



CITY OF SAUSALITO, CALIFORNIA
FISCAL YEAR 2025-2026
ADOPTED BUDGET

www.sausalito.gov

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July 1, 2025 - June 30, 2026

www.sausalito.gov



**City of Sausalito, California
Recommended City Budget**

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Sausalito City Government

The City of Sausalito is a General Law city incorporated in 1893 under the laws of the State of California.

The City operates under a City Council – City Manager form of government.

Five City Council members are elected at large in non-partisan, municipal elections. They serve overlapping four-year terms in office. The Mayor is elected annually by the City Council and serves a one-year term.

All general municipal elections for the City of Sausalito are held on the first Tuesday after the first Monday in November of each even-numbered year as specified in California Elections Code Section 1301.





**COUNCIL MEMBER
JILL HOFFMAN**



**COUNCIL MEMBER
MELISSA BLAUSTEIN**



**MAYOR
JOAN COX**



**COUNCIL MEMBER
DR. IAN SOBIESKI**



**VICE-MAYOR
STEVEN WOODSIDE**

Sausalito Community Profile

The City of Sausalito is located immediately north of San Francisco just across the Golden Gate Bridge in Marin County, California. It is a picturesque, bay-front town that is home to artists, writers, actors and poets. Sausalito developed rapidly as a shipbuilding center during World War II, with its industrial character giving way in postwar years to a reputation as a wealthy and artistic enclave, a picturesque residential community incorporating large numbers of houseboats, and a tourist destination. The city is adjacent to, and largely bounded by, the protected spaces of the Golden Gate National Recreation Area as well as the San Francisco Bay.

Located at 37°51'33"N 122°29'07"W, Sausalito encompasses both steep, wooded hillside and shoreline tidal flats. According to the United States Census Bureau, the city has a total area of 2.2 square miles (5.7 km²). Notably, only 1.8 square miles (4.7 km²) of it is land. A full 21.54% of the city (0.5 square miles, or 1.3 km²) is underwater and has been so since its founding in 1868. Prominent geographic features associated with Sausalito include Richardson Bay and Pine Point.

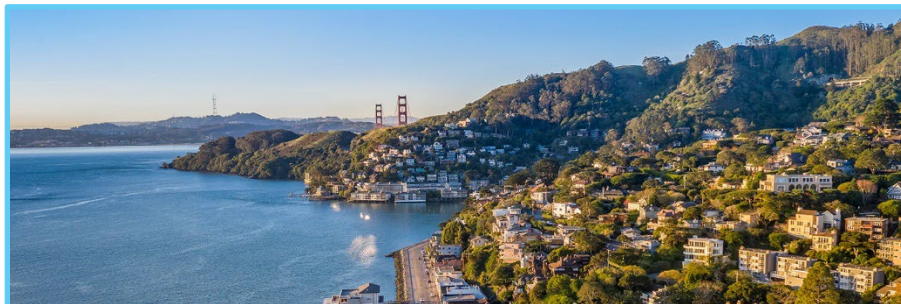
The 2020 United States census reported that Sausalito had a population of 7,269. The population density was 4,120.7 inhabitants per square mile (1,591.0/km²). The racial makeup of Sausalito was 83.5% White, 0.7% African American, 0.2% Native American, 5.8% Asian, 0.1% Pacific Islander, 1.4% from other races, and 8.4% from two or more races. Hispanic or Latino of any race were 6.6% of the population.

Standard & Poor's Ratings Services' long-term and underlying rating for the City of Sausalito, general obligation (GO) bonds is AA+. The economic outlook is stable.

The ratings reflect an assessment of the following factors for the city:

Sausalito's strong economy with a projected per capita effective buying income of over 350% of the U.S. and an exceptionally high per capita market value of \$362,159.

The city has access to the broad and diverse economy of the San Francisco Bay area, and the county's 2012 unemployment rate of 6.3% was well below the national and state levels.



Mission Statement

Our mission is: The City of Sausalito serves those who live, work and visit in the city by fostering new opportunities to protect and improve the quality of life in our unique waterfront community.

Vision Statement

Our vision is: Sausalito will bring together its residents, businesses and visitors to create a thriving, safe, environmentally welcoming, and friendly community that cultivates its natural beauty, history, the arts and waterfront culture.

City Values

The City of Sausalito, California, values:

Innovation, creativity and informed risk taking.

Transparent and accessible government.

Creating an environment where people excel to their full potential.

Professionalism and accountability.

Respect for equity and inclusion.

Excellence in public service.

Teamwork.

City Overarching Goals

Goal A: Utilize comprehensive planning to balance the community’s character and diversity with its evolving needs.

Goal B: Strengthen our community identity.

Goal C: Enhance our fiscal resiliency.

Goal D: Continually improve and maintain infrastructure while addressing climate change and ensuring resiliency.

Goal E: Maintain a strong organization to deliver effective, efficient and sustainable municipal services.

CITY MANAGER'S TRANSMITTAL LETTER

Dear Honorable Mayor Cox, Vice Mayor Woodside, Councilmembers Blaustein, Hoffman and Sobieski,

In accordance with the Sausalito Municipal Code, it pleases me to present a balanced budget for Fiscal Year 2025/2026. This year's budget maintains current service levels, provides funding to meet City Council priorities and invests major funds in our infrastructure. Committing General Fund, Measure L and various available funds to our Capital Improvement Program will enhance our community in the areas of safety, business environment and quality of life.

Understanding there is economic uncertainty, the budget is balanced with conservative revenue estimates while recognizing increases in operating costs. The budget prioritizes the **City Council Economic Stability Reserve** and sets aside **\$5,536,841, 25% of FY26 budgeted expenditures** to cover potential General Fund shortfalls and emergencies. The budget also maintains an additional **Unassigned General Fund Reserve** of **\$3,944,303**. Taken together, the City Council has set aside **\$9,481,144** or **42% of General Fund expenditures** to help protect the City from volatile revenue swings and lessen vulnerability to natural emergencies.

Public pensions are a longstanding concern of the City Council. The adopted budget includes \$3.3 million to prepay the California Public Employees Retirement System (CalPERS) annual unfunded pension liability cost for FY26. This annual payment to CalPERS payoffs the city's unfunded actuarially accrued liability due for fiscal year 2026. Normal retirement costs are also paid to CalPERS as part of annual payroll and are included in the budget.

The City can make the CalPERS payment monthly or as a lump sum by a July deadline for a discount of 3.2%. The City has made lump sum payments in prior years to take advantage of the discount. The savings to the City for the prepayment in July 2025 is \$112,466.

The City Council entered into an agreement in 2015 with the Public Agency Retirement System (PARS) to establish and manage a Section 115 Irrevocable Trust that can only be used to pay for employee pensions and retiree health insurance. The Council has directed that all trust assets under PARS management be transferred to CalPERS for investment management services in the new fiscal year.

City budgets are dynamic financial plans that change with the economic times. The city budget is prepared once a year, but the City Council and community have ample opportunities to engage and refine the budget to meet agreed upon initiatives. The budget is reassessed once the annual financial audit is completed in December. Fund balances are revised to reflect actual revenue collections and expenditures. The City Council may consider budget adjustments at that time based on the updated financial information. The budget can also be amended as a result of the annual Strategic Planning and Priority Setting Session and Mid-Year Budget review.

The City Council and administration have taken precautionary steps to guard against unforeseen economic circumstances. The city has pursued new revenue sources using entrepreneurial business practices. City investments in land and buildings benefit the community and city coffers and keep the local rental market competitive.

A new city user fee schedule was adopted, which updates all city user fees and implements new fees based on a study conducted by Willdan Financial Services. Sausalito also adopted an irrevocable Section 115 Trust early to fund retirement benefits and secured voter passage of the prior Measure O and current Measure L Sales Tax initiatives. These efforts help the City to deal with unfunded pension obligations, needed investment in infrastructure and other short-term challenges while maintaining city services.

The City Council will pursue the development of a long-term (10-year) financial model to guide future budget decisions and financial policies. The model will help identify future periods of financial uncertainty and imbalance and allow the City Council time to take proactive steps. The city will hire a financial advising firm to assist in this endeavor.

The City will also hire a new Finance Director to lead the Finance Department and assist in the financial management of the city. Jesus Nava, the current Interim Finance Director has been instrumental in helping manage the city's financial affairs and in preparing the new budget during this period of transition. It has been a heavy workload performed well.

FY 2025-26 Budget Amounts

The All-Funds city budget for fiscal year 2025-2026 totals **\$31,674,497 for operations** including transfers in between funds and **\$17,755,574 for capital improvements**.

Major Recommended Changes In Budget

Investment in the City of Sausalito Infrastructure

The new budget allocates **\$17.75 million for capital improvements** reflecting the City Council's priority. The projects are funded by the city's Measure L Sales Tax Fund, the General Fund and a variety of minor city funds. Measure L was approved by Sausalito voters in November 2022, renewing an expiring ½ cent sales tax (Measure O) and adding an additional ½ sales tax for a total one-cent sales tax for general city uses.

The City Council has honored its commitment to using all Measure L revenue to improve the city's aging infrastructure. The FY26 budget appropriates and transfers the entire estimated fund balance of the Measure L Fund, \$8,027,508, to the Capital Improvements Fund to finance approved projects. The General Fund contributes an additional \$5,680,497 from fund balance to the CIP Fund.

Personnel

City government is a service organization. City employees serve the public. The new budget contains 79 full-time equivalent positions and 25 part-time/seasonal positions. Salary adjustments are made according to collective bargaining agreements and the pay and compensation policies of the city.

Personnel Changes

A staff reorganization was presented to the City Council on May 3, 2025. The reorganization efficiently aligns personnel with priorities and helps retain quality staff. There is no net increase in position count. The following position title changes are made in the budget to reflect the new organization: Assistant City Manager, Police Captain, Community Services Director, City Librarian and Associate Planner.

Liability Insurance

The City of Sausalito is a member of PRISM, Public Risk Innovation, Solutions and Management and purchases property coverage, excess workers' compensation and excessive liability coverage. The budget contains an appropriation of \$2,111,500 for liability and property insurance coverage. Liability insurance costs are constantly being evaluated for potential impacts on budget. The hope is that insurance costs will diminish in the short-term as the city's loss experience improves.

Pensions

The City Council directed staff to divest from the PARS Section 115 Trust Account management agreement and transfer all trust assets to CalPERS for investment portfolio

management services. This transfer of assets from one management firm to another does not impact the budget. The hope is that CalPERS management of the trust assets will produce greater investment income for the city.

Use of Former Fire Station 29

The City Council directed staff to increase fire protection in the urban wildland reaches of Sausalito by making former fire station 29 available for use by the Southern Marin Fire District through a long-term lease or sale of the city land and building. The old station is in a strategic location to help fight urban-wildland fires. The building is currently a city records storage facility. The budget contains approximately \$320,000 to take inventory, digitize and properly destroy city records stored at this location. Another \$300,000 is included in the capital improvements plan for repairs to the building. The City and Southern Marin Fire District will negotiate an arrangement that is mutually beneficial to both parties.

The Economy and Local Business Prognostications

Property; sales and use; and transient occupancy taxes make up 62% of the city's general fund revenues. All are subject to economic trends with property taxes being the most stable. Strong growth has occurred over the last two fiscal years, but recent sales and hotel tax receipts indicate a potential slowdown in the economy.

Property taxes will grow by an estimated 2.67% as recommended by the city's property tax consultants. This is a drop from the 4.5% growth in revenue experienced in FY2024.

Tourism is a key economic driver of the local economy. The San Francisco Examiner reported in March 2025 that, "San Francisco will see modest but welcome growth in tourism and visitor spending this year driven largely by conventions and business travel, according to projections from the San Francisco Travel Association... Leisure travel is not expected to see robust growth due to the strength of the U.S. dollar and geopolitical issues."

According, transient occupancy taxes (TOT) are projected to decline in the new year by 2% reflecting a drop in overnight stays in Sausalito. The prior FY25 budget projected TOT revenue of \$2.25 million. Actual collections are projected to be \$2.04 million. The FY26 budget forecasts TOT revenue at \$2 million.

Sales and use taxes are forecasted to grow a slight 2.6% reflecting a slowdown in local consumer and business to business sales. Our sales tax consultant concurs with the forecast. The addition of two new restaurants in the near future will hopefully bolster receipts. Measure L Sales Tax revenues mirror the trend.

Parking revenues are also affected by trends in tourism and visitors. The city provides free, metered and permit parking spaces for residents and visitors using 167 on-street parking spaces and 580 off-street parking spaces. Parking revenue is projected to decrease by 2% in FY26 mirroring the TOT trend.

The General Fund

The General Fund accounts for all the financial resources of the City not specifically levied and collected for in other city funds. Measure L Sales Taxes and Section 115 Trust are included in the General Fund for external financial reporting purposes but accounted for separately for budget and internal financial reporting purposes.

General Fund Revenues

General fund revenues will grow by 2.5 percent and produce \$19,743,746 in FY2026. Property taxes represent the city's largest revenue source at \$7.58 million. Sales and use taxes are second at \$2.76 million. Business licenses are third at \$2.2 million and TOT is fourth at \$2 million. These four revenue sources account for \$14.5 million or almost 75% of the General fund revenues in FY26.

City user fees were updated and adopted by City Council Resolution based on the recommendations of city staff and the 2025 Willdan Financial Services, Inc., City User Fee Study. Annual increases in city user fees are limited to a maximum of ten percent per City Council direction. Sausalito non-profit organizations may request a waiver of city user fees if they are located within the Sausalito zip code and are a bone fide, non-profit under the U.S. Internal Revenue Service (IRS) regulations.

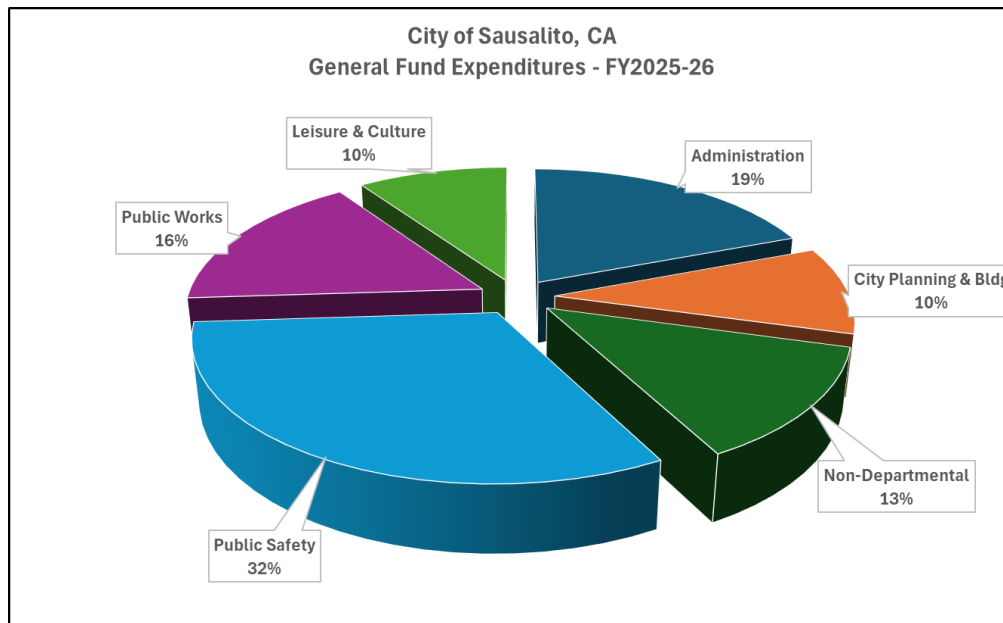
City user fees that are tied to development require a public hearing and a 60-day wait period after adoption before implementation. They are effective on September 1, 2025. All other non-development related city user fees are effective on July 1, 2025.

Transfers into the General Fund from other city funds have historically been made and used to finance General Fund expenditures. The practice continues in FY2026. A total of \$2.75 million is transferred to the General Fund, the same as in FY2025. The following transfers are included:

Transfer from the Parking Fund	\$1,700,000
Transfer from the MLK Fund	\$ 500,000
Transfer from the Sewer Fund	\$ 225,000
Transfer from the Tidelands Fund	\$ 200,000
Transfer from the Old City Hall Fund	\$ 125,000
 Total Transfers to the General Fund:	 \$2,750,000

General Fund Expenditures

General Fund expenditures total \$22,147,363, not including Measure L Sales Tax or the Section 115 Trust expenditures which are accounted for separately for budget purposes. Public safety expenditures are the largest component of the General Fund.



The Capital Improvements Fund

The Capital Improvements Fund totals \$16.733 million in FY2026. Two additional Capital Improvements Project Managers are also funded from Measure L at a cost of \$450,000.

The project managers will augment the current staff of two for a total of four CIP project managers.

Sources of Funds

The City of Sausalito CIP Fund is financed from a variety of city funds. The General Fund and the Measure L Sales Tax Fund provide the largest sources of money for capital improvements. The following table summarizes the sources of funds contributing to the capital improvements plan in FY2026.

CITY OF SAUSALITO, CALIFORNIA						
FY2025-2026 CAPITAL IMPROVEMENTS FUND						
SOURCES OF FUNDS (TRANSFERS TO CIP)						
City Fund	Fund Title	Active Projects	New Projects	CIP Project Mgmt	Total Transfers	
100	General Fund	\$ 2,321,970	\$ 2,853,888	\$ -	\$ 5,175,858	
113	Old City Hall	\$ -	\$ 96,000	\$ -	\$ 96,000	
114	Tidelands Fund	\$ 1,390,000	\$ 381,000	\$ -	\$ 1,771,000	
115	Library Capital Fund	\$ -	\$ 62,400	\$ -	\$ 62,400	
117	Measure L Fund	\$ 5,931,396	\$ 2,096,112	\$ 450,000	\$ 8,477,508	
121	Gas Tax & SB1	\$ 514,568	\$ -	\$ -	\$ 514,568	
122	Construction Impact Fund	\$ 163,876	\$ 110,000	\$ -	\$ 273,876	
124	County Measure AA Roads	\$ 12,064	\$ -	\$ -	\$ 12,064	
125	Storm Drain Fund	\$ 120,000	\$ -	\$ -	\$ 120,000	
126	Stairs Improvement Fund	\$ 110,000	\$ 35,000	\$ -	\$ 145,000	
210	Martin Luther King Fund	\$ 75,000	\$ -	\$ -	\$ 75,000	
220	Parking Fund	\$ 395,000	\$ 64,940	\$ -	\$ 459,940	
Total CIP Source of Funds:		\$ 11,033,874	\$ 5,699,340	\$ 450,000	\$ 17,183,214	

Note: An additional \$450,000 in Measure L funds is appropriated for 2 CIP Project Managers

The Measure L Fund

Measure L revenues are projected at \$2.9 million in FY26. By the end of FY26, the Measure L Fund will have produced \$8.47 million. Of this amount, \$8.02 million will fund capital improvements and \$0.45 million will fund two project managers. The fund balance for the Measure L Fund on June 30, 2026, will be \$-0-. All funds will be appropriated for capital improvements.

The Sewer Fund

This is the last fiscal year that the City of Sausalito will have a Sewer Fund. In the future, the city sewer system will be deeded to and managed by the Sausalito-Marin County Sanitary District (SMCSD) as per City Council direction and approval of a Memorandum of Understanding. The Sewer Fund adopted budget is therefore unchanged from prior year given the transfer of assets and services immediately after the start of the new year.

All outstanding sewer debts are repaid prior to the transfer of assets. They include a 2011 loan from the California State Water Resources Board in the original amount of \$1.03 million used to replace aging sewer pipe and build a new grease interceptor. The 2015 Sewer Revenue Bonds in the original amount of \$6,750,000 are also repaid. The bond proceeds were used to finance the acquisition and construction of sewer improvements and facilities and related costs. These bonds are repayable solely from the Sewer Enterprise Fund's net revenues.

A total of \$5.35 million is paid to extinguish the two debts. The early repayments result in interest savings of \$1.9 million for Sausalito residents and businesses. SMCSD will reimburse the city \$3 million for the early debt repayment allowing for the legal transfer of the City sewer collection system.

Moving forward the SMCSD will be solely responsible for sewer collection and treatment services for Sausalito residents and businesses. The city financial statements for fiscal year 2026 will reflect the transfer of sewer assets and the repayment of outstanding debt. Future budgets will no longer include a sewer fund.

The Parking Fund

The Parking Fund accounts for the revenues and expenditures from the city's parking services. City-owned property and city streets are used to provide free, metered and permit parking to residents and visitors during business hours. A total of 747 parking spaces are contained in the parking system. A variety of parking fees are charged. City parking lot rates are market based, and on-street parking rates are governed by the California Vehicle Code. The City of Sausalito Master Fee Schedule sets fees for all city lots and special parking permit programs. City parking fees are reviewed annually.

The Police Department manages parking operations and revenue collections. Public Works oversees maintenance and repairs to lots and their infrastructure. A transfer of \$1.75 million to the General Fund helps offset related expenses and administrative oversight for parking operations paid for by the General Fund.

Parking Fund Revenues are projected to be \$3.08 million in FY2026. This is a slight decrease of \$60,000 or 2%. Parking revenues are seasonal reflecting strong collections during the summer tourist season and are subject to economic downturns.

Expenses are also projected to decrease by \$131,423 or 10 percent in the new budget year.

The FY26 estimated, year-end, Parking Fund balance is projected at \$2.6 million after twelve months of revenues and expenditures.

The City of Sausalito's parking infrastructure is an important economic generator for both the community and the city government. Residents, businesses and visitors rely on it for vehicle safekeeping. Therefore, it is important to assess and maintain the condition of the city's parking lots and determine future capital costs of repairs and modernizations that may affect future budgets.

The Martin Luther King (MLK) Fund

The City acquired the 17-acre Martin Luther King School site (the "MLK site") from the Sausalito School District. The City leases units in the building to various tenants under operating leases with term ranging from one to five years. This MLK Fund is used to account for these activities.

Revenue is projected at \$1.5 million in FY2026 based on current city leases. Expenditures are estimated at \$1.35 million. A transfer of \$0.5 million to the General Fund helps finance the administrative and managerial operations related to the fund.

Repairs and maintenance needs for the Martin Luther King buildings have been identified and will require appropriation of funds in the future.

Acknowledgements

This year's budget has been a team effort. Our interim finance director, Mr. Jesus Nava, joined us in April and overcame a variety of challenges to get the budget done on time. Finance staff were trained in how the budget is put together so that next year there is some experience to replicate and improve the process. The staff has performed great and the financial plan before you is a product of their work. My sincere thanks and appreciation for their willingness to learn new things and take on additional work.

I also thank the Mayor and City Council for their work in keeping the city financially sound. You work long hours on behalf of the residents of Sausalito and consistently engage in understanding the city's budget. Thank you for your time and effort.

Fiscal Year 2025-2026 Fund Summaries

THE GENERAL FUND

CITY OF SAUSALITO, CALIFORNIA			
GENERAL FUND - FUND 100			
The General Fund accounts for all general revenues of the City not specifically levied and collected for other city funds and related expenditures. The General Fund accounts for all financial resources of a governmental unit that are not accounted for in another fund. Measure L Sales Taxes and Section 115 Trust are included.			
	FY 2023-2024 Actuals	FY 2024-2025 Estimates	FY 2025-2026 Budget
Beginning Balance:	\$ 15,458,212	\$ 21,284,754	\$ 24,366,068
General Fund Revenues:	\$ 22,050,878	\$ 22,098,160	\$ 22,840,506
Transfer (+ or -)			
From Parking Fund	\$ 1,500,000	\$ 1,500,000	\$ 1,700,000
From MLK Fund	\$ 700,000	\$ 700,000	\$ 500,000
From Sewer Fund	\$ 225,000	\$ 225,000	\$ 225,000
From Tidelands Fund	\$ 200,000	\$ 200,000	\$ 200,000
From Old City Hall Fund	\$ 125,000	\$ 125,000	\$ 125,000
To Non-Major Funds	\$ (100,000)	\$ -	\$ -
	\$ 2,650,000	\$ 2,750,000	\$ 2,750,000
Total Available Resources:	\$ 40,159,090	\$ 46,132,914	\$ 49,956,574
General Fund Expenditures:	\$ (18,874,336)	\$ (21,766,846)	\$ (22,708,219)
General Fund Transfer to CIP	\$ -	\$ -	\$ (13,708,005)
Net Resources Available:	\$ 21,284,754	\$ 24,366,068	\$ 13,540,350
Net Change In Fund Balance:	\$ 5,826,542	\$ 3,081,314	\$ (10,825,718)
Ending Fund Balance:	<u>\$ 21,284,754</u>	<u>\$ 24,366,068</u>	<u>\$ 13,540,350</u>
<u>General Fund Balance Designations</u>			
Reserved for Measure L Sales Tax:	\$ 3,639,930	\$ 5,530,748	\$ -
Restricted for PARS Pension Trust:	\$ 3,809,206	\$ 3,934,206	\$ 4,059,206
Committed for Economic Stability:	\$ 4,718,584	\$ 5,204,555	\$ 5,536,841
Subtotal Designations:	\$ 12,167,720	\$ 14,669,509	\$ 9,596,047
Unassigned:	<u>\$ 9,117,034</u>	<u>\$ 9,696,559</u>	<u>\$ 3,944,303</u>
Notes: General Fund Beginning Balances and Revenues include Measure L Sales Taxes and Section 115 Pension Trust			

MEASURE L SALES TAX FUND

CITY OF SAUSALITO, CA			
MEASURE L SALES TAX SUBFUND - FUND 117			
<p>The Measure L Sales Tax Sub-Fund accounts for general sales and use tax revenues approved by city voters in November 2022 . The financial resources of the Measure L Subfund are committed to capital improvements and maintenance by City Council action.</p>			
	FY 2023-2024 Actuals	FY 2024-2025 Estimates	FY 2025-2026 Budget
Beginning Balance:	\$ 691,356	\$ 3,639,930	\$ 5,530,748
Measure L Revenues:	<u>\$ 2,948,574</u>	<u>\$ 2,814,445</u>	<u>\$ 2,946,760</u>
Total Available Resources:	\$ 3,639,930	\$ 6,454,375	\$ 8,477,508
Measure L Expenditures:	<u>\$ -</u>	<u>\$ (923,627)</u>	<u>\$ (450,000)</u>
Revenues Over/Under Expenditures:	\$ 3,639,930	\$ 5,530,748	\$ 8,027,508
Transfers (to or from)			
To Capital Improvements Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,027,508)</u>
Total Transfers (to or from)	\$ -	\$ -	\$ (8,027,508)
Net Resources Available:	\$ 3,639,930	\$ 5,530,748	\$ -
Net Change In Fund Balance:	\$ 2,948,574	\$ 1,890,818	\$ (5,530,748)
Ending Fund Balance:	<u><u>\$ 3,639,930</u></u>	<u><u>\$ 5,530,748</u></u>	<u><u>\$ -</u></u>

Note: Measure L Sales Tax Revenue is committed to capital improvement projects and project management by City Council direction. The Measure L Sales Tax Fund is a subfund of the General Fund.

PARKING FUND

CITY OF SAUSALITO, CA PARKING FUND - FUND 220

The Parking Fund is used to account for the financial activities of the city owned parking lots, on-street parking and all other parking system related expenses. Hourly, daily and monthly parking rates are charged based on market rates for city lots and private leases and state law for on-street parking.

	FY 2023-2024 Actuals	FY 2024-2025 Estimates	FY 2025-2026 Budget
Beginning Cash and Investments:	\$ 1,307,532	\$ 2,067,461	\$ 2,393,932
Parking Fund Revenues:	\$ 3,200,350	\$ 3,140,776	\$ 3,083,006
Total Available Resources:	\$ 4,507,882	\$ 5,208,237	\$ 5,476,938
Parking Fund Expenditures:	<u>\$ (940,421)</u>	<u>\$ (1,314,305)</u>	<u>\$ (1,182,882)</u>
Net Cash and Investments:	\$ 3,567,461	\$ 3,893,932	\$ 4,294,056
Revenues Over/Under Expenditures:	\$ 2,259,929	\$ 1,826,471	\$ 1,900,124
Transfer (to and from):			
To General Fund	<u>\$ (1,500,000)</u>	<u>\$ (1,500,000)</u>	<u>\$ (1,700,000)</u>
Total Transfers (to and from):	\$ (1,500,000)	\$ (1,500,000)	\$ (1,700,000)
Total Net Current Assets	<u>\$ 2,067,461</u>	<u>\$ 2,393,932</u>	<u>\$ 2,594,056</u>

SEWER FUND

CITY OF SAUSALITO, CA

SEWER FUND - FUND 110

The Sewer Fund accounts for the financial activities related to City provided sewer services for residences and businesses. Expenditures include administration, operations, capital improvements and debt service. Sewer treatment services are provided by Sausalito-Marin City Sanitary District. Billing and collection activities are provided by Marin County.

	FY 2023-2024 Actuals	FY 2024-2025 Estimates	FY 2025-2026 Budget
Beginning Cash and Investments:	\$ 4,274,090	\$ 4,878,859	\$ 4,287,794
Sewer Fund Revenues:	\$ 4,521,872	\$ 3,570,140	\$ 3,365,150
Total Available Resources:	\$ 8,795,962	\$ 8,448,999	\$ 7,652,944
Sewer Fund Expenditures:	<u>\$ (3,692,103)</u>	<u>\$ (3,936,205)</u>	<u>\$ (2,911,275)</u>
Net Cash and Investments:	\$ 5,103,859	\$ 4,512,794	\$ 4,741,669
Revenues Over/Under Expenditures:	\$ 829,769	\$ (366,065)	\$ 453,875
Transfer (to and from):			
To General Fund	<u>\$ (225,000)</u>	<u>\$ (225,000)</u>	<u>\$ -</u>
Total Transfers (to and from):	\$ (225,000)	\$ (225,000)	\$ -
Total Net Cash and Investments:	<u>\$ 4,878,859</u>	<u>\$ 4,287,794</u>	<u>\$ 4,741,669</u>

Note: The City of Sausalito plans to transfer all city-owned Sewer Fund assets to the Sausalito-Marin City Sanitary District at the start of the fiscal year. All city sewer system debt will be repaid prior to the transfer of assets. Principal and interest payments on 2015 Sewer bonds are not included in FY26 budget. Final financial arrangement pending approval of Memorandum of Understanding with sanitary district.

MARTIN LUTHER KING FUND

CITY OF SAUSALITO, CA

MARTIN LUTHER KING FUND - FUND 210

The MLK (Martin Luther King) Fund is used to account for the lease activities and associated building expenses related to the former Martin Luther King School. The City acquired the 17 acres of land and improvements from the Sausalito School District. The city leases space to tenants under various leases ranging from one to five years.

	FY 2023-2024 Actuals	FY 2024-2025 Estimates	FY 2025-2026 Budget
Beginning Cash and Investments:	\$ 1,367,816	\$ 713,370	\$ (166,051)
MLK Fund Revenues:	\$ 1,445,802	\$ 1,529,400	\$ 1,516,321
Total Available Resources:	\$ 2,813,618	\$ 2,242,770	\$ 1,350,270
MLK Fund Expenditures:	<u>\$ (1,400,248)</u>	<u>\$ (1,708,821)</u>	<u>\$ (1,042,397)</u>
Net Cash and Investments:	\$ 1,413,370	\$ 533,949	\$ 307,873
Revenues Over/Under Expend	\$ 45,554	\$ (179,421)	\$ 473,924
Transfer (+ or -)			
To General Fund	<u>\$ (700,000)</u>	<u>\$ (700,000)</u>	<u>\$ (500,000)</u>
Total Transfers Out:	\$ (700,000)	\$ (700,000)	\$ (500,000)
Net Change In Ending Cash:	\$ (654,446)	\$ (879,421)	\$ (26,076)
Ending Cash and Investments:	<u>\$ 713,370</u>	<u>\$ (166,051)</u>	<u>\$ (192,127)</u>

Note: The Adopted FY2024-25 budget stated a projected opening balance of \$5.766 million in the MLK Fund. However, this amount includes net investment in capital assets of \$5.2 million, which cannot be converted to cash for use in the short -term and are therefore unavailable resources to finance annual expenditures.

**City of Sausalito, California
FY2025-26 Adopted Budget
Non-Major Governmental Funds**

CITY OF SAUSALITO, CALIFORNIA													
FISCAL YEAR 2025-2026 ADOPTED BUDGET													
NON-MAJOR GOVERNMENTAL FUNDS													
Non-Major Governmental Fund	Library Capital Improvement Fund 115	Sea-Level Rise Grant Fund 116	Traffic Safety Fund 120	Gas Tax Fund 121	Construction Traffic Impact Fund 122	Measure AA Roads Fund 124	Storm Drain Fund 125	Stairs Improvement Fund 126	Disaster Assistance Fund 130	Police Seized Assets Fund 133	Police Grants Fund 134	Measure A Parks Fund 136	Total Non-Major Governmental Funds
FY25 Beginning Fund Balance:	\$ 114,426	\$ 52,365	\$ (26,701)	\$ 334,738	\$ 383,097	\$ 200,697	\$ 153,976	\$ 168,729	\$ 116,834	\$ 37,583	\$ 210,831	\$ 277,282	\$ 2,023,857
FY25 Revenue Year-End Estimate	\$ 3,700	\$ 570,000	\$ 107,000	\$ 330,000	\$ 250,000	\$ 5,000	\$ 168,000	\$ 6,000	\$ -	\$ -	\$ 201,000	\$ -	\$ 1,640,700
Total Available Resources:	\$ 118,126	\$ 622,365	\$ 80,299	\$ 664,738	\$ 633,097	\$ 205,697	\$ 321,976	\$ 174,729	\$ 116,834	\$ 37,583	\$ 411,831	\$ 277,282	\$ 3,664,557
FY25 Expenditures Year-End Estimate	\$ (7,320)	\$ (400,000)	\$ (100,000)	\$ (75,000)	\$ (533,221)	\$ (200,000)	\$ (77,000)	\$ -	\$ -	\$ -	\$ (250,000)	\$ -	\$ (1,642,541)
FY25 Estimated Fund Balance:	\$ 110,806	\$ 222,365	\$ (19,701)	\$ 589,738	\$ 99,876	\$ 5,697	\$ 244,976	\$ 174,729	\$ 116,834	\$ 37,583	\$ 161,831	\$ 277,282	\$ 2,022,016
FY26 Revenues:	\$ 4,000	\$ 548,000	\$ 113,000	\$ 366,500	\$ 174,000	\$ 200,000	\$ 76,300	\$ -	\$ -	\$ -	\$ 100,000	\$ 179,761	\$ 1,761,561
FY26 Expenditures:	\$ -	\$ (548,000)	\$ (113,000)	\$ (350,000)	\$ -	\$ -	\$ (76,300)	\$ -	\$ -	\$ -	\$ (261,831)	\$ -	\$ (1,349,131)
FY26 Transfers to CIP Fund:	\$ -	\$ -	\$ -	\$ (514,568)	\$ (163,876)	\$ (12,064)	\$ (120,000)	\$ (110,000)	\$ -	\$ -	\$ -	\$ (179,761)	\$ (1,100,269)
FY26 Estimated Fund Balance:	\$ 114,806	\$ 222,365	\$ (19,701)	\$ 91,670	\$ 110,000	\$ 193,633	\$ 124,976	\$ 64,729	\$ 116,834	\$ 37,583	\$ -	\$ 277,282	\$ 1,334,177

**City of Sausalito, California
FY2025-26 Adopted Budget
The General Fund**

CITY OF SAUSALITO, CALIFORNIA

ADOPTED GENERAL FUND REVENUES - FY 2025-26

General Fund Revenue Type	FY25 Adopted Budget	FY25 Year-End Estimate	FY26 Adopted Budget
Property Taxes	\$ 7,119,996	\$ 7,393,745	\$ 7,582,733
Sales and Use Taxes	\$ 2,670,621	\$ 2,657,160	\$ 2,726,246
Transient Occupancy Taxes	\$ 2,249,999	\$ 2,042,777	\$ 2,001,921
Franchise Fees	\$ 923,169	\$ 835,649	\$ 923,383
Business Licenses	\$ 2,221,300	\$ 2,204,035	\$ 2,247,939
Building	\$ 889,510	\$ 983,532	\$ 1,032,660
Planning	\$ 396,577	\$ 416,794	\$ 437,634
Intergovernmental	\$ 173,186	\$ 333,261	\$ 333,261
City Fees	\$ 67,000	\$ 62,866	\$ 65,988
Recreation Fees	\$ 657,474	\$ 766,791	\$ 794,095
Fines	\$ 290,000	\$ 460,413	\$ 474,225
Interest Earnings	\$ 390,000	\$ 406,283	\$ 418,472
City Leases	\$ 330,000	\$ 354,426	\$ 365,058
Contributions	\$ 40,000	\$ 62,074	\$ 62,074
Miscellaneous	\$ 80,000	\$ 124,534	\$ 248,682
Proceeds	\$ 5,290	\$ 29,374	\$ 29,374
Total Annual Revenues:	\$ 18,504,122	\$ 19,133,715	\$ 19,743,746
Transfers Into The General Fund:	\$ 2,925,000	\$ 2,750,000	\$ 2,750,000
Total General Fund Revenues:	\$ 21,429,122	\$ 21,883,715	\$ 22,493,746

Note: Not including Measure L or Section 115 Trust revenues, which are accounted for in separate funds.

CITY OF SAUSALITO, CA
GENERAL FUND REVENUES - FY 2025-2026 - ADOPTED

		FY 2024-2025		FY 2025-2026		
Account Number	Revenue Line Item Description	Amended Budget	Year-End Estimate	Adjustment Factor %	Dollar Growth	FY2025-26 Proposed
100-000-3100-010	Secured Property Tax	5,332,198	5,795,567	2.67%	154,742	5,950,309
100-000-3100-020	Unsecured Property Tax	101,059	98,873	2.67%	2,640	101,512
100-000-3100-030	Property Transfer Tax	100,000	124,707	2.67%	3,330	128,036
100-000-3100-040	Property Tax In Lieu of VLF	1,015,739	1,040,720	2.67%	27,787	1,068,507
100-000-3100-050	Excess ERAF Rebate	550,000	315,536	0.0%	0	315,536
100-000-3300-010	Homeowner's Exemption	21,000	18,343	2.67%	490	18,832
Subtotal Property Taxes		\$ 7,119,996	\$ 7,393,745	2.56%	\$ 188,988	\$ 7,582,733
100-000-3130-010	Sales & Uses Tax General	2,570,621	2,582,402	2.60%	67,142	2,649,544
100-000-3140-010	Prop 172 Sales Tax for Police	100,000	74,758	2.60%	1,944	76,702
Subtotal Sales & Use Taxes		\$ 2,670,621	\$ 2,657,160	2.60%	\$ 69,086	\$ 2,726,246
100-000-3160-001	Hotel Sausalito - TOT	132,397	127,676	-2.0%	-2,554	125,123
100-000-3160-003	Casa Madrona Hotel - TOT	1,007,910	823,884	-2.0%	-16,478	807,406
100-000-3160-004	Inn Above the Tide - TOT	965,213	910,676	-2.0%	-18,214	892,463
100-000-3160-005	Gables Inn - TOT	144,479	180,540	-2.0%	-3,611	176,929
Subtotal Transient Occupancy Taxes		\$ 2,249,999	\$ 2,042,777	-2.00%	\$ (40,856)	\$ 2,001,921
100-000-3180-010	Electric Utility	78,000	85,688	2.0%	1,714	87,402
100-000-3180-020	Gas Utility	56,000	49,103	2.0%	982	50,085
100-000-3180-030	Garbage	644,169	603,312	13.77%	83,088	686,400
100-000-3180-040	Cable TV	145,000	97,546	2.0%	1,951	99,497
Subtotal Franchise Fees		\$ 923,169	\$ 835,649	10.50%	\$ 87,735	\$ 923,383
100-000-3210-010	Contractors Bus Lic.	180,000	254,296	2.0%	5,086	259,382
100-000-3210-020	Gross Receipts BL	2,035,000	1,940,865	2.0%	38,817	1,979,682
100-000-3210-030	Home Business License	0	0	0.0%	0	0
100-000-3210-031	Bus Lic - Apartments	0	389	0.0%	0	389
100-000-3210-035	CA Sp SB1186 Fee	6,300	8,485	0.0%	0	8,485
Subtotal Business Licenses		\$ 2,221,300	\$ 2,204,035	1.99%	\$ 43,903	\$ 2,247,939
100-000-3220-010	Building	320,000	316,614	5.0%	15,831	332,445
100-000-3220-020	Electrical	50,000	56,864	5.0%	2,843	59,707
100-000-3220-030	Mechanical	26,000	31,944	5.0%	1,597	33,541
100-000-3220-040	Plumbing	42,000	41,238	5.0%	2,062	43,300
100-000-3220-051	Building Plan Check	270,000	347,964	5.0%	17,398	365,363
100-000-3220-052	Building Record Fees	53,000	59,250	5.0%	2,963	62,213
100-000-3230-060	Encroachment - Engr	108,000	117,988	5.0%	5,899	123,887
100-000-3230-062	Plan Check - Engineering	11,000	10,690	5.0%	535	11,225
100-000-3230-063	Grading Permit	9,510	980	0.0%	0	980
Subtotal Building		\$ 889,510	\$ 983,532	5.00%	\$ 49,128	\$ 1,032,660
100-000-3240-012	Planning Encroach Permit	32,000	34,837	5.0%	1,742	36,579
100-000-3240-079	Occupancy Permits	8,000	7,650	5.0%	383	8,033
100-000-3240-080	Design Review Fees	110,000	130,536	5.0%	6,527	137,063
100-000-3240-081	Appeal Fees	3,000	3,930	5.0%	197	4,127
100-000-3240-082	Conditional Use Permit	5,500	0	5.0%	0	0
100-000-3240-083	Lot Split Fees	4,150	8,300	5.0%	415	8,715
100-000-3240-084	Lot Line Realignment	3,632	3,632	5.0%	182	3,814
100-000-3240-085	Variance Fees	6,370	6,665	5.0%	333	6,998
100-000-3240-086	Zoning Permit Fees	85,000	103,581	5.0%	5,179	108,760
100-000-3240-088	Environmental Review	1,000	0	5.0%	0	0
100-000-3240-089	Noticing	21,000	20,085	5.0%	1,004	21,089
100-000-3240-090	Non-Conforming Permit Fees	2,000	0	5.0%	0	0
100-000-3240-091	Subdivision	10,925	10,925	5.0%	546	11,471
100-000-3240-092	Study Session	2,500	2,333	5.0%	117	2,450
100-000-3240-093	Tree Replacement Fee	1,500	1,500	5.0%	75	1,575
100-000-3470-400	Misc CDD Fees	100,000	82,820	5.0%	4,141	86,961
Subtotal Planning		\$ 396,577	\$ 416,794	5.00%	\$ 20,840	\$ 437,634
100-000-3300-000	Intergovernmental	27,887	98,330	0.0%	0	98,330
100-000-3300-030	State Mandates SB 90	12,912	12,912	0.0%	0	12,912
100-000-3300-055	Abandoned Vehicle Abate Reimb	132,387	137,700	0.0%	0	137,700
100-0000-3641-010	Grants	0	84,320	0.0%	0	84,320
Subtotal Intergovernmental		\$ 173,186	\$ 333,261	0.00%	\$ -	\$ 333,261

CITY OF SAUSALITO, CA
GENERAL FUND REVENUES - FY 2025-2026 - ADOPTED

		FY 2024-2025		FY 2025-2026		
Account Number	Revenue Line Item Description	Amended Budget	Year-End Estimate	Adjustment Factor %	Dollar Growth	FY2025-26 Proposed
100-000-3470-100	Admin Fees	25,000	35,289	5.0%	1,764	37,053
100-000-3470-200	Police	10,000	9,353	5.0%	468	9,820
100-000-3470-202	Police - Alarms	15,000	13,262	5.0%	663	13,925
100-000-3470-203	UnclaimProperty/Evidence Sales	0	423	0.0%	0	423
100-000-3470-500	Public Work Fees	15,000	4,540	5.0%	227	4,767
100-000-3470-690	Library Fees	2,000	0	0.0%	0	0
Subtotal City Fees		\$ 67,000	\$ 62,866	4.97%	\$ 3,122	\$ 65,988
100-000-3471-000	Park Rentals	350	350	0.0%	0	350
100-000-3471-631	Dunphy Park	15,000	31,712	5.0%	1,586	33,297
100-000-3471-632	Sweeny Park	200	0	5.0%	0	0
100-000-3471-636	MLK - Recreation Revenue	22,000	46,740	5.0%	2,337	49,077
100-000-3471-637	Marinship Park	20,000	24,256	0.0%	0	24,256
100-000-3471-639	Memorial Bendh program	15,000	12,000	3.0%	360	12,360
100-000-3471-642	Banner Fees	2,500	2,728	3.0%	82	2,810
100-000-3472-601	Youth Class Fees	165,000	75,023	5.0%	3,751	78,774
100-000-3472-602	Adult Class Fees	135,000	173,628	5.0%	8,681	182,309
100-000-3472-606	Day Camps	2,850	42,425	0.0%	0	42,425
100-000-3472-615	Special Events - Garage Sales	3,300	1,480	3.0%	44	1,524
100-000-3472-616	Special Events - Other	20,000	21,364	3.0%	641	22,005
100-000-3472-619	Chili Cook-off	32,490	32,490	3.0%	975	33,465
100-000-3472-620	Easter Donations	0	6,462	0.0%	0	6,462
100-000-3472-621	Fourth of July Fireworks	13,585	21,983	3.0%	659	22,643
100-000-3472-622	Fourth of July Picnic	5,030	5,030	3.0%	151	5,181
100-000-3472-623	Halloween Donations	3,000	3,000	3.0%	90	3,090
100-000-3472-624	Jazz by the Bay	63,000	63,749	3.0%	1,912	65,661
100-000-3472-625	Playland Drop Ins	1,500	88,551	3.0%	2,657	91,208
100-000-3472-626	Exercise Room	1,000	704	3.0%	21	725
100-000-3472-627	Game Room	11,000	9,718	3.0%	292	10,009
100-000-3472-628	Edgewater Room	8,000	11,375	3.0%	341	11,716
100-000-3472-630	Gymnasium	20,000	24,586	3.0%	738	25,324
100-000-3472-633	Photography and Film Permits	865	1,135	0.0%	0	1,135
100-000-3472-635	Toast to Sausalito Revenue	66,204	66,205	3.0%	1,986	68,191
100-000-3473-680	Scholarship Fund	500	0	0.0%	0	0
100-000-3473-682	Recreation Donations	100	100	0.0%	0	100
Subtotal Recreation Fees		\$ 657,474	\$ 766,791	3.56%	\$ 27,304	\$ 794,095
100-000-3500-010	Citation Municipal Code Fines	275,000	458,213	3.0%	13,746	471,959
100-000-3500-020	Code Enforcement Muni Cod Fine	15,000	2,200	3.0%	66	2,266
Subtotal Fines		\$ 290,000	\$ 460,413	3.00%	\$ 13,812	\$ 474,225
100-000-3600-010	Interest on Investments	390,000	406,283	3.0%	12,188	418,472
Subtotal Interest Earnings		\$ 390,000	\$ 406,283	3.00%	\$ 12,188	\$ 418,472
100-000-3620-010	Land, Antennas, etc	230,000	254,426	3.0%	7,633	262,058
100-000-3620-020	Bldgs, Chamber,Art Fest. Lease	100,000	100,000	3.0%	3,000	103,000
Subtotal City Leases		\$ 330,000	\$ 354,426	3.00%	\$ 10,633	\$ 365,058
100-000-3640-020	Contribution - Library	40,000	62,074	0.0%	0	62,074
Subtotal Contributions		\$ 40,000	\$ 62,074	0.00%	\$ -	\$ 62,074
100-000-3900-010	Misc Revenue	80,000	124,534	0.0%	0	248,681
Subtotal Miscellaneous Revenue		\$ 80,000	\$ 124,534	0.00%	\$ -	\$ 248,681
100-000-3900-021	Insurance Reimbursements	0	22,704	0.0%	0	22,704
100-000-3920-010	Proceeds of Sale of Fix Assets	5,290	6,670	0.0%	0	6,670
Subtotal Proceeds		\$ 5,290	\$ 29,374	0.00%	\$ -	\$ 29,374
Total FY2025-26 Annual Revenues:		\$ 18,504,122	\$ 19,133,715	2.5%	\$ 485,884	\$ 19,743,746
Transfers to the General Fund:						
100-000-3910-011	Transfer From Parking Fund	1,850,000	1,500,000	0.0%	0	1,700,000
100-000-3910-012	Transfer From Tidelands Fund	200,000	200,000	0.0%	0	200,000
100-000-3910-013	Old City Hall Transfer In	150,000	125,000	0.0%	0	125,000
100-000-3910-014	Transfer From Sewer Fund	225,000	225,000	0.0%	0	225,000
100-000-3910-015	Traffic Safety Transfer In	0	0	0.0%	0	0
100-000-3910-021	Transfer From MLK Fund	500,000	700,000	0.0%	0	500,000
Total Transfers to GF:		\$ 2,925,000	\$ 2,750,000	0.0%	\$ -	\$ 2,750,000
Total General Fund Revenues:		\$ 21,429,122	\$ 21,883,715		\$ 485,884	\$ 22,493,746

CITY OF SAUSALITO, CALIFORNIA		
ADOPTED FY2025-26 GENERAL FUND EXPENDITURES		
BY CITY DEPARTMENT AND SERVICE AREA		
City Council	\$	58,671
Administration	\$	1,354,089
Legal	\$	624,798
Finance	\$	1,128,582
Information Technology Services	\$	957,138
Climate Resiliency	\$	134,202
Administration	\$	4,257,480
Planning & Zoning	\$	1,249,013
Economic Development	\$	142,089
Building	\$	841,324
City Planning & Bldg	\$	2,232,426
Non-Departmental	\$	2,856,798
Police	\$	6,978,230
SMFPD	\$	59,740
Public Safety	\$	7,037,970
Public Works - Engineering	\$	904,426
Public Works - Maintenance	\$	1,751,114
Public Works - Landscape	\$	970,505
Public Works	\$	3,626,045
Parks & Rec	\$	1,156,859
Library	\$	979,784
Leisure & Culture	\$	2,136,643
Total General Fund Departments	\$	22,147,363

CITY DEPARTMENTS

CITY COUNCIL

The Sausalito City Council is the community's part-time legislative body, consisting of five members.

All council members are elected at large on a non-partisan basis for a four-year term.

Council member terms are staggered, so that a measure of continuity is maintained in the transitions from one Council to the next.

On an annual basis, the Council elects one of the council members to serve as mayor and one councilmember to serve as vice mayor.

Nominations for mayor and vice mayor are typically held in December, to serve a one-year term beginning in January.

A quorum consists of three council members and is the minimum number of council members that must be present to hold a meeting.

Councilmembers receive \$300 per month for their service on the Council.

Councilmembers do not receive benefits.

Council members are entitled to reimbursement for their reasonable expenses when attending educational seminars designed to improve City Council members' skills and information levels.

Councilmembers may also be reimbursed for participating in regional, state and national organizations whose activities affect the City's interests (e.g., California League of Cities, Council of Mayors) and for attending City-sponsored events.

[View compensation data](#) for Councilmembers as reported to the State of California on the publicpay.ca.gov website.

GENERAL FUND: THE CITY COUNCIL

CITY OF SAUSALITO, CALIFORNIA

FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
100-100-1000-110	Salaries & Wages	\$ 18,000	\$ 18,000	\$ -	\$ 18,000
100-100-2000-220	Social Security	\$ 1,116	\$ 1,116	\$ -	\$ 1,116
100-100-2000-221	Medicare	\$ 209	\$ 209	\$ -	\$ 209
100-100-3000-320	Professional Services	\$ 15,000	\$ 15,000	\$ 450	\$ 15,450
100-100-4000-412	Utilities - Telephone	\$ 3,000	\$ 3,000	\$ 90	\$ 3,090
100-100-5000-581	Conferences	\$ 6,000	\$ 6,000	\$ 180	\$ 6,180
100-100-5000-586	Memberships & Dues	\$ 10,000	\$ 10,000	\$ 300	\$ 10,300
100-100-6000-610	Supplies - General	\$ 1,000	\$ 1,000	\$ 30	\$ 1,030
100-100-6000-630	Food	\$ 3,200	\$ 3,200	\$ 96	\$ 3,296
City Council Total:		\$ 57,525	\$ 57,525	\$ 1,146	\$ 58,671



Sausalito City Council Meetings:

The City Council meets on Tuesdays at 7:00 p.m. in the Council Chambers, 420 Litho Street.

ADMINISTRATION

Administration – Office of the City Manager

The office of the City Manager is established by the Sausalito Municipal Code.

The City Manager is appointed by the City Council wholly on the basis of his or her administrative and executive ability and qualifications and shall hold office for and during the pleasure of the City Council.

The City Manager is the administrative head of the city government and is responsible for efficient administration of all city affairs under his or her control.

In addition, the City Manager has the following powers:

To enforce all laws and ordinances of the City and see that all franchises, contracts, permits and privileges granted by the City Council are faithfully observed.

To control, order and give directions to all heads of departments and to subordinate officers and employees of the city through their department heads.

To appoint, remove, promote and demote all officers, inclusive of the City Clerk, and any and all employees of the City, except the City Attorney and City Treasurer, subject to the rules and regulations of the Civil Service Commission.

To recommend to the City Council such a reorganization of offices, positions, departments or units under his direction as may be indicated in the interest of efficient, effective and economical conduct of the City's business.

To keep the City Council fully advised as to the financial conditions and needs of the City.

To prepare and submit the proposed annual budget and the proposed annual salary plan to the City Council for its approval.

To be responsible for the purchase of all goods, supplies, and services for the departments and divisions of the city. No expenditure shall be submitted or recommended to the City Council except on report and approval of the City Manager.

To sign all contracts where authorized by provisions of the municipal code or where directed by action of the City Council.

Administration – Office of the City Clerk

The City Clerk serves as the Clerk to the City Council. The City Clerk maintains the official records of the City of Sausalito and is responsible for providing public information and services to the public. The City Clerk is the historian for the city and keeps all minutes, ordinances and resolutions of the Sausalito City Council.

Administration – Human Resources

The Human Resources Office is responsible for all employee relations. These services include:

Recruit and oversee the selection process for Job Openings at the City of Sausalito.

Oversee Job Classifications and compensation for the city.

Maintain and manage benefits for the employees of the city.

Coordinate labor negotiations and the development of Employment Agreements.

Establish and interpret human resources policies and procedures.

Manage the City's comprehensive worker's compensation program.

Oversee employee performance management.

Oversee budget and Position Control.

Manage the Southern Marin Management Academy.

Maintain personnel files and the City Staff Directory.

Questions

Any questions about job openings or the responsibilities of Human Resources may be directed to the Human Resources Department at humanresources@sausalito.gov.

GENERAL FUND: ADMINISTRATION

CITY OF SAUSALITO, CALIFORNIA

FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
100-101-1000-110	Salaries & Wages	\$ 696,569	\$ 696,569	\$20,897	\$ 717,466
100-101-1000-130	Overtime	\$ 1,500	\$ 1,500	\$45	\$ 1,545
100-101-1000-140	Auto Allowance	\$ 9,000	\$ 9,000	\$0	\$ 9,000
100-101-2000-210	Health Insurance	\$ 3,582	\$ 3,582	\$107	\$ 3,689
100-101-2000-215	Cafeteria Plan	\$ 110,000	\$ 110,000	\$3,300	\$ 113,300
100-101-2000-220	Social Security	\$ 1,000	\$ 1,000	\$30	\$ 1,030
100-101-2000-221	Medicare	\$ 9,948	\$ 9,948	\$298	\$ 10,246
100-101-2000-230	PERS Employer Contribution	\$ 55,628	\$ 55,628	\$1,669	\$ 57,297
100-101-2000-234	PERS ER UAAL Miscellaneous	\$ 109,525	\$ 109,525	\$3,286	\$ 112,811
100-101-2000-260	Workers' Compensation	\$ 11,433	\$ 11,433	\$343	\$ 11,776
100-101-2000-280	City Paid Def Comp.	\$ 4,296	\$ 4,296	\$129	\$ 4,425
100-101-3000-320	Professional Services	\$ 233,720	\$ 233,720	\$7,012	\$ 240,732
100-101-4000-412	Utilities - Telephone	\$ 3,000	\$ 3,000	\$90	\$ 3,090
100-101-4000-442	Rental Mach and Equip	\$ 5,000	\$ 5,000	\$150	\$ 5,150
100-101-5000-540	Recruitment Costs	\$ 4,000	\$ 4,000	\$120	\$ 4,120
100-101-5000-541	Advertising - Noticing	\$ 5,000	\$ 5,000	\$150	\$ 5,150
100-101-5000-580	Travel - General	\$ 1,000	\$ 1,000	\$30	\$ 1,030
100-101-5000-581	Conferences	\$ 5,000	\$ 5,000	\$150	\$ 5,150
100-101-5000-582	Training and Workshops	\$ 10,000	\$ 10,000	\$300	\$ 10,300
100-101-5000-584	Employee Education Reimb	\$ 4,000	\$ 4,000	\$120	\$ 4,120
100-101-5000-586	Memberships & Dues	\$ 6,500	\$ 6,500	\$195	\$ 6,695
100-101-6000-610	Supplies - General	\$ 5,000	\$ 5,000	\$150	\$ 5,150
100-101-6000-612	Postage	\$ 1,000	\$ 1,000	\$30	\$ 1,030
100-101-6000-621	Oil and Gasoline	\$ 3,000	\$ 3,000	\$90	\$ 3,090
100-101-6000-630	Food	\$ 1,000	\$ 1,000	\$30	\$ 1,030
100-101-6000-641	Subscriptions	\$ 1,500	\$ 1,500	\$45	\$ 1,545
100-101-6000-650	Computer Maintenance Contracts	\$ 9,711	\$ 9,711	\$291	\$ 10,002
100-101-6000-660	Computer Parts and Supplies	\$ 1,000	\$ 1,000	\$30	\$ 1,030
100-101-7000-760	Computer Equipment	\$ 3,000	\$ 3,000	\$90	\$ 3,090
Administration Total:		\$ 1,314,912	\$ 1,314,912	\$39,177	\$ 1,354,089

CITY ATTORNEY

The City Attorney advises the City Council on legal matters relating to their official duties and attends all City Council meetings. In addition, the City Attorney acts as a legal resource for the City's staff and is responsible for providing, or providing for, City representation in legal disputes.

GENERAL FUND: LEGAL SERVICES

CITY OF SAUSALITO, CALIFORNIA					
FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET					
City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
100-102-3000-321	City Attorney Services	\$ 306,000	\$ 306,000	\$9,180	\$ 315,180
100-102-3000-323	Legal Services - Other	\$ 300,000	\$ 300,000	\$9,000	\$ 309,000
100-102-4000-412	Utilities - Telephone	\$ 600	\$ 600	\$18	\$ 618
Legal Services Total:		\$ 606,600	\$ 606,600	\$ 18,198	\$ 624,798



FINANCIAL SERVICES

The Department of Finance and the Office of the Director of Finance is created by the municipal code to establish a central agency for the uniform processing and development of all fiscal, accounting and budgetary functions with the city government. The Director of Finance is appointed and serves at the will of the City Manager.

The Director of Finance:

Supervises the activities and functions of the Department of Finance.

Acts as City Treasurer and establishes and maintains sufficient and satisfactory procedures and controls over municipal revenues and expenditures of all departments, divisions and services of the city in accordance with municipal accounting practices.

Leads the Finance Department and is vested and charged with the following duties and responsibilities, under the jurisdiction of the City Manager:

To maintain and operate the general accounting system of the City and of each of the respective departments, divisions and services; prescribe the accounting and bookkeeping procedure that may be established or in operation in any department.

To assume, maintain and perform all functions and duties as the City Council may now or hereafter prescribe by ordinance relating to the administration of taxes, licenses and permit fees levied, charged and collected by the city.

To assist in the preparation and administration of the annual budget as the City Manager may direct.

To perform all the financial and accounting duties heretofore imposed upon the City Clerk.

To perform such duties as may be imposed upon him or her by law or by the direction of the City Manager.

GENERAL FUND: FINANCIAL SERVICES

CITY OF SAUSALITO, CALIFORNIA

FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
100-110-1000-110	Salaries & Wages	\$ 710,000	\$ 710,000	\$21,300	\$ 731,300
100-110-1000-130	Overtime	\$ 7,000	\$ 7,000	\$210	\$ 7,210
100-110-1000-140	Auto Allowance	\$ 3,000	\$ 3,000	\$0	\$ 3,000
100-110-2000-215	Cafeteria Plan	\$ 62,630	\$ 62,630	\$1,879	\$ 64,509
100-110-2000-220	Social Security	\$ 1,000	\$ 1,000	\$30	\$ 1,030
100-110-2000-221	Medicare	\$ 8,597	\$ 8,597	\$258	\$ 8,855
100-110-2000-230	PERS Employer Contribution	\$ 39,000	\$ 39,000	\$1,170	\$ 40,170
100-110-2000-280	City Paid Def Comp.	\$ 4,371	\$ 4,371	\$131	\$ 4,502
100-110-3000-320	Professional Services	\$ 225,000	\$ 225,000	\$6,750	\$ 231,750
100-110-4000-412	Utilities - Telephone	\$ 1,200	\$ 1,200	\$36	\$ 1,236
100-110-5000-581	Conferences	\$ 10,000	\$ 10,000	\$300	\$ 10,300
100-110-5000-582	Training and Workshops	\$ 5,000	\$ 5,000	\$150	\$ 5,150
100-110-5000-584	Employee Education Reimb	\$ 6,000	\$ 6,000	\$180	\$ 6,180
100-110-5000-586	Memberships & Dues	\$ 2,000	\$ 2,000	\$60	\$ 2,060
100-110-6000-610	Supplies - General	\$ 2,000	\$ 2,000	\$60	\$ 2,060
100-110-6000-641	Subscriptions	\$ 6,000	\$ 6,000	\$180	\$ 6,180
100-110-6000-650	Computer Parts & Supplies	\$ 3,000	\$ 3,000	\$90	\$ 3,090
Financial Services Total:		\$ 1,095,798	\$ 1,095,798	\$ 32,784	\$ 1,128,582



INFORMATION TECHNOLOGY

The Information Technology Division provides and manages the technology solutions for communications, data management and government transparency. The division is responsible for managing the information technology network and its security.

GENERAL FUND: INFORMATION TECHNOLOGY					
CITY OF SAUSALITO, CALIFORNIA					
FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET					
City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
100-130-3000-320	Professional Services	\$ 426,260	\$ 426,260	\$ 12,788	\$ 439,048
100-130-4000-412	Utilities - Telephone	\$ 50,000	\$ 50,000	\$ 1,500	\$ 51,500
100-130-4000-416	IT Alarm Services	\$ 3,000	\$ 3,000	\$ 90	\$ 3,090
100-130-6000-610	Supplies - General	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
100-130-6000-650	Computer Maintenance Contracts	\$ 20,000	\$ 20,000	\$ 600	\$ 20,600
100-130-6000-660	Computer Parts & Supplies	\$ 15,000	\$ 15,000	\$ 450	\$ 15,450
100-130-6000-661	Computer Software Licensing	\$ 285,000	\$ 285,000	\$ 8,550	\$ 293,550
100-130-7000-760	Computer Equipment	\$ 125,000	\$ 125,000	\$ 3,750	\$ 128,750
Information Technology Total:		\$ 929,260	\$ 929,260	\$ 27,878	\$ 957,138



CLIMATE SUSTAINABILITY & RESILIENCY

The Sausalito Climate and Resiliency Department is charged with developing city policies and taking strategic actions to mitigate the impacts of climate change. This includes reductions in the City’s carbon footprint by reducing fossil-fuel emissions, adapting city policies to combat sea level rise, extreme heat, drought, storms, flooding and reductions in non-compostable and non-recyclable waste. The department collaborates closely with other city departments and the Sausalito Sustainability Commission to leverage expertise, funds and community support for projects that will aid the city in meeting its goals. The department also coordinates with the Marin Climate and Energy Partnership and other County jurisdictions to develop Sausalito’s greenhouse gases inventory and a climate action plan.

GENERAL FUND: CLIMATE RESILIENCY & SUSTAINABILITY					
CITY OF SAUSALITO, CALIFORNIA					
FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET					
City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
100-150-1000-110	Salaries & Wages	\$ 90,740	\$ 90,740	\$ 23,260	\$ 114,000
100-150-1000-140	Auto Allowance	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
100-150-2000-215	Cafeteria Plan	\$ 25,000	\$ 25,000	\$ 750	\$ 25,750
100-150-2000-221	Medicare	\$ 1,316	\$ 1,316	\$ 39	\$ 1,355
100-150-2000-230	PERS Employer Contribution	\$ 7,205	\$ 7,205	\$ 216	\$ 7,421
100-150-2000-260	Workers' Compensation	\$ -	\$ -	\$ -	\$ -
100-150-2000-280	City Paid Def Comp.	\$ 900	\$ 900	\$ 27	\$ 927
100-150-3000-320	Professional Services	\$ -	\$ -	\$ 25,000	\$ 25,000
100-150-4000-412	Utilities - Telephone	\$ 720	\$ 720	\$ 22	\$ 742
100-150-4175-320	Zero Waste Grant Expenses	\$ -	\$ -	\$ -	\$ -
100-150-5000-584	Employee Education Reimb	\$ 1,000	\$ 1,000	\$ 30	\$ 1,030
100-150-6000-610	Supplies - General	\$ 500	\$ 500	\$ 5,015	\$ 5,515
Climate Resiliency and Sustainability Total:		\$ 130,381	\$ 130,381	\$ 54,359	\$ 184,740

COMMUNITY DEVELOPMENT

The Community Development Department offers essential Planning and Building services in-person at the service counter and through remote appointments. All planning and building permits are accepted and issued electronically.

Planning and Zoning Division:

Issue permits for development projects proposed by private individuals.

Undertake the preparation of advance planning projects such as the General Plan Update.

Provide staff support for the Planning Commission, Historic Preservation Commission, Sustainability Commission and the City Council.

Enforce the City's development regulations and permit conditions through the efforts of a Code Enforcement Officer.

Building Division:

Uses a concurrent plan check process for the review of construction plans for Building Permits

Ensure full compliance with local ordinances and state building codes through the efforts of a Building Inspector

Assess fines and fees for construction projects

Questions

Any questions about the Community Development Department or a project related to Community Development may be directed to (415) 289-4132 or cdd@sausalito.gov

GENERAL FUND: COMMUNITY DEVELOPMENT - PLANNING AND ZONING

CITY OF SAUSALITO, CALIFORNIA

FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
100-180-1000-110	Salaries & Wages	\$ 440,000	\$ 440,000	\$ 13,200	\$ 477,068
100-180-1000-120	Salaries & Wages (Part-Time)	\$ 125,000	\$ 125,000	\$ 3,750	\$ 128,750
100-180-1000-130	Overtime	\$ 4,500	\$ 4,500	\$ 135	\$ 4,635
100-180-1000-140	Auto Allowance	\$ 1,800	\$ 1,800	\$ -	\$ 1,800
100-180-2000-215	Cafeteria Plan	\$ 70,161	\$ 70,161	\$ 2,105	\$ 72,266
100-180-2000-221	Medicare	\$ 9,392	\$ 9,392	\$ 282	\$ 10,020
100-180-2000-230	PERS Employer Contribution	\$ 38,229	\$ 38,229	\$ 1,147	\$ 41,526
100-180-2000-234	PERS ER UAAL Miscellaneous	\$ 54,762	\$ 54,762	\$ 1,643	\$ 56,405
100-180-2000-260	Workers' Compensation	\$ 5,693	\$ 5,693	\$ 171	\$ 5,864
100-180-2000-280	City Paid Def Comp.	\$ 2,500	\$ 2,500	\$ 75	\$ 2,575
100-180-3000-320	Professional Services	\$ 390,000	\$ 390,000	\$ 11,700	\$ 401,700
100-180-4000-412	Utilities - Telephone	\$ 2,400	\$ 2,400	\$ 72	\$ 2,472
100-180-5000-540	Recruitment Costs	\$ 500	\$ 500	\$ 15	\$ 515
100-180-5000-541	Advertising - Noticing	\$ 1,000	\$ 1,000	\$ 30	\$ 1,030
100-180-5000-581	Conferences	\$ 6,000	\$ 6,000	\$ 180	\$ 6,180
100-180-5000-582	Training and Workshops	\$ 2,000	\$ 2,000	\$ 60	\$ 2,060
100-180-5000-584	Employee Education Reimb	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
100-180-5000-586	Memberships & Dues	\$ 7,000	\$ 7,000	\$ 210	\$ 7,210
100-180-6000-610	Supplies - General	\$ 3,500	\$ 3,500	\$ 105	\$ 3,605
100-180-6000-612	Postage	\$ 2,750	\$ 2,750	\$ 83	\$ 2,833
100-180-6000-630	Food	\$ 500	\$ 500	\$ 15	\$ 515
100-180-6000-661	Computer Software Licensing	\$ 35,000	\$ 35,000	\$ 1,050	\$ 36,050
100-180-7000-760	Computer Equipment	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
Planning and Zoning		\$ 1,212,687	\$ 1,212,687	\$ 36,327	\$ 1,275,377

GENERAL FUND: COMMUNITY DEVELOPMENT - ECONOMIC DEVELOPMENT

CITY OF SAUSALITO, CALIFORNIA

FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
100-181-3000-320	Professional Services	\$ 119,500	\$ 119,500	\$ 3,585	\$ 123,085
100-181-3001-707	Business Hospitality Committee	\$ 16,000	\$ 16,000	\$ 480	\$ 16,480
100-181-5000-585	Eco Dev Advisory Committee	\$ -	\$ -	\$ -	\$ -
100-181-5000-586	Memberships & Dues	\$ 2,000	\$ 2,000	\$ 60	\$ 2,060
100-181-5000-587	Downtown Lighting Project	\$ 450	\$ 450	\$ 14	\$ 464
Economic Development Total:		\$ 137,950	\$ 137,950	\$ 4,139	\$ 142,089

GENERAL FUND: COMMUNITY DEVELOPMENT - BUILDING

CITY OF SAUSALITO, CALIFORNIA

FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
100-400-1000-110	Salaries & Wages	\$ 310,000	\$ 310,000	\$ 9,300	\$ 319,300
100-400-1000-130	Overtime	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
100-400-1000-140	Auto Allowance	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
100-400-2000-215	Cafeteria Plan	\$ 47,178	\$ 47,178	\$ 1,415	\$ 48,593
100-400-2000-221	Medicare	\$ 4,200	\$ 4,200	\$ 126	\$ 4,326
100-400-2000-230	PERS Employer Contribution	\$ 34,633	\$ 34,633	\$ 1,039	\$ 35,672
100-400-2000-234	PERS ER UAAL Miscellaneous	\$ 54,762	\$ 54,762	\$ 1,643	\$ 56,405
100-400-2000-260	Workers' Compensation	\$ 6,705	\$ 6,705	\$ 201	\$ 6,906
100-400-2000-280	City Paid Def Comp.	\$ 1,300	\$ 1,300	\$ 39	\$ 1,339
100-400-3000-320	Professional Services	\$ 300,000	\$ 300,000	\$ 9,000	\$ 309,000
100-400-4000-412	Utilities - Telephone	\$ 600	\$ 600	\$ 18	\$ 618
100-400-5000-582	Training and Workshops	\$ 4,000	\$ 4,000	\$ 120	\$ 4,120
100-400-5000-584	Employee Education Reimb	\$ 4,000	\$ 4,000	\$ 120	\$ 4,120
100-400-5000-586	Memberships & Dues	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
100-400-6000-610	Supplies - General	\$ 2,000	\$ 2,000	\$ 60	\$ 2,060
100-400-6000-612	Postage	\$ 100	\$ 100	\$ 3	\$ 103
100-400-6000-621	Oil and Gasoline	\$ 1,400	\$ 1,400	\$ 42	\$ 1,442
100-400-6000-650	Computer Parts & Supplies	\$ 1,000	\$ 1,000	\$ 30	\$ 1,030
100-400-6000-661	Computer Software Licensing	\$ 30,000	\$ 30,000	\$ 900	\$ 30,900
100-400-7000-760	Computer Equipment	\$ 3,000	\$ 3,000	\$ 90	\$ 3,090
Building Department Total:		\$ 816,878	\$ 816,878	\$ 24,446	\$ 841,324

PUBLIC SAFETY - POLICE

Roles & Responsibilities

Administration

- Provide administrative functions as delegated by the City Council or City Manager.
- Oversee recruitment and personnel, budget, and grant management.
- Maintain internal department policy, legal updates, and professional standards.
- Investigate formal citizen complaints.

Records

- Receive and process public records and report copy requests.
- Process warrants, subpoenas, and prepare police reports and correspondence.
- Compile statistics, maintain files, administer payroll, and staff the public counter.

Patrol

- Respond to calls, including emergency calls and public safety concerns.
- Assist citizens to investigate instances of crime including identity theft, fraud, home or auto burglary, and domestic violence.

Special Assignments

- Operate special marine patrol unit, bicycle unit and motorcycle patrol unit.

Emergency Preparedness

- Provide materials to help citizens learn about and prepare for disasters.
- Serve as staff liaison for the Community Safety/Disaster Preparedness Committee.

Parking Services

- Perform Live Scan services.
- Enforce parking regulations on public streets, lots and parking permit areas.
- Manage parking programs for residents, businesses and commuters.

Questions

- Questions about the Sausalito Police Department may be directed to (415) 289-4170.

GENERAL FUND: PUBLIC SAFETY - POLICE

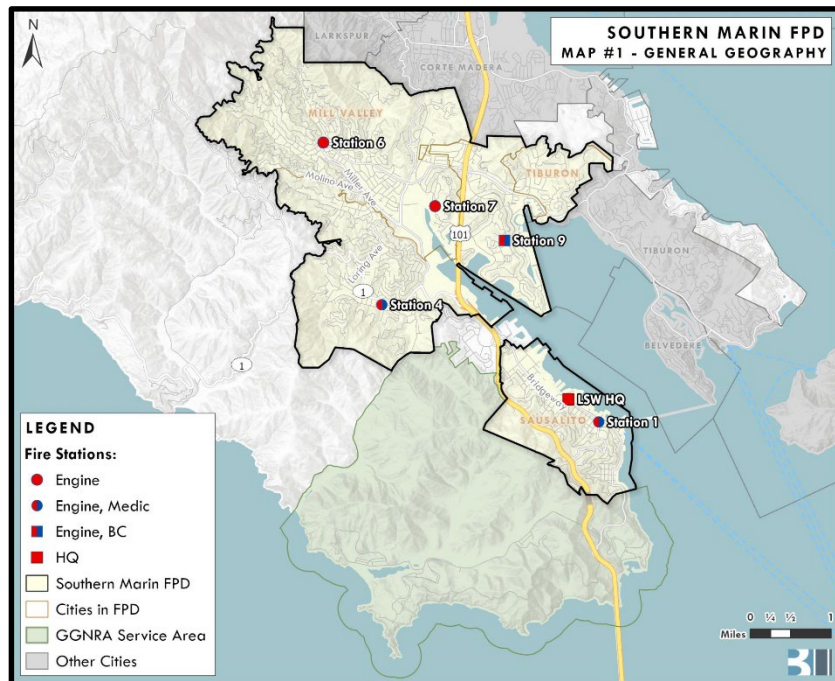
CITY OF SAUSALITO, CALIFORNIA FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
100-200-1000-110	Salaries & Wages	\$ 2,800,000	\$ 2,300,000	\$ 84,000	\$ 2,884,000
100-200-1000-111	Holiday Payout	\$ 80,000	\$ 80,000	\$ 2,400	\$ 82,400
100-200-1000-120	Salaries & Wages (Part-Time)	\$ 85,000	\$ 85,000	\$ 2,550	\$ 87,550
100-200-1000-130	Overtime	\$ 225,000	\$ 225,000	\$ 6,750	\$ 231,750
100-200-2000-215	Cafeteria Plan	\$ 383,236	\$ 383,236	\$ 11,497	\$ 394,733
100-200-2000-220	FICA	\$ 3,728	\$ 3,728	\$ 112	\$ 3,840
100-200-2000-221	Medicare	\$ 41,443	\$ 41,443	\$ 1,243	\$ 42,686
100-200-2000-230	PERS Employer Contribution	\$ 500,000	\$ 500,000	\$ 15,000	\$ 515,000
100-200-2000-233	PERS ER UAAL Police	\$ 1,043,411	\$ 1,043,411	\$ 31,302	\$ 1,074,713
100-200-2000-234	PERS ER UAAL Miscellaneous	\$ 260,642	\$ 260,642	\$ 7,819	\$ 268,461
100-200-2000-260	Workers' Compensation	\$ 243,160	\$ 243,160	\$ 7,295	\$ 250,455
100-200-2000-270	Uniform Allowance	\$ 24,100	\$ 24,100	\$ 723	\$ 24,823
100-200-2000-280	City Paid Def Comp.	\$ 7,755	\$ 7,755	\$ 233	\$ 7,988
100-200-3000-320	Professional Services	\$ 95,000	\$ 95,000	\$ 2,850	\$ 97,850
100-200-3000-323	Legal Services - Other	\$ 35,000	\$ 35,000	\$ 1,050	\$ 36,050
100-200-3000-340	Technical Services	\$ 21,500	\$ 21,500	\$ 645	\$ 22,145
100-200-3000-360	Animal Control	\$ 124,885	\$ 124,885	\$ (10,990)	\$ 113,895
100-200-3001-707	Homeless Managment Expenses	\$ 10,000	\$ 10,000	\$ 300	\$ 10,300
100-200-3001-708	Homeless Emergency Services	\$ 3,000	\$ 3,000	\$ 90	\$ 3,090
100-200-3001-709	Jeannette Prandi Children's Ct	\$ 2,345	\$ 2,345	\$ 70	\$ 2,415
100-200-4000-412	Utilities - Telephone	\$ 43,525	\$ 43,525	\$ 1,306	\$ 44,831
100-200-4000-414	Utilities - Sewer	\$ 1,622	\$ 1,622	\$ 49	\$ 1,671
100-200-4000-430	Repairs & Maint Buildings	\$ 42,000	\$ 42,000	\$ 1,260	\$ 43,260
100-200-4000-431	Repair Machinery & Equip	\$ 12,000	\$ 12,000	\$ 360	\$ 12,360
100-200-4000-442	Rental Mach and Equip	\$ 2,000	\$ 2,000	\$ 60	\$ 2,060
100-200-4000-443	Radio Dispatch	\$ 350,725	\$ 350,725	\$ 10,522	\$ 361,247
100-200-4500-020	Repair Vehicles Police	\$ 25,000	\$ 25,000	\$ 750	\$ 25,750
100-200-5000-001	MERA Operating Costs	\$ 56,859	\$ 56,859	\$ 1,706	\$ 58,565
100-200-5000-540	Recruitment Costs	\$ 20,500	\$ 20,500	\$ 615	\$ 21,115
100-200-5000-551	Printing - External Service	\$ 4,000	\$ 4,000	\$ 120	\$ 4,120
100-200-5000-581	Conferences	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
100-200-5000-582	Training and Workshops	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
100-200-5000-583	Mileage Reimbursement	\$ 500	\$ 500	\$ 15	\$ 515
100-200-5000-584	Employee Education Reimb	\$ 8,000	\$ 8,000	\$ 240	\$ 8,240
100-200-5000-585	POST Training	\$ 25,000	\$ 25,000	\$ 750	\$ 25,750
100-200-5000-586	Memberships & Dues	\$ 3,412	\$ 3,412	\$ 102	\$ 3,514
100-200-6000-610	Supplies - General	\$ 15,800	\$ 15,800	\$ 474	\$ 16,274
100-200-6000-612	Postage	\$ 2,030	\$ 2,030	\$ 61	\$ 2,091
100-200-6000-621	Oil and Gasoline	\$ 50,000	\$ 50,000	\$ 1,500	\$ 51,500
100-200-6000-625	Safety Supplies	\$ 7,600	\$ 7,600	\$ 228	\$ 7,828
100-200-6000-630	Food	\$ 2,030	\$ 2,030	\$ 61	\$ 2,091
100-200-6000-640	Books	\$ 1,080	\$ 1,080	\$ 32	\$ 1,112
100-200-6000-642	Community Services Purchases	\$ 6,000	\$ 6,000	\$ 180	\$ 6,180
100-200-6000-650	Computer Parts & Supplies	\$ 3,000	\$ 3,000	\$ 90	\$ 3,090
100-200-6000-699	Misc Supplies	\$ 22,000	\$ 22,000	\$ 660	\$ 22,660
100-200-7000-750	Equipment	\$ 85,400	\$ 85,400	\$ 2,562	\$ 87,962
Police Department Total:		\$ 6,789,288	\$ 6,289,288	\$ 188,942	\$ 6,978,230

PUBLIC SAFETY – SOUTHERN MARIN COUNTY FIRE DISTRICT

On June 24, 2012, the City of Sausalito Fire Department was annexed into the Southern Marin Fire Protection District, an independent special district established by the Marin County Board of Supervisors in July of 1999. Its statutory authority is provided through the California Fire District Law of 1987, (Health & Safety Code §13800, et seq).

The City of Sausalito pays its portion of outstanding Other Post Employment Benefits (OPEB) for former fire employees incorporated in the fire district. The retiree health benefit payments are part of the annexation agreement with the Southern Marin County Fire District.



GENERAL FUND: SOUTHERN MARIN FIRE PROTECTION DISTRICT					
CITY OF SAUSALITO, CALIFORNIA					
FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET					
City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
100-700-2000-270	SMFPD Retiree Medical Insurance	\$ 58,000	\$ 58,000	\$ 1,740	\$ 59,740
SMFPD Retiree Medical Insurance Payment Total:		\$ 58,000	\$ 58,000	\$ 1,740	\$ 59,740

PUBLIC WORKS

The Department of Public Works is responsible for the design, improvement and maintenance of the City of Sausalito's public infrastructure, including streets, sidewalks, stairways and steps, pathways, parking lots, rights-of-way, trees, parks, creeks, shorelines, sanitary sewers, storm drains, public buildings and structures, streetlights and traffic signals.

We facilitate environmental compliance (including stormwater pollution prevention), sustainability, protection of trees and floodplain administration.

We are a key responding agency in emergencies involving our infrastructure — as well as weather-related and other disasters — with the potential for adverse impacts to public health or the environment.

We are responsible for coordinating the efforts of the City of Sausalito to comply with the Americans with Disabilities Act and investigating any Disabled Access Complaints.

We manage the buildings and facilities on the City's Martin Luther King Jr. Property.

Engineering Division:

- Design and deliver Capital Improvement Projects. Issue RFPs for capital improvement projects as well as technical and other specialized services.
- Prepare documents and notices and oversee the bid process for capital projects.
- Support the City Council and Pedestrian & Bicycle Advisory Committee.
- Support the Planning Commission and Historic Preservation Commission.
- Support Community Development in administering City Surveyor services, geotechnical engineering peer review, grading permits and stormwater permit compliance for private development applications -- including reviewing and recommending conditions or approval for planning applications.
- Issue Encroachment Permits for site and frontage public improvements.
- Support Community Development by ensuring compliance with the conditions of zoning permits, and with design plan check and building permit inspections related to site and frontage public improvements.
- Issue grading permits for projects disturbing 50 or more cubic yards of earth or more.
- Monitor and prepare for the effects of Sea Level Rise and perform the responsibilities of the City of Sausalito Floodplain Administrator.
- Supervise the contractor responsible for Garbage and Recycling and Street Sweeping in Sausalito
- Maintain archival records of City infrastructure.

Maintenance Division:

- Maintain city infrastructure, including public streets, parks, open spaces, sidewalks, curb ramps, on-street parking stalls and city signage.
- Supervise the work of the contractors responsible for Streetlight Maintenance and Traffic Signal Maintenance.
- Make sand and sandbags available for residential flood protection.
- Maintain City Parks and Recreation Facilities.
- Maintain stormwater collection infrastructure and contribute to Stormwater Permit compliance and reporting.
- Maintain the City's Turney Street Boat Ramp and Dinghy Dock.
- Maintain the City's Parking Lots in conjunction with the Parking Services Division of the Sausalito Police Department.

Sanitary Sewer Division:

- Respond to reports of Sanitary Sewer Overflows and other emergencies.
- Perform Sanitary Sewer Lateral Inspections related to repairs, replacement and new installations of exterior sewer laterals, sewer ejection systems, and hydro mechanical and gravity grease interceptors.
- Review applications for Sanitary Sewer Lateral Repair assistance.
- Replacement on private property.
- Perform and/or supervise routine maintenance and repairs to public sewers.
- Perform plan set reviews and facilitate, meet and confer sessions with property owners, architects, engineers, realtors and contractors in City offices.
- Contribute to Sanitary Sewer permit compliance and reporting.

Questions:

Any questions about the Public Works Department or a project related to Public Works may be directed to publicworks@sausalito.gov or (415) 289-4106.

GENERAL FUND: PUBLIC WORKS - ENGINEERING

CITY OF SAUSALITO, CALIFORNIA

FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
100-410-1000-110	Salaries & Wages	\$ 407,000	\$ 407,000	\$ 12,210	\$ 419,210
100-410-1000-130	Overtime	\$ 2,500	\$ 2,500	\$ 75	\$ 2,575
100-410-1000-140	Auto Allowance	\$ 1,800	\$ 1,800	\$ -	\$ 1,800
100-410-2000-215	Cafeteria Plan	\$ 59,000	\$ 59,000	\$ 1,770	\$ 60,770
100-410-2000-221	Medicare	\$ 6,200	\$ 6,200	\$ 186	\$ 6,386
100-410-2000-230	PERS Employer Contribution	\$ 39,500	\$ 39,500	\$ 1,185	\$ 40,685
100-410-2000-234	PERS ER UAAL Miscellaneous	\$ 25,099	\$ 25,099	\$ 753	\$ 25,852
100-410-2000-260	Workers' Compensation	\$ 4,337	\$ 4,337	\$ 130	\$ 4,467
100-410-2000-280	City Paid Def Comp.	\$ 3,900	\$ 3,900	\$ 117	\$ 4,017
100-410-3000-320	Professional Services	\$ 280,000	\$ 280,000	\$ 8,400	\$ 288,400
100-410-4000-412	Utilities - Telephone	\$ 2,200	\$ 2,200	\$ 66	\$ 2,266
100-410-5000-582	Training and Workshops	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
100-410-5000-584	Employee Education Reimb	\$ 3,000	\$ 3,000	\$ 90	\$ 3,090
100-410-5000-586	Memberships & Dues	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
100-410-6000-610	Supplies - General	\$ 1,500	\$ 1,500	\$ 45	\$ 1,545
100-410-6000-612	Postage	\$ 250	\$ 250	\$ 8	\$ 258
100-410-6000-630	Food	\$ 250	\$ 250	\$ 8	\$ 258
100-410-6000-650	Computer Parts & Supplies	\$ 3,600	\$ 3,600	\$ 108	\$ 3,708
100-410-6000-661	Computer Software Licensing	\$ 28,000	\$ 28,000	\$ 840	\$ 28,840
Public Works Engineering Department Total:		\$ 878,136	\$ 878,136	\$ 26,290	\$ 904,426

GENERAL FUND: PUBLIC WORKS - MAINTENANCE

CITY OF SAUSALITO, CALIFORNIA

FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
100-500-1000-110	Salaries & Wages	\$ 302,631	\$ 302,631	\$ 9,079	\$ 311,710
100-500-1000-130	Overtime	\$ 28,000	\$ 28,000	\$ 840	\$ 28,840
100-500-1000-140	Auto Allowance	\$ 900	\$ 900	\$ -	\$ 900
100-500-2000-215	Cafeteria Plan	\$ 74,793	\$ 74,793	\$ 2,244	\$ 77,037
100-500-2000-221	Medicare	\$ 5,120	\$ 5,120	\$ 154	\$ 5,274
100-500-2000-230	PERS Employer Contribution	\$ 39,978	\$ 39,978	\$ 1,199	\$ 41,177
100-500-2000-234	PERS ER UAAL Miscellaneous	\$ 177,903	\$ 177,903	\$ 5,337	\$ 183,240
100-500-2000-260	Workers' Compensation	\$ 36,119	\$ 36,119	\$ 1,084	\$ 37,203
100-500-2000-280	City Paid Def Comp.	\$ 2,096	\$ 2,096	\$ 63	\$ 2,159
100-500-3000-320	Professional Services	\$ 400,000	\$ 400,000	\$ 12,000	\$ 412,000
100-500-3000-340	Technical Services	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
100-500-4000-410	Utilities - Electricity	\$ 95,000	\$ 95,000	\$ 2,850	\$ 97,850
100-500-4000-411	Utilities - Gas	\$ 16,000	\$ 16,000	\$ 480	\$ 16,480
100-500-4000-412	Utilities - Telephone	\$ 6,000	\$ 6,000	\$ 180	\$ 6,180
100-500-4000-413	Utilities - Water	\$ 100,000	\$ 100,000	\$ 3,000	\$ 103,000
100-500-4000-414	Utilities - Sewer	\$ 10,961	\$ 10,961	\$ 329	\$ 11,290
100-500-4000-420	Custodial Costs	\$ 2,000	\$ 2,000	\$ 60	\$ 2,060
100-500-4000-430	Repairs & Maint Buildings	\$ 75,000	\$ 75,000	\$ 2,250	\$ 77,250
100-500-4000-431	Repair Machinery & Equip	\$ 20,000	\$ 20,000	\$ 600	\$ 20,600
100-500-4000-432	Repairs Infrastructure	\$ 40,000	\$ 40,000	\$ 1,200	\$ 41,200
100-500-4000-436	Aggregates	\$ 10,000	\$ 10,000	\$ 300	\$ 10,300
100-500-4000-442	Rental Mach and Equip	\$ 35,000	\$ 35,000	\$ 1,050	\$ 36,050
100-500-4500-010	Repair & Maint Vehicles PW	\$ 50,000	\$ 50,000	\$ 1,500	\$ 51,500
100-500-4500-090	Street Signs	\$ 20,000	\$ 20,000	\$ 600	\$ 20,600
100-500-5000-001	MERA Operating Costs	\$ 13,136	\$ 13,136	\$ 394	\$ 13,530
100-500-5000-540	Recruitment Costs	\$ 1,500	\$ 1,500	\$ 45	\$ 1,545
100-500-5000-561	Permits	\$ 3,000	\$ 3,000	\$ 90	\$ 3,090
100-500-5000-582	Training and Workshops	\$ 3,000	\$ 3,000	\$ 90	\$ 3,090
100-500-5000-584	Employee Education Reimb	\$ 4,000	\$ 4,000	\$ 120	\$ 4,120
100-500-5000-586	Memberships & Dues	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
100-500-6000-610	Supplies - General	\$ 50,000	\$ 50,000	\$ 1,500	\$ 51,500
100-500-6000-621	Oil and Gasoline	\$ 25,000	\$ 25,000	\$ 750	\$ 25,750
100-500-6000-622	Uniforms	\$ 6,000	\$ 6,000	\$ 180	\$ 6,180
100-500-6000-625	Safety Supplies	\$ 4,000	\$ 4,000	\$ 120	\$ 4,120
100-500-6000-630	Food	\$ 1,000	\$ 1,000	\$ 30	\$ 1,030
100-500-6000-641	Subscriptions	\$ 1,000	\$ 1,000	\$ 30	\$ 1,030
100-500-6000-650	Computer Parts & Supplies	\$ 1,000	\$ 1,000	\$ 30	\$ 1,030
100-500-7000-750	Equipment	\$ 25,000	\$ 25,000	\$ 750	\$ 25,750
100-500-7000-760	Computer Equipment	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
Public Works Maintenance Department Total:		\$ 1,700,137	\$ 1,700,137	\$ 50,977	\$ 1,751,114

PARKS AND RECREATION

The Sausalito Parks and Recreation Department strives to provide quality programs to Sausalito and its community that enhance growth, expression, and recreation through people, parks, and programs.

- Provide staff support for the Parks and Recreation Commission.
- Set policies for Park use and advise City Council on City ordinances.
- Maintain the schedule for all parks and recreation facilities.
- Maintain the parks and medians.
- Act as City of Sausalito liaison for Age Friendly Sausalito, the Hospitality Committee, and Sausalito Beautiful.
- Issue permits for special events, filming and photo shoots, and banner encroachment.

Roles & Responsibilities

Programs and Classes: Offer a wide range of social activities and recreational programs for people of all ages, including the Bocce League, Edgewater Seniors, Playland, and Children's Birthday Parties.

Special Events: Produce all City sponsored special events including Jazz and Blues by the Bay Summer Concert Series, Chili Cook-off, 4th of July Parade, 4th of July Picnic, Fourth of July Fireworks, Arias in the Afternoon, Concert for Kids, City Wide Yard Sale, Halloween Sausalito, Outdoor Movie Night, Breakfast with Santa, Sausalito's Souper Bowl, WAG Dog Festival, and Easter Parade and Egg Hunt.

Parks and Facilities: Maintain the City of Sausalito parks and medians; manage the development of project plans for park improvements; provide custodial services for city facilities; and, respond to service requests when a maintenance problem is reported at a city park or facility.

Questions

Any questions about the Parks and Recreation Department or a project related to Parks and Recreation may be directed to (415) 289-4152 or recreation@sausalito.gov.

GENERAL FUND: PARKS AND RECREATION

CITY OF SAUSALITO, CALIFORNIA

FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
100-600-1000-110	Salaries & Wages	\$ 300,000	\$ 300,000	\$ 9,000	\$ 334,823
100-600-1000-120	Salaries & Wages (Part-time)	\$ 100,000	\$ 100,000	\$ 3,000	\$ 103,000
100-600-1000-130	Overtime	\$ 23,937	\$ 23,937	\$ 718	\$ 24,655
100-600-1000-140	Auto Allowance	\$ 3,000	\$ 3,000	-	\$ 3,000
100-600-2000-215	Cafeteria Plan	\$ 68,468	\$ 68,468	\$ 2,054	\$ 70,522
100-600-2000-220	FICA	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
100-600-2000-221	Medicare	\$ 6,422	\$ 6,422	\$ 193	\$ 6,990
100-600-2000-230	PERS Employer Contribution	\$ 28,805	\$ 28,805	\$ 864	\$ 31,925
100-600-2000-234	PERS ER UAAL Miscellaneous	\$ 49,286	\$ 49,286	\$ 1,479	\$ 50,765
100-600-2000-260	Workers' Compensation	\$ 13,637	\$ 13,637	\$ 409	\$ 14,046
100-600-2000-280	City Paid Def Comp.	\$ 2,500	\$ 2,500	\$ 75	\$ 2,575
100-600-3000-320	Professional Services	\$ 25,000	\$ 25,000	\$ 750	\$ 25,750
100-600-4000-412	Utilities - Telephone	\$ 1,200	\$ 1,200	\$ 36	\$ 1,236
100-600-4000-414	Utilities - Sewer	\$ 33,594	\$ 33,594	\$ 1,008	\$ 34,602
100-600-4000-431	Repair Machinery & Equip	\$ 500	\$ 500	\$ 15	\$ 515
100-600-4000-442	Rental Mach and Equip	\$ 1,500	\$ 1,500	\$ 45	\$ 1,545
100-600-5000-540	Recruitment Costs	\$ 250	\$ 250	\$ 8	\$ 258
100-600-5000-571	RecNet Transaction Fees	\$ 8,300	\$ 8,300	\$ 249	\$ 8,549
100-600-5000-584	Employee Education Reimb.	\$ 4,000	\$ 4,000	\$ 120	\$ 4,120
100-600-5600-603	Senior Program	\$ 22,000	\$ 22,000	\$ 660	\$ 32,660
100-600-5600-605	Youth Program	\$ 120,000	\$ 120,000	\$ 3,600	\$ 123,600
100-600-5600-608	Adult Program	\$ 55,000	\$ 55,000	\$ 1,650	\$ 56,650
100-600-5600-614	Souper Bowl	\$ 2,000	\$ 2,000	\$ 60	\$ 2,060
100-600-5600-615	Special Events Garage Sales	\$ 250	\$ 250	\$ 8	\$ 258
100-600-5600-616	Special Events - Other	\$ 10,000	\$ 10,000	\$ 300	\$ 10,300
100-600-5600-617	Arias in the Afternoon	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
100-600-5600-619	Chili Cook Off	\$ 8,226	\$ 8,226	\$ 247	\$ 8,473
100-600-5600-620	Easter	\$ 4,500	\$ 4,500	\$ 135	\$ 4,635
100-600-5600-621	Fourth of July Fireworks	\$ 38,290	\$ 38,290	\$ 1,149	\$ 39,439
100-600-5600-622	Fourth of July Events	\$ 8,749	\$ 8,749	\$ 262	\$ 9,011
100-600-5600-623	Halloween	\$ 1,681	\$ 1,681	\$ 50	\$ 1,731
100-600-5600-624	Jazz by the Bay	\$ 51,250	\$ 51,250	\$ 1,538	\$ 52,788
100-600-5600-631	Brochure	\$ 4,000	\$ 4,000	\$ 120	\$ 4,120
100-600-5600-634	Misc Committee Meetings	\$ 200	\$ 200	\$ 6	\$ 206
100-600-5600-635	Toast to Sausalito	\$ 80,000	\$ 80,000	\$ 2,400	\$ 82,400
100-600-5600-639	Memorial Bench Program	\$ 10,000	\$ 10,000	\$ 300	\$ 10,300
100-600-5600-673	Sports League Maint & Supplies	\$ 7,500	\$ 7,500	\$ 225	\$ 7,725
100-600-6000-610	Supplies - General	\$ 11,700	\$ 11,700	\$ 351	\$ 12,051
100-600-6000-612	Postage	\$ 1,000	\$ 1,000	\$ 30	\$ 1,030
100-600-6000-621	Oil and Gasoline	\$ 756	\$ 756	\$ 23	\$ 779
100-600-6000-650	Computer Parts & Supplies	\$ 750	\$ 750	\$ 23	\$ 773
100-600-7000-760	Computer Equipment	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
Parks & Recreation Department Total:		\$ 1,123,251	\$ 1,123,251	\$ 33,608	\$ 1,195,313

SAUSALITO PUBLIC LIBRARY

The Sausalito Public Library seeks to provide its users with a safe and pleasant library experience in an atmosphere conducive to study, reading, and the appropriate use of materials and services.

The Sausalito public library is open during the following hours:

- Monday: 10:00 a.m. to 7:00 p.m.
- Tuesday: 10:00 a.m. to 7:00 p.m.
- Wednesday: 10:00 a.m. to 7:00 p.m.
- Thursday: 10:00 a.m. to 7:00 p.m.
- Friday: 12:00 to 5:00 p.m.
- Saturday: 12:00 to 5:00 p.m.
- Sunday: 12:00 to 5:00 p.m.

Library materials may be returned during off-hours at the book drops located at the far end of the City Hall parking lot and on the Litho Street patio. Please leave donations on the 2nd floor of City Hall or in the Library (not in the book drops). Thank you!

Free home delivery is available through CARSS (Call A Ride for Sausalito Seniors) to all residents who are age 60 and older or have a disability. To arrange a pickup of your library requests, contact CARSS 24 hours in advance by phoning (415) 944-5474. CARSS is a City of Sausalito Age Friendly program managed by Sausalito Village.

Friends of the Library

Founded in 1961, the mission of The Friends of the Library is to support the Sausalito Library through volunteer assistance and by financial contributions to enhance the library's collections, services and ambiance. Membership dues and book sales are the Friends' major sources of income.

Typically, the Friends contribute each year to fund the library's "wish list" which covers things like the library's projection system and special children's programs.

GENERAL FUND: LIBRARY

CITY OF SAUSALITO, CALIFORNIA

FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
100-690-1000-110	Salaries & Wages	\$ 332,466	\$ 332,466	\$ 9,974	\$ 291,647
100-690-1000-120	Salaries & Wages (Part-time)	\$ 145,000	\$ 145,000	\$ 4,350	\$ 179,350
100-690-1000-140	Auto Allowance	\$ 1,800	\$ 1,800	\$ -	\$ 1,800
100-690-2000-215	Cafeteria Plan	\$ 48,384	\$ 48,384	\$ 1,452	\$ 49,836
100-690-2000-220	FICA	\$ 7,325	\$ 7,325	\$ 220	\$ 8,673
100-690-2000-221	Medicare	\$ 7,858	\$ 7,858	\$ 236	\$ 7,858
100-690-2000-230	PERS Employer Contribution	\$ 32,604	\$ 32,604	\$ 978	\$ 23,983
100-690-2000-234	PERS ER UAAL Miscellaneous	\$ 109,525	\$ 109,525	\$ 3,286	\$ 112,811
100-690-2000-260	Workers' Compensation	\$ 5,424	\$ 5,424	\$ 163	\$ 5,587
100-690-2000-280	City Paid Def Comp.	\$ 2,213	\$ 2,213	\$ 66	\$ 2,279
100-690-3000-320	Professional Services	\$ 50,000	\$ 50,000	\$ 1,500	\$ 51,500
100-690-3000-341	Outside Computer Services	\$ 70,000	\$ 70,000	\$ 2,100	\$ 72,100
100-690-4000-442	Rental Mach and Equip	\$ 2,000	\$ 2,000	\$ 60	\$ 2,060
100-690-5000-540	Recruitment Costs	\$ 1,000	\$ 1,000	\$ 30	\$ 1,030
100-690-5000-581	Conferences and Workshops	\$ 2,100	\$ 2,100	\$ 63	\$ 2,163
100-690-5000-584	Employee Education Reimb	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
100-690-5000-586	Memberships & Dues	\$ 500	\$ 500	\$ 15	\$ 515
100-690-6000-610	Supplies - General	\$ 15,000	\$ 15,000	\$ 450	\$ 15,450
100-690-6000-612	Postage	\$ 100	\$ 100	\$ 3	\$ 103
100-690-6000-640	Physical Materials	\$ 60,000	\$ 60,000	\$ 1,800	\$ 61,800
100-690-6000-641	Newspapers & Periodicals	\$ 10,000	\$ 10,000	\$ 300	\$ 10,300
100-690-6000-642	Digital Resources	\$ 40,000	\$ 40,000	\$ 1,200	\$ 41,200
100-690-7000-760	Computer Equipment	\$ 3,000	\$ 3,000	\$ 90	\$ 3,090
Library Department Total:		\$ 951,299	\$ 951,299	\$ 28,485	\$ 950,284

**City of Sausalito, California
FY2025-26 Adopted Budget
The Sewer Fund**

THE SEWER FUND

The Sewer Fund will no longer appear in future city budget. All city owned sewer assets will be transferred to the Sausalito-Marin City Sanitary District upon mutual approval of a Memorandum of Understanding by the governing bodies of both entities.

The timeline overlaps the development and approval of the budget by the City Council. Debt payments are not included in the adopted Sewer Fund budget because the plan includes the repayment of all Sewer Fund long-term debts prior to the transfer of assets.

There are two debts:

California State Water Resources Board Project Finance Agreement

Original Loan Amount: \$1,036,480

June 2025 Pay-Off Amount: \$534,536

2015 Sewer Revenue Bonds

Original Bond Amounts: \$6,750,000

June 2025 Pay-Off Amount: \$5,269,691



SEWER FUND					
CITY OF SAUSALITO, CALIFORNIA					
FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET					
City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
Revenues					
110-000-3100-000	Sewer Charges on Prop Tax Bill	\$ 3,394,990	\$ 3,394,990	\$ -	\$ 3,125,000
110-000-3100-001	Permit and Plan Charges	\$ -	\$ -	\$ -	\$ -
110-000-3230-064	Sewer Lateral Inspect/Certif	\$ 15,150	\$ 15,150	\$ -	\$ 15,150
110-000-3600-010	Interest on Investments	\$ 175,000	\$ 175,000	\$ -	\$ 175,000
110-000-3900-000	Miscellaneous Revenue	\$ 145,000	\$ 145,000	\$ -	\$ 50,000
Sewer Fund Revenue Total:		\$ 3,730,140	\$ 3,730,140	\$ -	\$ 3,365,150
Expenses					
110-550-1000-110	Salaries & Wages	\$ 650,706	\$ 650,706	\$ 19,521	\$ 670,227
110-550-1000-130	Overtime	\$ 35,055	\$ 35,055	\$ 1,052	\$ 36,107
110-550-1000-140	Auto Allowance	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
110-550-2000-215	Cafeteria Plan	\$ 126,680	\$ 126,680	\$ 3,800	\$ 130,480
110-550-2000-221	Medicare	\$ 10,454	\$ 10,454	\$ 314	\$ 10,768
110-550-2000-230	PERS Employer Contribution	\$ 73,932	\$ 73,932	\$ 2,218	\$ 76,150
110-550-2000-234	PERS ER UAAL Miscellaneous	\$ 137,357	\$ 137,357	\$ 4,121	\$ 141,478
110-550-2000-260	Workers' Compensation	\$ 26,018	\$ 26,018	\$ 781	\$ 26,799
110-550-2000-280	City Paid Def Comp.	\$ 5,321	\$ 5,321	\$ 160	\$ 5,481
110-550-2000-281	Retiree Health	\$ 4,779	\$ 4,779	\$ 143	\$ 4,922
110-550-3000-320	Professional Services	\$ 600,000	\$ 600,000	\$ (180,000)	\$ 420,000
110-550-3000-323	Legal Services - Other	\$ -	\$ -	\$ -	\$ -
110-550-3000-340	Technical Services	\$ 35,000	\$ 35,000	\$ 1,050	\$ 36,050
110-550-3000-342	SMCSD Maintenance Charges	\$ 45,000	\$ 45,000	\$ 1,350	\$ 46,350
110-550-4000-410	Utilities - Electricity	\$ 5,048	\$ 5,048	\$ 151	\$ 5,199
110-550-4000-412	Utilities - Telephone	\$ 3,267	\$ 3,267	\$ 98	\$ 3,365
110-550-4000-415	Utilities - Solid Waste	\$ 800	\$ 800	\$ 24	\$ 824
110-550-4000-431	Repair Machinery & Equip	\$ 8,000	\$ 8,000	\$ 240	\$ 8,240
110-550-4000-432	Repair & Maint Vehicles	\$ 40,000	\$ 40,000	\$ 1,200	\$ 41,200
110-550-4000-435	Repair of Sewer Infrastructure	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
110-550-4000-442	Rental Mach and Equip	\$ 8,000	\$ 8,000	\$ 240	\$ 8,240
110-550-4100-551	Sewer Management Prog.	\$ 15,000	\$ 15,000	\$ 450	\$ 15,450
110-550-4111-998	Urgent Repairs	\$ 50,000	\$ 50,000	\$ 1,500	\$ 51,500
110-550-4200-001	Riverwatch Settlement Insp.	\$ 15,000	\$ 15,000	\$ 450	\$ 15,450
110-550-4200-002	Riverwatch Settlement Repairs	\$ 10,000	\$ 10,000	\$ 300	\$ 10,300
110-550-4710-010	2015 Sewer Bond - Principal	\$ 185,000	\$ 185,000	\$ -	\$ -
110-550-4730-010	2015 Sewer Bond - Interest	\$ 172,156	\$ 172,156	\$ -	\$ -
110-550-5000-001	MERA Operating Costs	\$ 10,000	\$ 10,000	\$ 300	\$ 10,300
110-550-5000-520	Insurance - Liability	\$ 500,000	\$ 500,000	\$ 15,000	\$ 515,000
110-550-5000-561	Permits	\$ 8,000	\$ 8,000	\$ 240	\$ 8,240
110-550-5000-582	Training and Workshops	\$ 5,000	\$ 5,000	\$ 150	\$ 5,150
110-550-5000-586	Dues & Subscription	\$ 10,000	\$ 10,000	\$ 300	\$ 10,300
110-550-6000-610	Supplies - General	\$ 15,000	\$ 15,000	\$ 450	\$ 15,450
110-550-6000-621	Oil and Gasoline	\$ 13,000	\$ 13,000	\$ 390	\$ 13,390
110-550-6000-622	Uniforms	\$ 4,000	\$ 4,000	\$ 120	\$ 4,120
110-550-6000-625	Safety Supplies	\$ 1,000	\$ 1,000	\$ 30	\$ 1,030
110-550-6000-661	Computer Software Licensing	\$ 10,500	\$ 10,500	\$ 315	\$ 10,815
110-550-7000-024	CIP Improvement Costs	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Sewer Fund Expenses Total:		\$ 3,398,073	\$ 3,392,073	\$ (123,542)	\$ 2,911,375

**City of Sausalito, California
FY2025-26 Adopted Budget
The Parking Fund**

PARKING FUND

Revenues

220-000-3475-001	Parking - Inn Above Tides	\$	39,204	\$	39,204	\$	-	\$	39,204
220-000-3475-002	Parking - Casa Madrona	\$	66,792	\$	66,792	\$	-	\$	66,792
220-000-3475-003	Parking - Hotel Sausalito	\$	21,780	\$	21,780	\$	-	\$	21,780
220-000-3475-011	Parking Lot Revenues (All Lots)	\$	1,650,000	\$	1,650,000	\$	(148,500)	\$	1,501,500
220-000-3475-021	Parking Lots Pay by Phone Rev	\$	275,000	\$	275,000	\$	184,800	\$	459,800
220-000-3475-025	Bicycle Parking	\$	50,000	\$	50,000	\$	(2,000)	\$	48,000
220-000-3475-033	Resident Parking	\$	4,000	\$	4,000	\$	2,000	\$	6,000
220-000-3475-040	Meter Collections	\$	650,000	\$	650,000	\$	52,000	\$	702,000
220-000-3485-010	B - Parking Permits	\$	15,000	\$	15,000	\$	450	\$	15,450
220-000-3485-011	C - Parking Permits	\$	30,000	\$	30,000	\$	900	\$	30,900
220-000-3485-012	D - Permits	\$	50,000	\$	50,000	\$	1,500	\$	51,500
220-000-3485-013	H - Parking Permit	\$	25,000	\$	25,000	\$	750	\$	25,750
220-000-3485-014	L - Parking Permits	\$	30,000	\$	30,000	\$	900	\$	30,900
220-000-3485-016	Commuter SmartCard	\$	1,000	\$	1,000	\$	30	\$	1,030
220-000-3485-017	No Parking Permit	\$	20,000	\$	20,000	\$	600	\$	20,600
220-000-3600-010	Interest on Investments	\$	60,000	\$	60,000	\$	1,800	\$	61,800
Parking Fund Revenues Total:		\$	2,987,776	\$	2,987,776	\$	95,230	\$	3,083,006

Expenses

220-420-1000-110	Salaries & Wages	\$	394,128	\$	394,128	\$	11,824	\$	405,952
220-420-1000-130	Overtime	\$	40,000	\$	40,000	\$	1,200	\$	41,200
220-420-2000-215	Cafeteria Plan	\$	88,980	\$	88,980	\$	2,669	\$	91,649
220-420-2000-221	Medicare	\$	6,272	\$	6,272	\$	188	\$	6,460
220-420-2000-230	PERS Employer Contribution	\$	35,846	\$	35,846	\$	1,075	\$	36,921
220-420-2000-234	PERS ER UAAL Miscellaneous	\$	200,000	\$	200,000	\$	6,000	\$	206,000
220-420-2000-260	Workers' Compensation	\$	3,203	\$	3,203	\$	96	\$	3,299
220-420-2000-270	Uniform Allowance	\$	4,000	\$	4,000	\$	120	\$	4,120
220-420-2000-280	City Paid Def Comp.	\$	1,000	\$	1,000	\$	30	\$	1,030
220-420-3000-320	Professional Services	\$	160,000	\$	160,000	\$	4,800	\$	164,800
220-420-4000-412	Utilities - Telephone	\$	3,500	\$	3,500	\$	105	\$	3,605
220-420-4000-431	Repair Machinery & Equip	\$	20,000	\$	20,000	\$	600	\$	20,600
220-420-5000-522	Warranties	\$	15,000	\$	15,000	\$	450	\$	15,450
220-420-5000-551	Printing - External Service	\$	5,000	\$	5,000	\$	150	\$	5,150
220-420-5000-570	Banking Services	\$	130,000	\$	130,000	\$	3,900	\$	133,900
220-420-6000-610	Supplies - General	\$	36,000	\$	36,000	\$	1,080	\$	37,080
220-420-6000-612	Postage	\$	2,000	\$	2,000	\$	60	\$	2,060
220-420-7000-760	Computer Equipment	\$	3,500	\$	3,500	\$	105	\$	3,605
220-420-9100-100	Transfer to General Fund	\$	1,500,000	\$	1,500,000	\$	-	\$	1,700,000
Parking Fund Expenses Total:		\$	2,648,429	\$	2,648,429	\$	34,453	\$	2,882,882

**City of Sausalito, California
FY2025-26 Adopted Budget
Leased Based Proprietary Funds
(Business-type Activities)**

MARTIN LUTHER KING FUND

CITY OF SAUSALITO, CALIFORNIA

FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
Revenues					
210-000-3600-010	Interest on Investments	\$ 58,000	\$ 58,000	\$ -	\$ 58,000
210-000-3620-020	Rentals - Buildings	\$ 1,379,726	\$ 1,379,726	\$ 27,595	\$ 1,407,321
210-000-3640-410	Electric Pass Thru to Leasees	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
210-000-3640-411	Gas Pass Thru to Leasees	\$ 5,000	\$ 5,000	\$ 1,000	\$ 6,000
MLK Fund Revenues Total:		\$ 1,487,726	\$ 1,487,726	\$ 28,595	\$ 1,516,321
Expenses					
210-190-1000-110	Salaries & Wages	\$ 40,005	\$ 40,005	\$ 1,200	\$ 41,205
210-190-1000-130	Overtime	\$ 3,000	\$ 3,000	\$ 90	\$ 3,090
210-190-2000-215	Cafeteria Plan	\$ 10,050	\$ 10,050	\$ 302	\$ 10,352
210-190-2000-221	Medicare	\$ 606	\$ 606	\$ 18	\$ 624
210-190-2000-230	PERS Employer Contribution	\$ 4,647	\$ 4,647	\$ 139	\$ 4,786
210-190-2000-234	PERS ER UAAL Miscellaneous	\$ 15,467	\$ 15,467	\$ 464	\$ 15,931
210-190-3000-320	Professional Services	\$ 10,000	\$ 10,000	\$ 300	\$ 59,160
210-190-4000-410	Utilities - Electricity	\$ 65,000	\$ 65,000	\$ 1,950	\$ 66,950
210-190-4000-411	Utilities - Gas	\$ 6,300	\$ 6,300	\$ 189	\$ 6,489
210-190-4000-413	Utilities - Water	\$ 40,000	\$ 40,000	\$ 1,200	\$ 41,200
210-190-4000-414	Utilities - Sewer	\$ 40,000	\$ 40,000	\$ 1,200	\$ 41,200
210-190-4000-430	Repairs & Maint Buildings	\$ 25,000	\$ 25,000	\$ 750	\$ 25,750
210-190-4170-014	2016 CoP Principal	\$ 510,000	\$ 510,000	\$ -	\$ 510,000
210-190-4730-013	2016 CoPs Lease - Interest	\$ 110,600	\$ 110,600	\$ -	\$ 110,600
210-190-4750-010	2016 CoPs Fiscal Agent Fees	\$ 2,000	\$ 2,000	\$ 60	\$ 2,060
210-190-5000-520	Insurance - Liability	\$ 50,000	\$ 50,000	\$ 1,500	\$ 51,500
210-190-5000-521	Insurance - Property	\$ 50,000	\$ 50,000	\$ 1,500	\$ 51,500
210-190-9100-100	Transfer to General Fund	\$ 700,000	\$ 700,000	\$ (200,000)	\$ 500,000
MLK Fund Expenses Total:		\$ 1,682,675	\$ 1,682,675	\$ (189,138)	\$ 1,542,397

The MLK Fund accounts for the lease revenue from the Martin Luther King, Jr. Campus, a city owned property comprised of approximately 17 acres of public land located at the north end of Sausalito, just off Bridgeway between 100 Ebbtide Avenue and 610 Coloma Street. The site contains approximately 10 acres of open playing fields, basketball and tennis courts, and about 7.4 acres are devoted to six buildings leased by two schools, artists and cottage industries. Other buildings on the MLK campus include a gymnasium, field house, and a decommissioned boiler room.

TIDELANDS FUND

CITY OF SAUSALITO, CALIFORNIA FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
Revenues					
114-000-3620-030	Sausalito Yacht Club	\$ 135,000	\$ 135,000	\$ -	\$ 135,000
114-000-3620-031	Galilee Harbor	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
114-000-3620-033	Sausalito Cruising Club	\$ 27,345	\$ 27,345	\$ 479	\$ 27,824
114-000-3620-035	Trident/Ondine/Horizons	\$ 34,228	\$ 34,228	\$ -	\$ 34,228
114-000-3620-036	Scoma's	\$ 1,836	\$ 1,836	\$ 18	\$ 1,854
114-000-3620-037	Pelican Harbor	\$ 49,100	\$ 49,100	\$ -	\$ 49,100
114-000-3620-038	Sausalito Yacht Harbor	\$ 84,000	\$ 84,000	\$ -	\$ 84,000
114-000-3620-039	Spinaker	\$ 450,000	\$ 450,000	\$ -	\$ 450,000
114-000-3620-040	Inn Above The Tides	\$ 300	\$ 300	\$ -	\$ 300
Tidelands Fund Revenues Total:		\$ 784,809	\$ 784,809	\$ 497	\$ 785,306
Expenses					
114-190-3000-320	Professional Services	\$ -	\$ -	\$ -	\$ 31,620
114-190-4000-414	Utilities- Sewer	\$ 45,000	\$ 45,000	\$ 1,350	\$ 46,350
114-500-7000-730	Land Improvements	\$ 50,000	\$ 50,000	\$ 1,500	\$ 51,500
114-900-9100-100	Transfer to General Fund	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
114-900-9100-140	Transfer to Capital Project Fund	\$ -	\$ -	\$ -	\$ -
114-900-9100-302	Transfer To Tideland Loan Fund	\$ 72,156	\$ 72,156	\$ -	\$ 72,156
Tidelands Fund Expenses Total:		\$ 367,156	\$ 367,156	\$ 2,850	\$ 401,626



BANK OF AMERICA FUND

CITY OF SAUSALITO, CALIFORNIA

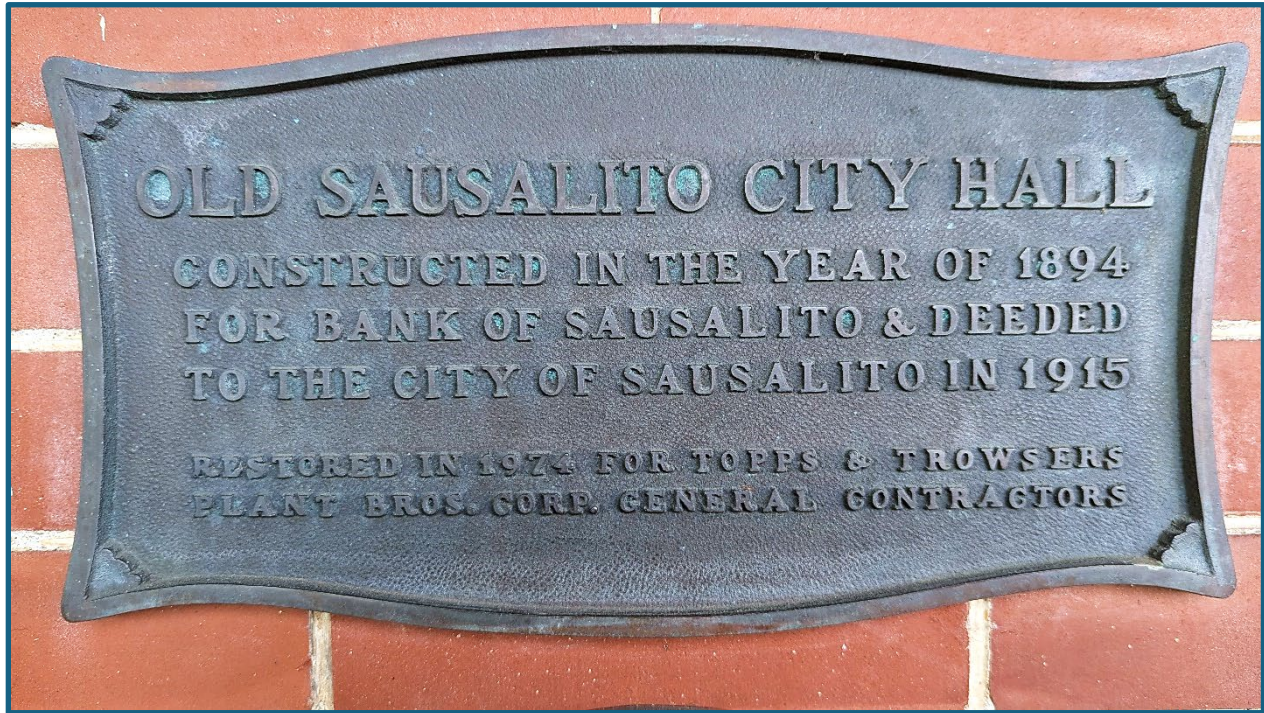
FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
Revenues					
230-000-3600-010	Interest on Investments	\$ 500	\$ 500	\$ -	\$ 500
230-000-3620-000	Rental Income	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
230-000-3620-020	Rentals – Buildings	\$ 47,079	\$ 47,079	\$ -	\$ 47,079
230-000-3620-030	ATM Lease	\$ 24,000	\$ 24,000	\$ -	\$ 24,000
Bank of America Fund Revenue Totals:		\$ 101,579	\$ 101,579	\$ -	\$ 101,579
Expenses					
230-190-3000-320	Professional Services	\$ -	\$ -	\$ -	\$ 4,080
230-190-4710-010	Principal BofA bldg	\$ 117,000	\$ 117,000	\$ 3,510	\$ 120,510
230-190-4730-010	Interest BofA bldg	\$ 40,539	\$ 40,539	\$ 1,216	\$ 41,755
230-190-4750-010	Fiscal Agent Fees	\$ -	\$ -	\$ -	\$ -
Bank of America Fund Expenses Totals:		\$ 157,539	\$ 157,539	\$ 4,726	\$ 166,345

OLD CITY HALL FUND

CITY OF SAUSALITO, CALIFORNIA FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
Revenues					
113-000-3600-010	Interest on Investments	\$ 9,600	\$ 9,600	\$ -	\$ 9,600
113-000-3620-010	Gene Heller - Old City Hall	\$ 210,000	\$ 210,000	\$ -	\$ 210,000
Old City Hall Fund Revenues Total:		\$ 219,600	\$ 219,600	\$ -	\$ 219,600
Expenses					
113-190-3000-320	Professional Services	\$ 1,000	\$ 1,000	\$ -	\$ 7,140
113-190-4000-430	Repairs & Maint Buildings	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
113-900-9100-100	Transfers to General Fund	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Old City Hall Fund Expenses Total:		\$ 201,000	\$ 201,000	\$ -	\$ 207,140



**City of Sausalito, California
FY2025-26 Adopted Budget
Debt Service Funds**

GENERAL OBLIGATION BONDS FUND

CITY OF SAUSALITO, CALIFORNIA FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
<u>Revenues</u>					
303-000-3100-010	Secured Property Tax	\$ 772,000	\$ 772,000	\$ -	\$ 772,000
303-000-3600-010	Interest on Investments	\$ 15,000	\$ 15,000	\$ -	\$ 2,000
GO Bonds Fund Revenues Total:		\$ 787,000	\$ 787,000	\$ -	\$ 774,000
<u>Expenses</u>					
303-700-4710-000	Principal GO Bonds	\$ 715,000	\$ 715,000	\$ -	\$ 715,000
303-700-4720-001	Interest Exp - GO Bonds	\$ 57,375	\$ 57,375	\$ -	\$ 57,375
303-700-4750-010	Fiscal Agent Fees	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
GO Bonds Fund Expenses Total:		\$ 773,375	\$ 773,375	\$ -	\$ 773,375

The City of Sausalito has two General Obligation debts.

G.O. Bonds 2006 Series A (Issued November 16, 2006)

The last payment on the General Obligation Bonds 2006 Series A is due on August 1, 2025. The original amount of \$8,205,000 was used to finance the demolition and new construction of a police and fire station.

G.O. Bonds 2006 Series B Capital Appreciation Bonds (Issued November 16, 2006)

Repayment of the General Obligation Bonds 2006 Series B (Capital Appreciation Bonds) will commence in fiscal year 2027. Principal and interest payments will start August 1, 2026. The original amount of \$7,293,894 was also used to finance the demolition and new construction of a police and fire station.

The voter approved general obligation bonds are backed by the full faith and credit of the City of Sausalito. Underlying credit rating by Standard and Poors' Rating Agency is AA+ with a stable outlook.

Annual property tax bills issued by Marin County collect the tax proceeds needed to service the city's general obligation bonds. Annual debt service requirements are reported to Marin County annually for inclusion in the annual property tax assessments.

TIDELAND LOAN FUND

CITY OF SAUSALITO, CALIFORNIA FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
Revenues					
302-000-3600-010	Interest on Investments	\$ -	\$ -	\$ -	\$ -
302-000-3910-114	Transfer From Tideland Fund	\$ 72,155	\$ 72,155	\$ 2,165	\$ 74,320
Tideland Loan Fund Revenues Total:		\$ 72,155	\$ 72,155	\$ 2,165	\$ 74,320
Expenditures					
302-700-4710-000	Tidelands Loan Principal	\$ 66,075	\$ 66,075	\$ 1,982	\$ 68,057
302-700-4710-001	Tidelands Loan Interest	\$ 6,081	\$ 6,081	\$ 182	\$ 6,263
Tideland Loan Fund Expenses Total:		\$ 72,155	\$ 72,155	\$ 2,165	\$ 74,320

California Department of Boating and Waterways Loan 1995

The Tidelands Fund finances the repayment of this loan.

In 1995, the city borrowed \$1.2 million from the California Department of Boating and Waterways to finance improvements. Repayment commenced in August 1995 with annual payments of \$72,156 due each August 1.

The Tideland Loan will be completely repaid this fiscal year. The final payment is due August 1, 2025.

**City of Sausalito, California
FY2025-26 Adopted Budget
Internal Service Funds**

The City of Sausalito uses Internal Service Funds to charge the cost of certain activities to individual funds. Contributions from other funds provide the revenue to finance activities. Therefore, internal service fund contributions are reported as expenditures in each individual city fund for budget purposes.

There are two internal service funds:

Workers Compensation Fund

The city reports all of its workers' compensation activities in this internal service fund. Claims, expenditures and liabilities are reported here when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated.

General Liability Fund

The city reports all its general liability and property coverage activities in this internal service fund. The city participates with other public entities for the purpose of obtaining general liability coverage.

WORKERS COMPENSATION FUND

CITY OF SAUSALITO, CALIFORNIA

FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
Revenues					
250-000-3470-100	Premiums from Other Funds	\$ 350,000	\$ 350,000	\$ -	\$ 352,771
250-000-3470-110	Premiums from Sewer	\$ -	\$ -	\$ -	\$ 26,799
250-000-3470-220	Premiums from Parking	\$ -	\$ -	\$ -	\$ 3,299
Workers Compensation Fund Revenues Totals:		\$ 350,000	\$ 350,000	\$ -	\$ 382,869
Expenses					
250-101-2000-260	Worker's Comp Expense Admin	\$ -	\$ -	\$ -	\$ 11,776
250-180-2000-260	Worker's Comp Expense Planning	\$ -	\$ -	\$ -	\$ 5,864
250-190-2000-260	Worker's Comp Expense	\$ 350,000	\$ 350,000	\$ -	\$ -
250-190-2000-264	Worker's Comp Expense - Bldg	\$ -	\$ -	\$ -	\$ 6,906
250-190-2000-265	Worker's Comp Expense - Police	\$ -	\$ -	\$ -	\$ 250,455
250-190-2000-267	Worker's Comp Expense - Engi	\$ -	\$ -	\$ -	\$ 4,467
250-190-2000-268	Worker's Comp Expense - DPW Ma	\$ -	\$ -	\$ -	\$ 37,203
250-190-2000-269	Worker's Comp Expense - Recrea	\$ -	\$ -	\$ -	\$ 14,046
250-190-2000-272	Worker's Comp Expense -Parking	\$ -	\$ -	\$ -	\$ 3,299
250-550-2000-260	Worker's Comp Expense DPWswr	\$ -	\$ -	\$ -	\$ 26,799
250-560-2000-260	Worker's Comp Expense DPWland	\$ -	\$ -	\$ -	\$ 16,467
250-690-2000-260	Worker's Comp Expense Library	\$ -	\$ -	\$ -	\$ 5,587
Workers Compensation Fund Expenses Total:		\$ 350,000	\$ 350,000	\$ -	\$ 382,869

GENERAL LIABILITY FUND

Revenues					
270-000-3470-100	Premiums from other funds	\$ 3,000,000	\$ 3,000,000	\$ 90,000	\$ 618,000
270-000-3600-010	Interest on Investments	\$ -	\$ -	\$ -	\$ -
270-000-3900-020	Insurance Reimbursement	\$ -	\$ -	\$ -	\$ -
270-000-3910-100	Transfer in from General Fund	\$ -	\$ -	\$ -	\$ 1,493,500
General Liability Fund Revenues Total:		\$ 3,000,000	\$ 3,000,000	\$ 90,000	\$ 2,111,500
Expenses					
270-190-3000-320	Professional Services	\$ -	\$ -	\$ -	\$ -
270-190-5000-520	Insurance - Liability	\$ 1,795,000	\$ 1,795,000	\$ 53,850	\$ 1,848,850
270-190-5000-521	Insurance - Property	\$ 417,000	\$ 417,000	\$ 12,510	\$ 429,510
270-190-5000-522	Insurance - Cyber	\$ -	\$ -	\$ -	\$ -
General Liability Fund Expenses Total:		\$ 2,212,000	\$ 2,212,000	\$ 66,360	\$ 2,278,360

**City of Sausalito, California
FY2025-26 Adopted Budget
Trust Funds**

PUBLIC AGENCY RETIREMENT SYSTEM (PARS) SECTION 115 TRUST

CITY OF SAUSALITO, CALIFORNIA

FISCAL YEAR 2025-2026 ADOPTED LINE-ITEM BUDGET

City Department Line Item Account	Budget Line Item Title	FY2024-25 Adopted Budget	FY 2025-2026 Year-End Estimate	FY 2025-2026 Adjustment Amount	FY 2025-2026 Adopted Budget
PENSION TRUST FUND					
<u>Revenues</u>					
401-000-3600-010	Interest on Investments	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
401-000-3640-000	Contributions - Restricted Use	\$ -	\$ -	\$ -	\$ -
Pension Trust Fund Revenue Total:		\$ 150,000	\$ 150,000	\$ -	\$ 150,000
<u>Expenditures</u>					
401-190-2000-230	Distributions - Trust	\$ -	\$ -	\$ -	\$ -
401-190-3000-320	Professional Services	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Pension Trust Fund Expenses Total:		\$ 25,000	\$ 25,000	\$ -	\$ 25,000

OPEB TRUST FUND					
<u>Revenue</u>					
402-000-3600-010	Interest on Investments	\$ 100,000	0%	\$ -	\$ 100,000
402-000-3640-000	Contributions - Restricted Use	\$ -	0%	\$ -	\$ -
OPEB Trust Fund Revenue Total:		\$ 100,000		\$ -	\$ 100,000
<u>Expenditures</u>					
402-190-2000-281	Distributions - Trust	\$ -	0%	\$ -	\$ -
402-190-3000-320	Professional Services	\$ 13,000	0%	\$ -	\$ 13,000
OPEB Trust Fund Expenses Total:		\$ 13,000		\$ -	\$ 13,000

The Pension and OPEB Trust Funds account for the financial resources committed by the City to pay for post-employment benefits: pensions and retiree medical insurance.

In 2015, the city chose to participate in the Public Agency Retirement System (PARS) Pension Benefits Trust Program, an irrevocable trust established to prefund pension and retiree health insurance obligations.

Acknowledgments:

Sausalito Finance Services Department:

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Battsetseg Chuluunbaatar, Accountant Technician
Lemmor Bonilla, Accountant Technician

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