
114-200-2000-221	Medicare	339	531	468	-
114-200-2000-251	State Unemployment	-	-	-	-
114-200-3000-320	Professional Services	-	3,837	-	-
114-200-4000-412	Telephone	120	106	-	-
114-200-4000-442	Rental Mach and Equip	-	-	-	-
114-200-4500-050	Police Boat (RBRA)	49,196	-	-	-
114-200-5000-551	Printing External Service	-	-	-	-
114-200-6000-611	Office Supplies	-	-	-	-
114-200-6000-612	Postage	-	-	-	-
114-200-6000-625	Safety Supplies	-	-	-	-
114-300-4500-040	Fire Boat Maintenance	3,803	3,872	-	-
114-410-7000-732	Ferry Landside Improvements	-	-	-	-
114-700-4710-000	Other Debt Principal	-	-	-	-
114-700-4720-000	Interest Expense Bonds	-	-	-	-

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
114-700-4730-000	Interest Expense Other	-	-	-	-
114-700-4750-000	Fiscal Agent Fees	250	250	-	-
114-900-9100-140	Transfer to Capital Project Fu	-	-	-	-
	Total Expenditures	$ 815,571	$ 505,157	$ 361,438	$ 403,656
	Change in fund balance	$ (408,130)	$ 131,223	$ 446,798	$ 395,098

City of Sausalito
Police Seized Assets Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
133-000-3600-010	Interest Earnings	$ (32)	$ 46	$ -	$ 1,400
	Total Revenues	$ (32)	$ 46	$ -	$ 1,400
Fund Expenditures					
	Total Expenditures	$ -	$ -	$ -	$ -
	Change in fund balance	$ (32)	$ 46	$ -	$ 1,400

City of Sausalito
Gas Tax Fund
Fiscal Year 2024 Budget

Account Number	Account Description		2021 Actuals		2022 Actuals		2023 Adopted		2024 Adopted
Fund Revenues									
121-000-3300-027	Gas Tax Section 2107	$	49,995	$	40,986	$	45,681	$	52,000
121-000-3300-023	Gas Tax Section 2103		48,383		47,752		46,229		50,000
121-000-3300-025	Gas Tax Section 2105		36,946		33,507		30,733		37,000
121-000-3300-026	Gas Tax Section 2106		28,325		25,370		22,974		27,000
121-000-3300-028	Gas Tax Section 2107.5		2,000		2,000		2,000		-
121-000-3300-029	SB1 State Gas Tax Funds		-		16,697		-		-
121-000-3600-010	Interest on Investments		(416)		-		-		-
	Total Revenues	$	165,234	$	166,312	$	147,617	$	166,000
Fund Expenditures									
121-900-9100-140	Transfer to Capital Project Fu	$	-	$	75,000	$	50,000	$	50,000
121-190-4000-422	Street Light Maintenance		73,256		84,204		49,609		45,000
121-190-4000-430	Repair & Maint Streetlights		-		-		-		-
	Total Expenditures	$	73,256	$	159,204	$	99,609	$	95,000
	Change in fund balance	$	91,978	$	7,108	$	48,008	$	71,000

City of Sausalito
Traffic Safety Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
120-000-3600-010	Interest on Investments	$ -	$ 0	$ -	$ 500
120-000-3300-120	Traffic Congestion - State	-	-	-	-
120-000-3500-020	Vehicle Code Fines - County	-	-	-	-
120-000-3910-100	Transfer In from General Fund	205,486	95,000	78,000	-
	Total Revenues	$ 205,486	$ 95,000	$ 78,000	$ 500
Fund Expenditures					
120-190-4000-421	Traffic Signal Maintenance	$ 46,876	$ 77,751	$ 30,944	$ 50,000
120-900-9100-100	Transfer to General Fund	-	-	-	-
	Total Expenditures	$ 46,876	$ 77,751	$ 30,944	$ 50,000
	Change in fund balance	$ 158,610	$ 17,249	$ 47,056	$ (49,500)

City of Sausalito
Construction Impact Fee Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
122-000-3230-064	Construction Traffic Road Fees	$ 156,936	$ 180,717	$ 150,160	$ 163,000
122-000-3600-010	Interest on Investments	(451)	314	-	8,000
	Total Revenues	$ 156,485	$ 181,031	$ 150,160	$ 171,000
Fund Expenditures					
122-410-9100-140	Trfs to Capital Project Fd	$ 125,000.40	$ 275,000.04	$ 275,000.00	$ 160,000.00
	Total Expenditures	$ 125,000	$ 275,000	$ 275,000	$ 160,000
	Change in fund balance	$ 31,485	$ (93,969)	$ (124,840)	$ 11,000

City of Sausalito
Storm Drainage Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
125-000-3100-040	Drainage Tax	$ 70,932	$ 71,546	$ 58,147	$ 71,300
125-000-3600-010	Interest on Investments	(13)	83	-	3,500
	Total Revenues	$ 70,919	$ 71,629	$ 58,147	$ 74,800
Fund Expenditures					
125-190-5000-586	Memberships, Dues, Permits	$ 20,741	$ 33,646	$ 33,646	$ 33,646
125-190-4040-450	2M1 Bgwy Stormdrain CM02001		-	-	-
125-190-9100-140	Trfs to Capital Project Fd	35,000	-	-	-
	Total Expenditures	$ 55,741	$ 33,646	$ 33,646	$ 33,646
	Change in fund balance	$ 15,177	$ 37,983	$ 24,501	$ 41,154

City of Sausalito
Police State Grants Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
134-000-3641-010	State Grants	$ 125,892	$ 169,098	$ 168,892	$ 168,892
134-000-3600-010	Interest Earnings	(53)	340	-	14,000
134-000-3642-010	Federal Grants	-	-	-	-
	Total Revenues	$ 125,839	$ 169,437	$ 168,892	$ 182,892
Fund Expenditures					
134-200-7000-750	Equipment	$ 122,292	$ -	$ -	$ 447,000
134-200-7000-770	Vehicle Expense	51,563	-	120,000	-
134-200-1000-000	Salaries & Wages	-	-	-	-
134-200-1000-110	Salaries & Wages	-	-	-	-
134-200-1000-111	Holiday Payout	-	-	-	-
134-200-1000-130	Overtime	-	-	-	-
134-200-1000-131	Worker Comp Incentive	-	-	-	-
134-200-2000-215	Cafeteria Plan	-	-	-	-
134-200-2000-221	Medicare	-	-	-	-
134-200-2000-230	PERS Employer Contrib	-	-	-	-
134-200-2000-251	State Unemployment	-	-	-	-
134-200-2000-260	Workers' Compensation	-	-	-	-
134-200-2000-270	Uniform Allowance	-	-	-	-
134-200-5000-584	Employee Education Reimb	-	-	-	-
	Total Expenditures	$ 173,856	$ -	$ 120,000	$ 447,000
	Change in fund balance	$ (48,017)	$ 169,437	$ 48,892	$ (264,108)

City of Sausalito
County Measure AA (Roads) Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
124-000-3300-140	County Measure AA	$ 88,212	$ 170,521	$ 53,808	$ 188,834
124-000-3300-141	County Measure B (triannually)	-	-	-	-
124-000-3600-010	Interest on Investments	(630)	230	-	-
	Total Revenues	$ 87,582	$ 170,751	$ 53,808	$ 188,834
Fund Expenditures					
124-900-9100-140	Transfer to Capital Project Fu	$ 125,000	$ 675,000	$ 300,000	$ 140,000
	Total Expenditures	$ 125,000	$ 675,000	$ 300,000	$ 140,000
	Change in fund balance	$ (37,419)	$ (504,249)	$ (246,192)	$ 48,834

City of Sausalito
Stair Fund Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
126-000-3600-010	Interest on Investments	$ (144)	$ 207	$ -	$ 6,400
	Total Revenues	(144)	207	-	6,400
Fund Expenditures					
126-410-9100-140	Trfs to Capital Project Fd	$ -	$ -	$ -	$ 110,000
	Total Expenditures	$ -	$ -	$ -	$ 110,000.00
	Change in fund balance	$ (144)	$ 207	$ -	$ (103,600)

City of Sausalito
Marin County Measure A (Parks) Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
136-000-3641-010	State Grants	$ 5,000	$ -	$ 6,726	$ 67,253
136-000-3641-012	Per Capita Grant (Prop 40)	-	-	-	-
	Total Revenues	$ 5,000	$ -	$ 6,726	$ 67,253
Fund Expenditures					
136-600-7000-780	FFE - Furniture & Fixtures	$ -	$ -	$ -	$ -
136-900-9100-140	Trsf to Gen CIP Fund	-	-	-	-
	Total Expenditures	$ -	$ -	$ -	$ -
	Change in fund balance	$ 5,000	$ -	$ 6,726	$ 67,253

City of Sausalito
Disaster Assistance Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
130-000-3600-010	Interest Earnings	$ (89)	$ -	$ -	$ -
130-000-3642-010	Federal Grant	136,025	-	365,236	-
	Total Revenues	135,936	-	365,236	-
Fund Expenditures					
130-190-3000-320	Professional Services	$ 102,602	$ 3,419	$ 9,924	$ -
130-190-9100-140	Transfer to CIP Fund	-	-	-	-
	Total Expenditures	$ 102,602	$ 3,419	$ 9,924	$ -
	Change in fund balance	$ 33,334	$ (3,419)	$ 355,312	$ -

City of Sausalito
Measure L Sales Tax Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
117-000-3130-030	Measure L Sales Tax				$ 2,942,000
	Total Revenues	$ -	$ -	$ -	$ 2,942,000
Fund Expenditures					
117-190-9100-140	Transfer to CIP Fund	$ -	$ -	$ -	$ 2,940,000
	Total Expenditures	$ -	$ -	$ -	$ 2,940,000
	Change in fund balance	$ -	$ -	$ -	$ 2,000

City of Sausalito
Sea Level Rise Grant Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
116-000-3600-010	Interest on Investments	-	-	$ -	$ 30,000
116-000-3300-000	Intergovernmental Revenue	-	-	$ -	$ -
	Total Revenues	$ -	$ -	$ -	$ 30,000
Fund Expenditures					
116-150-3000-320	Professional Services	$ -	$ -	$ -	$ 600,000
116-150-6000-610	Supplies General	-	-	-	-
	Total Expenditures	$ -	$ -	$ -	$ 600,000
	Change in fund balance	$ -	$ -	$ -	$ (570,000)

City of Sausalito
OPEB Trust Fund
Fiscal Year 2024 Budget

Account Number	Account Description		2021 Actuals		2022 Actuals		2023 Adopted		2024 Adopted
Fund Revenues									
402-000-3600-010	Interest on Investments	$	161,750	$	(207,347)	$	21,853	$	10,000
402-000-3640-000	Contributions - Restricted Use		391,556.00		300,000.00		-		-
	Total Revenues	$	553,306	$	92,653	$	21,853	$	10,000
Fund Expenditures									
402-190-3000-320	Professional Services	$	9,200.88	$	11,453.70	$	10,000.00	$	10,000.00
402-190-2000-281	Distributions - Trust		-		-		-		-
	Total Expenditures	$	9,201	$	11,454	$	10,000	$	10,000
	Change in fund balance	$	544,106	$	81,200	$	11,853	$	-

- General Capital Improvements Capital Projects – To account for City-wide construction and improvements not otherwise paid for through the proprietary funds.

- Library Capital Improvement – To account for capital projects related to the library. Financing provided primarily by the general fund and state grants.

Capital Project Funds

City of Sausalito
General Capital Proj Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
140-000-3640-030	Grants	$ 157,577	$ 575,814	$ 484,292	$ 504,600
140-000-3463-010	County Grants	-	221,926	221,926	221,926
140-000-3641-012	SB1 State Gas Tax Funds	129,557	146,708	146,000	175,860
140-000-3600-010	Interest on Investments	901	817	-	42,500
140-000-3473-148	Donations Southview Park CIP	59,689	31,575	-	-
140-000-3600-000	Interest Earnings	-	-	-	-
140-000-3610-010	Interest on Investments	-	-	-	-
140-000-3640-000	Contributions - Private	-	-	-	-
140-000-3640-010	Friends of Library Donation	-	-	-	-
140-000-3640-040	Cert of Part Parks	-	-	-	-
140-000-3641-010	State Grant	-	183,680	183,680	-
140-000-3642-010	Federal Grant	-	-	-	-
140-000-3643-020	Private Grants	-	275,000	-	-
140-000-3900-000	Miscellaneous Revenue	103,679	-	-	-
140-000-3910-117	Transfer from Measure L	-	-	-	2,940,000
140-000-3910-122	Transfer From Const Impact	125,000	275,000	275,000	160,000
140-000-3910-124	Trsf in fr Cnty Measure AA Fd	125,000	675,000	300,000	140,000
140-000-3910-126	Transfer in from Stairs Fund	-	-	-	110,000
140-000-3910-121	Tranfser From Gas Tax Fund	-	75,000	50,000	50,000
140-000-3910-100	Transfer From General Meas O	596,340	1,200,000	1,200,000	-
140-000-3910-101	Transfer from General Fund	-	-	-	-
140-000-3910-110	Trsf in from Sewer Fd	-	-	-	-
140-000-3910-114	Transfer in from Tideland Fund	-	-	-	-
140-000-3910-125	Transfer in from Storm Drain F	35,000	-	-	-
140-000-3910-130	Trsf in fr. Disaster Recovery	-	-	-	-
140-000-3910-136	Trsf in from Recreat Grant Fd	-	-	-	-
140-000-3910-210	Transfer from MLK	-	-	-	-
140-000-3910-220	Transfer from Parking	-	-	-	-
140-000-3930-000	Proceeds of debt	1,858,000	-	-	-
	Total Revenues	$ 3,190,744	$ 3,660,521	$ 2,860,898	$ 4,344,886
Fund Expenditures					
140-550-7000-024	FY2023-24 CIP Project Costs	$ -	$ -	$ -	$ 4,657,500
140-410-1000-110	Salaries & Wages			-	301,695
140-410-2000-215	Cafeteria Plan			-	38,547
140-410-2000-230	PERS Employer Contrib			-	26,752
140-410-1000-140	Auto Allowance			-	5,100
140-410-2000-221	Medicare			-	4,375
140-410-2000-280	City Paid Def Comp			-	2,995
140-410-1000-130	Overtime			-	-
140-410-2000-220	Social Security			-	-
140-410-4112-450	Sidwalk Repair Program	-	-	-	-
140-410-4118-450	Street Repair Program	1,330,477	121,498	1,000,000	-
140-410-4125-450	Storm Drain Repl (in ROW)	-	-	-	-
140-410-4131-450	Shoreline Rip Rap Replacement	-	8,122	10,000	-
140-410-4133-450	Small Park Improvements	-	-	-	-

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
140-410-4141-450	Traffic Signal Upgrades	-	-	-	-
140-410-4145-450	Turney Boat Ramp Dredge	-	-	-	-
140-410-4148-450	Southview Park Walls	1,932,896	148,335	102,157	-
140-410-4155-450	Dunphy Park Stormdrain	-	-	-	-
140-410-4160-450	Gate 6 Signal Mod	-	-	-	-
140-410-4162-450	Caledonia Streetscape	-	-	-	-
140-410-4164-450	Safe Routes to Schools	-	-	-	-
140-410-4166-450	Gate 6 Road Signal Mods	693,700	382,272	-	-
140-410-4169-450	City Hall Elevator Upgrade	-	-	-	-
140-410-4183-450	Ferry Terminal Improvements	43,424	84,964	2,450,000	-
140-410-4203-450	Dunphy Park	309,663	-	-	-
140-410-4231-450	Bridgeway-Woodward SlideRepair	8,453	30,181	540,000	-
140-410-4232-450	North St. Stairs Slide Repair	1,364	140,215	-	-
140-410-4234-450	Sausalito Blvd Crescent MudSld	143,035	-	55,000	-
140-410-4236-450	Caledonia Street Trees	-	-	15,000	-
140-410-4239-450	Coloma Crosswalk	-	-	128,766	-
140-410-4240-450	Bridgeway Bike Lane Pilot Proj	-	-	80,000	-
140-410-4242-450	Geological Mapping Study	-	-	-	-
140-410-4247-450	EV Charging Stations - Lot 2		-	-	-
140-410-4248-450	Turney Street Boat Ramp Approa		-	-	-
140-410-4249-450	StormDrain Capture Device Prog		-	50,000	-
140-410-4250-450	Dunphy SouthArea Improve Part2		26,366	70,000	-
140-410-4253-450	Easterby Spring Signal Improve		-	135,000	-
140-410-4256-450	Minor Facility Repair Program		21,466	75,000	-
140-410-4260-450	Ferry Landside Phase 2		14,723	35,000	-
140-410-4261-450	City Hall Charging Station		-	132,500	-
140-410-4262-450	Marinship Vault Filtration Sys		-	20,000	-
140-410-4263-450	Urban Wildfire Interface		-	60,000	-
140-410-4264-450	Bridgeway at Napa Roundabout		-	-	-
140-410-4265-450	Bridgeway Safety Improvements		-	53,000	-
140-410-4266-450	429.5 Johnson Street			200,000	-
140-410-4267-450	Place holder for 2024 CIP			-	-
140-410-4910-450	ADA - Traffic, Trans Projects	-	-	-	-
140-410-4990-450	ADA - Transition Plan	-	960	-	-
140-420-4118-450	Street Repair Program	-	-	100,000	-
140-420-4178-451	Storm Drain Capital Proj	-	-	50,000	-
	Total Expenditures	$ 4,463,010	$ 979,100	$ 5,361,423	$ 5,036,964
	Change in fund balance	$ (1,272,266)	$ 2,681,420	$ (2,500,525)	$ (692,078)

City of Sausalito
Library Capital Improvement Fu Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
115-000-3600-010	Interest on Investments	$ (99)	$ 140	$ -	$ 4,000
	Total Revenues	$ (99)	$ 140	$ -	$ 4,000
Fund Expenditures					
		$ -	$ -	$ -	$ -
	Total Expenditures	-	-	-	-
	Change in fund balance	$ (99)	$ 140	$ -	$ 4,000

- 2006 General Obligation Bonds – To account for the accumulation of resources to pay general obligation bonds principal and interest.
- Tideland Loan – To account for transfers of funds from the Tidelands Fund to pay California Department of Boating & Waterways loan principal and interest.

Debt Service Funds

City of Sausalito
GO Bonds, 2006 Series A & B Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
303-000-3100-010	Secured Property Tax	$ 626,868	$ 641,823	$ 369,546	$ 728,265
303-000-3600-010	Interest on Investments	245	1,151	1,292	500
303-000-3100-020	Unsecured Property Tax	-	-	30,818	-
303-000-3300-010	Homeowner's Exemption	-	230	3,166	-
	Total Revenues	$ 627,113	$ 643,204	$ 404,821	$ 728,765
Fund Expenditures					
303-700-4710-000	Principal GO Bonds	$ -	$ -	$ -	$ 645,000.00
303-700-4720-001	Interest Exp - GO Bonds	-	-	-	88,743
303-700-4750-010	Fiscal Agent Fees	-	-	-	750
	Total Expenditures	$ -	$ -	$ -	$ 734,493
	Change in fund balance	$ 627,113	$ 643,204	$ 404,821	$ (5,728)

City of Sausalito
Tideland Loan Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
302-000-3910-114	Transfer From Tideland Fund	$ 72,156	$ 72,155	$ 72,155	$ 72,156
	Total Revenues	$ 72,156.00	$ 72,155.04	$ 72,155.00	$ 72,156.00
Fund Expenditures					
302-700-4710-000	Tidelands Loan Principal	$ -	$ -	$ -	$ 63,230
302-700-4710-001	Tidelands Loan Interest	-	-	-	8,926
	Total Expenditures	$ -	$ -	$ -	$ 72,156
	Change in fund balance	$ 72,156	$ 72,155	$ 72,155	$ -

- MLK Fund – The City has a lease agreement with the Sausalito School District to finance the acquisition of the Martin Luther King School site (“MLK”), containing approximately 17 acres of land, with improvements. The City leases units in the building to various tenants under operating leases with terms ranging from one to five years.
- Sewer Fund – Accounts for the provision of sewer services to residents and businesses of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, capital improvements, maintenance, financing, billing, and collections. Treatment services are provided by Sausalito-Marin City Sanitary District.
- Parking Fund – Accounts for the provision of parking services to residents and businesses of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, capital improvements, maintenance, financing, billing, and collections.
- Bank Of America Building Fund – Accounts for the Bank of America building asset and related depreciation, long-term debt, and rents received.
- Old City Hall Fund – 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.

Enterprise Funds

City of Sausalito
MLK Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
210-000-3620-020	Rentals - Buildings	$ 1,197,787	$ 1,157,020	$ 1,380,000	$ 1,380,000
210-000-3600-010	Interest on Investments	302	55,089	35	58,000
210-000-3640-410	Electric Pass Thru to Leasees	(727)	27,290	27,840	27,840
210-000-3640-411	Gas Pass Thru to Leasees	-	2,331	-	2,214
210-000-3900-000	Miscellaneous Revenue	-	70	-	-
210-000-3900-021	Insurance Reimbursement	-	-	-	-
	Total Revenues	$ 1,197,363	$ 1,241,800	$ 1,407,875	$ 1,468,054
Fund Expenditures					
210-190-9100-100	Transfer to General Fund	$ 235,000	$ -	$ -	$ 700,000
210-190-4170-014	2016 CoP Principal	-	-	470,000	490,000
210-190-4730-013	2016 CoPs Lease - Interest	173,773	160,375	150,417	130,200
210-190-4000-414	Utilities - Sewer	-	-	72,794	50,000
210-190-4000-410	Utilities - Electricity	53,064	53,602	46,329	47,000
210-190-1000-110	Salaries & Wages	44,612	46,573	-	40,005
210-190-4000-413	Utilities - Water	9,398	26,577	22,341	23,000
210-190-2000-234	PERS ER UAAL Miscellaneous	12,795	-	-	13,200
210-190-2000-215	Cafeteria Plan	8	4,466	7,851	10,050
210-190-3000-320	Professional Services	8,901	11,485	10,732	10,000
210-190-4000-430	Repairs & Maint Buildings	9,686	9,284	3,339	10,000
210-190-4000-411	Utilities - Gas	7,344	7,989	6,198	6,300
210-190-2000-230	PERS Employer Contribution	-	2,614	-	4,647
210-190-3000-321	City Attorney Services	2,577	-	2,500	2,500
210-190-4750-010	2016 CoPs Fiscal Agent Fees	2,000	2,570	2,000	2,000
210-190-1000-130	Overtime	19	598	-	1,818
210-190-4000-412	Utilities - Telephone	561	995	806	830
210-190-2000-221	Medicare	539	641	-	606
210-190-2000-280	City Paid Def Comp.	-	202	-	415
210-190-1000-140	Auto Allowance	-	75	-	-
210-190-1000-145	Commuter Checks	-	-	-	-
210-190-2000-220	FICA	-	-	-	-
210-190-2000-251	State Unemployment	-	-	-	-
210-190-2000-260	Worker's Compensation	1,244	-	-	-
210-190-2000-282	OPEB Expense	(2,608)	(13,011)	-	-
210-190-2001-002	Salary Savings	(262)	-	-	-
210-190-3000-323	Legal and Accounting Services	-	-	-	-
210-190-3000-347	Security Alarm	506	-	-	-
210-190-4000-420	Cleaning Services	4,300	-	-	-
210-190-4730-100	Gen Fd Loan Interest	45,572	40,874	19,600	-
210-190-5000-520	Insurance - Liability	-	-	-	-
210-190-5000-521	Insurance - Property	10,000	-	17,575	-
210-190-7000-730	Land Improvements	-	-	-	-
210-190-7100-715	Depreciation	25,516	25,516	-	-
210-190-7100-720	Depreciation - Buildings	77,812	77,812	-	-

Account Number	Account Description		2021 Actuals		2022 Actuals		2023 Adopted		2024 Adopted
210-190-7100-730	Depreciation - Improvements		212,098		212,098		-		-
	Total Expenditures	$	934,455	$	671,336	$	832,482	$	1,542,571
	Change in fund balance	$	262,908	$	570,464	$	575,393	$	(74,517)

City of Sausalito
Sewer Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
110-000-3100-000	Sewer Charges on Prop Tax Bill	$ 2,875,042	$ 2,684,615	$ 2,762,149	$ 2,920,522
110-000-3600-010	Interest on Investments	(8,860)	6,646	-	160,000
110-000-3230-064	Sewer Lateral Inspect/Certif	16,547	15,020	158,373	15,149
110-000-3100-001	Permit and Plan Charges	-	-	-	-
110-000-3900-000	Miscellaneous Revenue	4,040	1,400	-	-
	Total Revenues	$ 2,886,769	$ 2,707,681	$ 2,920,522	$ 3,095,671
Fund Expenditures					
110-550-1000-110	Salaries & Wages	$ 439,439	$ 495,821	$ 466,398	$ 670,090
110-550-7000-024	CIP Improvment Costs				510,000
110-550-3000-320	Professional Services	206,842	358,356	450,000	450,000
110-550-5000-520	Insurance - Liability	72,681	-	275,000	275,000
110-550-4000-435	Repair of Sewer Infrastructure	10,179	115,663	350,000	250,000
110-550-9100-101	Admin Charge - General Fund	225,000	225,000	225,000	225,000
110-550-4730-010	2015 Sewer Bond - Interest	93,278	186,006	188,131	188,131
110-550-4710-010	2015 Sewer Bond - Principal	-	-	170,000	177,632
110-550-2000-215	Cafeteria Plan	39,923	62,114	80,129	120,648
110-550-2000-234	PERS ER UAAL Miscellaneous	35,813	38,325	28,125	117,226
110-550-4000-432	Repair & Maint Vehicles	5,024	46,859	76,000	76,000
110-550-2000-230	PERS Employer Contrib	43,368	242,099	45,484	70,411
110-550-4111-998	Urgent Repairs		34,642	50,000	50,000
110-550-4730-002	2011 CSWRB Loan - Principal	-	0	47,000	47,000
110-550-3000-340	Technical Services	286,373	317,334	35,000	35,000
110-550-4730-001	2011 CSWRB Loan - Interest	19,146	(1,223)	22,000	22,000
110-550-2000-260	Workers' Compensation	144,120	373	8,034	20,150
110-550-4200-001	Riverwatch Settlement Insp.	3,615	2,954	2,500	20,000
110-550-7000-740	Machinery & Equipment	-	74,542	20,000	20,000
110-550-5000-586	Dues & Subscription	5,426	75	17,000	17,000
110-550-1000-130	Overtime	2,873	5,655	14,287	16,533
110-550-6000-610	Supplies - General	16,320	21,233	16,000	16,000
110-550-4100-551	Sewer Management Prog.	9,000	15,638	15,000	15,000
110-550-6000-621	Oil and Gasoline	6,389	9,338	12,778	12,778
110-550-5000-561	Permits	3,788	4,495	10,000	10,000
110-550-2000-221	Medicare	6,365	7,440	-	9,956
110-550-1000-140	Auto Allowance	-	1,425	2,000	7,200
110-550-4000-414	Utilities - Sewer	6,130	-	7,000	7,000
110-550-2000-280	City Paid Def Comp.	-	2,449	5,038	6,815
110-550-4000-413	Utilities - Water	4,928	921	5,300	5,300
110-550-4000-420	Cleaning Services	-	3,495	5,272	5,272
110-550-4000-410	Utilities - Electricity	4,543	3,990	5,048	5,048
110-550-4000-431	Repair Machinery & Equip	-	350	5,000	5,000
110-550-2000-281	Retiree Health	-	-	-	4,551
110-550-6000-622	Uniforms	4,213	1,367	4,213	4,213
110-550-5000-582	Training and Workshops	2,086	1,531	4,000	4,000

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
110-550-5000-001	MERA Operating Costs	3,978	4,600	3,801	3,801
110-550-7000-760	Computer Equipment	14	175	3,500	3,500
110-550-4000-412	Utilities - Telephone	2,940	4,287	3,267	3,267
110-550-4000-442	Rental Mach and Equip	369	97	2,000	2,000
110-550-4200-002	Riverwatch Settlement Repairs	11,735	1,763	1,000	1,000
110-550-6000-625	Safety Supplies	565	-	1,000	1,000
110-550-4000-415	Utilities - Solid Waste	685	-	800	800
110-550-6000-611	Office Supplies	63	264	750	750
110-550-1000-120	Salaries & Wages (Part-time)	-	-	-	-
110-550-1000-145	Commuter Checks	-	-	-	-
110-550-2000-210	Health Insurance	268	75	77	-
110-550-2000-220	FICA	-	-	-	-
110-550-2000-251	State Unemployment	-	-	-	-
110-550-2000-282	OPEB Expense	(21,181)	22,806	-	-
110-550-2002-082	OPEB Expense	-	-	-	-
110-550-3000-323	Legal Services - Other	-	-	-	-
110-550-3000-342	SMCSD Maintenance Charges		-	-	-
110-550-3000-343	Health & Medical on Job	-	158	-	-
110-550-4000-430	Repairs & Maint Buildings	-	-	-	-
110-550-4000-436	Aggregates	-	-	-	-
110-550-4200-003	Riverwatch Settlement Loans	-	-	-	-
110-550-4750-010	Fiscal Agent Fees	1,250	-	-	-
110-550-5000-540	Advertising - Hiring	-	-	-	-
110-550-5000-541	Advertising - Noticing	-	778	-	-
110-550-5000-551	Printing - External Service	264	-	-	-
110-550-5000-581	Conferences	-	-	-	-
110-550-5000-583	Mileage Reimbursement	-	-	-	-
110-550-5000-584	Employee Education Reimb	-	-	-	-
110-550-6000-612	Postage	13	-	-	-
110-550-7000-750	Vehicles	-	-	-	-
110-550-7100-715	Depreciation Exp - Infrastruct	174,255	202,631	-	-
110-550-7100-750	Depreciation Equipment	17,970	2,245	-	-
110-550-7100-770	Depreciation Vehicles	9,361	9,361	-	-
	Total Expenditures	$ 1,899,411	$ 2,527,507	$ 2,682,931	$ 3,512,072
	Change in fund balance	$ 987,358	$ 180,174	$ 237,591	$ (416,401)

City of Sausalito
Parking Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
220-000-3475-011	Parking Lot 1 Revenue	$ 694,179	$ 1,229,143	$ 1,170,410	$ 1,200,000
220-000-3475-040	Meter Collections	350,149	456,880	493,952	500,000
220-000-3475-021	Parking Lots Pay by Phone Rev	87,706	171,179	172,249	172,000
220-000-3475-025	Bicycle Parking	-	-	-	170,000
220-000-3475-002	Parking - Casa Madrona	16,698	66,792	66,792	66,792
220-000-3600-010	Interest Earnings	(5,326)	1,125	-	45,000
220-000-3485-012	D - Permits	34,972	34,762	40,298	40,000
220-000-3475-001	Parking - Inn Above Tides	-	39,204	39,204	39,204
220-000-3485-013	H - Parking Permit	26,995	25,430	31,208	25,000
220-000-3475-003	Parking - Hotel Sausalito	-	21,780	21,780	21,780
220-000-3485-011	C - Parking Permits	18,925	18,485	23,700	20,000
220-000-3485-010	B - Parking Permits	13,325	12,470	17,393	15,000
220-000-3485-014	L - Parking Permits	18,377	19,431	16,906	15,000
220-000-3485-017	No Parking Permit	12,021	12,145	5,691	6,000
220-000-3475-033	Resident Parking	1,360	1,960	2,325	2,325
220-000-3485-016	Commuter SmartCard	670	1,200	908	1,000
220-000-3475-010	Parking Lot Revenue Other	-	-	2,443	-
220-000-3485-015	Temporary Permits	-	245	20	-
	Total Revenues	$ 1,270,051	$ 2,112,231	$ 2,105,277	$ 2,339,101
Fund Expenditures					
220-420-9100-100	Transfer to General Fund	$ 3,034,000	$ 1,000,000	$ 2,000,000	$ 1,500,000
220-420-1000-110	Salaries & Wages	74,581	80,219	83,467	394,128
220-420-3000-320	Professional Services	91,999	126,948	115,000	150,000
220-420-5000-570	Banking Services	12,245	52,331	55,000	90,000
220-420-2000-215	Cafeteria Plan	15,029	20,192	21,903	88,980
220-420-1000-130	Overtime	-	-	-	38,450
220-420-2000-230	PERS Employer Contrib	6,401	6,080	5,670	35,846
220-420-5000-522	Warranties	29,260	15,792	15,000	16,000
220-420-4000-431	Repair Machinery & Equip	8,416	11,288	10,000	15,000
220-420-2000-221	Medicare	991	1,108	-	6,272
220-420-5000-551	Printing - External Service	5,101	4,788	5,000	6,000
220-420-6000-610	Supplies - General	3,323	4,880	6,000	5,000
220-420-7000-740	Machinery & Equipment	12,501	90	13,000	5,000
220-420-2000-280	City Paid Def Comp.	-	-	-	4,220
220-420-2000-270	Uniforms	1,400	1,500	1,182	4,000
220-420-2000-260	Workers' Compensation	9,760	-	2,480	2,480
220-420-6000-611	Office Supplies	-	655	500	500
220-420-4000-412	Utilities - Telephone	397	237	225	400
220-420-1000-120	Salaries & Wages (Part-time)	-	-	-	-
220-420-2000-210	Health Insurance		-	16,802	-
220-420-2000-220	FICA	-	-	-	-
220-420-2000-234	PERS ER UAAL Miscellaneous	-	-	-	-
220-420-2000-251	State Unemployment	-	-	-	-
220-420-2000-282	OPEB Expense	(5,220)	(32,556)	-	-
220-420-4000-442	Equipment Rental	-	-	-	-

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
220-420-5000-000	Other Services	-	-	-	-
220-420-5000-520	Insurance - Liability	441	9,154	-	-
220-420-6000-612	Postage	551	18	-	-
220-420-7000-730	Land Improvements	-	-	-	-
220-420-7100-740	Depreciation - Equipment	16,354	16,354	-	-
	Total Expenditures	$ 3,317,530	$ 1,319,078	$ 2,351,229	$ 2,362,276
	Change in fund balance	$ (2,047,479)	$ 793,153	$ (245,952)	$ (23,175)

City of Sausalito
Bank of America Building Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
230-000-3620-020	Rentals – Buildings	$ -	$ -	$ 23,775	$ 76,615
230-000-3620-030	ATM Lease	-	22,154	24,000	24,000
230-000-3600-010	Interest Income	-	3,313	-	1,900
230-000-3910-100	Transfer from General Fund	-	-	157,830	-
	Total Revenues	$ -	$ 25,467	$ 205,605	$ 102,515
Fund Expenditures					
230-190-4710-010	Principal BofA bldg	$ -	$ -	$ 111,000.00	$ 113,000.00
230-190-4730-010	Interest BofA bldg	-	53,810	46,830	43,719
230-190-4750-010	Fiscal Agent Fees	-	-	-	-
230-190-7100-720	Depreciation - Buildings	-	39,936	-	-
230-230-6000-699	Misc Supplies	-	-	1,238	-
230-700-4760-000	Issuance Costs	-	-	-	-
	Total Expenditures	-	93,745	159,068	156,719
	Change in fund balance	$ -	$ (68,279)	$ 46,538	$ (54,204)

City of Sausalito
Old City Hall Fund
Fiscal Year 2024 Budget

Account Number	Account Description	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted
Fund Revenues					
113-000-3600-010	Interest on Investments	$ (356)	$ 49,799	$ -	$ 9,300
113-000-3620-010	Gene Heller - Old City Hall	51,050	336,303	200,000	200,000
	Total Revenues	$ 50,694	$ 386,102	$ 200,000	$ 209,300
Fund Expenditures					
113-190-3000-320	Professional Services	$ -	$ 626	$ 192	$ 500
113-190-4000-414	Utilities - Sewer	16,172	26,603	28,082	28,000
113-190-4000-430	Repairs & Maint Buildings	-	-	-	10,000
113-190-4900-010	Bad Debt Expense	52,500	-	-	-
113-700-7100-720	Depreciation - Buildings	27,590	27,590	-	-
113-900-9100-100	Transfers to General Fund	65,000	-	-	125,000
	Total Expenditures	$ 161,262	$ 54,818	$ 28,274	$ 163,500
	Change in fund balance	$ (110,567)	$ 331,284	$ 171,727	$ 45,800

	Transfer To		
Transfer From	Capital Projects	General Fund	Debt Service
Measure L	2,940,000	-	-
Sewer Fund	-	225,000	-
Tide Lands Fund	-	200,000	72,156
MLK Fund	-	700,000	-
Old City Hall	-	125,000	-
Parking Fund	-	1,500,000	-
Gas Tax	50,000	-	-
Construction Impact	160,000	-	-
Stair Fund	110,000	-	-
Measure AA	140,000	-	-
Total	3,400,000	2,750,000	72,156

City of Sausalito
City Wide Funds - Change in Balance

	Projected Opening Balances	Revenues	Expenses	Transfers	Change in Balance	June 30, 2024
Unrestricted						
General Fund	13,769,700	17,590,377	20,339,514	2,750,000	863	13,770,563
Old City Hall	849,193	209,300	38,500	(125,000)	45,800	894,993
MLK	5,612,215	1,468,054	842,571	(700,000)	(74,517)	5,537,698
Parking	715,500	2,339,101	862,276	(1,500,000)	(23,175)	692,325
Bank of America Building	(95,371)	102,515	156,719	-	(54,204)	(149,575)
Total Unrestricted Funds	20,851,237	21,709,347	22,239,580	425,000	(105,233)	20,746,004
Special Revenue and Capital Funds						
Tidelands & Waterfront	959,197	798,754	131,500	(272,156)	395,098	1,354,295
Sea Level Rise Grant	1,000,000	30,000	600,000	-	(570,000)	430,000
Traffic Safety	19,228	500	50,000	-	(49,500)	(30,272)
Gas Tax	34,296	166,000	45,000	(50,000)	71,000	105,296
Construction Impact Fee	182,188	171,000	-	(160,000)	11,000	193,188
County Measure AA (Roads)	(255,827)	188,834	-	(140,000)	48,834	(206,993)
Storm Drainage	111,957	74,800	33,646	-	41,154	153,111
Stair Fund	160,290	6,400	-	(110,000)	(103,600)	56,690
Disaster Assistance	113,270	-	-	-	-	113,270
Police Seized Assets	35,704	1,400	-	-	1,400	37,104
Police State Grants	328,757	182,892	447,000	-	(264,108)	64,649
Marin County Measure A (Parks)	152,860	67,253	-	-	67,253	220,113
Measure L Sales Tax	-	2,942,000	-	(2,940,000)	2,000	2,000
General Capital Proj	838,600	944,886	5,036,964	3,400,000	(692,078)	146,522
Library Capital Improvement Fu	108,703	4,000	-	-	4,000	112,703
Total Special Revenue and Capital Funds	3,789,223	5,578,719	6,344,110	(272,156)	(1,037,547)	2,751,676
Debt Service and Trust Funds						
Tideland Loan	-	-	72,156	72,156	-	-
GO Bonds, 2006 Series A & B	808,603	728,765	734,493	-	(5,728)	802,875
OPEB Trust	1,814,036	10,000	10,000	-	-	1,814,036
Total Debt Service and Trust Funds	2,622,639	738,765	816,649	72,156	(5,728)	2,616,911
Citywide Funds Total	27,263,099	28,026,831	29,400,339	225,000	(1,148,508)	26,114,591