

**CITY OF LARKSPUR  
ADOPTED OPERATING  
BUDGET  
FISCAL YEAR 2015-16**



**CITY OF LARKSPUR**

**PROPOSED OPERATING BUDGET**

**FISCAL YEAR 2015-16**

Submitted to the  
CITY COUNCIL

by

Daniel Schwarz  
City Manager

**June 17, 2015**

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# CITY OF LARKSPUR

## BUDGET MESSAGE Fiscal Year 2015-16



June 12, 2015

TO THE HONORABLE MAYOR CHU AND MEMBERS OF THE CITY COUNCIL

### OVERVIEW

Presented for your consideration is the Fiscal Year 2015-16 budget. I am pleased to report that this year's budget is balanced and addresses key goals the City Council established through its strategic planning. Of some concern, though, is the further expansion of costs that are beyond the City's control – most notably the 20-year, annual lump sum charge the Board of the California Public Employees Retirement System (CalPERS) to impose as part of its statewide program to offset CalPERS' choices that led to an underfunded state pool. Ensuring the City can meet such obligations has necessitated some difficult decisions that are reflected in this budget.

Home values continue to drive Larkspur's economy in a positive direction, with the Assessor projecting 5.0% growth in property taxes in the coming year. Fee revenue from building activity also remains a growth area for the City, as residents continue to invest in the homes. Noteworthy, though is the conclusion of construction at the Rose Lane Development; this activity proved a valuable source of one-time fee revenue over the past few years.

Though sales tax revenue in Marin County is still trending upward, Larkspur saw receipts drop in FY14-15. For FY15-16, we are projected no growth in sales tax. Over the past few years, the City experienced substantial growth in sales tax revenue. While some of this growth can be attributed to the success of Marin Country Mart and the popularity of the Bon Air Shopping Center, most of the growth was fueled by the emergence of new business-to-business sales tax generators in Larkspur Landing. This segment of our economy appears to have slowed considerably, likely a result of some of these new businesses failing to take hold and others outgrowing the capacity of office spaces in Larkspur Landing.

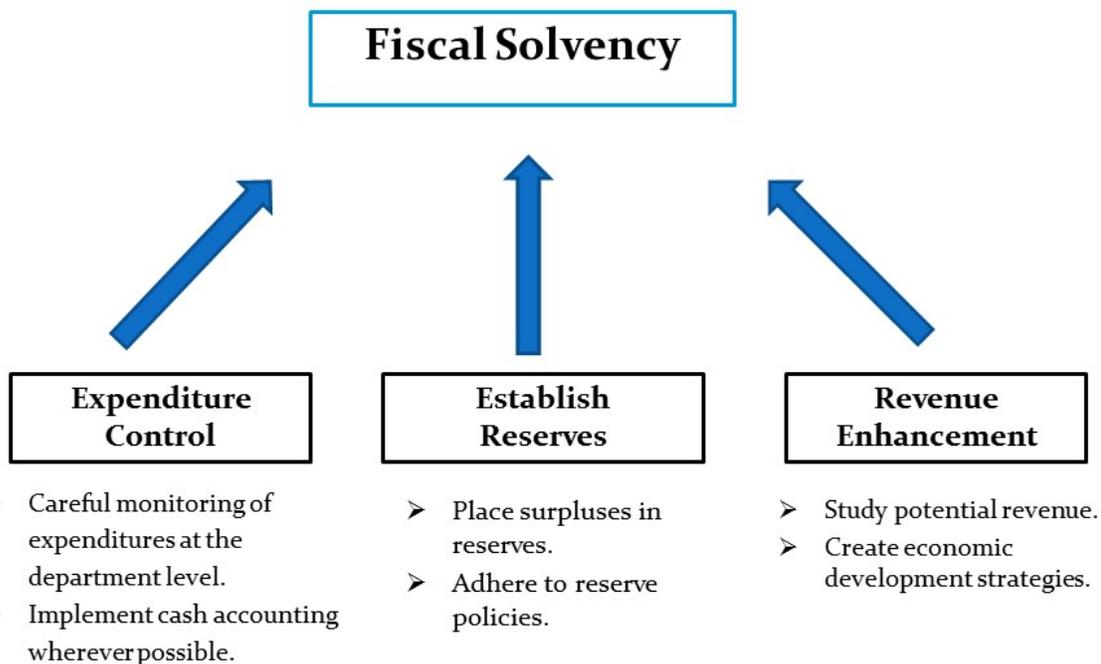
The FY15-16 Budget is most defined by our efforts to address long-term liabilities. The City Council established as goal this year to address Larkspur's Other Post-Employment Benefits (OPEB) liability. Larkspur's OPEB liability is entirely composed of retiree medical costs. The City took a big step toward addressing OPEB liability by working with its employee units to redefine the retiree medical benefit program. Because the City provides medical benefits through CalPERS, it is required to offer some form of retiree medical benefit program. Like many CalPERS members, Larkspur has historically offered some form of defined benefit. In Larkspur's case, long-term employees who retire from the City are eligible to have their premiums, and in some cases their spouses premiums, paid by the City. Through the recently concluded labor negotiation processes, the City has established that new employees will receive a hybrid package that combines the minimum defined benefit allowed by CalPERS (a monthly contribution toward medical premiums currently set at \$122 per month) with a defined contribution to a retiree health savings program. While we will not see immediate financial relief from these changes, over time they will flatten the growth curve of the City's unfunded liability.

Like many agencies, the City has practiced a pay-as-you-go approach to OPEB, covering the annual cost of its commitment to retirees as the charges are generated. In FY15-16, the City will add a contribution to an irrevocable trust that will be created to cover retiree medical costs. The City had its OPEB liability assessed by an independent third-party, which determined the City should be placing close to \$500,000 in this trust on an annual basis for the next thirty years. This year's budget proposes a \$100,000 contribution, with the goal of growing the amount each year until we hit the target contribution of \$500,000.

It would certainly be preferable for the City to make the recommended OPEB contribution this year, but the City faces a new and significant cost that constrains the Council's discretion to do so. As a participant in CalPERS, the City does not have a choice with respect to costs imposed upon it by the statewide pension system. This year, CalPERS elected to restructure how it charges agencies, creating a lump-sum charge outside of the usual assessment CalPERS places on payroll. The lump sum payment is meant to help CalPERS address the many factors that have put the program in an underfunded status. For the next twenty years, CalPERS will be charging Larkspur approximately \$500,000 annually as part of this catch-up process. The bottom-line effect of CalPERS' decisions is that Larkspur's pension costs will rise close to 5% this year. Recent talk at the CalPERS Board meetings is signaling that the CalPERS staff may now believe these lump-sum charges are not enough to offset the system's losses during the recent recession and that further CalPERS increases are coming. Staff is monitoring this situation closely.

Such a large, unplanned expenditure that is beyond the control of the City challenges Finance Director Cathy Orme's three-prong plan to maintain long-term solvency.

## Long Term Financial Plan



Though Larkspur has a long history of fiscal prudence and general adherence to the principles set forth in this plan, FY14-15 was our first year operating with these principles as our explicit guidelines. The department heads are to be commended for working with Ms. Orme to control their costs – were it not for unforeseen personnel and legal costs, all departments would have finished FY14-15 at or below budget. For FY15-16, the department heads have worked hard to keep operational costs as flat as possible, with nearly all increases explained by contracted increases in payroll.

We remain particularly committed to implementing as much cash accounting as possible. Cash accounting can be summed up as “spend the money when you have the cash in hand”. It is distinct from accrual accounting, which allows you to spend anticipated revenues before they are realized. Accrual accounting can be a powerful tool in managing an organization’s operations, because it allows you to accelerate activity. But it does put a burden on cash reserves to float expenditures until revenues arrive. Staff has worked hard this year to limit expenditures for which revenues have not arrived, with the notable exception being key, grant-funded capital projects, where it is generally necessary to pay first and collect later.

The first full fiscal year with Measure C was a tremendous success. In November 2013, the voters approved Measure C, the Larkspur Street Repair and Essential City Services Measure that provides for a ½-cent sales tax for five years. In FY14-15, the City put \$900,000 of Measure C revenue to work for Larkspur residents. Most of the money, 95% or \$855,000, was spent on the City’s pavement rehabilitation program, and the results are evident throughout the City. For the first time in many years, the City has been able to pave key collector streets that our residents use to access our main arterials and highways. This year, we are proposing that the same amount be spent on this much needed program. In FY14-15, we used 5% (\$45,000) to establish a vegetation management program under the direction of Fire Chief Bob Sinnott. Chief Sinnott used some of these funds to clear canopies in our hillside neighborhoods that were impairing the passage of safety vehicles. He believes the remaining monies available in the program will be sufficient for an education and enforcement campaign to make private property owners aware of their responsibility to keep canopies trimmed back. This year, we are proposing that 5% of Measure C be directed toward much needed deferred maintenance of the City’s aging infrastructure. In this case, the monies will be spent on repairs and rehabilitation of our fire stations.<sup>1</sup>

A key recommendation found in this budget is that the City Council reduce the pace at which the General Fund is reimbursing the Bridge Fund for a loan the Council authorized in November 2011. The loan of \$3.26 million allowed the General Fund to pay off what was called a “side fund” at CalPERS, saving the City close to a million dollars in interest payments. At the time of the loan, it was decided that the General Fund would pay off the loan with ten annual payments of \$326,000 plus interest. The Council left open the possibility of changing the payment plan based on the City’s overall financial situation. Staff is proposing that for FY15-16, this payment be reduced by

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<sup>1</sup> Staff is bringing this recommendation forward, but at this time, does not have the official endorsement of the Measure C Oversight Committee, which is charged with making an advisory recommendation to the City Council. Staff was preparing to recommend 90% of Measure C money go into roads and 10% go into deferred maintenance. The Committee members felt strongly that the pavement rehabilitation program should remain the priority. Staff has worked hard over the past several weeks to see if it is possible to deal with problems facing City Hall and our two fire stations while meeting the Committee’s preference, and has not been able to convene a meeting with the Measure C Committee to confirm its endorsement of a 95/5 split of the funds. Staff anticipates the Committee’s endorsement of this recommendation.

Staff has extended the timetable for the rehabilitation of the three buildings, essentially shifting costs into FY16-17, to achieve this result.

approximately sixty percent. Reducing this payment frees capacity in the General Fund to address the City Council's goal of making an OPEB trust contribution, placing money in the City's insurance fund, and participating in a countywide homeless program to which the Council recently committed. Staff believes the reduced payment will not impact the Bridge Fund's ability to meet its primary obligation, which is to provide the City's local match to Federal grants for the reconstruction of the Bon Air Bridge.

I continue to employ a six-category approach to increasing revenues and reducing expenditures. The status of our efforts in each category are summarized in the following table.

<b>Budget Initiative</b>	<b>Status</b>	<b>Fiscal Year 2015-16 Objective(s)</b>
Economic Development	Staff's focus remains on an internal review of our zoning codes and General Plan policies with an eye toward streamlining the permit process for the use and reuse of existing structures without compromising the policies protecting against unmitigated impacts from growth.	Continue code review.  The Council has set as a goal for 2015 that the City initiate a comprehensive review of the Zoning Ordinance. Staff is studying how to conduct this process without impacting the budget.
Cost Recovery	Staff will initiate a full fee study in FY2015-16.	Conduct the fee study and establish cost-recovery goals.
Essential Services and Potential Revenue Measure	The passage of Measure C by Larkspur voters in November 2013 has created a new revenue stream that will significant increase the City's ability to repair roads.	Continue pavement rehabilitation program.
Cost-Effective Delivery of Core Services	Staff us analyzing is development services practices.	Implement standard operating procedures to improve development services. Possible do a small remodel in City Hall to improve the public serving counter area and staff layout on the second floor.
Shared Services and Public-Private Partnerships	Shared services remains a priority for the City. Staff remains in ongoing talks with neighboring communities about opportunities in Finance and Fire.	Continue to pursue partnerships.
Engage employee groups in labor-management discussions about fiscal health of City.	Recently concluded negotiations resulted in major reforms of retiree medical program.	Complete discussions with employee groups whenever appropriate.

### Organizational Changes

Only one staffing addition is contemplated for FY15-16. The Council has expressed a strong desire for more coordinated public outreach and communication. This budget includes funds to add a part-time position working for the City Manager that will assist him with directed outreach and other projects. The budget has 80% of the cost of this position in the General Fund, with 20% in the Transient Occupancy Tax (TOT) fund. The TOT fund is used for activities to aid the Business Community and it is anticipated that the new position will spend time in this area.

The only other significant change was the shift of one administrative assistant from Administration to Planning and Building.

### BUDGET SUMMARY

Departments were asked to maintain flat service levels so that their budgets could remain as flat as possible. Budgets are increasing due to rising employment costs. The only significant department level increase proposed for the General Fund is the new position in Administration.

### General Fund Revenues

Excluding transfers, General Fund revenues are projected at \$14,600,788 which is \$301,168 more than what was anticipated in the prior fiscal year's mid-year budget. Staff is projecting a 5.0% increase in property tax revenue and no increase in sales tax revenue. The budget assumes a nominal return on the City's investments (primarily of interest income from the City's cash reserves).

### General Fund Expenditures

Anticipated expenditures total \$14,779,528 which is \$255,034 more than the estimate of expenditures for the prior fiscal year's mid-year budget. The increase in expenditures is primarily the result of the rising cost of benefits. Key changes to department and division budgets are discussed within the budget book.

### Reserves

By Council policy, the City must maintain 25% of the General Fund in restricted reserve accounts. With this budget, the City will have 25% of the General Fund in these accounts. All reserves in excess of 25% are available for one-time capital expenses. For FY15-16, staff does not anticipate reserves in excess of 25%. This circumstance results primarily from two factors: (1) increases in the General Fund budget over the past few years have increased the amount that constitutes 25%; and (2) surplus revenues from FY14-15 have not been directed into reserves, but rather into the City's insurance fund and other key areas of the budget.

### Other Funds

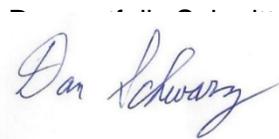
No new funds are proposed for this budget. The most significant activity will occur in the Bridge Fund, due to activity related to the Bon Air Bridge.

### IN CLOSING

We continue to enjoy revenue growth sufficient to address our financial challenges, but demands on the General Fund are mounting. Aging infrastructure and unfunded liabilities will remain our focus for several years.

As always, I must acknowledge and thank Finance Director Cathy Orme for her hard work in preparing this budget.

It remains my tremendous privilege and pleasure to serve the City Council and the community. I look forward to the year ahead.

\_\_\_\_\_,  


# **CITY OFFICIALS**

## **City Council:**

Larry Chu, Mayor

Catherine Way, Vice Mayor

Kevin Haroff

Dan Hillmer

Ann Morrison

## **City Staff:**

Daniel Schwarz, City Manager

Sky Woodruff, City Attorney

Cathy Orme, Finance Director

Neal Toft, Planning & Building Director

Cynthia Huisman, City Clerk

Mary Grace Houlihan, Engineering & Public Works Director

Robert Sinnott, Fire Chief

Frances Gordon-Archer, Library Director

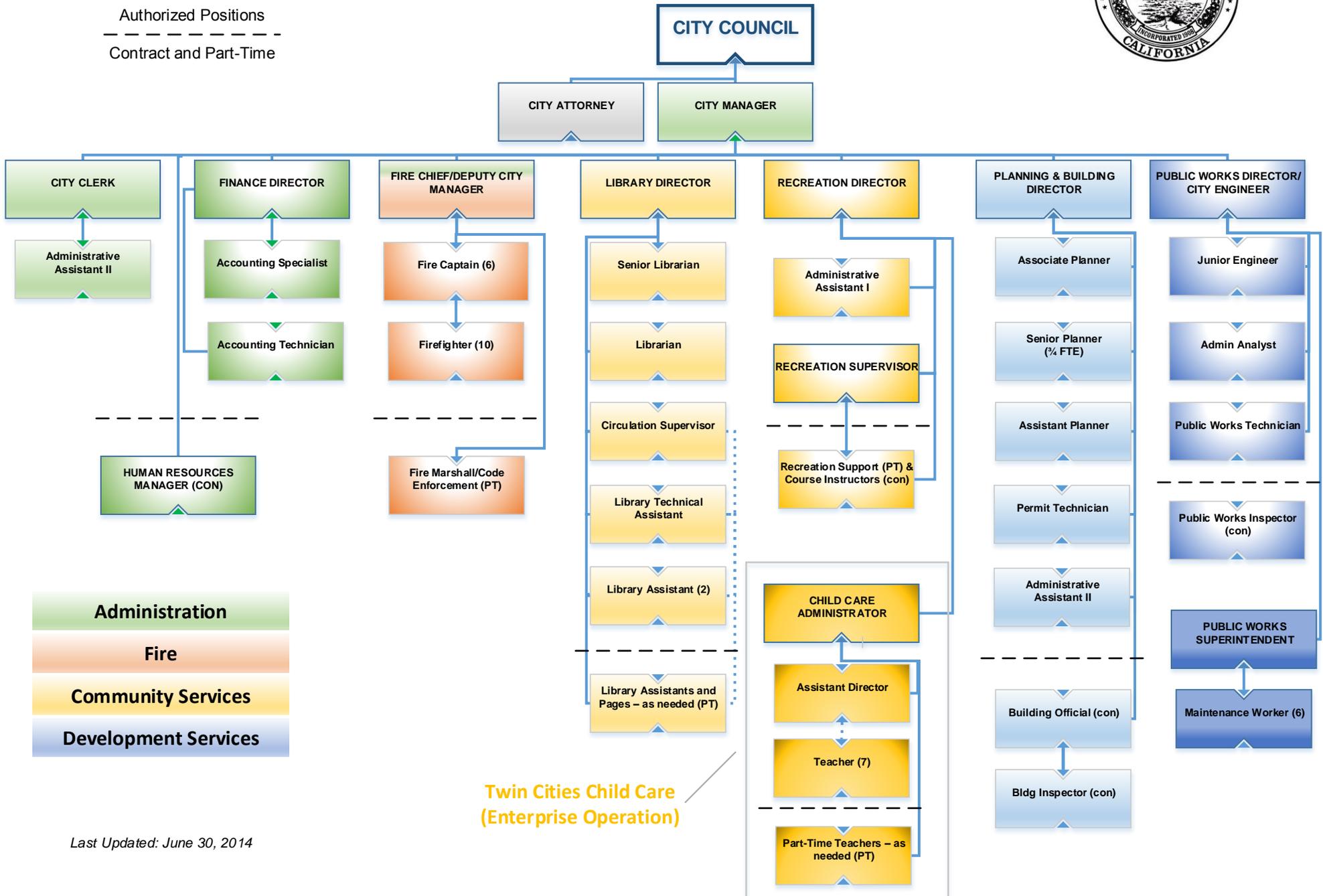
Dick Whitley, Recreation Director

# City of Larkspur Organizational Chart

# LARKSPUR CITIZENS



Authorized Positions  
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Contract and Part-Time



Twin Cities Child Care  
(Enterprise Operation)

# City of Larkspur

## General Fund

The General Fund includes revenue and expenditure accounts for the core governmental activities of the City, including Public Safety, Public Works, Parks and Recreation, Library, and General Government. Revenues in the general fund are undesignated and may be assigned to any governmental purpose by the City Council.

# GENERAL FUND

	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2015-16 ADOPTED BUDGET	\$ INC/(DEC) 2012-13 AMENDED
<b>REVENUE</b>				
Property Taxes	\$ 9,197,280	\$ 9,019,404	\$ 9,481,652	\$ 462,248
Sales Tax	2,046,766	2,015,000	1,995,000	(20,000)
Other Taxes	1,315,020	1,015,000	1,050,000	35,000
Franchise Fees	782,085	805,500	830,500	25,000
Licenses & Permits	736,019	523,150	525,000	1,850
Penalties and Fines	58,688	39,700	36,200	(3,500)
Use of money and property	14,374	18,001	15,001	(3,000)
Charges for Services	788,097	733,365	620,935	(112,430)
Other Revenue	128,278	45,500	45,500	-
Other Agencies	195,560	85,000	1,000	(84,000)
<b>TOTAL REVENUE</b>	<b>\$ 15,262,166</b>	<b>\$ 14,299,620</b>	<b>14,600,788</b>	<b>\$ 301,168</b>
<b>EXPENSE</b>				
City-wide Contract Services	\$ -	\$ 176,000	\$ 252,285	\$ 76,285
City-wide OPEB			100,000	
City Council	55,798	63,654	64,498	844
Administration	1,783,434	1,624,975	1,581,993	(42,982)
Building Maintenance	283,080	258,002	263,390	5,388
Planning	460,193	510,036	602,865	92,829
Fire	3,918,364	4,106,912	4,095,806	(11,106)
Police	3,325,992	3,344,990	3,344,372	(618)
Building Inspection	272,079	272,085	283,409	11,324
Engineering	672,405	602,869	577,479	(25,390)
Public Works - Streets	955,226	1,006,178	1,005,240	(938)
Public Works - Parks	624,427	649,078	647,714	(1,364)
Recreation	610,418	636,803	627,082	(9,721)
Library	830,466	881,074	919,903	38,829
Heritage Board	460	31,760	36,414	4,654
Debt Service	359,751	360,078	377,078	17,000
<b>TOTAL EXPENSE</b>	<b>\$ 14,152,092</b>	<b>\$ 14,524,494</b>	<b>14,779,528</b>	<b>\$ 255,034</b>
<b>EXCESS/DEFICIENCY OF REVENUE OVER/UNDER EXPENDITURES</b>	<b>1,110,074</b>	<b>(224,874)</b>	<b>(178,740)</b>	<b>(46,134)</b>
Transfer In from Other Funds	\$ 327,500	\$ 115,000	\$ 345,000	\$ 230,000
Transfers Out to Other Funds	(370,696)	(10,000)	(166,260)	(156,260)
<b>TOTAL TRANSFERS</b>	<b>\$ (43,196)</b>	<b>\$ 105,000</b>	<b>\$ 178,740</b>	<b>\$ 73,740</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 1,066,878</b>	<b>\$ (119,874)</b>	<b>\$ 0</b>	<b>\$ (119,874)</b>

Account Number	Account Name	2011-2012	2012-2013	2013-2014	Adopted Budget	2014-2015	Projected	Adopted	Diff
		Total Activity	Total Activity	Total Activity	2014-15	YTD Activity	2014-15	Budget 2015-16	Bud 2015-16 Bud 2014-15 (increase)
<b>General Fund Revenue</b>									
100-1201-100000	PROPERTY TAXES/SECURED	\$ (6,947,127)	\$ (7,259,670)	\$ (7,160,277)	\$ (7,263,447)	\$ (6,703,461)	\$ (6,900,000)	(7,992,621)	(729,174)
100-1201-100002	Sales Tax In-Lieu (In P Tax)			(724,413)	(700,370)	(347,647)	(695,295)	(400,000)	300,370
100-1201-100001	PROPERTY TAX/ERAF	(796,617)	(769,041)	(1,002,841)	(775,000)	(850,435)	(850,435)	(800,000)	(25,000)
100-1201-101010	PROPERTY TAXES/UNSECURED	(190,890)	(191,395)	(137,645)	(140,273)	(180,826)	(200,000)	(147,347)	(7,074)
100-1201-103007	HOMEOWNERS EXEMPTION	(40,637)	(40,672)	(40,639)	(40,314)	(20,334)	(40,667)	(40,184)	130
100-1201-104000	SUPPLEMENTAL	(70,633)	(97,087)	(126,773)	(95,000)	(133,760)	(100,000)	(95,000)	-
100-1201-104001	SUPPLEMENTAL/REDEMPTION	(6,160)	(5,471)	(4,691)	(5,000)	(6,303)	(9,454)	(6,500)	(1,500)
<b>Total</b>		<b>(8,052,063)</b>	<b>(8,363,336)</b>	<b>(9,197,280)</b>	<b>(9,019,404)</b>	<b>(8,242,765)</b>	<b>(8,795,851)</b>	<b>(9,481,652)</b>	<b>(462,248)</b>
	<b>Prop Tax</b>	<b>(8,052)</b>	<b>(8,363)</b>	<b>(9,197)</b>	<b>(9,019)</b>	<b>(8,243)</b>	<b>(8,796)</b>	<b>(9,482)</b>	<b>(462)</b>
100-1201-105001	SALES TAX/PROP 172	(86,543)	(91,803)	(95,194)	(95,000)	(78,248)	(117,373)	(95,000)	-
100-1201-105005	SALES TAX	(1,496,730)	(1,811,911)	(1,951,572)	(1,920,000)	(1,513,291)	(1,900,000)	(1,900,000)	20,000
<b>Total</b>		<b>(1,583,274)</b>	<b>(1,903,714)</b>	<b>(2,046,766)</b>	<b>(2,015,000)</b>	<b>(1,591,540)</b>	<b>(2,017,373)</b>	<b>(1,995,000)</b>	<b>20,000</b>
	<b>Sales Tax</b>	<b>(1,583)</b>	<b>(1,904)</b>	<b>(2,047)</b>	<b>(2,015)</b>	<b>(1,592)</b>	<b>(2,017)</b>	<b>(1,995)</b>	<b>20</b>
100-1201-106009	PGE FRANCHISE TAX	(104,440)	(101,508)	(112,811)	(100,500)	(109,981)	(109,981)	(100,500)	-
100-1201-107000	GARBAGE FRANCHISE TAX	(420,002)	(452,576)	(452,709)	(445,000)	(402,095)	(450,000)	(445,000)	-
100-1201-108000	CABLE TV FRANCHISE TAX	(261,730)	(269,020)	(200,669)	(260,000)	(56,786)		(260,000)	-
100-1201-108001	AT&T FRANCHISE	-	(43,035)	(15,897)	-	(141,033)		(25,000)	(25,000)
<b>Total</b>		<b>(786,172)</b>	<b>(866,138)</b>	<b>(782,085)</b>	<b>(805,500)</b>	<b>(709,896)</b>	<b>(559,981)</b>	<b>(830,500)</b>	<b>(25,000)</b>
	<b>Franchise Fees</b>	<b>(786)</b>	<b>(866)</b>	<b>(782)</b>	<b>(806)</b>	<b>(710)</b>	<b>(560)</b>	<b>(831)</b>	<b>(25)</b>
100-1201-109000	BUSINESS LICENSE TAX	(382,041)	(401,314)	(418,709)	(400,000)	(265,638)		(400,000)	-
100-1201-110009	PROPERTY TRANSFER TAX	(105,974)	(109,021)	(200,452)	(100,000)	(173,421)	(260,132)	(100,000)	-
100-1201-111000	TRANSIENT OCCUPANCY TAX	(508,198)	(582,273)	(702,735)	(515,000)	(597,927)	(600,000)	(550,000)	(35,000)
<b>Total</b>		<b>(996,212)</b>	<b>(1,092,609)</b>	<b>(1,321,897)</b>	<b>(1,015,000)</b>	<b>(1,036,986)</b>	<b>(860,132)</b>	<b>(1,050,000)</b>	<b>(35,000)</b>
	<b>Other Taxes</b>	<b>(996)</b>	<b>(1,093)</b>	<b>(1,322)</b>	<b>(1,015)</b>	<b>(1,037)</b>	<b>(860)</b>	<b>(1,050)</b>	<b>(35)</b>
	<b>Sub Total Taxes</b>	<b>(11,417,721)</b>	<b>(12,225,797)</b>	<b>(13,348,028)</b>	<b>(12,854,904)</b>	<b>(11,581,186)</b>	<b>(12,233,336)</b>	<b>(13,357,152)</b>	<b>(502,248)</b>
100-1202-101002	BUILDING PERMIT	(411,958)	(434,886)	(702,889)	(495,000)	(580,830)	(590,000)	(500,000)	(5,000)
100-1202-103016	RESIDENTIAL INSPECTIONS	(26,582)	(26,047)	(27,906)	(24,000)	(5,280)	(7,040)	(5,000)	19,000
100-1202-102003	OTHER LICENSES & PERMITS	(7,296)	(4,939)	(5,224)	(4,150)	(23,581)	(24,000)	(20,000)	(15,850)
<b>Total</b>		<b>(445,836)</b>	<b>(465,872)</b>	<b>(736,019)</b>	<b>(523,150)</b>	<b>(609,691)</b>	<b>(621,040)</b>	<b>(525,000)</b>	<b>(1,850)</b>
	<b>Licenses &amp; Permits</b>	<b>(446)</b>	<b>(466)</b>	<b>(736)</b>	<b>(523)</b>	<b>(610)</b>	<b>(621)</b>	<b>(525)</b>	<b>(2)</b>
100-1203-101008	VEHICLE CODE FINES/CITY	(5,728)	(11,859)	(23,262)	(5,200)	(28,186)	(37,582)	(5,200)	-
100-1203-102008	VEHICLE CODE FINES/CVC Court fees	(17,501)	(19,889)	(18,327)	(16,500)	(11,534)	(17,301)	(15,000)	1,500
100-1203-103009	LIBRARY FINES & FEES	(24,755)	(17,661)	(14,848)	(15,000)	(9,716)	(12,954)	(15,000)	-
100-1203-104005	OTHER FINES Social Host	(2,700)	(8,390)	(2,250)	(3,000)	(750)		(1,000)	2,000
<b>Total</b>		<b>(50,685)</b>	<b>(57,799)</b>	<b>(58,688)</b>	<b>(39,700)</b>	<b>(50,186)</b>	<b>(67,838)</b>	<b>(36,200)</b>	<b>3,500</b>
	<b>Penalties &amp; Fines</b>	<b>(51)</b>	<b>(58)</b>	<b>(59)</b>	<b>(40)</b>	<b>(50)</b>	<b>(68)</b>	<b>(36)</b>	<b>4</b>
100-1204-101004	INVESTMENT EARNINGS	(34,639)	(18,974)	(14,372)	(18,000)	(4,376)		(15,000)	3,000
100-1204-102005	RENTAL	(452)	(2)	(2)	(1)	(2)	(1)	(2)	(1)
<b>Total</b>		<b>(35,811)</b>	<b>(20,901)</b>	<b>(14,374)</b>	<b>(18,001)</b>	<b>(4,378)</b>	<b>(1)</b>	<b>(15,002)</b>	<b>2,999</b>
	<b>Use of \$ &amp; Property</b>	<b>(36)</b>	<b>(21)</b>	<b>(14)</b>	<b>(18)</b>	<b>(4)</b>	<b>(0)</b>	<b>(15)</b>	<b>3</b>

Account Number	Account Name	2011-2012	2012-2013	2013-2014	Adopted Budget	2014-2015	Projected	Adopted	Diff
		Total Activity	Total Activity	Total Activity	2014-15	YTD Activity	2014-15	Budget 2015-16	Bud 2015-16 Bud 2014-15 (increase)
100-1205-104004	OFF HWY VEHICLE IN LIEU	-	-	-	-	-	-	-	-
100-1205-105000	CLSA SUBVENTION	(11,655)	-	(4,572)	-	-	-	-	-
100-1206-101009	PLANNING FEES	(81,440)	(79,401)	(34,012)	(90,000)	(21,632)	(28,843)	(15,000)	75,000
100-1206-102001	COUNSULTANT ADMIN. FEE 621 reconcile	(5,328)	(6,748)	(1,153)	(10,000)	-	-	(10,000)	-
100-1206-102004	PLAN CHECKING FEES	(35,336)	(77,311)	(177,797)	(60,000)	(63,873)	(85,164)	(60,000)	-
100-1206-103017	ENGINEERING FEES	-	-	-	-	-	-	-	-
100-1206-104006	FIRE DEPARTMENT SERVICE 0046-002-021	(31,027)	(31,117)	-	(31,000)	(31,077)	(31,000)	(31,000)	-
100-1206-105003	ENCROACHMENT PERMIT	(26,047)	(29,036)	(18,218)	(28,000)	(12,011)	(16,015)	(15,000)	13,000
100-1206-106003	SYN FIELD RENTALS	(35,701)	(48,925)	(47,143)	(40,000)	(70,025)	(93,367)	(40,000)	-
100-1206-106004	HALL SCHOOL LOUNGE	(58,388)	(35,779)	(95)	(20,000)	(1,184)	(1,579)	(1,000)	19,000
100-1206-106006	Community Room Rental	-	-	-	-	(2,075)	(2,767)	(500)	(500)
100-1206-106010	RECREATION FEES	(204,926)	(236,942)	(276,611)	(230,000)	(299,300)	(300,000)	(230,000)	-
100-1206-106013	RECREATION RENTAL	(58,876)	(48,316)	(40,415)	(40,000)	(43,333)	(35,000)	(35,000)	5,000
100-1206-106014	HALL GYM RENTALS	(14,893)	(24,249)	(28,146)	(20,000)	(27,579)	(20,000)	(20,000)	-
100-1206-108002	IN LIEU TAX PAYMENTS (NCPHS)	(41,513)	(42,343)	(43,190)	(43,190)	(44,054)	(88,108)	(44,935)	(1,745)
100-1206-109008	PLAN RETENTION com Dev	(4,906)	(1,625)	(9)	(2,300)	(3,617)	(4,823)	(500)	1,800
100-1206-110005	OTHER CURRENT SERVICES Com Dev	(8,778)	(13,264)	(3,326)	(3,000)	-	-	-	3,000
100-1206-111002	FINANCIAL SERVICES - CMPA/RVPA	(81,000)	(97,900)	(118,000)	(115,875)	(81,000)	(108,000)	(118,000)	(2,125)
<b>Total</b>		<b>(699,812)</b>	<b>(772,955)</b>	<b>(792,686)</b>	<b>(733,365)</b>	<b>(700,760)</b>	<b>(814,665)</b>	<b>(620,935)</b>	<b>112,430</b>
	Charges for Services	(700)	(773)	(793)	(733)	(701)	(815)	(621)	112
100-1207-102002	FILING FEES	(354)	(1,424)	(615)	(500)	(1,514)	(1,600)	(500)	-
100-1207-103000	OTHER REVENUE EAH Ground Lease	(51,190)	(70,800)	(128,278)	(45,000)	(42,637)	(44,529)	(45,000)	-
100-1207-103002	DONATION	-	-	-	-	(1,500)	-	-	-
100-1207-103004	STALE DATED CHECKS	-	-	-	-	-	-	-	-
100-1207-103012	COPIES	(898)	(706)	(637)	-	(135)	(130)	-	-
<b>Total</b>		<b>(52,442)</b>	<b>(72,930)</b>	<b>(129,531)</b>	<b>(45,500)</b>	<b>(45,786)</b>	<b>(46,259)</b>	<b>(45,500)</b>	<b>-</b>
	Other Revenue	(52)	(73)	(130)	(46)	(46)	(46)	(46)	-
100-1207-109001	FIRE REIMBURSE. STATE/FED	(19,226)	(24,012)	(188,141)	-	(266,382)	(266,382)	-	-
100-1207-109004	RECYCLING GRANT/DOC	(10,000)	(5,000)	456	-	(51,892)	-	-	-
100-1207-109007	MISC STATE REVENUE	(32,850)	(85,712)	(2,050)	(85,000)	(36,375)	(36,375)	(1,000)	84,000
<b>Total</b>		<b>(62,076)</b>	<b>(114,723)</b>	<b>(189,735)</b>	<b>(85,000)</b>	<b>(354,649)</b>	<b>(302,757)</b>	<b>(1,000)</b>	<b>84,000</b>
	Other Agencies	(62)	(115)	(190)	(85)	(355)	(303)	(1)	84
100-1308-109005	DISPOSITION OF PROPERTY	(720)	(1,925)	-	-	-	-	-	-
100-1308-110000	DISPOSITION OF REAL PROPERTY	-	-	-	-	(62,083)	-	-	-
100-9999-351000	TRANS FROM STORM DRAIN 200	(20,000)	(20,000)	-	(20,000)	-	(20,000)	(20,000)	-
100-9999-352001	TRANSFER IN GF	-	-	(10,000)	-	(10,000)	-	(120,000)	(120,000)
100-9999-353001	TRANSFER FROM TRANS. 701	(10,000)	(20,000)	(40,000)	-	-	-	(20,000)	(20,000)
100-9999-354000	FROM GAS TAX/ROAD IMPACT	(150,000)	(150,000)	(75,000)	(100,000)	-	(100,000)	(100,000)	-
100-9999-357001	TRANSFER FROM EQUIP. 111	(118,000)	(117,500)	-	(20,000)	-	-	-	20,000
100-9999-358000	TRANSFER FROM BRIDGE FUND	(20,000)	(20,000)	-	(100,000)	-	(100,000)	(85,000)	15,000
<b>Total</b>		<b>(318,000)</b>	<b>(327,500)</b>	<b>(125,000)</b>	<b>(240,000)</b>	<b>(72,083)</b>	<b>(220,000)</b>	<b>(345,000)</b>	<b>(105,000)</b>
	Transfers In	(318)	(328)	(125)	(240)	(72)	(220)	(345)	(105)
<b>Total General Fund Revenue</b>		<b>(13,082,383)</b>	<b>(14,058,477)</b>	<b>(15,394,044)</b>	<b>(14,539,620)</b>	<b>(13,418,720)</b>	<b>(14,305,896)</b>	<b>(14,945,789)</b>	<b>(406,169)</b>



City of Larkspur, CA

## General Fund Expense Summary

For Fiscal: 2014-2015 Period Ending: 05/31/2015

Account Type	2012-2013 Total Budget	2012-2013 Total Activity	2013-2014 Total Budget	2013-2014 Total Activity	2014-2015 Total Budget	2014-2015 YTD Activity	2013-2014 2013-2014	2014-2015 2014-2015	2015-2016 Adopted Bud 2015/16
<b>Fund: 100 - GENERAL FUND</b>									
<b>Department: 0000 - Undesignated</b>									
Expense	-	-	-	-	176,000	85,692.00	-	176,000	352,285
<b>Department: 0000 - Undesignated Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>176,000</b>	<b>85,692.00</b>	<b>-</b>	<b>176,000</b>	<b>352,285</b>
<b>Department: 0030 - CITY COUNCIL</b>									
Expense	68,078	66,657	69,317	180,903	63,654	39,740.74	69,317	63,654	64,498
<b>Department: 0030 - CITY COUNCIL Total:</b>	<b>68,078</b>	<b>66,657</b>	<b>69,317</b>	<b>180,903</b>	<b>63,654</b>	<b>39,740.74</b>	<b>69,317</b>	<b>63,654</b>	<b>64,498</b>
<b>Department: 0031 - ADMINISTRATION</b>									
Expense	1,764,861	1,621,037	1,634,883	1,787,915	1,627,396	1,457,512.46	1,634,883	1,627,396	1,581,993
<b>Department: 0031 - ADMINISTRATION Total:</b>	<b>1,764,861</b>	<b>1,621,037</b>	<b>1,634,883</b>	<b>1,787,915</b>	<b>1,627,396</b>	<b>1,457,512.46</b>	<b>1,634,883</b>	<b>1,627,396</b>	<b>1,581,993</b>
<b>Department: 0035 - BUILDING MAINTENANCE</b>									
Expense	260,400	248,798	268,865	283,080	258,002	207,878.88	268,865	258,002	263,390
<b>Department: 0035 - BUILDING MAINTENANCE Total:</b>	<b>260,400</b>	<b>248,798</b>	<b>268,865</b>	<b>283,080</b>	<b>258,002</b>	<b>207,878.88</b>	<b>268,865</b>	<b>258,002</b>	<b>263,390</b>
<b>Department: 0039 - PLANNING</b>									
Expense	470,521	406,262	513,042	458,404	527,763	444,387.82	513,042	527,763	602,865
<b>Department: 0039 - PLANNING Total:</b>	<b>470,521</b>	<b>406,262</b>	<b>513,042</b>	<b>458,404</b>	<b>527,763</b>	<b>444,387.82</b>	<b>513,042</b>	<b>527,763</b>	<b>602,865</b>
<b>Department: 0045 - FIRE</b>									
Expense	4,002,352	3,712,454	4,011,488	3,918,286	4,123,379	3,782,108.11	4,011,488	4,123,379	4,095,806
<b>Department: 0045 - FIRE Total:</b>	<b>4,002,352</b>	<b>3,712,454</b>	<b>4,011,488</b>	<b>3,918,286</b>	<b>4,123,379</b>	<b>3,782,108.11</b>	<b>4,011,488</b>	<b>4,123,379</b>	<b>4,095,806</b>
<b>Department: 0047 - POLICE</b>									
Expense	3,234,627	3,234,629	3,325,992	3,325,992	3,344,990	3,066,239.00	3,325,992	3,344,990	3,344,372
<b>Department: 0047 - POLICE Total:</b>	<b>3,234,627</b>	<b>3,234,629</b>	<b>3,325,992</b>	<b>3,325,992</b>	<b>3,344,990</b>	<b>3,066,239.00</b>	<b>3,325,992</b>	<b>3,344,990</b>	<b>3,344,372</b>
<b>Department: 0048 - BUILDING INSPECTION</b>									
Expense	254,904	238,805	239,574	271,965	272,299	220,656.51	239,574	272,299	283,409
<b>Department: 0048 - BUILDING INSPECTION Total:</b>	<b>254,904</b>	<b>238,805</b>	<b>239,574</b>	<b>271,965</b>	<b>272,299</b>	<b>220,656.51</b>	<b>239,574</b>	<b>272,299</b>	<b>283,409</b>
<b>Department: 0050 - ENGINEERING</b>									
Expense	378,086	431,044	451,333	497,932	612,151	454,673.50	451,333	612,151	577,479
<b>Department: 0050 - ENGINEERING Total:</b>	<b>378,086</b>	<b>431,044</b>	<b>451,333</b>	<b>497,932</b>	<b>612,151</b>	<b>454,673.50</b>	<b>451,333</b>	<b>612,151</b>	<b>577,479</b>
<b>Department: 0051 - STREETS</b>									
Expense	885,743	859,553	925,432	956,288	1,004,838	799,757.35	925,432	1,004,838	1,005,240
<b>Department: 0051 - STREETS Total:</b>	<b>885,743</b>	<b>859,553</b>	<b>925,432</b>	<b>956,288</b>	<b>1,004,838</b>	<b>799,757.35</b>	<b>925,432</b>	<b>1,004,838</b>	<b>1,005,240</b>

Budget Worksheet

For Fiscal: 2014-2015 Period Ending: 05/31/2015  
**General Fund Expense Summary**

Account Type	2012-2013 Total Budget	2012-2013 Total Activity	2013-2014 Total Budget	2013-2014 Total Activity	2014-2015 Total Budget	2014-2015 YTD Activity	2013-2014	2014-2015	2015-2016 Prelim Bud 2015/16
<b>Department: 0071 - PARKS</b>									
Expense	481,714	441,540	522,782	622,767	660,669	513,497.74	522,782	660,669	647,714
<b>Department: 0071 - PARKS Total:</b>	<b>481,714</b>	<b>441,540</b>	<b>522,782</b>	<b>622,767</b>	<b>660,669</b>	<b>513,497.74</b>	<b>522,782</b>	<b>660,669</b>	<b>647,714</b>
<b>Department: 0072 - PARK &amp; RECREATION</b>									
Expense	578,635	572,869	601,086	609,559	637,498	499,169.45	601,086	637,498	627,082
<b>Department: 0072 - PARK &amp; RECREATION Total:</b>	<b>578,635</b>	<b>572,869</b>	<b>601,086</b>	<b>609,559</b>	<b>637,498</b>	<b>499,169.45</b>	<b>601,086</b>	<b>637,498</b>	<b>627,082</b>
<b>Department: 0080 - LIBRARY</b>									
Expense	820,319	803,893	847,591	829,057	880,260	732,714.82	847,591	880,260	919,904
<b>Department: 0080 - LIBRARY Total:</b>	<b>820,319</b>	<b>803,893</b>	<b>847,591</b>	<b>829,057</b>	<b>880,260</b>	<b>732,714.82</b>	<b>847,591</b>	<b>880,260</b>	<b>919,904</b>
<b>Department: 0085 - Heritage Board</b>									
Expense	-	-	-	460	31,760	11,733.30	-	31,760	36,414
<b>Department: 0085 - Heritage Board Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>460</b>	<b>31,760</b>	<b>11,733.30</b>	<b>-</b>	<b>31,760</b>	<b>36,414</b>
<b>Department: 0092 - DEBT SERVICE</b>									
Expense	165,000	164,455	359,653	359,751	360,078	359,762.03	359,653	360,078	377,078
<b>Department: 0092 - DEBT SERVICE Total:</b>	<b>165,000</b>	<b>164,455</b>	<b>359,653</b>	<b>359,751</b>	<b>360,078</b>	<b>359,762.03</b>	<b>359,653</b>	<b>360,078</b>	<b>377,078</b>
<b>Department: 9999 - TRANSFER</b>									
Expense	70,000	370,697	10,000	185,825	15,000	-	10,000	15,000	166,260
<b>Department: 9999 - TRANSFER Total:</b>	<b>70,000</b>	<b>370,697</b>	<b>10,000</b>	<b>185,825</b>	<b>15,000</b>	<b>-</b>	<b>10,000</b>	<b>15,000</b>	<b>166,260</b>
<b>Fund: 100 - GENERAL FUND Total:</b>	<b>13,435,240</b>	<b>13,172,693</b>	<b>13,781,038</b>	<b>14,288,182</b>	<b>14,595,737</b>	<b>12,675,523.71</b>	<b>13,781,038</b>	<b>14,595,737</b>	<b>14,945,788</b>
<b>Report Total:</b>	<b>13,435,240</b>	<b>13,172,693</b>	<b>13,781,038</b>	<b>14,288,182</b>	<b>14,595,737</b>	<b>12,675,523.71</b>	<b>13,781,038</b>	<b>14,595,737</b>	<b>14,945,788</b>

**General Fund Expense Summary**

Fund	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2013-2014	2014-2015	2015-2016
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2013-2014	2014-2015	Prelim Bud 2015/16
100 - GENERAL FUND	13,435,240	13,172,693	13,781,038	14,288,182	14,595,737	12,675,523.71	13,781,038	14,595,737	14,894,528
<b>Report Total:</b>	<b>13,435,240</b>	<b>13,172,693</b>	<b>13,781,038</b>	<b>14,288,182</b>	<b>14,595,737</b>	<b>12,675,523.71</b>	<b>13,781,038</b>	<b>14,595,737</b>	<b>14,894,528</b>

# Key Revenue & Expenditure Assumptions

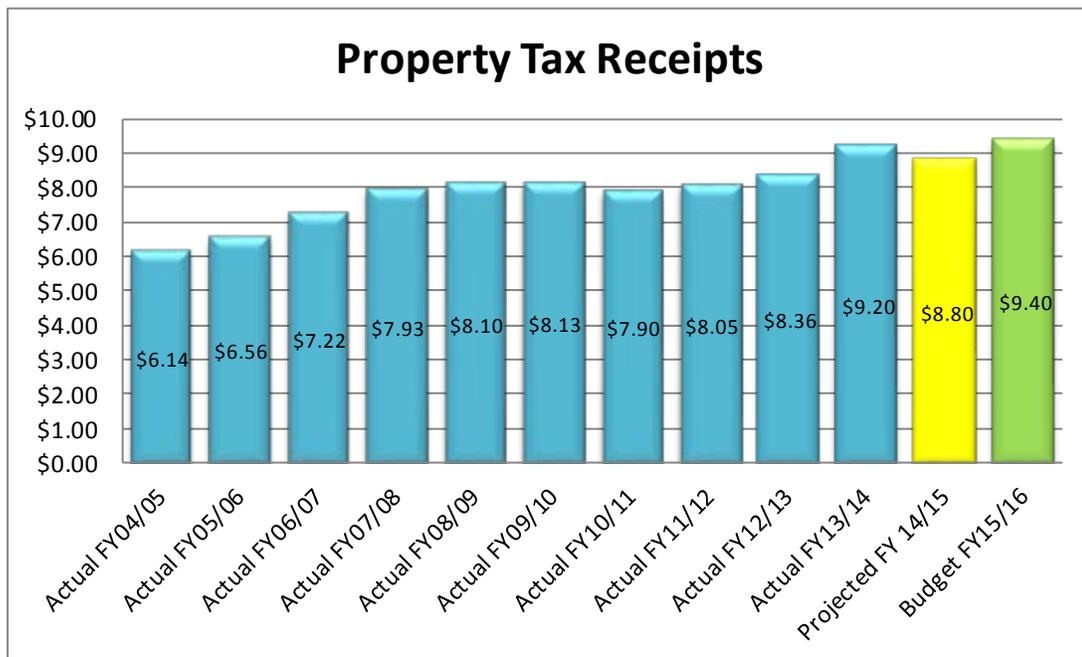
## OVERVIEW

General Fund revenues are the City's primary means of providing services, such as maintenance of parks, facilities, infrastructure, public safety, and general services. General Fund revenues are derived from taxes and fees. What follows is a review of the major revenue categories.

## PROPERTY TAX

Property tax revenue is distributed to all of the County's public agencies pursuant to State law. Property tax is Larkspur's main revenue stream. Property tax is comprised of secured (real property), unsecured (value of the lien is not sufficient to assure payment of tax)<sup>1</sup>, supplemental (in transfers of ownership, the balance of current tax – the supplemental tax – is owed), Educational Revenue Augmentation Fund (a shift property taxes between local agencies by the State; ERAF was caused by Proposition 57 and was intended to fund schools as part of the 2004 fiscal recovery), Vehicle License Fee (VLF) swap (the VLF rate was reduced and the loss of VLF was replaced with like amount of property taxes), and the Sales Tax "Triple Flip" (by which the State reduced a portion of sales tax meant for local agencies by 0.25 percent and replaced it with local property tax revenues. This flip expires in 2016.)

During the past ten years, the funds derived from these sources of revenue were as follows:



The projected year-end property tax revenue for FY 2014/15 is \$8.8M, which is 4% under

<sup>1</sup> Unsecured property often derives from what the assessor deems to be "possessory interest in the use of a space." Such interest often arises when someone inherits property and sells it before a supplemental tax bill is issued or when someone is issued a supplemental assessment for secured property that was, but is no longer, owned by the recipient of the tax bill. Another common example of unsecured property is business personal property subject to property tax, such as large office equipment.

# Key Revenue & Expenditure Assumptions

prior year actual. Budget for FY 2015/16 is at 5% growth, based on the County Assessor's Office latest valuation.

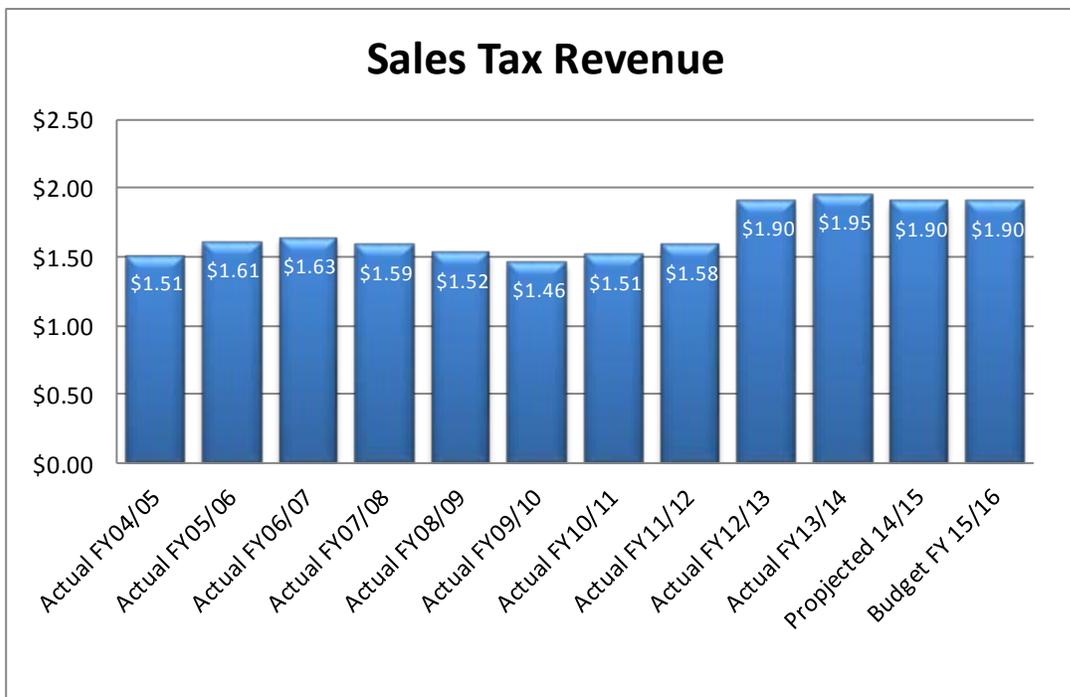
## SALES TAX

The Board of Equalization (BOE) collects and distributes the Bradley-Burns sales and use tax. The tax rate in Larkspur is currently 9%. Of the 9%, the City receives 1%. (Though it should be noted that the rate was actually reduced in 2004 as part of the "Triple Flip" State Fiscal recovery plan for the State. The City was made whole in terms of sales tax with a backfill of property tax. Sales tax is a destination tax – a tax that defines the source of the transaction to be the site of sale.

Sales tax is the second largest revenue stream for Larkspur. Receipts for FY 2014/15 are projected at approximately \$1.9 million, slightly below FY 2014/15 budget. Based on MuniServices sales tax projections, sales tax is forecasted at \$1.9 million in FY 2015/16, a decrease over prior year's budget.

Thanks to the citizens of Larkspur, Measure C, a ½-cent sales tax passed in November. Measure C is a transactions and use tax, which is a destination tax – a tax that defines the source of the transaction to be the destination at which the product is used. Measure C is tracked in a special revenue fund. Budget for FY 2015/16 is forecasted at \$900K.

During the past ten years, the trend in sales tax revenue has been as follows:

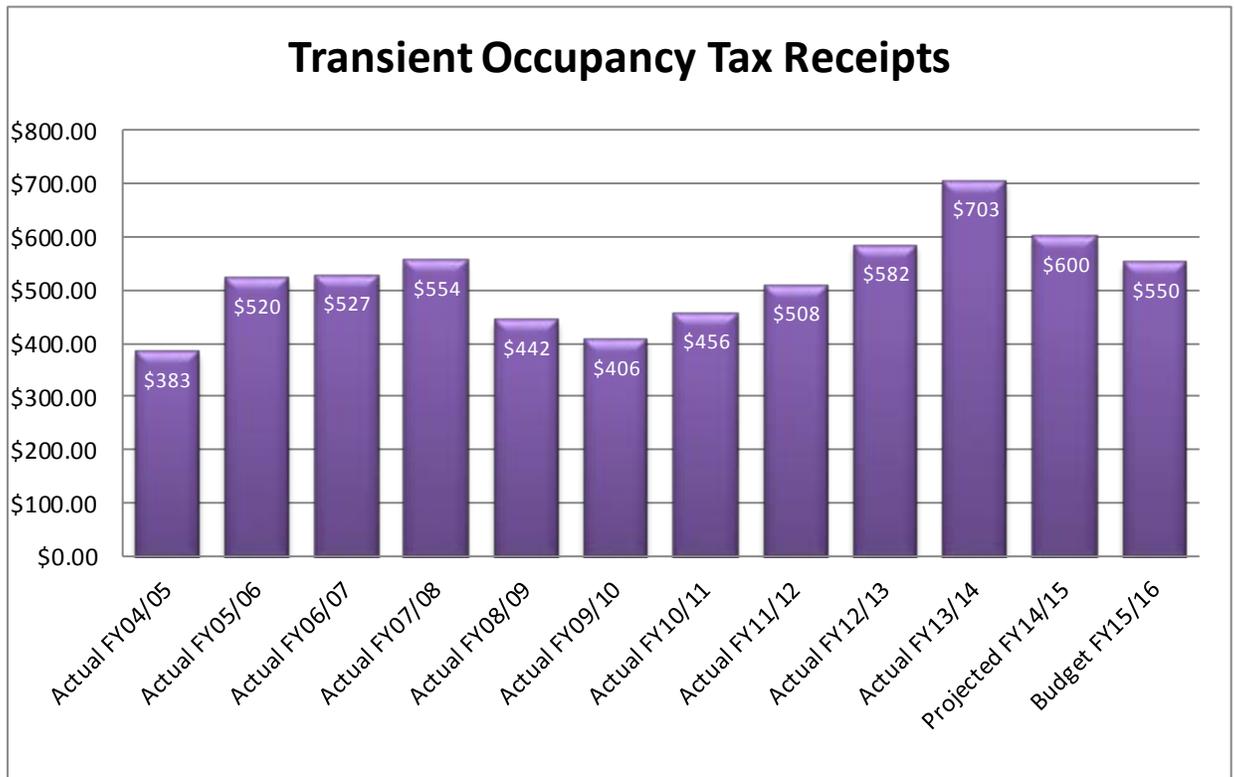


# Key Revenue & Expenditure Assumptions

## TRANSIENT OCCUPANCY TAX

Transient Occupancy Tax (TOT) is imposed on persons staying 30 days or less in a hotel/motel. The City receives ten percent on hotel/motel room rentals in Larkspur. By policy of the City Council, nine percent is used for the General Fund and the other one percent accumulates in a special revenue fund and is used for various community projects. The General Fund projected TOT receipts for FY2014/15 are approximately \$600K; in the FY2015/16 budget, TOT is projected very conservatively at \$550K.

During the past ten years, the trend in Transient Occupancy Tax revenue has been as follows:



## OTHER TAXES

*Business tax* is imposed on persons or entities conducting business within the city. The tax is based on gross receipts. The City contracted MuniServices to administer business tax. The FY 2015/16 budget is projected to remain flat at \$400K.

*Property transfer tax* applies to title transfers and is fixed by State law for Larkspur at \$0.55 per \$1,000 of property value. This tax is estimated to end the FY2014/15 at \$260K. This figure is higher than anticipated, reflecting an increase in the housing market, however Larkspur remain conservative for budget FY2015/16 at \$100K.

# Key Revenue & Expenditure Assumptions

## FRANCHISE FEES

Franchise fees are any fees or charges that a franchisee or sub-franchisor is required to pay or agrees to pay for the right to enter into a business under a franchise agreement. In the case of utilities, such as electricity providers and cable television providers, the franchise fee is paid to gain access to the City's right-of-way for the installation of conduit and other infrastructure. The following are some of the City's current franchisees:

**Gas & Electric Franchise (PG&E):** Estimated fees collection for FY2014/15 will be \$109K this is \$.94K higher than budgeted. The FY 2015/16 fee is conservatively budgeted flat at \$100.5K.

**Cable Television Franchise (Comcast):** The City made a decision to opt out of the County Program. In doing so the City is expected to receive \$24K in administrative fees. This franchise fee revenue for FY 2014/15 is estimated to come in at \$260K, tracking right on budget. The FY 2015/16 budget is to remain flat at \$260K.

**Refuse Franchise (Marin Sanitary Service):** In FY2014/15, franchise fee revenue is estimated at \$450K, slightly under than budgeted. The budget for FY 2015/16 is \$445K which will remain flat.

**Telecommunication Franchise (AT&T):** This fee stems from a relatively new franchise fee, starting June 2013. The estimated FY 2014/15 revenue is \$25K.

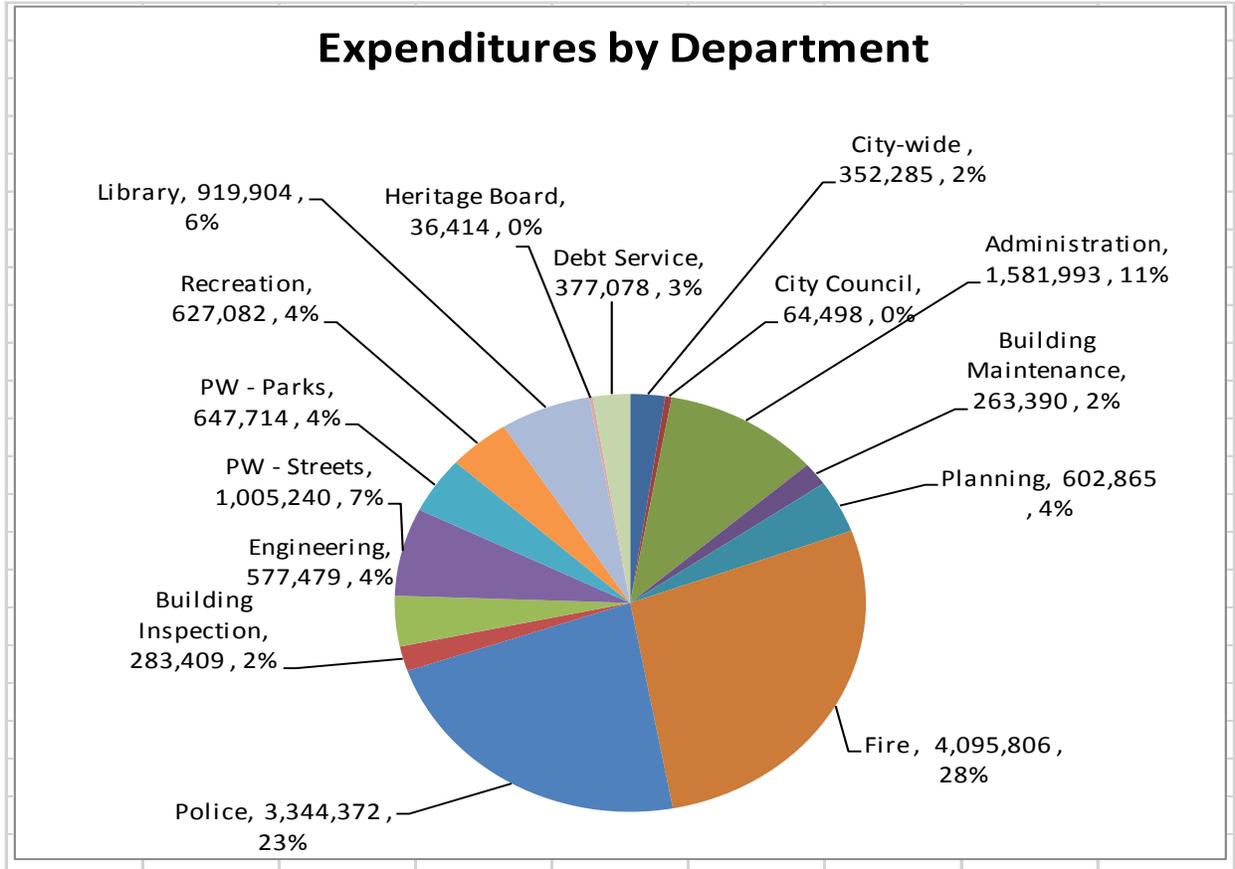
## LICENSES & PERMITS

The FY 2014/15 Budget projects Building Permit Fee revenues of \$590K. The City is experiencing increased in building activities due to the economic recovery. The budget for FY2015/16 is to remain relatively flat. This service provides permit processing and quality control and inspection services.

## EXPENDITURES

All department directors were instructed to prepare flat budgets, absorbing the increases in the costs of medical premiums, dental premiums, workers' compensation premium and Public Employee Retirement System (PERS) contributions. The City has prepared a detail line item budget for each department. Method and justification for recovery of administrative overhead costs to these other funds is being developed.

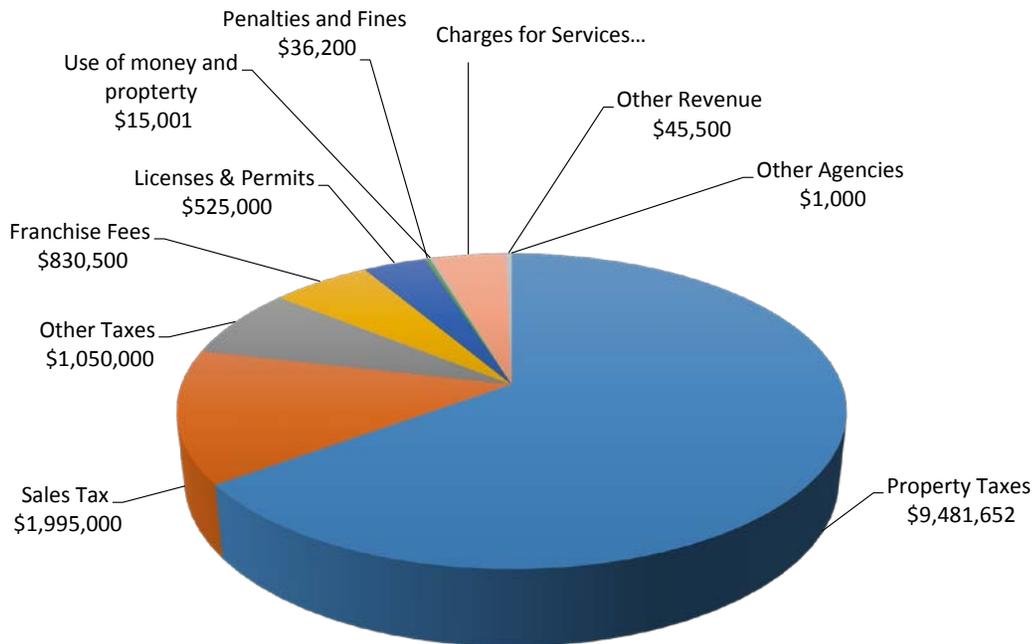
# Key Revenue & Expenditure Assumptions



# 2015/16 General Fund Revenue Budget in Brief

## Where does the City's Money Come From?

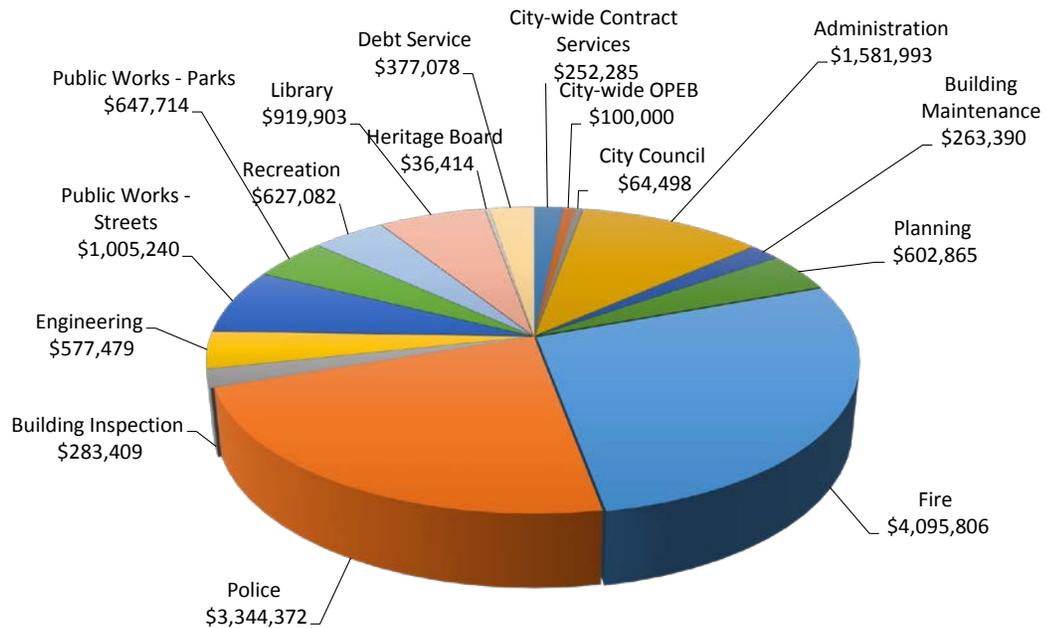
Revenue Summary	2014/15 Adopted Budget	2015/16 Proposed Budget	Increase (Decrease)	% Change
Property Taxes	\$ 9,019,404	\$ 9,481,652	\$ 462,248	5.1%
Sales Tax	\$ 2,015,000	\$ 1,995,000	\$ (20,000)	-1.0%
Other Taxes	\$ 1,015,000	\$ 1,050,000	\$ 35,000	3.4%
Franchise Fees	\$ 805,500	\$ 830,500	\$ 25,000	3.1%
Licenses & Permits	\$ 523,150	\$ 525,000	\$ 1,850	0.4%
Penalties and Fines	\$ 39,700	\$ 36,200	\$ (3,500)	-8.8%
Use of money and propterty	\$ 18,001	\$ 15,001	\$ (3,000)	-16.7%
Charges for Services	\$ 733,365	\$ 620,935	\$ (112,430)	-15.3%
Other Revenue	\$ 45,500	\$ 45,500	\$ -	0.0%
Other Agencies	\$ 85,000	\$ 1,000	\$ (84,000)	-98.8%
<b>TOTAL REVENUES</b>	<b>\$ 14,299,620</b>	<b>\$ 14,600,788</b>	<b>\$ 301,168</b>	<b>2.1%</b>



# 2015/16 General Fund Expenditures Budget in Brief

## How does the City Spend the Money It Receives?

Expenditures by Department	2014/15 Adopted Budget	2015/16 Adopted Budget	Increase (Decrease)	% Change
City-wide Contract Services	\$ 176,000	\$ 252,285	\$ 76,285	0.0%
City-wide OPEB	\$ -	\$ 100,000	\$ 100,000	0.0%
City Council	\$ 63,654	\$ 64,498	\$ 844	1.3%
Administration	\$ 1,624,975	\$ 1,581,993	\$ (42,982)	-2.6%
Building Maintenance	\$ 258,002	\$ 263,390	\$ 5,388	2.1%
Planning	\$ 510,036	\$ 602,865	\$ 92,829	18.2%
Fire	\$ 4,106,912	\$ 4,095,806	\$ (11,106)	-0.3%
Police	\$ 3,344,990	\$ 3,344,372	\$ (618)	0.0%
Building Inspection	\$ 272,085	\$ 283,409	\$ 11,324	4.2%
Engineering	\$ 602,869	\$ 577,479	\$ (25,390)	-4.2%
Public Works - Streets	\$ 1,006,178	\$ 1,005,240	\$ (938)	-0.1%
Public Works - Parks	\$ 649,078	\$ 647,714	\$ (1,364)	-0.2%
Recreation	\$ 636,803	\$ 627,082	\$ (9,721)	-1.5%
Library	\$ 881,074	\$ 919,903	\$ 38,829	4.4%
Heritage Board	\$ 31,760	\$ 36,414	\$ 4,654	0.0%
Debt Service	\$ 360,078	\$ 377,078	\$ 17,000	4.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,524,494</b>	<b>\$ 14,779,528</b>	<b>\$ 255,034</b>	<b>1.8%</b>



# ADMINISTRATION

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**DAN SCHWARZ, CITY MANAGER**  
**CATHY ORME, FINANCE DIRECTOR**

**SKY WOODRUFF, CITY ATTORNEY**  
**CYNTHIA HUISMAN, CITY CLERK**

City Administration includes executive and financial management, legal services, legislative support, internal support services, and public information. The City Manager is chief executive officer and public information officer. The Finance Director is the City Treasurer and oversees accounting and auditing functions. The City Clerk maintains the City's legislative record and is the City's Election Officer. The City Attorney works directly for and advises the City Council, and provides legal support services to City staff.

## SERVICES

**MANDATED/CORE SERVICES:** The City's administrative functions are necessary to comply with State and Federal Law. The Larkspur Municipal Code establishes that Larkspur shall function under the Council-Manager form of government, thereby establishing that all executive authority shall sit with the City Manager or his designee.

**ADDITIONAL SERVICES:** The Finance Department provides finance services to the Central Marin Police Authority, the Ross Valley Paramedic Authority, and the Larkspur Marina Finance Authority.

## MAJOR TASKS COMPLETED IN FISCAL YEAR 2014/2015

- ✓ Analyzed OPEB liability and proposed a plan to establish an irrevocable trust.
- ✓ Initiated schematic design process for the Community Facility Parcel at Rose Lane.
- ✓ Negotiated new employment agreements with employee units.
- ✓ Overhauled City's personnel records and record-keeping procedures.

## MAJOR GOALS FOR FISCAL YEAR 2015/2016

- GOAL 1: Continue Community Facility Parcel schematic design process.**  
The Council has set a goal to hold town hall meetings to better inform the design team.
- GOAL 2: Improve public outreach programs.**  
A new part-time employee will be tasked with assisting the City Manager in this area.
- GOAL 3: Redesign City website**  
The City's website contract allows for a redesign this year.
- GOAL 4: Oversee City Council Election process**  
There are two City Council seats schedule for election in November 2015.
- GOAL 5: Implementation of Electronic Timecards**  
Electronic timecards will improve efficiencies and reduce use of paper.

Account Number	Account Name	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014 Total Activity	2014-2015	2014-2015 Total Budget	2015-2016		Notes
					YTD Activity Through May		Total Budget	Adopted Bud 2015/16	
<b>City-wide</b>									
100-0000-001-012000	CONTRACT SERVICES	-	-	-	85,692.00	176,000	\$ 252,285	\$ 76,285	
100-0000-001-012001	OPEB	-	-	-	-	-	100,000	\$ 100,000	
		\$ -	\$ -	\$ -	\$ 85,692	\$ 176,000	\$ 352,285	\$ 176,285	
<b>City Council</b>									
100-0030-000-003000									
100-0030-000-005000	PART TIME	\$ 17,160	\$ 16,500	\$ 17,160	\$ 15,015	\$ 17,160	\$ 17,160	\$ -	
100-0030-000-007000	HEALTH BENEFITS	33,752	40,161	31,723	19,385	35,901	35,904	3	
100-0030-000-008000	MEDICARE	212	190	204	182	249	249	-	
100-0030-000-008001	PERS	3,404	3,000	2,214	1,812	2,071	2,496	425	
100-0030-000-010000	SIDE FUND LOAN PAYMENTS	(123)	218	176	460	-	416	416	
100-0030-001-012000	SOCIAL SECURITY	-	-	125,001	-	-	-	-	
100-0030-002-026000	CONTRACT SERVICES	1,653	4,325	339	-	3,273	3,273	-	MCCMC City of San Rafael
100-0030-004-041000	OFFICE SUPPLIES	942	442	940	1,434	500	500	-	
100-0030-004-042000	TELEPHONE	356	-	411	-	500	500	-	
100-0030-007-074000	CONFERENCE/TRAVEL/LODGING	4,746	1,821	2,735	1,454	4,000	4,000	-	
100-0030-007-074001	RENT	-	-	-	-	-	-	-	
	<b>Total</b>	\$ 62,102	\$ 66,657	\$ 180,903	\$ 39,741	\$ 63,654	\$ 64,498	\$ 844	

Account Number	Account Name	2014-2015					2015-2016		Inc/(Dec)	Notes
		2011-2012	2012-2013	2013-2014	YTD Activity	2014-2015	Total Budget	Adopted Bud		
Administrations		Total Activity	Total Activity	Total Activity	Through May	Total Budget	2015/16			
100-0031-000-001000	SALARIES	\$ 667,368	\$ 608,726	\$ 649,262	\$ 603,876	\$ 707,742	\$ 694,556	\$ (13,186)	Moved a position to Planning & Building	
100-0031-000-001003	RHS/ADMIN LEAVE	6,852	18,600	3,616	-	27,745	27,745	-		
100-0031-000-002000	OVERTIME	-	-	-	-	-	-	-		
100-0031-000-003000	PART TIME	-	-	2,861	7,494	-	-	-		
100-0031-000-003001	CONTRACT	8,020	7,784	7,500	3,350	4,000	4,000	-	Video service	
100-0031-000-005000	HEALTH BENEFITS	164,118	143,286	131,704	116,393	195,467	153,676	(41,791)		
100-0031-000-006000	LONG TERM DISABILITY	2,747	2,312	2,515	2,293	2,855	2,779	(76)		
100-0031-000-007000	MEDICARE	9,812	9,089	9,404	8,580	9,987	9,476	(511)		
100-0031-000-008000	PERS	145,553	105,172	80,421	80,021	100,328	93,216	(7,112)		
100-0031-000-008001	SIDE FUND LOAN PAYMENTS	352,492	7,794	6,016	19,070	36,974	10,394	(26,580)		
100-0031-000-009002	Technology	-	-	-	-	-	1,800	1,800		
100-0031-000-009003	VISION	613	490	360	360	2,100	2,100	-		
100-0031-000-010000	SOCIAL SECURITY	-	37	60	22	-	-	-		
100-0031-000-011000	DEFERRED COMP	6,403	14,388	23,552	21,787	21,915	34,282	12,367		
100-0031-000-011001	Cost recovery	-	-	-	-	-	-	-		
100-0031-001-012000	CONTRACT SERVICES	71,144	44,728	47,085	43,941	48,300	48,300	-	See detail	
100-0031-001-012001	AUDITING	27,734	28,397	40,985	56,545	37,375	40,000	2,625		
100-0031-001-012030	HUMAN RESOURCES CONTRACT	20,859	57,997	67,865	83,974	35,000	35,000	-		
100-0031-001-013000	IT Services	-	-	-	-	-	22,625	22,625		
100-0031-001-016000	LEGAL SERVICES	162,402	176,129	162,352	133,201	175,000	175,000	-		
100-0031-001-016001	ROSS VALLEY SANITARY DIST.	-	-	-	-	-	-	-		
100-0031-001-016002	LEGAL FEES- GRABISCH	-	54,053	11,446	16,244	-	-	-		
100-0031-001-016003	LEGAL- G. MARCH	-	37,304	7,423	41,194	-	-	-		
100-0031-001-016004	LEGAL- SKAFF PAYMENTS	-	-	53,178	100,000	-	-	-		
100-0031-001-016005	Legal 31 Piedmont Nuisance	-	-	15,554	-	-	-	-		
100-0031-001-016006	Legal SMART Area Plan	-	-	-	-	-	-	-		
100-0031-002-026000	OFFICE SUPPLIES	8,872	9,350	16,243	13,986	15,000	15,000	-		
100-0031-004-040000	POSTAGE	9,238	6,388	15,130	7,925	15,000	15,000	-		
100-0031-004-041000	TELEPHONE	5,065	8,191	6,570	8,202	6,000	6,500	500		
100-0031-004-042000	TRAVEL & LODGING	2,955	4,100	6,799	1,175	2,000	2,000	-		
100-0031-004-042001	Conferences & Meetings	-	-	211	393	6,000	6,000	-		
100-0031-004-042003	Training	-	-	128	1,086	3,000	3,000	-		
100-0031-004-043000	AUTOMOBILE/PRIVATE	13,200	13,200	13,520	11,825	14,500	14,500	-		
100-0031-005-056000	EQUIPMENT REPAIRS	-	-	-	-	-	-	-		
100-0031-006-062000	WORKERS COMP INSURANCE	10,660	15,104	11,290	21,608	21,608	25,544	3,936		
100-0031-006-063001	UNEMPLOYMENT INSURANCE	-	-	11,700	-	-	-	-		
100-0031-006-064000	INSURANCE/MISC	-	-	15,250	-	-	-	-		
100-0031-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	12,051	13,308	19,775	12,014	26,500	26,500	-	See detail	
100-0031-007-072000	ADVERTISING	1,601	1,216	1,854	10,881	1,000	1,000	-		
100-0031-007-073001	SPECIAL DONATIONS	27,913	26,324	47,429	1,777	1,000	1,000	-	Redwood Safe & Sober	
100-0031-007-073002	CONTINGENCY SPEC	-	14,900	76,353	-	-	-	-		
100-0031-007-073005	CONTINGENCY	19,588	25,714	23,478	21,228	100,000	100,000	-		
100-0031-007-074000	RENT	-	-	-	-	-	-	-		
100-0031-007-074001	EQUIPMENT REPLACEMENT	75,000	-	20,000	-	-	-	-		
100-0031-007-075003	PAYMENTS TO OTHER AGENCIES	132,454	123,256	146,398	6,383	-	-	-	Animal Control, MTA fees, Marin County of Registrations of voters move to City wide not an election year	
100-0031-008-087010	CAPITAL OUTLAY	-	10,000	29,489	-	10,000	10,000	-		
100-0031-009-090000	FINANCE COMMITTEE	-	-	-	-	-	-	-		
100-0031-009-090001	CLASP	-	-	-	-	-	-	-		
100-0031-009-090002	MISCELLANEOUS	46,200	33,700	618	-	500	500	-		
100-0031-009-090003	Bank Fees	-	-	2,524	685	500	500	-		
		-	-	-	-	-	-	-		
<b>Total</b>		<b>\$ 2,010,915</b>	<b>\$ 1,621,037</b>	<b>\$ 1,787,915</b>	<b>\$ 1,457,512</b>	<b>\$ 1,627,396</b>	<b>\$ 1,581,993</b>	<b>\$ (45,403)</b>		

**Budget Detail**

**Citywide & Administration**

**Citywide 0000**

Marin General Services Authority 1203	22,775
Tam 1434CMA fee	44,110
Marin County Animal Control 1078	115,500
Misc MOU Ed reimbursement	10,000
Civic Plus Website	15,000
Laserfiche	6,000
Financial Software	25,000
Homeless	13,900
OPEB	100,000
Total	<u>352,284</u>

**Contract Services**

International Mailing Equip 1414	Maintenance Postage Machine	850
Discovery Office Systems 1095 kyocera		5,000
Code Publishing 1074	Cynthia muni code web posting	1,100
Mail Finance 1246	Postage meter lease payment	700
Video Services		11,000
Gladwel Gov Services		5,500
Sherry Lund		10,000
Everbank Commercial Financing 2566		5,500
Scott Technology Group 2571		4,500
Bickmore 2651 Actuarial		4,150
Total		<u>48,300</u>

**Budget Detail**

**City-wide & Administration**

**Membership & Dues**

Association of Bay Area Governments ABAG 1357	3,000
Adobe Monthly Cloud - new letter	600
ICMA	1,500
PERS PAC annual news letter	300
Municipal Treasurer - Cathy	155
Notary	580
CCMF - Dan	400
MCCMC	750
League of Cities 1086	6,500
CSMFO - Cathy	110
Wellness benefit	1,800
LAFCO 1080	10,000
Marin Mangers	675
City clerk	130
Total	<hr/> 26,500

Account Number	Account Name	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	Inc/(Dec)	Notes
		Total Activity	Total Activity	Total Activity	YTD Activity Through May	Total Budget	Total Budget Adopted Bud 2015/16		
<b>Building Maintenance</b>									
100-0035-001-012014	CONTRACT SERVICES/COMPUTER	\$ -	\$ 9,216	\$ -	\$ -	\$ -	\$ -	\$ -	
100-0035-003-030000	UTILITIES	16,705	16,013	19,113	8,224	18,000	18,000	-	
100-0035-004-041001	TELEPHONE/INTERNET	-	-	-	-	-	-	-	
100-0035-005-052000	BUILDING & STRUCTURES MAINT	41,329	66,860	82,064	53,316	65,000	45,000	(20,000)	
100-0035-005-056000	EQUIPMENT REPAIRS	27,294	21,303	6,627	8,601	25,000	25,000	-	
100-0035-005-056001	HALL SCHOOL MULTI-USE FIELD	-	-	8,000	-	8,000	8,000	-	
100-0035-006-060000	GENERAL LIABILITY INS	90,421	105,130	109,087	101,612	105,737	110,898	5,161	
100-0035-006-061000	BUILDING AND PROPERTY INS	28,621	28,477	29,285	31,745	33,765	33,992	227	
100-0035-007-073002	CONTINGENCY SPEC	-	-	2,104	-	-	-	-	
100-0035-007-074000	RENT	2,400	1,800	1,800	3,400	2,500	2,500	-	
100-0035-007-074001	EQUIPMENT REPLACEMENT	25,000	-	25,000	-	-	20,000	20,000	
100-0035-008-087008	Other Equipment	-	-	-	981	-	-	-	
	<b>Total</b>	\$ 231,770	\$ 248,798	\$ 283,080	\$ 207,879	\$ 258,002	\$ 263,390	\$ 5,388	

# PLANNING

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## **NEAL TOFT, PLANNING & BUILDING DIRECTOR**

The purpose of Planning is to oversee and implement the General Plan, specific plans, and enforce land use and development regulations set forth in Title 17 (Subdivision Ordinance) and Title 18 (Zoning Ordinance) for processing development applications, use permits, enforcement, and City-initiated programs. The Planning department provides administrative and logistical support for the Planning Commission and Heritage Preservation Board. Coordinates policy and shared services with regional and local jurisdictions and agencies regarding State and Federal land use planning, transportation, and environmental mandates. Maintains a body of data pertaining to the City of Larkspur.

## **SERVICES**

**MANDATED/CORE SERVICES:** Planning is responsible for ensuring the City complies with all applicable State, Federal, regional, and local laws governing the development and redevelopment of the community. The Planning department prepares and maintains the General Plan, including the Housing Element. Planning also analyses and processes all development proposals

**ADDITIONAL SERVICES:** Planning provides support to the Heritage Preservation Board in both its regulatory and historical preservation roles.

## **MAJOR TASKS COMPLETED IN FISCAL YEAR 2014/15**

- ✓ Staff restructuring created new Senior Planner position and added an Administrative Assistant.
- ✓ Rose Lane Development nearly complete.
- ✓ Implementation of new regulations and codes, including Cal Green Codes, Urban Run-off Standards, and Construction & Debris Ordinance.
- ✓ Improved tracking and cost recovery processes between Permit Technician and Department of Public Works.
- ✓ Continue to work on unified Records Retention, reducing the number of physical records.
- ✓ Amended Circulation Element to include Complete Streets initiatives.
- ✓ Updated Ordinances for Density Bonus and Transitional and Supportive Housing to comply with State Law and qualify for “Streamlined” review of Housing Element update by HCD
- ✓ Adopted 2015-2023 Housing Element Update with approval by HCD

## **MAJOR GOALS FOR FISCAL YEAR 2015/16**

**GOAL 1: Initiate public hearings on Draft General Plan; Prepare a revised work program to update for state mandates and existing conditions.**

**GOAL 2: Improve permit tracking, coordinated inspection reporting and cost recovery, and work-flow protocol for intra-departmental review.**

**GOAL 3: Amend the noise ordinance to (restrict work on Sundays and Holidays), adopt time limits for construction permits, amending the building regulations to adopt urban run-off standards to comply with our National Stormwater Discharge Permit.**

**GOAL 4: Assist with Community Facility Design Process; Implement Master Plan Policies.**

**GOAL 5: Update regulations for solar permit streamlining per AB 2166 and update the Construction & Debris ordinance to improve and clarify requirements for diversion requirements and reporting.**

**GOAL 6: Consider Amendments to Zoning Ordinance:**

- Junior Second Units
- Expand role of Zoning Administrator to allow streamlined review of minor setback variances and second story additions.
- Clarify or amend Circulation Assessment Permit (CAP) regulations;
- Update use definitions and parking standard standards:
- Urban agriculture and animal-keeping.

Account Number	Account Name	2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		Inc/(Dec)	Notes
		Total Activity	Total Activity	Total Activity	Total Activity	YTD Activity Through May	Total Budget	Total Budget	Adopted Bud 2015/16				
<b>Panning &amp; Building</b>													
100-0039-000-001000	SALARIES	\$ 203,172	\$ 211,139	\$ 278,260	\$ 257,943	\$ 316,823	\$ 352,208	\$ 35,385	Moved a position from Admin				
100-0039-000-001003	RHS/ADMIN LEAVE	3,641	4,000	-	-	4,000	4,000	-					
100-0039-000-002000	OVERTIME	-	-	-	-	1,500	1,500	-					
100-0039-000-003000	PART TIME	67,275	77,580	84,910	33,142	25,000	25,000	-	Meetings Notes				
100-0039-000-003001	CONTRACT	-	-	-	5,885	3,000	3,000	-					
100-0039-000-005000	HEALTH BENEFITS	44,097	37,256	47,926	53,774	63,794	84,310	20,516					
100-0039-000-006000	LONG TERM DISABILITY	864	805	1,111	852	1,186	1,373	187					
100-0039-000-007000	MEDICARE	3,986	4,482	5,196	4,155	6,279	7,013	734					
100-0039-000-008000	PERS	55,424	47,172	48,691	43,102	43,836	59,677	15,841					
100-0039-000-008001	SIDE FUND LOAN PAYMENTS	172,225	2,950	3,501	10,949	13,899	3,329	(10,570)					
100-0039-000-009003	VISION	474	43	293	348	1,305	1,185	(120)					
100-0039-000-010000	SOCIAL SECURITY	389	99	-	-	-	-	-					
100-0039-000-011000	DEFERRED COMP	1,880	2,332	2,753	2,498	2,997	3,503	506					
100-0039-000-011001	Cost Recovery	-	-	(34,795)	-	-	-	-					
100-0039-001-012000	CONTRACT SERVICES	65,555	2,354	3,240	9,276	24,200	24,200	-					
100-0039-001-012025	MATCH FOR MTC GRANT	10,000	-	-	-	-	-	-					
100-0039-001-013000	IT Services	-	-	-	-	-	9,550	9,550	Planning projects				
100-0039-002-021000	AUTOMOTIVE FUELS	-	-	-	3,480	-	-	-					
100-0039-002-026000	OFFICE SUPPLIES	679	1,520	771	1,722	1,500	1,500	-					
100-0039-004-040000	POSTAGE	-	-	-	31	-	-	-					
100-0039-004-041000	TELEPHONE	1,543	737	422	299	1,000	1,000	-	Planner's conference APA				
100-0039-004-042000	TRAVEL/LODGING	115	208	310	-	750	750	-					
100-0039-004-042001	Conference & Meetings	-	-	-	-	-	-	-					
100-0039-004-042003	Training	-	-	-	-	800	800	-					
100-0039-004-043000	AUTOMOBILE/PRIVATE	1,409	4,415	5,069	5,192	4,200	4,200	-					
100-0039-005-056000	EQUIPMENT REPAIRS	385	474	344	-	-	-	-					
100-0039-006-062000	WORKERS COMP INSURANCE	6,491	6,929	8,445	9,634	9,634	12,707	3,073	Ordinances				
100-0039-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	1,772	1,768	1,906	1,709	1,060	1,060	-					
100-0039-007-072000	ADVERTISING	504	-	-	361	1,000	1,000	-					
100-0039-007-073002	CONTINGENCY SPEC	-	-	50	36	-	-	-					
100-0039-007-074000	RENT	-	-	-	-	-	-	-					
100-0039-007-074001	EQUIPMENT REPLACEMENT	5,000	-	-	-	-	-	-					
100-0039-009-090000	SPECIAL PROJECTS	-	-	-	-	-	-	-					
<b>Total</b>		<b>\$ 646,880</b>	<b>\$ 406,262</b>	<b>\$ 458,404</b>	<b>\$ 444,388</b>	<b>\$ 527,763</b>	<b>\$ 602,865</b>	<b>\$ 75,101</b>					

Account Number	Account Name				2014-2015	2015-2016		Inc/(Dec)	Notes
		2011-2012	2012-2013	2013-2014	YTD Activity	2014-2015	Total Budget		
		Total Activity	Total Activity	Total Activity	Through May	Total Budget	Adopted Bud	2015/16	
<b>Building Inspection</b>									
100-0048-000-001000	SALARIES	\$ -	\$ 73,245	\$ 76,330	\$ 68,976	\$ 107,846	\$ 110,108	\$ 2,262	
100-0048-000-002000	OVERTIME	-	-	-	-	-	-	-	
100-0048-000-003000	PART TIME	9,250	9,000	7,260	4,730	12,595	12,595	-	
100-0048-000-005000	HEALTH BENEFITS	6,746	14,631	14,444	11,755	20,990	19,890	(1,100)	
100-0048-000-006000	LONG TERM DISABILITY	-	229	279	240	425	430	5	
100-0048-000-007000	MEDICARE	134	1,193	1,212	1,060	2,527	2,549	22	
100-0048-000-008000	PERS	-	12,689	11,085	10,638	16,928	21,575	4,647	
100-0048-000-008001	SIDE FUND LOAN PAYMENTS	-	963	977	3,372	3,762	2,649	(1,113)	
100-0048-000-009003	VISION	-	-	-	250	375	375	-	
100-0048-000-010000	SOCIAL SECURITY	574	570	450	293	-	-	-	
100-0048-000-011000	DEFERRED COMP	-	713	756	678	1,078	1,093	15	
									Separate building inspections (4x per week) and building official (as needed basis)
100-0048-001-012000	CONTRACT SERVICES	124,035	117,162	153,662	114,070	100,000	100,000	-	
100-0048-001-012027	NUISANCE ABATEMENT/CODE ENF.	870	1,586	1,215	-	-	-	-	
100-0048-002-021000	AUTOMOTIVE FUELS	-	-	-	-	-	5,642	5,642	
100-0048-002-026000	OFFICE SUPPLIES	-	5,280	-	-	-	-	-	
100-0048-002-028000	MATERIALS & SUPPLIES	226	344	-	300	-	-	-	
100-0048-004-040000	POSTAGE	-	-	1,131	-	1,000	1,000	-	
100-0048-004-041000	TELEPHONE	-	-	-	-	-	-	-	
100-0048-004-042000	TRAVEL & LODGING	1,200	1,200	-	-	-	-	-	Cell phone fixed amount
100-0048-004-042001	Conferences & Meeting			1,006	-	1,200	1,200	-	
100-0048-004-042003	Training			-	-	-	-	-	
100-0048-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	-	-	-	722	-	-	-	
100-0048-006-062000	WORKERS COMP INSURANCE	-	-	2,048	3,573	3,573	4,303	730	
100-0048-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	-	-	-	-	-	-	-	
100-0048-007-073002	CONTINGENCY SPEC	-	-	-	-	-	-	-	
100-0048-007-074001	EQUIPMENT REPLACEMENT	5,000	-	108	-	-	-	-	
	<b>Total</b>	\$ 148,034	\$ 238,805	\$ 271,965	\$ 220,657	\$ 272,299	\$ 283,409	\$ 11,110	

Account Number	Account Name	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014 Total Activity	2014-2015	2014-2015	2015-2016	Inc/(Dec)	Notes
					YTD Activity Through May	Total Budget	Total Budget Adopted Bud 2015/16		
<b>Heritage Board</b>									
100-0085-000-001000	SALARIES				7,694	\$ 20,648	\$ 21,285	\$ 637	Position to include benefits
100-0085-000-002000	OVERTIME				-	-	-	-	
100-0085-000-005000	HEALTH BENEFITS				-	3,291	6,328	3,037	
100-0085-000-006000	LONG TERM DISABILITY				-	76	79	3	
100-0085-000-007000	MEDICARE				112	299	309	10	
100-0085-000-008000	PERS				1,208	3,240	4,200	960	
100-0085-000-011000	DEFERRED COMP				-	206	213	7	
100-0085-001-012000	CONTRACT SERVICES				2,363	-	-	-	
100-0085-002-026000	Office Supplies				174	3,840	3,840	-	
100-0085-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION				23	-	-	-	
100-0085-007-074000	Rent			460	160	160	160	-	Safe Deposit Box
	<b>Total</b>	\$ -	\$ -	\$ 460	\$ 11,733	\$ 31,760	\$ 36,414	\$ 4,654	

**CENTRAL MARIN POLICE AUTHORITY  
ANNUAL BUDGET**

**GENERAL FUND EXPENDITURE COMPARISON**

	<b>ACTUAL 2010-11</b>	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>BUDGET 2014-15</b>	<b>PROPOSED 2015-16</b>
ADMINISTRATION	1,465,308	1,506,111	1,855,487	2,015,953	1,861,403	2,918,343
COMMUNICATIONS	856,718	796,701	1,095,004	1,427,720	1,501,397	929,691
INVESTIGATIONS	293,623	319,315	489,727	496,580	701,550	684,339
JUVENILE	139,990	141,261	155,948	163,157	164,446	138,148
FIELD OPERATIONS	3,757,049	3,933,130	6,196,473	6,612,541	6,452,361	6,176,141
SCHOOL RESOURCE	132,325	139,276	151,534	149,762	144,522	148,947
<b>TOTAL OPERATING</b>	<b>6,645,013</b>	<b>6,835,794</b>	<b>9,944,173</b>	<b>10,865,714</b>	<b>10,825,679</b>	<b>10,995,610</b>

**CENTRAL MARIN POLICE AUTHORITY  
ANNUAL BUDGET**

**REVENUES**

	FY 2015-16	Corte Madera	Larkspur	San Anselmo	
Vehicle Abatement	29,000	6,000	8,000	15,000	
Computer Crimes Task Force	118,332	39,444	39,444	39,444	
DOJ and OTS Grants	100,000	33,333	33,333	33,333	
Special Events	15,000	5,000	5,000	5,000	
Investment Earnings	2,000	667	667	667	
Coalition Grant	50,000	25,000	25,000		
Outside Agency Services	35,000	11,667	11,667	11,667	
Residential Parking Permits	10,000	3,333	3,333	3,333	
Accident Reports	5,000	1,667	1,667	1,667	
Misc	5,000	1,667	1,667	1,667	
Alarms CM/LK/SA	3,000	1,000	1,000	1,000	
4th of July	10,000	5,000	5,000		
Sale of Property	3,000	1,000	1,000	1,000	
⊖ Mandated Cost Reimbursement	2,500	833	833	833	
COPS Funding	300,000	100,000	100,000	100,000	
<hr/>					
<b>Total Revenues</b>		<b>235,611</b>	<b>237,611</b>	<b>214,611</b>	
<b>Total Expenditures</b>		<b>3,243,980</b>	<b>3,587,836</b>	<b>4,089,847</b>	
<b>Equip Replacement Fund</b>		<b>5,853</b>	<b>5,853</b>		
<b>FY 15/16 Contribution</b>		<b>3,002,516</b>	<b>3,344,372</b>	<b>3,875,236</b>	
<b>PY 14/15 Contribution</b>		<b>3,002,971</b>	<b>3,344,990</b>	<b>3,878,697</b>	
		455	618	3,461	4,533
				<b>75,000</b>	<b>To Reserves</b>

# FIRE DEPARTMENT

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## **ROBERT SINNOTT, FIRE CHIEF**

The fire chief is the executive officer for the Fire Department and its sole administration position. The Fire Chief prepares the annual budget, sets goals and priorities, and oversees the operation and deployment of all phases of Fire Department operations and services. The fire chief receives day-to-day supervisory support from six fire captains. Incident command support is provided through an agreement with the City of San Rafael for Battalion Chief services.

## **SERVICES**

**MANDATED/CORE SERVICES:** The City is required to provide a full complement of fire protection and prevention services pursuant to State law (Fire Code §104 and §202, Health and Safety Code §13109, and Government Code §§38600-38611) and Larkspur Municipal Code Chapters 10, 14 and 15. The National Fire Protection Association Standard 1500 is the guideline for the City.

**ADDITIONAL SERVICES:** The Fire Department provides Emergency Medical Services in partnership with the Ross Valley Paramedic Authority (RVPA), an eight-member joint powers authority for paramedical care in the Ross Valley. The Department provides out-of-county mutual aid for major incidents when requested. The agency is also equipped to manage incidents involving hazardous material response, urban search and rescue, swift water rescue, and technical rescue. Agency staff are also assigned to County response teams in the areas of hazardous material emergencies, urban search and rescue, incident management, fire investigation, regional training and critical incident stress debriefing. The Department also offers public education using the standardized CERT and *Get Ready* curriculum, as well as other disaster readiness and safety programs. CPR and choke saving courses are also provided.

## **MAJOR TASKS COMPLETED IN FISCAL YEAR 2014/2015**

- ✓ Successful continuation of Fire Agency Shared Services Agreements with City of San Rafael and the Town of Corte Madera. Participated in the first regional firefighter recruitment and training academy process.
- ✓ As RVPA executive officer, prepared the necessary election materials and facilitated the process for the 8 member agencies to successfully pass the property tax for another four year period.
- ✓ Received a \$150,000 FEMA grant enabling the purchase of new self contain breathing apparatus.
- ✓ Responded to assist in the aftermath of the 6.0 Napa earthquake in August 2014.
- ✓ Partnered with County of Marin and completed Phase II of the King Mountain Fuel Reduction program.
- ✓ Participated in a Countywide to implement a regional incident reporting and data base system.
- ✓ Assisted with the deployment of numerous CERT and GET READY disaster preparedness classes, and school safety training classes and station tours.

- ✓ Successfully controlled the most significant transportation related emergency event in the department's history involving a fully loaded overturned gasoline tanker truck on East Sir Francis Drake Boulevard.
- ✓ Assisted the Marin County Department of Public Works with the implementation of several roadway infrastructure projects designed to reduce the frequency of collisions on East Sir Francis Drake Boulevard.
- ✓ Completed the Fire Code inspection process for the Rose Garden subdivision.

## **FIRE DEPARTMENT**

### **MAJOR GOALS FOR FISCAL YEAR 2015/16**

- GOAL 1: Continue to deepen and broaden fire agency partnerships as opportunities arise.**  
 Current partnerships include the Ross Valley Paramedic Authority, agreements with the City of San Rafael for battalion chief support and for the sharing of fire personnel, and an agreement with the Town of Corte Madera for the sharing of fire personnel. Dispatch services are provided by contract with the Sheriff's Office. Agency staff will focus on the expansion of chief officer and administrative staff sharing opportunities.
- GOAL 2: Continue to oversee the Ross Valley Paramedic Authority.**  
 The Larkspur Fire Chief is the Authority's only staff person for this 8-member joint powers authority (JPA) that provides Fire Department based paramedical services to the communities within the Ross Valley.
- GOAL 3: Oversee the design specification and ordering process for a new Type I front line fire engine.**  
 The new fire engine will enable staff to remove an aging 1996 fire engine from the fleet.
- GOAL 4: Support, assist and facilitate neighborhood disaster preparedness efforts.**  
 As the neighborhood disaster group model continues to expand, Fire Department staff will assist with program coordination and training.
- GOAL 5: Assist with the process to move the Marin Emergency Radio Authority (MERA) Next Generation radio system forward.**  
 In November 2014, Marin County voters approved funding for a new radio system. Staff will continue to participate in the regional migration towards the new countywide emergency radio system.

Account Number	Account Name	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014 Total Activity	2014-2015	2014-2015	2015-2016	Inc/(Dec)	Notes
					YTD Activity Through May	Total Budget	Total Budget Adopted Bud 2015/16		
<b>Fire Department</b>									
100-0045-000-001000	SALARIES	\$ 1,658,220	\$ 1,764,969	\$ 1,695,260	\$ 1,469,297	\$ 1,718,405	\$ 1,805,451	\$ 87,046	
100-0045-000-001005	RHS VACATION FIRE	21,049	26,698	25,935	19,573	27,000	30,000	3,000	
100-0045-000-002000	OVERTIME	372,902	449,127	678,692	753,088	537,992	500,000	(37,992)	
100-0045-000-003000	PART TIME	28,440	24,980	30,240	37,680	45,000	45,000	-	
100-0045-000-004000	HOLIDAY PAY	79,932	39,966	80,580	43,303	76,712	79,013	2,301	
100-0045-000-005000	HEALTH BENEFITS	470,345	467,343	466,008	476,118	506,889	516,174	9,285	
100-0045-000-006000	LONG TERM DISABILITY	-	176	434	374	360	2,016	1,656	
100-0045-000-007000	MEDICARE	28,306	29,962	31,927	30,323	24,138	23,791	(347)	
100-0045-000-008000	PERS	707,025	511,799	434,318	382,711	441,062	516,996	75,934	
100-0045-000-008001	SIDE FUND LOAN PAYMENTS	1,883,550	85,410	83,198	272,539	335,869	143,291	(192,578)	
100-0045-000-009000	UNIFORM	8,160	8,160	-	-	8,640	12,960	4,320	
100-0045-000-009002	Technology	2,269	2,300	-	-	-	1,800	1,800	
100-0045-000-010000	SOCIAL SECURITY	1,683	1,831	1,875	2,336	-	-	-	
100-0045-000-011000	DEFERRED COMP	108,272	114,218	1,887	2,132	-	2,000	2,000	
100-0045-001-012000	CONTRACT SERVICES	14,387	19,268	109,496	96,847	120,000	120,000	-	
100-0045-001-013000	IT Services	2,642	2,239	-	-	-	30,000	30,000	
100-0045-002-021000	AUTOMOTIVE FUELS	1,819	1,399	20,445	10,301	25,000	25,000	-	
100-0045-002-025000	SMALL TOOLS & EQUIPMENT	100	1	2,174	525	2,500	2,500	-	
100-0045-002-026000	OFFICE SUPPLIES	5,182	14,521	2,126	2,129	3,500	3,500	-	
100-0045-002-026005	TECHNOLOGY SUPPLIES	-	-	83	2,191	4,000	4,000	-	
100-0045-002-027000	UNIFORM & CLOTHING	7,797	2,619	10,023	18,775	15,000	15,000	-	
100-0045-002-028000	MATERIALS & SUPPLIES	18,846	19,248	13,228	1,878	23,000	23,000	-	
100-0045-003-030000	UTILITIES	-	-	21,755	16,846	17,000	17,000	-	
100-0045-004-040000	POSTAGE	9,086	8,256	-	35	-	-	-	
100-0045-004-041000	TELEPHONE	2,584	1,397	6,660	6,877	15,000	15,000	-	
100-0045-004-042000	TRAVEL/LODGING	-	-	834	873	5,000	5,000	-	
100-0045-004-042001	Conferences & Meetings	12,133	9,441	-	-	-	-	-	
100-0045-004-042003	Training	35,939	29,057	-	-	-	-	-	
100-0045-005-050000	LANDSCAPING	6,573	5,631	117	-	1,000	1,000	-	
100-0045-005-052000	BUILDING & STRUCTURES MAINT	46,061	42,560	42,114	14,290	12,000	12,000	-	
100-0045-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	-	-	56,081	36,829	43,000	33,000	(10,000)	Major repair 2014
100-0045-005-056000	EQUIPMENT REPAIRS	5,900	5,900	7,600	3,639	18,000	18,000	-	
100-0045-006-062000	WORKERS COMP INSURANCE	-	-	49,182	52,312	52,312	63,314	11,002	
100-0045-006-063001	UNEMPLOYMENT INSURANCE	-	-	4,050	7,035	12,000	12,000	-	
100-0045-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	30,000	-	11,350	1,100	7,500	7,500	-	
100-0045-007-073002	CONTINGENCY SPEC	3,056	23,979	-	-	-	-	-	
100-0045-007-074000	RENT	-	-	-	-	-	-	-	
100-0045-007-074001	EQUIPMENT REPLACEMENT	-	-	24,500	-	-	-	-	
100-0045-008-087008	OTHER EQUIPMENT	-	-	6,115	20,152	25,500	10,500	(15,000)	
<b>Total</b>		<b>\$ 5,572,259</b>	<b>\$ 3,712,454</b>	<b>\$ 3,918,286</b>	<b>\$ 3,782,108</b>	<b>\$ 4,123,379</b>	<b>\$ 4,095,806</b>	<b>\$ (27,573)</b>	

# **PUBLIC WORKS – ADMINISTRATION/ENGINEERING**

The Administration/Engineering division of the Public Works Department includes the Director of Public Works/City Engineer, GIS Technician, and Administrative Analyst. The functions include overall management of Public Works activities; annual capital improvement program; GIS mapping and infrastructure asset management; and engineering and survey plan review services.

## **MANDATE SERVICES**

- Customer Service response/tracking/follow-up
- Contracts & Encroachment Permit Processing & Tracking
- Regulatory plans & reporting as it relates to infrastructure i.e. ADA Transition Plan, Hazard Mitigation Plan, Storm Water Management Plan, Best Management Practices (BMP) plan, Traffic Management Plan, Pavement Management Plan, Landscape Management Plan
- City Engineer & Land Surveyor

## **MAJOR TASKS COMPLETED IN FISCAL YEAR 2013/2014**

- ✓ Completed facility assessments for the majority of City owned and operated infrastructure
- ✓ Completed Construction of Alexander & Doherty Bridges & worked with Rose Lane developer to complete Doherty Drive Improvements. Completed Redwood Highway Ped/Bike Improvements
- ✓ Continued the Bon Air bridge design process to 95% complete, completed environmental permits for RWQCB, Army Corps, CA Fish & Wildlife, NEPA revalidation (expected issuance by July 15, 2014). Completed RFP process for Construction Management & Mitigation design for Bon Air Bridge.
- ✓ Completed required Pavement Management Plan Update, design, bid and award of FY 2013/14 pavement project
- ✓ Construction of the new City – Engineering staff to occupy June 30, 2014
- ✓ Initiated permit streamlining.
- ✓ Initiated the Mini-Parks Master Plan Update & Infrastructure asset management system. Storm drain system assessed and mapping updated.

## **MAJOR GOALS FOR FISCAL YEAR 2014/15**

### **GOAL 1: Complete Permit Streamlining**

Work with planning to complete encroachment & grading permit process

### **GOAL 2: Update Storm Drain Master Plan**

Update storm drain master plan (original Plan 1999) This is an important document that will allow staff to plan or CIP projects that will correct deficiencies in the system

### **GOAL 3: Initiate construction on the Bon Air Bridge (4 year construction process)**

### **GOAL 5: Continue with the Pavement Management Plan**

Maximize the available pavement funds to improve as many streets as possible

### **GOAL 8: Work with the City Manager & Finance Department to identify funding for addressing critical deferred maintenance issues in City Hall & the Fire Stations**

### **GOAL 9: Efficiently and effectively execute the planned and approved CIP projects & Streamline Public Works Operations to provide efficient and effective service**

### **GOAL 10: Evaluate Grant Opportunities for Public Improvements**

Account Number	Account Name	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014 Total Activity	2014-2015	2014-2015	2015-2016	Inc/(Dec)	Notes
					YTD Activity Through May	Total Budget	Total Budget Adopted Bud 2015/16		
<b>Engineering</b>									
100-0050-000-001000	SALARIES	\$ 158,590	\$ 151,750	\$ 193,584	\$ 225,265	\$ 249,606	\$ 270,550	\$ 20,944	
100-0050-000-001003	RHS/ADMIN LEAVE	-	-	-	-	-	-	-	
100-0050-000-002000	OVERTIME	-	-	-	-	-	-	-	
100-0050-000-003000	PART TIME	-	-	-	-	-	-	-	
100-0050-000-003001	CONTRACT	-	-	-	-	-	-	-	
100-0050-000-005000	HEALTH BENEFITS	40,889	40,848	72,151	67,077	108,873	75,392	(33,481)	
100-0050-000-006000	LONG TERM DISABILITY	614	520	751	769	974	1,051	77	
100-0050-000-007000	MEDICARE	2,278	2,307	2,657	3,134	3,619	3,912	293	
100-0050-000-008000	PERS	34,440	23,249	19,381	21,403	36,244	26,057	(10,187)	
100-0050-000-008001	SIDE FUND LOAN PAYMENTS	(1,022)	1,944	1,684	5,435	8,667	2,964	(5,703)	
100-0050-000-009003	VISION	250	-	41	-	1,020	1,020	-	
100-0050-000-009004	Phone Stipen	-	-	-	-	-	288	288	
100-0050-000-010000	SOCIAL SECURITY	1,497	1,509	-	-	-	-	-	
100-0050-000-011000	DEFERRED COMP	-	-	1,873	2,192	2,496	2,698	202	
100-0050-000-011001	Cost Recovery	97,453	168,248	(175,069)	-	-	-	-	
100-0050-001-012000	CONTRACT SERVICES	-	-	294,931	84,871	125,000	125,000	-	
100-0050-001-012010	Contract Services City Hall Seismic	-	1,120	27,945	-	-	-	-	
100-0050-001-012026	NEW CORP YARD	1,934	2,672	-	1,155	-	-	-	
100-0050-001-013000	IT Services	1,306	4,295	-	-	-	10,889	10,889	
100-0050-002-021000	AUTOMOTIVE FUELS	27	-	1,232	107	750	-	(750)	
100-0050-002-026000	OFFICE SUPPLIES	1,963	871	9,272	7,533	5,000	6,000	1,000	
100-0050-003-030000	Utilities	-	-	-	-	4,800	4,800	-	
100-0050-004-040000	POSTAGE	1,164	1,496	-	211	-	-	-	
100-0050-004-041000	TELEPHONE	-	105	727	1,976	3,000	3,000	-	
100-0050-004-042000	TRAVEL/LODGING	4,200	4,200	2,414	2,299	5,500	5,500	-	
100-0050-004-042001	Conferences & Meetings	3,602	3,416	406	-	-	-	-	
100-0050-004-042003	Training	-	-	-	60	-	-	-	
100-0050-004-043000	AUTOMOBILE/PRIVATE	439	1,159	961	3,820	5,000	4,500	(500)	
100-0050-005-052000	BUILDING & STRUCTURES MAINT	-	-	6,460	13,506	21,870	21,870	-	
100-0050-006-062000	WORKERS COMP INSURANCE	-	-	4,167	7,405	7,405	9,488	2,083	
100-0050-006-063000	UNEMPLOYMENT COMPENSATION	10,290	11,337	11,700	-	5,000	-	(5,000)	
100-0050-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	-	10,000	2,043	2,127	3,000	2,500	(500)	
100-0050-007-072000	ADVERTISING	-	-	-	-	-	-	-	
100-0050-007-073002	CONTINGENCY SPEC	-	-	-	-	-	-	-	
100-0050-007-074002	OFFICE RENT	-	-	8,619	4,327	4,327	-	(4,327)	
100-0050-008-087012	Equipment Replacement	-	-	10,000	-	10,000	-	(10,000)	
	<b>Total</b>	<b>\$ 359,915</b>	<b>\$ 431,044</b>	<b>\$ 497,932</b>	<b>\$ 454,674</b>	<b>\$ 612,151</b>	<b>\$ 577,479</b>	<b>\$ (34,672)</b>	

# **PUBLIC WORKS – STREET MAINTENANCE DIVISION**

The Street Maintenance Division includes the Superintendent (shared with the Parks Maintenance division), a Maintenance Worker I, and two Maintenance Worker II. The functions include the upkeep of the public thoroughfares including the maintenance of city streets, rights-of-way and associated infrastructure.

## **MANDATE SERVICES**

- Customer Service response/tracking/follow-up
- Maintain Streets & Storm Drain systems
- Provide 24 Hour On Call emergency support
- Implement NPDES (regulatory storm water requirements) Best Management Practices (BMP's)

## **MAJOR TASKS COMPLETED IN FISCAL YEAR 2013/2014**

- ✓ Implemented Work Order Tracking System
- ✓ Completed repairs and improvements to Storm Drain Pump Stations
- ✓ Improved parking and street striping on local and collector streets
- ✓ Initiated a signage replacement program to replace old and faded traffic signage
- ✓ Established Standard Operating Procedures to address safe operations and developed a new employee checklist
- ✓ Staff received CPR/First Aid training as well as safety work zone training for work in streets

## **MAJOR GOALS FOR Fiscal YEAR 2014/15**

### **GOAL 1: Improve routine maintenance schedule**

Establish a baseline schedule for addressing routine maintenance and seasonal maintenance

### **GOAL 2: Continue assessment and cleaning of Storm Drain System**

### **GOAL 3: Complete Corpyard SWPPP (Storm Water Pollution Prevention and Maintenance Plan)**

The City's MS4 permit requires a SWPPP for the City Corpyard that includes BMP (Best Management Practices) be developed and implemented for the new facility

### **GOAL 4: Improve the Irrigation System in all parks and rights of way**

The City MS4 permit requires conversion of the City irrigation systems to evapo-transporation by June 2015. This will reduce water use and improve maintenance

### **GOAL 5: Establish an inventory management system**

Account Number	Account Name	2014-2015				2015-2016		Inc/(Dec)	Notes
		2011-2012	2012-2013	2013-2014	YTD Activity	2014-2015	Total Budget		
		Total Activity	Total Activity	Total Activity	Through May	Total Budget	Adopted Bud		
							2015/16		
<b>Public Works - Streets</b>									
100-0051-000-001000	SALARIES	\$ 287,736	\$ 318,045	\$ 327,155	\$ 303,016	\$ 304,262	\$ 319,938	\$ 15,676	
100-0051-000-001003	RHS/ADMIN LEAVE	2,228	1,719	-	-	-	-	-	
100-0051-000-002000	OVERTIME	22,284	18,885	5,314	3,271	15,000	10,000	(5,000)	
100-0051-000-003000	PART TIME	-	-	-	-	-	-	-	
100-0051-000-005000	HEALTH BENEFITS	91,476	95,659	97,708	99,752	118,721	106,408	(12,313)	
100-0051-000-006000	LONG TERM DISABILITY	1,151	986	1,183	1,088	1,361	1,433	72	
100-0051-000-007000	MEDICARE	3,593	3,824	3,613	3,246	4,410	4,612	202	
100-0051-000-008000	PERS	64,731	49,778	38,119	36,269	44,813	47,779	2,966	
100-0051-000-008001	SIDE FUND LOAN PAYMENTS	150,944	3,817	3,343	11,230	15,540	6,254	(9,286)	
100-0051-000-009001	UNIFORM & VISION	1,110	1,860	2,145	-	1,230	1,230	-	
100-0051-000-009004	Phone Stipen	-	-	-	-	-	792	792	
100-0051-000-010000	SOCIAL SECURITY	2,807	2,596	-	-	-	-	-	
100-0051-000-011000	DEFERRED COMP			3,002	3,108	3,042	3,181	139	
100-0051-000-011001	Cost Recovery	90,272	91,566	-	-	-	-	-	
100-0051-001-012000	CONTRACT SERVICES	18,529	12,785	129,450	112,278	150,000	150,000	-	
100-0051-001-013000	IT Services	674	2,778	-	-	-	11,635	11,635	
100-0051-002-021000	AUTOMOTIVE FUELS	475	1,268	9,657	5,085	7,000	7,000	-	
100-0051-002-025000	SMALL TOOLS & EQUIPMENT			3,139	27,329	26,000	30,000	4,000	
100-0051-002-026000	OFFICE SUPPLIES	1,529	2,383	2,031	33	-	-	-	
100-0051-002-027000	UNIFORM & CLOTHING	16,793	21,711	939	1,533	1,250	1,500	250	
100-0051-003-030000	UTILITIES	79,041	85,611	39,111	18,602	20,000	20,000	-	
100-0051-003-031000	STREET LIGHTING	9,067	9,323	68,241	84,075	100,883	100,883	-	
100-0051-003-035000	MISC UTILITIES	-	-	18,166	17,936	19,000	25,000	6,000	
100-0051-004-040000	POSTAGE	5,644	4,043	-	-	-	-	-	
100-0051-004-041000	TELEPHONE	-	223	2,485	1,211	150	1,500	1,350	
100-0051-004-042000	TRAVEL/LODGING	1,419	2,440	1,176	-	-	-	-	
100-0051-004-042003	Training	-	3,903	-	-	-	-	-	
100-0051-004-043000	AUTOMOBILE/PRIVATE	29,398	16,534	2,246	227	2,500	1,500	(1,000)	
100-0051-005-052000	BUILDING & STRUCTURES MAINT	34,011	22,165	4,600	1,125	20,000	7,500	(12,500)	
100-0051-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	3,039	3,541	22,669	12,413	40,000	25,000	(15,000)	
100-0051-005-056000	EQUIPMENT REPAIRS	-	-	59,540	9,190	10,000	15,000	5,000	
100-0051-005-056002	DEPT OF TRANSPORTATION	70,961	58,044	2,045	-	-	-	-	
100-0051-005-056003	SIGNAL MAINTENANCE	6,819	6,465	-	-	-	-	-	
100-0051-005-057000	STREETS/ALLIES/SIDEWALKS	-	-	80,181	27,145	60,000	60,000	-	
100-0051-006-062000	WORKERS COMP INSURANCE	350	250	7,424	9,026	9,026	11,220	2,194	
100-0051-006-063001	Unemployment Comp	-	150	2,548	1,868	11,700	11,700	-	
100-0051-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	-	-	597	3,102	1,750	3,500	1,750	
100-0051-007-072000	ADVERTISING	7,203	7,200	-	-	-	-	-	
100-0051-007-073002	CONTINGENCY SPEC	-	10,000	-	-	-	-	-	
100-0051-007-074000	RENT	-	-	6,600	6,600	7,200	7,200	-	
100-0051-007-074001	EQUIPMENT REPLACEMENT			11,860	-	10,000	13,475	3,475	
100-0051-008-087008	OTHER EQUIPMENT			-	-	-	-	-	
	<b>Total</b>	<b>\$ 1,003,285</b>	<b>\$ 859,553</b>	<b>\$ 956,288</b>	<b>\$ 799,757</b>	<b>\$ 1,004,838</b>	<b>\$ 1,005,240</b>	<b>\$ 402</b>	

# **PUBLIC WORKS – PARKS MAINTENANCE DIVISION**

The Parks Maintenance Division includes the Superintendent (shared with the Street Maintenance Division), a Maintenance Worker I, and a Maintenance Worker II. The functions include the maintenance and enhancement of City owned recreational and environmental areas.

## **MANDATE SERVICES**

- Customer Service response/tracking/follow-up
- Maintain Parks & Trails
- Provide 24 Hour On Call emergency support
- Implement NPDES (regulatory storm water requirements) Best Management Practices (BMP's)

## **MAJOR TASKS COMPLETED IN FISCAL YEAR 2013/2014**

- ✓ Implemented Work Order Tracking System
- ✓ Initiated infrastructure repairs at Mini-Parks
- ✓ Implemented a tree pruning program
- ✓ Revitalized turf in Piper Park
- ✓ Reconditioned Ball Fields at Piper Park
- ✓ Performed reconstruction and repairs on Pedestrian bridge off Ward Street
- ✓ Assessed all pedestrian bridges and trails for critical repairs
- ✓ Improved rotation a service to mini parks
- ✓ Superintendent was trained and obtained certification as a Qualified Applicator. (QAL)
- ✓ Established Standard Operating Procedures to address safe operations and developed a new employee checklist

## **MAJOR GOALS FOR Fiscal YEAR 2014/15**

### **GOAL 1: Improve routine maintenance schedule**

Establish a baseline schedule for addressing routine maintenance and seasonal maintenance

### **GOAL 2: Continue improvements of dilapidated infrastructure in Parks**

### **GOAL 4: Improve the Irrigation System in all parks and rights of way**

The City MS4 permit requires conversion of the City irrigation systems to evapo-transpiration by June 2015. This will reduce water use and improve maintenance

### **GOAL 5: Establish an inventory management system**

Account Number	Account Name	2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		Diff	Notes
		Total Activity	Total Activity	Total Activity	Total Activity	YTD Activity Through May	Total Budget	Total Budget	Adopted Bud 2015/16				
<b>Public Works - Parks</b>													
100-0071-000-001000	SALARIES	\$ 173,151	\$ 113,090	\$ 217,038	\$ 210,912	\$ 228,649	\$ 238,654	\$ 10,005					
100-0071-000-001003	RHS/ADMIN LEAVE	955	1,719	-	-	-	-	-					
100-0071-000-002000	OVERTIME	16,997	11,707	4,604	1,144	10,000	5,000	(5,000)					
100-0071-000-003000	PART TIME	-	-	-	-	-	-	-					
100-0071-000-005000	HEALTH BENEFITS	56,524	33,678	60,750	61,332	98,951	86,979	(11,972)					
100-0071-000-006000	LONG TERM DISABILITY	687	446	766	710	950	991	41					
100-0071-000-007000	MEDICARE	2,680	1,771	2,995	2,839	3,314	3,438	124					
100-0071-000-008000	PERS	38,056	20,308	23,497	21,412	29,458	28,460	(998)					
100-0071-000-008001	SIDE FUND LOAN PAYMENTS	88,346	1,337	1,884	5,544	11,634	4,381	(7,253)					
100-0071-000-009001	UNIFORM & VISION	690	940	3,684	-	1,050	1,050	-					
100-0071-000-009004	Phone Stipen	-	-	-	-	-	360	360					
100-0071-000-010000	SOCIAL SECURITY	1,108	673	-	-	-	-	-					
100-0071-000-011000	DEFERRED COMP	-	-	2,015	2,242	2,285	2,371	86					
100-0071-000-011001	Cost Recovery	1,094	155	-	-	-	-	-					
100-0071-001-012000	CONTRACT SERVICES	-	-	9,655	55,066	68,500	58,500	(10,000)					
100-0071-001-013000	IT Services	328	1,829	-	-	-	9,961	9,961					
100-0071-002-020001	AGRICULTURAL/MATERIALS/SUPPL	52	504	-	-	-	-	-					
100-0071-002-021000	AUTOMOTIVE FUELS	-	101	6,610	5,120	7,000	7,000	-					
100-0071-002-025000	SMALL TOOLS & EQUIPMENT	-	-	2,316	3,028	1,500	3,500	2,000					
100-0071-002-026000	OFFICE SUPPLIES	1,116	2,804	805	-	-	-	-					
100-0071-002-027000	UNIFORM & CLOTHING	101,561	129,802	83	1,306	1,250	1,500	250					
100-0071-003-030000	UTILITIES	-	-	5,015	1,143	1,000	1,700	700					
100-0071-003-034000	WATER/PARKS	-	-	135,811	66,349	130,000	130,000	-					
100-0071-004-040000	POSTAGE	-	502	-	-	-	-	-					
100-0071-004-041000	TELEPHONE	-	-	-	-	-	-	-					
100-0071-004-042000	TRAVEL/LODGING	658	-	2,209	-	-	-	-					
100-0071-004-042003	Training	59,706	89,337	-	-	-	-	-					
100-0071-004-043000	AUTOMOBILE/PRIVATE	19,794	19,427	-	-	-	-	-					
100-0071-005-050000	LANDSCAPING	-	105	101,568	55,089	39,500	39,500	-					
100-0071-005-052000	BUILDING & STRUCTURES MAINT	-	-	22,851	10,333	8,845	12,500	3,655					
100-0071-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	4,014	3,806	4,767	-	-	-	-					
100-0071-005-056000	EQUIPMENT REPAIRS	-	-	-	3,148	2,500	3,500	1,000					
100-0071-006-062000	WORKERS COMP INSURANCE	-	-	5,594	6,783	6,783	8,369	1,586					
100-0071-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	-	-	-	-	-	-	-					
100-0071-007-073002	CONTINGENCY SPEC	-	7,500	-	-	-	-	-					
100-0071-007-074000	RENT	-	-	-	-	-	-	-					
100-0071-007-074001	EQUIPMENT REPLACEMENT	-	-	8,250	-	7,500	-	(7,500)					
100-0071-008-087008	OTHER EQUIPMENT	-	-	-	-	-	-	-					
	<b>Total</b>	<b>\$ 567,518</b>	<b>\$ 441,540</b>	<b>\$ 622,767</b>	<b>\$ 513,498</b>	<b>\$ 660,669</b>	<b>\$ 647,714</b>	<b>\$ (12,955)</b>					

# RECREATION

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## DICK WHITLEY, RECREATION DIRECTOR

The Recreation Director manages the day-to-day operation of the Recreation Department with support from the Recreation Supervisor. The Recreation Department is responsible for providing enrichment classes, special events and other programming. Recreation also oversees the rental and programming of park amenities. The Recreation Director and Recreation Supervisor provide interaction between the City and various community stakeholders, including civic and school groups.

## SERVICES

**MANDATED/CORE SERVICES:** Provision of Recreation services is not mandated by State or Federal law. The Larkspur Municipal Code creates the Parks and Recreation Commission, which the City Council has charged with recommending enhancements to the Larkspur quality of life through recreation.

**ADDITIONAL SERVICES:** The Recreation Department includes two enterprise operations, Super Cool Summer School and the Twin Cities Child Care.

## MAJOR TASKS COMPLETED IN FISCAL YEAR 2014/15

- ✓ Continuing to maximize utility of remodeled and reconfigured Recreation Facility. Staff continues to monitor and evaluate ways to increase space available to the public and improve staff oversight of facility.
- ✓ Continuing to collaborate with Library staff on planning for new Community Facility and current programming opportunities. Recreation and the Library are working together to facilitate some programming, such as the “Hooked on Marin” speaker series. Design planning for the new facility began in January of 2015.
- ✓ Revived 4-Mile Fun Run in alternate form. Offering a 2 mile run along the parade route on July 4th, 2015. Working with Corte Madera Recreation Dept. Response from Twin Cities residents has been slight.

## MAJOR GOALS FOR FISCAL YEAR 2015/16

**GOAL 1: Increase utility of newly remodeled and reconfigured Recreation Facility.**  
Continue to work with users and staff to produce new uses for the Community Rooms. This will include new programming uses brought forward by new Recreation Supervisor.

**GOAL 2: Continue working with Library Staff on planning and presenting programming ideas and solutions for new Larkspur Library Community Center facility.**  
Recreation Staff has worked extensively with Library Director & Staff on presenting programming for the proposed new Community Facility. Staff worked extensively and well together and will continue to do so in the new Fiscal Year.

**GOAL 3: Increase after school offerings to middle school students.**  
New Recreation Supervisor will be offering additional special events and trips for “tweens”.

**GOAL 4: Work to improve website ease-of-use and intuitive flow.**  
Recreation portion of the City of Larkspur website is not intuitive. Recreation Supervisor and Director will be working to implement an easier and more user-friendly experience for website visitors.

Account Number	Account Name				2014-2015		2015-2016		Inc/(Dec)	Notes
		2011-2012	2012-2013	2013-2014	YTD Activity	2014-2015	Total Budget	Adopted Bud		
Recreation		Total Activity	Total Activity	Total Activity	Through May	Total Budget	2015/16			
100-0072-000-001000	SALARIES	\$ 187,479	\$ 198,882	\$ 228,146	\$ 186,184	\$ 224,778	\$ 230,836	\$ 6,058		
100-0072-000-001003	RHS/ADMIN LEAVE	-	6,133	-	-	4,550	4,550	-		
100-0072-000-002000	OVERTIME	-	-	74	-	-	-	-		
100-0072-000-003000	PART TIME	67,681	62,829	68,084	38,947	63,000	63,000	-		
100-0072-000-005000	HEALTH BENEFITS	63,223	59,206	52,188	52,313	105,348	74,426	(30,922)		
100-0072-000-006000	LONG TERM DISABILITY	753	760	919	726	670	1,002	332		
100-0072-000-007000	MEDICARE	3,736	3,878	4,279	3,294	8,137	8,291	154		
100-0072-000-008000	PERS	40,166	34,491	32,162	28,637	34,626	35,930	1,304		
100-0072-000-008001	SIDE FUND LOAN PAYMENTS	95,072	2,602	2,835	9,076	10,561	3,540	(7,021)		
100-0072-000-009003	VISION	-	-	-	250	900	900	-		
100-0072-000-009004	Phone Stipen	4,209	3,924	-	480	-	720	720		
100-0072-000-010000	SOCIAL SECURITY	1,669	2,006	4,079	2,229	-	-	-		
100-0072-000-011000	DEFERRED COMP	105,995	131,836	2,144	1,785	2,182	2,288	106		
100-0072-001-012000	CONTRACT SERVICES	17,037	7,831	141,219	103,381	100,000	100,000	-		
100-0072-001-012009	GYM COSTS	416	266	3,906	16,025	16,585	16,585	-		
100-0072-001-012032	REC DESK FEES	246	230	-	-	-	-	-		
100-0072-001-013000	IT Services	8,227	7,648	-	-	-	13,683	13,683		
100-0072-002-021000	AUTOMOTIVE FUELS	2,153	2,715	608	488	700	700	-		
100-0072-002-024000	PRINTED & PHOTOGRAPHIC	20,847	18,528	5,088	7,474	10,000	10,000	-		
100-0072-002-026000	OFFICE SUPPLIES	585	465	1,506	1,150	2,500	2,500	-		
100-0072-002-028000	MATERIALS & SUPPLIES	-	-	32,608	19,445	27,500	27,500	-		
100-0072-002-028005	GYM SUPPLIES	2,190	190	-	-	-	-	-		
100-0072-003-030000	UTILITIES	3,507	6,069	-	-	-	-	-		
100-0072-004-040000	POSTAGE	1,251	1,239	1,865	1,606	2,000	2,000	-		
100-0072-004-041000	TELEPHONE	4,200	3,500	3,652	3,255	3,300	3,300	-		
100-0072-004-042000	TRAVEL/LODGING	5,310	4,767	462	734	1,200	1,200	-		
100-0072-004-042003	Training	6,507	6,214	-	-	250	250	-		
100-0072-004-043000	AUTOMOBILE/PRIVATE	-	-	788	3,763	4,200	7,800	3,600		
100-0072-005-052000	BUILDING & STRUCTURES MAINT	300	300	5,362	5,940	4,500	4,500	-		
100-0072-006-062000	WORKERS COMP INSURANCE	1,569	1,362	7,303	8,596	8,596	10,166	1,570		
100-0072-006-063000	UNEMPLOYMENT COMPENSATION	-	-	3,662	735	-	-	-		
100-0072-006-064000	INSURANCE/MISC	-	-	300	1,400	300	300	-		
100-0072-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	5,000	5,000	1,120	1,255	1,115	1,115	-		
100-0072-007-072000	ADVERTISING	-	-	200	-	-	-	-		
100-0072-007-074000	RENT	-	-	-	-	-	-	-		
100-0072-007-074001	EQUIPMENT REPLACEMENT	-	-	5,000	-	-	-	-		
<b>Total</b>		<b>\$ 649,326</b>	<b>\$ 572,869</b>	<b>\$ 609,559</b>	<b>\$ 499,169</b>	<b>\$ 637,498</b>	<b>\$ 627,082</b>	<b>\$ (10,416)</b>		

# LIBRARY SERVICES

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## **FRANCES GORDON-ARCHER, LIBRARY DIRECTOR**

The Larkspur Library is overseen by the Library Director. The Director is responsible for the strategic and day-to-day operation of the Library in accordance with the policies and regulations established by the City Council. The Director works with the Library Advisory Board and staff to ensure that services and resources meet the needs of the community. Two professional librarians and a circulation supervisor assist in oversight of library services.

## **SERVICES**

**MANDATED/CORE SERVICES:** Provision of Library Services is not mandated by State or Federal law. The Larkspur Municipal Code calls for the provision of Library Services to satisfy the general public's educational, recreational and informational needs.

**ADDITIONAL SERVICES:** The Larkspur Library significantly expands the breadth of collection and resources as a member of MARINet, a consortium of Marin public and academic libraries.

## **MAJOR TASKS COMPLETED IN FISCAL YEAR 2014/15**

- ✓ Ongoing expansion of digital resources to meet patron demand
- ✓ Continued demand for public training on Internet use and e-Book instruction
- ✓ Created small teen space for studying and browsing young adult collection
- ✓ Self-service checkout continues to be a hit with patrons
- ✓ New update to library website to allow patrons to sign up online for library card
- ✓ Continued outreach to schools to promote library programs and resources
- ✓ Family Story-Time programs continue to attract strong attendance
- ✓ Engaged in successful recruitment for two key library positions

## **PROGRAM OBJECTIVES/ GOALS FOR FISCAL YEAR 2015/16**

**GOAL 1:        Develop and maintain Collections and Services that provide value to our community.**

Continue to develop and maintain collections and services that respond to the interests and needs of the community, build literacy, and evolves with new trends and formats, and provide opportunities for learning and cultural enrichment.

**GOAL 2:        Continue to use technology to provide access to information and delivery of Library Services to the public.**

Deliver access to information and library resources by providing internet access, up-to-date computers, software, digital information resources, and a vibrant website which provides remote access to library services, and

instruction and training to help the community maximize use of these resources.

**GOAL 3: Continue to Build Community Partnerships and Outreach to the Community**

Strengthen the library's relationship with the surrounding schools and other community institutions to increase awareness and usage of the library's resources and programs.

**GOAL 4: Provide a comfortable and welcoming environment in a building that meets current and future needs.**

Work within the constraints of an aging facility and inadequate space, while supporting the design work for a new community facility that will house library services.

**2015-16 KEY CHANGES**

Changes in this budget are related to changes in staffing

Account Number	Account Name	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	Diff	Notes
		Total Activity	Total Activity	Total Activity	YTD Activity Through May	Total Budget	Total Budget Adopted Bud 2015/16		
100-0080-000-001000	SALARIES	\$ 350,660	\$ 373,355	\$ 412,868	\$ 337,994	\$ 410,518	\$ 429,124	\$ 18,606	
100-0080-000-001003	RHS/ADMIN LEAVE	-	3,800	-	-	-	4,000	4,000	
100-0080-000-002000	OVERTIME	-	-	-	-	-	-	-	
100-0080-000-003000	PART TIME	64,383	57,546	49,916	52,243	62,000	53,486	(8,514)	
100-0080-000-003001	CONTRACT	-	-	-	-	-	-	-	
100-0080-000-005000	HEALTH BENEFITS	138,581	135,459	141,930	117,814	157,478	151,968	(5,510)	
100-0080-000-006000	LONG TERM DISABILITY	1,351	1,282	1,557	1,209	1,604	1,657	53	
100-0080-000-007000	MEDICARE	5,982	6,190	6,658	5,653	10,693	10,246	(447)	
100-0080-000-008000	PERS	76,912	64,576	59,302	51,480	64,426	83,760	19,334	
100-0080-000-008001	SIDE FUND LOAN PAYMENTS	180,845	4,861	5,229	16,289	19,062	7,947	(11,115)	
100-0080-000-009003	VISION	750	1,092	919	493	2,100	2,100	-	
100-0080-000-010000	SOCIAL SECURITY	3,992	3,568	3,095	3,098	-	-	-	
100-0080-000-011000	DEFERRED COMP	1,946	2,333	3,940	3,238	4,103	4,244	141	
100-0080-001-012000	CONTRACT SERVICES	2,360	1,880	1,560	2,254	3,000	3,000	-	
100-0080-001-013000	IT Services	37,663	29,175	-	-	-	15,334	15,334	
100-0080-002-024000	PRINTED & PHOTOGRAPHIC	8,561	11,278	34,389	29,010	29,415	29,415	-	
100-0080-002-024001	CHILDREN'S BOOKS	1,120	5,710	9,869	10,061	9,636	9,636	-	
100-0080-002-024002	ADULT AUDIOVISUAL	4,597	5,131	5,368	5,680	4,564	5,564	1,000	
100-0080-002-024003	ADULT SUBSCRIPTIONS	301	372	5,027	4,309	5,072	5,072	-	
100-0080-002-024004	CHILDRENS AUDIOVISUAL	-	-	611	784	507	1,507	1,000	
100-0080-002-024005	CHILDRENS SUBSCRIPTIONS	724	485	-	-	-	-	-	
100-0080-002-024006	E BOOKS	6,964	7,950	498	-	3,550	1,550	(2,000)	
100-0080-002-026000	OFFICE SUPPLIES	402	204	8,647	11,116	9,000	9,600	600	
100-0080-004-040000	POSTAGE	1,259	840	152	213	300	300	-	
100-0080-004-041000	TELEPHONE	51	30	551	470	620	620	-	
100-0080-004-042000	TRAVEL/LODGING	-	-	75	-	500	500	-	
100-0080-004-042001	Conferences & Meetings	-	-	-	-	-	-	-	
100-0080-004-042003	Training	4,200	4,281	-	190	500	500	-	
100-0080-004-043000	AUTOMOBILE/PRIVATE	300	930	4,200	3,763	4,200	4,200	-	
100-0080-005-052000	BUILDING & STRUCTURES MAINT	-	-	-	48	500	500	-	
100-0080-005-056000	EQUIPMENT REPAIRS	9,724	9,205	-	-	-	200	200	
100-0080-006-062000	WORKERS COMP INSURANCE	-	-	10,874	12,362	12,362	16,924	4,562	
100-0080-006-063000	UNEMPLOYMENT COMPENSATION	760	910	-	-	-	-	-	
100-0080-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	-	71,450	861	1,139	150	150	-	
100-0080-007-070001	MARINET ANNUAL FEES	-	-	60,575	61,725	64,200	66,600	2,400	
100-0080-007-073002	CONTINGENCY SPEC	5,000	-	-	-	-	-	-	
100-0080-007-074001	EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	
	Total	\$ 909,389	\$ 803,893	\$ 829,057	\$ 732,715	\$ 880,260	\$ 919,904	\$ 39,643	

Account Number	Account Name	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014 Total Activity	2014-2015 YTD Activity Through May	2014-2015 Total Budget	2015-2016		Notes
							2015/16 Adopted Bud	Inc/(Dec)	
<b>Debt Service</b>									
100-0092-009-091000	PRINCIPAL & INTEREST/FIRE ST	-	-	65,603	-	-	-	-	
100-0092-009-096000	MERA BOND PAYMENT	39,703	39,752	39,732	39,742	40,000	40,000	-	
100-0092-009-097000	MULTI-USE FIELD P&I	94,711	46,764	-	-	-	-	-	
100-0092-009-098000	PIERCE GM 1500 PUMPER	77,940	77,940	70,991	77,941	78,000	95,000	17,000	
100-0092-009-099000	CORP YARD LOAN PAYMENT	-	-	183,425	242,080	242,078	242,078	-	
100-9999-302-000002	TRANSFER TO INSURANCE FUND	-	-	-	-	15,000	15,000	-	
100-9999-302-000006	TRANSFER TO CAPITAL	157,500	370,697	185,825	-	-	100,000	100,000	
	<b>Total</b>	<b>\$ 369,854</b>	<b>\$ 535,152</b>	<b>\$ 545,575</b>	<b>\$ 359,762</b>	<b>\$ 375,078</b>	<b>\$ 492,078</b>	<b>\$ 117,000</b>	

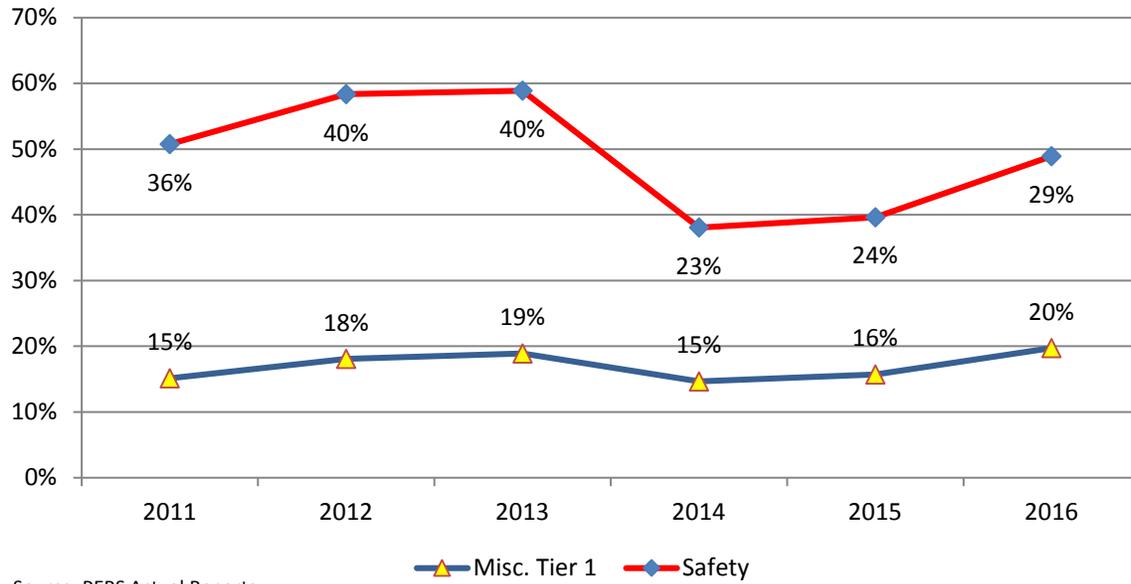
# AUTHORIZED POSITIONS

	2011/12	2012/13	2013/14	2014/15	2015/16*
<b>GENERAL ADMINISTRATION</b>					
City Manager	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Accountant			0.80	0.80	0.00
Accounting Specialist	1.00	1.00	1.00	1.00	0.9375
Accounting Technician					0.9375
Administrative/Public Relations					0.7500
Administrative Analyst				1.00	0
Customer Service Representative	2.00	2.00	1.00	1.00	0.00
Permit Technician (moved to Comm. Dev.)	1.00	0.00	0.00	0.00	0.00
<b>PLANNING &amp; BUILDING</b>					
Planning & Building Director	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00				0.75
Assistant Planner		1.00	1.00	1.00	0.9375
Associate Planner	1.00	1.00	1.00	1.00	0.9375
Permit Technician		1.00	1.00	1.00	0.9375
Administrative Assistant II					0.9375
<b>FIRE DEPARTMENT</b>					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief					
Fire Captain	6.00	6.00	6.00	6.00	6.00
Firefighter	10.00	10.00	10.00	10.00	10.00
Code Enforcement Official	1.00	1.00	1.00	1.00	1.00
<b>DEPARTMENT OF PUBLIC WORKS</b>					
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Junior Engineer			1.00	1.00	1.00
Administrative Analyst			1.00	1.00	1.00
GIS Technician	0.90	0.90	1.00	1.00	0.00
Public Works Technician				0.00	1.00
Superintendent	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	2.00	2.00	3.00	3.00	3.00
Maintenance Worker I	3.00	3.00	3.00	3.00	3.00
Customer Service Representative	0.90	0.90	0.00	0.00	0.00
<b>RECREATION DEPARTMENT</b>					
Recreation Director	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00	0.9375
Customer Service Representative	0.50	0.50	0.50	0.50	0.50
<b>DAYCARE</b>					
Administrator/Program Director	1.00	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	0.9375
Teachers	7.00	7.00	7.00	7.00	2.625
<b>LIBRARY</b>					
Library Director	1.00	1.00	1.00	1.00	1.00
Senior Librarian	0.00	0.00	0.00	0.00	0.875
Librarian	0.00	0.00	0.00	0.00	0.875
Assistant Librarian	2.00	2.00	2.00	2.00	0.00
Circulation Supervisor	0.00	0.00	0.00	0.00	1.00
Library Assistant II	1.00	1.00	1.00	1.00	0.00
Library Assistant I	3.00	3.00	2.00	2.00	1.50
Library Technical Assistant	0.00	0.00	1.00	1.00	0.875
<b>TOTAL</b>	<b>55.30</b>	<b>55.30</b>	<b>57.30</b>	<b>58.30</b>	<b>53.25</b>
Net Personnel Change		<b>0.00</b>	<b>2.00</b>	<b>1.00</b>	<b>-5.05</b>

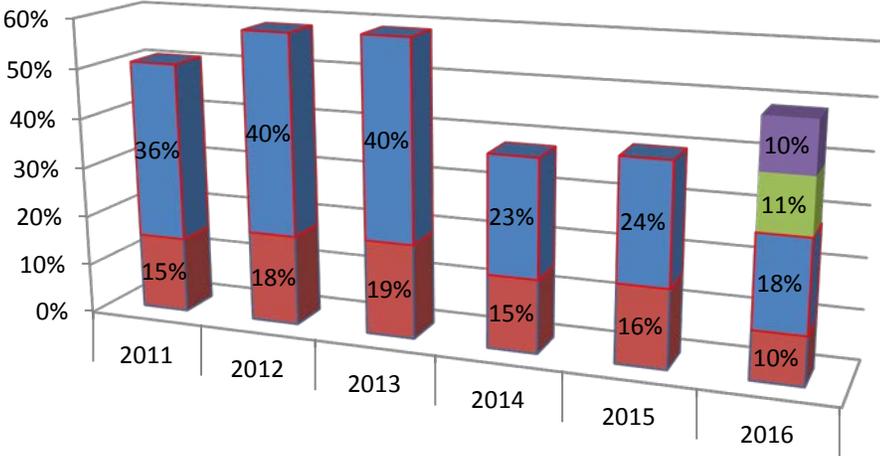
\*Beginning with year 15/16, positions are show relative to a 2080 hour work year.

Note: Employees who work in excess of 1820 hour each year are considered full time for benefit purposes.

## Larkspur PERS Rates



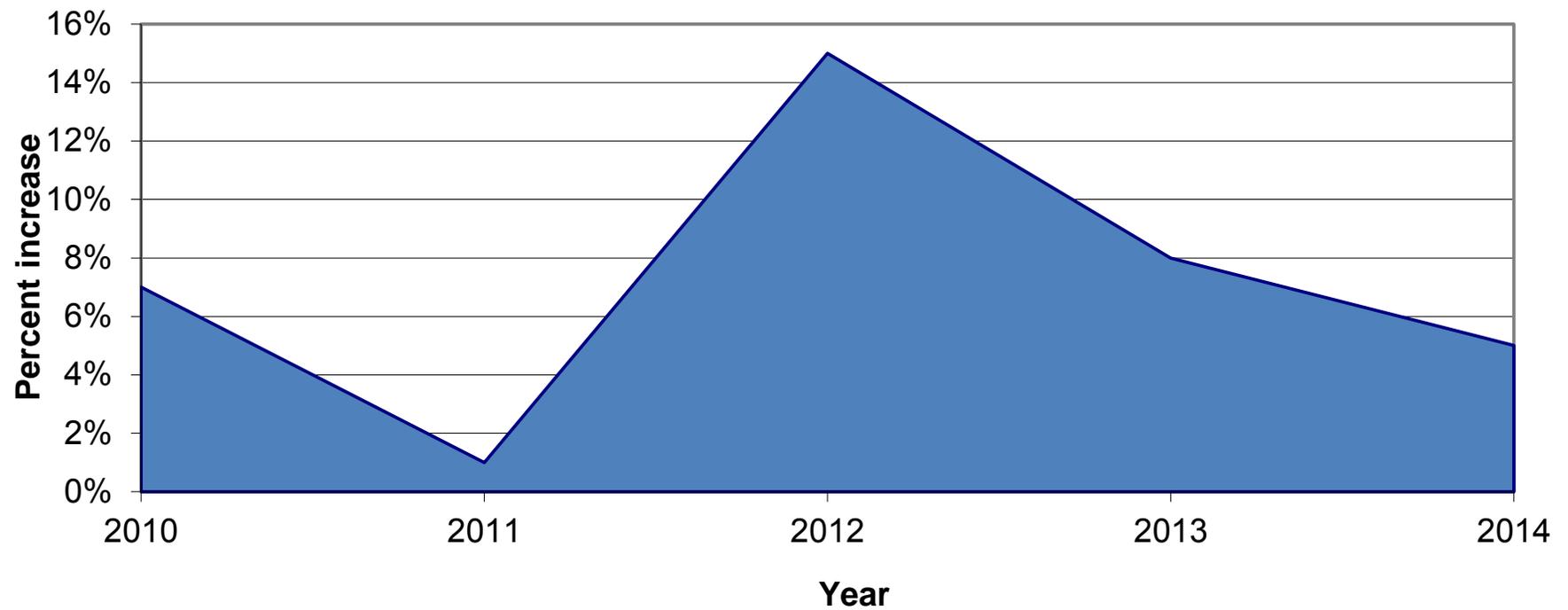
# Larkspur PERS Rates



Source: PERS Actual Rates

■ Misc. Tier 1  
 ■ Safety  
 ■ Safety AUL  
 ■ Misc AUL

# Larkspur Historical Medical Rates



# City of Larkspur

## **Enterprise Funds**

Enterprise Funds are created for self-contained, ongoing City operations that the City Council has determined should fully cover their expenditures with user charges. The City of Larkspur has two enterprise funds:

- Super Cool Summer School – this fund covers the City’s summer recreational programming that targets youth. Most of the “courses” are one-week camps offered by outside vendors who contract with the City.
- Twin Cities Child Care – this fund covers the preschool and afterschool programs the City offers at its facility on the campus of Neil Cummins Elementary.

Fund	Account Number	Account Name	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
			Total Activity	Total Activity	Total Activity	YTD Activity Through May	Total Budget	Adopted Total Budget 2015-2016
<b>Super Cool Summer School</b>								
746	746-1204-101004	INVESTMENT EARNINGS	(217)	(341)	(531)	(36)	(200)	(100)
746	746-1207-301000	SUMMER SCHOOL	(245,656)	(282,760)	(248,060)	(80,261)	(260,000)	(260,000)
		<b>Total Revenue</b>	<b>(245,873)</b>	<b>(283,101)</b>	<b>(248,592)</b>	<b>(80,297)</b>	<b>(260,200)</b>	<b>(260,100)</b>
746	746-0074-000-001000	SALARIES	-	19,637	45,015	480		
746	746-0074-000-003000	PART TIME	149,294	93,880	54,296	95,096	144,682	100,000
746	746-0074-000-005000	Health Benefits	-	-	103	47	-	105
746	746-0074-000-006000	LTD Benefits	-	-	7	2	-	
746	746-0074-000-007000	MEDICARE	1,494	1,586	1,411	1,381	-	1,500
746	746-0074-000-008000	PERS	83	606	307	151	-	650
746	746-0074-000-008001	SIDE FUND LOAN PAYMENTS	19	181	105	48	-	50
746	746-0074-000-010000	SOCIAL SECURITY	6,365	6,598	5,776	5,560	-	7,000
746	746-0074-000-011000	DEFERRED COMP	-	11	17	8	-	-
746	746-0074-001-012000	CONTRACT SERVICES	56,679	120,364	70,397	94,460	100,000	100,000
746	746-0074-002-024000	PRINTED & PHOTOGRAPHIC	2,359	2,344	2,000	-	2,000	2,000
746	746-0074-002-028000	MATERIALS & SUPPLIES	23,573	22,494	18,605	7,872	25,000	25,000
746	746-0074-004-040000	POSTAGE	369	548	-	-	-	-
746	746-0074-004-041000	TELEPHONE	-	-	-	-	-	-
746	746-0074-006-062000	WORKERS COMP INSURANCE	2,125	2,800	3,230	4,292	4,036	5,074
746	746-0074-007-073007	FINANCIAL SERVICES	1,278	-	-	-	16,000	10,000
746	746-0074-007-074000	RENT	-	-	8,846	6,000	9,000	9,000
746	746-0074-007-075000	TAXES/ASSESSMENTS/ELECTIONS	16,000	16,000	-	-	-	-
			<b>259,638</b>	<b>287,048</b>	<b>210,115</b>	<b>215,396</b>	<b>300,718</b>	<b>260,379</b>
			<b>\$ 13,765</b>	<b>\$ 3,947</b>	<b>\$ (38,477)</b>	<b>\$ 135,099</b>	<b>\$ 40,518</b>	<b>\$ 279</b>

Fund	Account Number	Account Name	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014 Total Activity	2014-2015	2014-2015 Total Budget	2015-2016
						YTD Activity Through May		Adopted Total Budget 2015-2016
<b>Twin City Child Care</b>								
750	750-1204-101004	INVESTMENT EARNINGS	\$ (688)	\$ (623)	\$ (365)	\$ (173)	\$ -	\$ -
750	750-1207-103000	OTHER REVENUE	-	-	(9,000)	-	-	-
750	750-1207-110008	PERS SAVINGS	-	-	-	-	-	-
750	750-1207-303000	PROGRAM REVENUE/CHILDCARE	(683,024)	(699,930)	(694,046)	(463,778)	(675,000)	(509,048)
<b>Total Revenue</b>			<b>(683,713)</b>	<b>(700,553)</b>	<b>(703,412)</b>	<b>(463,951)</b>	<b>(675,000)</b>	<b>(509,048)</b>
750	750-0073-000-001000	SALARIES	280,037	327,324	-	259,347	469,667	283,259
750	750-0073-000-002000	OVERTIME	18	-	-	-	1,000	1,000
750	750-0073-000-003000	PART TIME	36,157	11,425	7,337	366	12,000	12,000
750	750-0073-000-005000	HEALTH BENEFITS	96,206	112,265	99,628	72,506	140,680	81,653
750	750-0073-000-006000	LONG TERM DISABILITY	1,053	1,108	1,255	966	1,810	1,064
750	750-0073-000-007000	MEDICARE	2,731	2,862	3,187	1,965	7,690	4,992
750	750-0073-000-008000	PERS	61,508	55,829	47,862	39,019	71,820	52,644
750	750-0073-000-008001	SIDE FUND LOAN PAYMENTS	148,537	251	584	12,366	10,651	7,840
750	750-0073-000-009003	VISION	-	-	-	201	3,075	2,175
750	750-0073-000-010000	SOCIAL SECURITY	2,242	708	1,742	39	-	-
750	750-0073-000-011000	DEFERRED COMP	2,041	2,547	3,258	2,606	4,621	7,210
750	750-0073-001-012000	CONTRACT SERVICES	1,960	1,610	2,980	1,846	-	1,621
750	750-0073-002-021000	AUTOMOTIVE FUELS	206	424	250	-	-	500
750	750-0073-002-028000	MATERIALS & SUPPLIES	19,990	20,954	20,077	13,748	13,000	12,000
750	750-0073-004-040000	POSTAGE	500	436	98	213	400	500
750	750-0073-004-041000	TELEPHONE	1,619	1,947	2,434	1,431	2,000	1,200
750	750-0073-004-042000	TRAVEL/LODGING	323	116	-	-	-	-
750	750-0073-004-043000	AUTOMOBILE/PRIVATE	3,600	3,600	3,600	3,225	3,600	3,600
750	750-0073-005-052000	BUILDING & STRUCTURES MAINT	14,457	12,391	20,185	11,209	12,642	12,500
750	750-0073-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	11	-	-	50	350	400
750	750-0073-005-056000	EQUIPMENT REPAIRS	1,965	544	548	748	-	350
750	750-0073-006-062000	WORKERS COMP INSURANCE	7,832	7,265	8,463	14,289	8,500	11,265
750	750-0073-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	2,192	1,696	1,897	1,640	2,900	1,386
750	750-0073-007-072000	ADVERTISING	740	225	114	129	-	200
750	750-0073-007-075000	LOAN	140,282	103,825	-	-	18,000	-
750	750-0073-008-087008	OTHER EQUIPMENT	2,481	7,160	-	-	-	-
750	750-0073-008-087010	Capitol Outlay	-	-	28,728	-	-	-
<b>Total Expenditures</b>			<b>828,690</b>	<b>676,510</b>	<b>254,225</b>	<b>437,907</b>	<b>784,406</b>	<b>499,359</b>
<b>Net Change (fav)</b>			<b>144,978</b>	<b>(24,043)</b>	<b>(449,187)</b>	<b>(26,044)</b>	<b>109,406</b>	<b>(9,688)</b>

# City of Larkspur

## Special Revenue

Special Revenues are restricted revenues which, by law, can only be applied to specific purposes.

- Storm Drains
  - City Council adopted Ordinance No. 871 - *Clean Storm Water Activity* and Resolution 46-95 to establish a runoff fee to be used to implement a storm water program. The fees are assessed through the property tax roll. Public Works oversees the use of these funds.
- Park Development
  - These funds are restricted for park projects only. They come from State park grants and park in-lieu fees charged to developers.
- Transient Occupancy Tax Fund (TOT)
  - City Council adopted Ordinance No. 330 to impose a tax in the amount of ten percent (10%) on room rents paid by transient (30 days or less) occupants of hotel rooms, mobile homes, and other lodging. By policy, the Council places one-tenth of the revenue generated by this tax in a special fund used to promote and support the business community, particularly the downtown. The remaining revenue is placed in the General Fund.
- Gas Tax
  - Revenues from the gas tax are collected statewide and distributed by the State Controller to cities and counties proportionate to population. These funds are restricted for road improvements.
- Measure C
  - The citizens of Larkspur passed a ½-cent sales tax that took effect on April 1, 2014. Measure C is a transaction and use tax, which is a destination tax – a tax that defines the source of the transaction to be the destination at which the product is used. While Measure C is

a general purpose tax, the Council adopted a policy stating that at least 80% of Measure C revenue should be used for road projects.

- Vehicle/Road Impact Fees
  - All fees collected are restricted for road improvements
    - Road Impact fees are collected through building permits and are used for road improvements.
    - Refuse Vehicle Impact fees are collected from Marin Sanitary Service for the impact of garbage trucks on the roads.
- State & Regional Transportation
  - Funds administered and allocated by Marin County

Fund	Account Number	Account Name	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
			Total Activity	Total Activity	Total Activity	YTD Activity Through May	Total Budget	Adopted Total Budget Bud 2015-16
<b>Storm Drains</b>								
200	200-1201-200000	ASSESSMENT REVENUE	\$ (93,822)	\$ (94,475)	\$ (91,340)	\$ (86,502)	\$ (86,000)	\$ (86,000)
200	200-1204-101000	INTEREST	-	-	(14)	-	-	-
200	200-1207-136000	FEMA	-	-	-	-	-	-
		<b>Total Revenue</b>	<b>(93,822)</b>	<b>(94,475)</b>	<b>(91,354)</b>	<b>(86,502)</b>	<b>(86,000)</b>	<b>(86,000)</b>
200	200-0052-001-012000	CONTRACT SERVICES	35,068	35,352	81,715	54,260	75,000	50,000
200	200-0052-009-090003	GIS MAPPING	-	441	-	-	-	-
200	200-0052-009-090013	STORM DRAIN/CLEAN WATER PRO	22,003	-	-	-	25,000	26,000
200	200-9999-301-000000	TRANSFER TO GENERAL FUND	20,000	20,000	-	20,000	20,000	10,000
		<b>Total Expenditures</b>	<b>77,071</b>	<b>55,793</b>	<b>81,715</b>	<b>74,260</b>	<b>120,000</b>	<b>86,000</b>
		<b>Net Change (fav)</b>	<b>\$ (16,751)</b>	<b>\$ (38,682)</b>	<b>\$ (9,638)</b>	<b>\$ (12,242)</b>	<b>\$ 34,000</b>	<b>\$ -</b>
<b>Park Development</b>								
400	400-1204-101000	INTEREST	\$ -	\$ -	\$ (37)	\$ 37	\$ -	\$ -
400	400-1207-307001	PRIVATE DONATIONS	(8,004)	(6,073)	(620)	-	-	-
400	400-1207-307002	PARK DEVELOPMENT	-	(25,756)	(101,868)	(19,393)	(60,000)	(20,000)
400	400-1207-307003	Measure A- Marin County Parks	-	-	(46,487)	-	(71,768)	(70,000)
		<b>Total Revenue</b>	<b>(8,004)</b>	<b>(31,829)</b>	<b>(149,012)</b>	<b>(19,356)</b>	<b>(131,768)</b>	<b>(90,000)</b>
400	400-2009-010-240058	Private Donation Projects	8,004	2,764	-	-	-	-
400	400-2010-010-240060	PIPER PARK MASTERPLAN UPDATE	19,610	1,290	-	-	-	-
400	400-2012-010-240032	GARDEN GATE REPLACEMENT	-	2,985	267	-	-	-
400	400-2012-010-240061	GREENBRAE SCHOOL PARK	-	-	-	6,165	-	-
400	400-2013-010-240062	Mini Parks Improvements	-	-	12,940	21,588	85,000	96,373
	400-9999-302-000006	Transfer to Capital (Mini Parks)						69,000
		<b>Total Expenditures</b>	<b>19,610</b>	<b>4,275</b>	<b>13,207</b>	<b>27,753</b>	<b>85,000</b>	<b>165,373</b>
		<b>Net Change (fav)</b>	<b>\$ 11,606</b>	<b>\$ (27,554)</b>	<b>\$ (135,805)</b>	<b>\$ 8,397</b>	<b>\$ (46,768)</b>	<b>\$ 75,373</b>

Fund	Account Number	Account Name	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
			Total Activity	Total Activity	Total Activity	YTD Activity Through May	Total Budget	Adopted Total Budget Bud 2015-16
<b>Transportation Fees</b>								
701	701-1204-101004	INVESTMENT EARNINGS	(2,033)	(1,769)	(1,119)	(733)	(1,000)	
701	701-1205-201007	GRANT	-	-	-	-	-	-
701	701-1207-305002	DEVELOPERS	-	(25,082)	(171,975)	(39,272)	(25,000)	(25,000)
<b>Total Revenue</b>			<b>(2,033)</b>	<b>(26,851)</b>	<b>(173,095)</b>	<b>(40,006)</b>	<b>(26,000)</b>	<b>(25,000)</b>
701	701-2000-012-304000	GIS MAPPING	-	6,713	1,875	2,270	-	-
701	701-9999-310-000000	TRANSFER TO GENERAL FUND	10,000	20,000	20,000	-	20,000	20,000
<b>Total Expenditures</b>			<b>10,000</b>	<b>26,713</b>	<b>21,875</b>	<b>2,270</b>	<b>20,000</b>	<b>20,000</b>
<b>Net Change (fav)</b>			<b>\$ 7,967</b>	<b>\$ (138)</b>	<b>\$ (151,220)</b>	<b>\$ (37,736)</b>	<b>\$ (6,000)</b>	<b>\$ (5,000)</b>
<b>Transient Occupancy</b>								
704	704-1201-111000	TRANSIENT OCCUPANCY TAX	(58,577)	(64,697)	(89,924)	(78,815)	(65,000)	(65,000)
704	704-1204-101004	Investment Earnings	-	-	(38)	-	-	-
704	704-1207-103000	OTHER REVENUE	-	(1,000)	-	-	-	-
<b>Total Revenue</b>			<b>(58,577)</b>	<b>(65,697)</b>	<b>(89,963)</b>	<b>(78,815)</b>	<b>(65,000)</b>	<b>(65,000)</b>
704	704-2001-018-716001	JULY 4TH SECURITY	4,195	-	3,162	-	-	-
704	704-2009-018-726009	COMMUNITY GRANTS	7,816	-	-	-	-	-
704	704-2011-018-726001	4TH JULY SECURITY AND BANDS	-	12,521	-	9,795	15,000	15,000
704	704-2011-018-726004	SUPPORT OF THE ARTS	3,500	-	-	10,000	10,000	10,000
704	704-2011-018-726005	Larkspur Chamber Wine Stroll	2,000	-	-	-	-	-
704	704-9999-309-000007	Transfer to Operating/Capital	-	-	10,000	35,000	35,000	19,290
<b>Total Expenditures</b>			<b>17,512</b>	<b>12,521</b>	<b>13,162</b>	<b>54,795</b>	<b>60,000</b>	<b>44,290</b>
<b>Net Change (fav)</b>			<b>\$ (41,066)</b>	<b>\$ (53,176)</b>	<b>\$ (76,801)</b>	<b>\$ (24,020)</b>	<b>\$ (5,000)</b>	<b>\$ (20,710)</b>

Fund	Account Number	Account Name	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
			Total Activity	Total Activity	Total Activity	YTD Activity Through May	Total Budget	Adopted Total Budget Bud 2015-16
		<b>Gas Tax</b>						
900	900-1202-305000	ROAD IMPACT FEE	-	-	-	-	-	-
900	900-1204-101004	INVESTMENT EARNINGS	-	(908)	(83)	-	-	-
900	900-1205-201002	ALEXANDER BRIDGE	(254,289)	(248,507)	-	-	-	-
900	900-1205-201011	TEA 21 GRANT-BON AIR BRIDGE	-	-	-	-	-	-
900	900-1205-201014	TEA 21 GRANT-ARROYO HOLON	(116,684)	(257,258)	-	-	-	-
900	900-1205-203003	2103- PROP 42 REPLACEMENT	-	(107,822)	(164,120)	(108,566)	(129,605)	(56,158)
900	900-1205-203005	2105	(56,999)	(54,510)	(81,496)	(60,638)	(59,562)	(70,833)
900	900-1205-203006	2106	(49,771)	(51,179)	(50,693)	(48,433)	(51,153)	(41,318)
900	900-1205-203007	2107	(84,169)	(86,452)	(86,714)	(76,582)	(73,185)	(96,841)
900	900-1205-203008	2107.5	(3,000)	(3,000)	(3,000)	(6,000)	(3,000)	(3,000)
900	900-1205-203010	FED GRANT	-	-	-	-	-	-
900	900-1205-203011	STATE GRANT	-	-	-	-	-	-
900	900-1207-103000	OTHER REVENUE	-	-	-	(2,709)	-	-
900	900-1207-103001	PUBLIC/PRIVATE PARTNERSHIP	(150,000)	-	-	-	-	-
900	900-1207-136000	FEMA	-	-	-	-	-	-
900	900-9999-309002	TRF FRM TRAF CONG RELIEF	-	-	-	-	-	-
900	900-9999-364000	TRANSFER IN	(150,000)	(949,736)	-	-	-	-
		<b>Total Revenue</b>	<b>(864,911)</b>	<b>(1,759,373)</b>	<b>(386,105)</b>	<b>(302,928)</b>	<b>(316,505)</b>	<b>(268,150)</b>
900	900-9999-302-000006	TRANSFER TO CAPITAL	-	315,000	-	-	425,000	234,710
900	900-9999-310-000010	TRANSFER TO GENERAL FUND	150,000	150,000	75,000	100,000	100,000	100,000
		<b>Total Expenditures</b>	<b>150,000</b>	<b>465,000</b>	<b>75,000</b>	<b>100,000</b>	<b>525,000</b>	<b>334,710</b>
		<b>Net Change (fav)</b>	<b>\$ (714,911)</b>	<b>\$ (1,294,373)</b>	<b>\$ (311,105)</b>	<b>\$ (202,928)</b>	<b>\$ 208,495</b>	<b>\$ 66,560</b>

Fund	Account Number	Account Name	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
			Total Activity	Total Activity	Total Activity	YTD Activity Through May	Total Budget	Adopted Total Budget Bud 2015-16
<b>Measure C</b>								
901	901-1201-105004	Measure C 25% Other Proj	-	-	-	(248,024)	-	(225,000)
901	901-1201-105005	Sales Tax - Measure C	-	-	(142,881)	(744,072)	(900,000)	(675,000)
901	901-1204-101004	INVESTMENT EARNINGS	-	-	(34)	(660)	-	-
<b>Total Revenue</b>			-	-	(142,915)	(992,756)	(900,000)	(900,000)
901	901-9999-302-000000	TRANSFER TO CAPITAL	-	-	-	-	855,000	900,000
<b>Total Expenditures</b>			-	-	-	-	855,000	900,000
<b>Net Change (fav)</b>			\$ -	\$ -	\$ (142,915)	\$ (992,756)	\$ (45,000)	\$ -
<b>Vehicle/Road Impact Fees</b>								
902	902-1202-305000	CONSTRUCTION ROAD IMPACT FEE	(126,724)	(157,073)	(220,402)	(184,082)	(162,000)	(162,000)
902	902-1202-310001	TRANS. FUND FOR CLEAN AIR	-	-	-	-	-	-
902	902-1204-101004	INVESTMENT EARNINGS	(2,514)	(4,235)	(4,178)	(2,166)	-	-
902	902-1207-103014	REFUSSE VIF FEES	(194,500)	(389,000)	(389,003)	(259,336)	(356,500)	(356,500)
902	902-9999-309000	TRANSFERS IN	-	-	-	-	-	-
<b>Total Revenue</b>			(323,738)	(550,307)	(613,583)	(445,584)	(518,500)	(518,500)
902	902-0000-001-012023	VIF STUDY	20,000	-	-	-	-	-
902	902-9999-302-000006	Transfer to Capital	-	-	-	1,064,000	1,064,000	389,000
902	902-9999-310-000000	TRANSFER TO GAS TAX	150,000	329,000	-	-	-	-
<b>Total Expenditures</b>			170,000	329,000	-	1,064,000	1,064,000	389,000
<b>Net Change (fav)</b>			\$ (153,738)	\$ (221,307)	\$ (613,583)	\$ 618,416	\$ 545,500	\$ (129,500)

Fund	Account Number	Account Name	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
			Total Activity	Total Activity	Total Activity	YTD Activity Through May	Total Budget	Adopted Total Budget Bud 2015-16
<b>State &amp; Regional Transportation</b>								
903	903-1202-305001	MEASURE A REVENUE	-	(347,901)	-	-	-	-
903	903-1202-305002	Measure B Local Roads	-	-	-	(88,050)	-	-
903	903-1202-306003	TAM MEASURE A FUNDS	(147,443)	(221,780)	(273,209)	-	-	-
903	903-1202-307003	SAFE ROUTES GRANT	(219,544)	-	-	-	-	-
903	903-1202-308001	REGIONAL MEASURE 2	(208,918)	(56,327)	-	-	-	-
903	903-1202-309001	ARRA GRANT	-	-	-	-	-	-
903	903-1202-310001	TRANS. FUND FOR CLEAN AIR	-	(16,268)	-	-	-	-
903	903-1202-310002	TRANS. ENHANCEMENT (TE)GRANT	-	-	-	-	-	-
903	903-1204-101004	INVESTMENT EARNINGS	(2,071)	(1,940)	(292)	(270)	-	-
903	903-9999-309000	TRANSFERS IN	-	-	-	-	-	-
<b>Total Revenue</b>			<b>(577,976)</b>	<b>(644,215)</b>	<b>(273,501)</b>	<b>(88,320)</b>	<b>-</b>	<b>-</b>
903	903-0092-009-091000	Interest TAM Advance	-	-	16,871	-	-	-
903	903-2007-010-200002	DOHERTY DR PHASE III	-	-	-	-	-	-
903	903-9999-302-000006	TRANSFER TO CAPITAL/GAS TAX	683,594	1,310,289	-	-	-	-
903	903-0092-009-091000	Interest TAM Advance	-	-	16,871	-	-	-
<b>Total Expenditures</b>			<b>683,594</b>	<b>1,310,289</b>	<b>33,742</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change (fav)</b>			<b>\$ 105,618</b>	<b>\$ 666,074</b>	<b>\$ (239,759)</b>	<b>\$ (88,320)</b>	<b>\$ -</b>	<b>\$ -</b>

# City of Larkspur

## Construction in Progress

Construction in Progress accounts are used to track capital project costs from project inception to completion. At the time of completion, the project's output is recorded as a fixed asset and the project account(s) are zeroed-out.

## 5-Year Capital Improvement Program FUNDED CIP SUMMARY

<b>LEGEND FOR FUNDING SOURCE:</b>	
<b>Construction VIF</b>	Vehicle Impact Fee collected through Building/Encroachment permits
<b>HBP Grant</b>	Federal Highway Bridge Replacement Grant the City has received for Bon Air, Doherty & Alexander Bridge work
<b>MTC</b>	Metropolitan Transportation Commission
<b>Measure A (County)</b>	Monies the City receives from County of Marin for Parks
<b>Measure A (Roads)</b>	Monies the City receives thru TAM for transportation improvements
<b>Measure C</b>	City Sales Tax passed in November 2013
<b>Refuse VIF</b>	Vehicle Impact Fee collected through garbage bill
<b>STP</b>	STP Transfer with County of Marin
<b>TOT</b>	Transit Occupancy Tax

Pg #	Project Name	2014-15 Funding Carryover	FY 15-16 Proposed Funding	FY 15-16 Total Project Funding	Funding Source	Project Description
1	Mini-Parks	\$ 24,605	\$ 107,768	\$ 132,373	Measure A (County) & Donation	Improvements for the 11 City Mini-Parks as prioritized annual by City Council.
2	Piper Pk Playground	\$ 209,000	\$ -	\$ 209,000	Developer Park Fees & 2013 Loan	Replacement of the Piper Park playground structure - (Piper Park Master Plan identifies replacement and enhancement. Funding for enhancements not included).
3	Piper Pk Parking Lot	\$ 186,327	\$ (125,000)	\$ 61,327	2013 Loan	Rehabilitation of the Piper Park parking lot and adjoining sidewalks. Restoration of PW trailer area.
4	Irrigation Upgrades	\$ 250,784	\$ (70,000)	\$ 180,784	2013 Loan & MMWD Rebate	Conversion of City irrigation controllers to evapo-transpiration systems & Irrigation repairs.
5	Marin Rowing ADA Dock	\$ 250,000	\$ -	\$ 250,000	HBP Grant & Bridge Fund	Reconstruct ADA access from parking lot to Dock. Reconstructed dock to be ADA accessible.
6	Bon Air Park ADA Dock	\$ 250,000	\$ -	\$ 250,000	HBP Grant & Bridge Fund	Reconstruct ADA access from South Eliseo Drive through Park to Dock.
7	Piper Pk Dog Park	\$ 800,000	\$ -	\$ 800,000	HBP Grant & Bridge Fund	Relocate dog park and redevelop site of existing dog park to native habitat.
8	Comm Facility Parcel	\$ 205,129	\$ 300,000	\$ 505,129	Developer Fees and Bridge Fund	Schematic design of integrated library & community center on Rose Lane parcel.
9	Dolliver Pk Restroom	\$ 74,750	\$ -	\$ 74,750	2013 Loan	Refurbish existing restroom and improve ADA accessibility.
10	City Hall Deferred Maint	\$ -	\$ 300,000	\$ 300,000	2013 Loan	Replace windows, improve waterproofing, repair water damage.
11	Fire Stn #15 Deferred Maintenance	\$ -	\$ 152,500	\$ 152,500	2013 Loan, Bridge Fund & Measure C	Improve waterproofing, paint exterior, replace failing windows, repair dry rot and replace carpet.
12	Fire Stn #16 Deferred Maintenance	\$ -	\$ 94,000	\$ 94,000	2013 Loan, Bridge Fund & Measure C	Improve waterproofing, paint exterior, modifications to balcony access, replace damaged & displaced concrete around perimeter of facility.

CITY OF LARKSPUR

13	Doherty Dr Env	\$ 4,141	\$ 6,886	\$ 11,027	General Fund	5 years of biologic monitoring for the wetland restoration work associated with the Doherty Drive Multi-Use Path project completed in 2013.
14	Bike-Ped	\$ 290	\$ 18,000	\$ 18,290	Gas Tax	Removal of trip hazards and rehabilitation of Bike/Ped paths from approximately 7 miles of paved paths
15	ADA Impr Magnolia Ave	\$ 381,185	\$ 200,000	\$ 581,185	Gas Tax & Refuse VIF	Accessibility upgrades along Magnolia Avenue.
16	Local Street Maint-Rehab	\$ (206)	\$ 1,309,507	\$ 1,309,301	Refuse VIF, Meas C, Encr Permit Fee, Construction VIF, STP	Major maintenance and rehabilitation of City streets. Engineering assessment of street condition to update the MTC Streetsaver database.
17	Citywide Storm Drain	\$ 67,655	\$ 150,000	\$ 217,655	Gas Tax	Replacement and reconditioning of storm drain pumps & pipes; System assessment and development of Storm Drain Master Plan; env. permitting for maintenance of outfalls.
18	Corte Alejo Stormdrain	\$ 399,611	\$ -	\$ 399,611	Gas Tax	Reconstruction of storm drain from Via La Paz to Corte Alejo damaged from previous landslides
19	Safe Routes - Doherty Dr	\$ 377,500	\$ 375,954	\$ 753,454	Safe Routes Grant & Measure A (Roads)	Completion of Doherty Drive NTPP between Riviera Circle to Lucky Drive. Improves overall ped & bike safety, ADA accesibility.
20	Public Stairs	\$ 25,000	\$ -	\$ 25,000	Gas Tax	Deferred maintenance - railing replacements.
21	Magnolia Drainage Project	\$ 390,000	\$ -	\$ 390,000	HBP Grant & Bridge Fund	Modify drainage system to allow for filtering of storm water runoff. Regrade swale and landscape area from Doherty to Hillview, relocating and rebuilding walkways as necessary.
<b>Total Funded Projec</b>		<b>\$ 3,895,771</b>	<b>\$ 2,819,615</b>	<b>\$ 6,715,386</b>		

# City of Larkspur

## **Policies & Objectives**

- General Fund Reserve Policy
- Purchasing Policy

**CITY OF LARKSPUR**  
**GENERAL FUND RESERVE POLICY**

**BACKGROUND:**

General Fund reserves are classified into two categories: Restricted and Designated. Restricted reserves are those that are not considered available due to financial, accounting, or legal restrictions. Designated reserves are established by Council policy for an intended purpose and are available for use per Council direction.

In addition, the Governmental Accounting Standards Board (GASB) Statement 54 Fund Reporting and Governmental Fund Type Definitions requires that the City categorize fund balances according to the following components:

- Nonspendable fund balance (inherently nonspendable)
- Restricted fund balance (externally enforceable limitations on use)
- Committed fund balance (self-imposed limitations on use)
- Assigned fund balance (limitation resulting from intended use)
- Unassigned fund balance (residual net resources)

**GUIDING PRINCIPLES:**

Following sound financial practices and adhering to the Government Finance Officers' of American (GFOA) recommendations, the City's designated reserves include reserves for known and unknown contingencies, which take into consideration the:

- Diversity of revenue base
- Cyclical nature of revenue
- Changes in community priorities
- Frequency of budget surpluses/deficits
- Cash flow management practices

**POLICY PURPOSE:**

The purpose of this policy is to establish a target minimum level of designated reserves in the General Fund to:

- Reduce the risk of financial impacts resulting from a natural disasters or other catastrophic events;
- Respond to the challenges of a changing economic environment, including prolonged downturns in the local, state, or national economy; and

- Demonstrate continued prudent fiscal management and creditworthiness.

## **POLICY:**

### **Reserve Levels**

The City will set aside funds into three designated reserves to address unforeseen emergencies or disasters, significant changes in the economic environment, and key infrastructure and capital projects. These include the Catastrophic Reserve, Budget Stabilization Reserve, and Capital and Special Projects Reserve.

The City commits to maintaining these reserves at a minimum of 25% of General Fund annual operating expenditures (minus one-time expenditures), equally divided between the Catastrophic Reserve (15%) and Budget Stabilization Reserve (10%), excluding the Capital and Special Projects Reserve. The General Fund Reserve Policy is reviewed by the City Council as part of the annual operating budget review and adoption process. Appropriations of any General Fund reserves require formal Council authorization.

Should a catastrophic disaster or loss of a significant source of the City's sales tax revenue occur, the required reserve level should be adequate to meet the City's immediate financial needs. For example, in the event of natural disaster, the Catastrophic Reserve would provide necessary coverage for basic operating expenses for approximately 90 days, including salary and benefits for safety and non-safety City employees, while still meeting debt service obligations. This time frame would enable the City to explore other available cash alternatives, including the use of internal service funds. Likewise, should the City experience a loss of a primary sales tax contributor, the reserve level in the Budget Stabilization Fund would provide for a 2 year transition period, giving the City adequate time to realign its operating costs with available resources, while minimizing service impacts.

### **Key General Fund Designated Reserves**

***Catastrophic Reserve.*** Funds reserved under this category shall be used to mitigate costs associated with unforeseen emergencies, including natural disasters or catastrophic events. Should unforeseen and unavoidable events occur that require the expenditure of City resources beyond those provided for in the annual budget, the City Manager or designee shall have authority to approve Catastrophic Reserve appropriations. The City Manager or designee shall then present to the City Council a budget amendment confirming the nature of the emergency and authorizing the appropriation of reserve funds.

***Budget Stabilization Reserve.*** Funds reserved under this category shall be used to mitigate, should they occur, annual budget revenue shortfalls (actual revenues less than

projected revenues) due to changes in the economic environment and/or one-time expenditures that will result in future efficiencies and/or budgetary savings. Examples of “economic triggers” and one-time uses include, but are not limited to:

- Significant decrease in property or sales tax, or other economically sensitive revenues;
- Loss of businesses considered to be significant sales tax generators;
- Reductions in revenue due to actions by the state/federal government;
- Workflow/technical system improvements to reduce ongoing, personnel costs and enhance customer service;
- One-time maintenance of service levels due to significant economic/budget constraints; and
- One-time transitional costs associated with organizational restructuring to secure long-term personnel cost savings.

***Capital and Special Projects Reserve.*** Funds reserved under this category are designated for key infrastructure and capital/special projects as identified in the City 5-year Capital Improvement Plan, as there is no ongoing funding source to support the City’s capital needs.

### **Replenishment of Unreserved Fund Balance**

In keeping with the principles discussed in this policy, when either fund is used, City Council will develop a 1 to 5 year reserve replenishment plan to meet the minimum threshold of 25% of General Fund ongoing, operating expenditures, excluding one-time expenditures.

### **Excess Fund Balance**

At the end of each fiscal year, the Finance Department reports on the audited year-end budgetary fiscal results. Should actual General Fund revenues exceed expenditures and encumbrances, a year-end operating surplus shall be reported. Any year-end surplus that results in the General Fund fund balance exceeding the level required by the reserve policy shall be available for allocation for the following, subject to Council approval:

- Offset projected future deficits
- Anticipated intergovernmental fiscal impacts
- One-time funding, non-recurring needs

Upon funding of the above, any remaining surplus balances shall be divided equally between the Budget Stabilization Reserve and Capital and Special Projects Reserve for appropriation within the Capital Improvement Program budget.

**PURPOSE**

The purpose of this policy is to provide the City of Larkspur a means of assuring continuity and uniformity in its purchasing operations, and to provide guidelines for purchasing supplies and services.

**1. POLICY**

The City of Larkspur is committed to purchasing supplies, services and equipment in a fair, open and equitable manner and at the lowest possible cost. Each person responsible for the procurement of goods and services for the City of Larkspur must follow these guidelines. These rules and regulations do not apply to public projects as defined in Section 20161 of the California Public Contracts Code. Rules applying to public projects are to be followed according to California Public Contracts Code.

**2. CONFLICT OF INTEREST**

City employees shall not participate in the selection or in the award or administration of a contract (whether supported by either City or Federal funds) if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when:

- the employee,
- any member of his or her immediate family,
- his or her partner, or
- an organization that employs, or is about to employ, any of the above,

has a financial or other interest in the firm selected for award.

City employees are prohibited from soliciting or accepting gratuities, favors, gifts, or anything of monetary value from actual or potential contractors, bidders, vendors, or parties to purchasing agreements with the City. Provided, however, this prohibition shall not apply to gifts of nominal value which are intended for all City employees use or consumption or which the individual receives in recognition of national holidays, anniversaries, birthdays or similar occasions.

**3. APPROVAL AUTHORITY / BID AMOUNTS**

- Mid-managers (those managers who are not Department Heads) are authorized to approve purchases of up to \$1,000 unless the purchase is for their personal use (for example membership dues or reimbursement for supplies or services for the City of Larkspur, made with their personal monies). In such instances, the Department Head must approve the purchase.
- Purchases in excess of \$1,000 require Department Head approval unless a purchase order or contract has been approved.
  - Department Heads must approve all credit card charges.
  - City Manager approves all Department Head credit card receipts and purchases where a check will be issued to the Department Head or the purchase is directly for their use.
- The City Manager can authorize the purchase of services, supplies and equipment up to \$30,000.
- Council approval is required for all purchases greater than \$30,000 (excluding sales tax).
- Formal bids must be received for purchases of services, supplies or equipment greater than \$49,999 unless authorized by the City Council and permissible by law.

**4. OPEN MARKET OR INFORMAL BID PROCEDURE**

Open market or informal bids are required for all purchases \$2,500 to \$49,999. Requirements for open market or informal bids are as follows:

- Purchases shall, wherever possible, be based on at least three informal bids;
- Shall include consideration of the City preference to local businesses; and
- Shall utilize Section 10- "Green" Purchasing Policy.

Award of bid shall be awarded to the bidder offering the most advantageous bid to the City after consideration of price, quality, durability, servicing, delivery time, standardization, and other factors.

**5. CONTRACTS**

Contracts must be reviewed by the City Attorney and signed by the City Manager.

**6. CREDIT CARD PURCHASES**

Credit cards are issued to Department Heads, Mid-managers and Fire Captains, by approval of the City Manager. All purchases must be in accordance with authorized authority with the budget and purchasing policies. Credit card purchases may be made for gasoline for City vehicles, travel expenses, training seminars and for supplies or services that will not be billed by a vendor. Credit cards may not be used for employee's personal purchases. If the credit card is accidentally used for personal expenditures the employee must immediately notify the Finance Director and reimburse the City for the charges.

**7. GENERAL GUIDELINES**

- **Account number** - the department that is making the purchase is responsible for determining which budget line should be charged for the expenditure. The Finance Department will review the coding and assist with any inconsistencies.
- **Approval** – The invoice must have proper approval prior to being forwarded to Accounts Payable.
- **Original invoice** - all original invoices must be directed to the Finance Department, Accounts Payable, with proper account code and authorization.
- **Credit card receipts** must be forwarded to Accounts Payable with proper approval and account code as soon as possible.
- **Document purpose of purchase** – if the purpose of the charge/receipt is not readily apparent the person making the charge must state the purpose of the charge and the people attending, if appropriate.

If an invoice is received without an account code *and* appropriate approval it will be returned to the department. This delay may cause the payment to be paid in the following week and any finance charges incurred will be charged to the department.

**8. GENERAL OFFICE SUPPLY ORDERS**

General office supplies are purchased by authorized personnel only to minimize unnecessary supplies, to reduce paperwork and to obtain the best volume purchase price. Generally purchases of supplies will not be made more often than once a week. The following areas purchase supplies:

- The City Clerk's department orders general office supplies for shared supply items kept in the administration production room for the City Clerk/Customer Service, Finance, City Manager, and

Planning departments.

- Library for the Library,
- Fire for the Fire Department and
- Public Works Department for their respective divisions.

## **9. LOCAL BUSINESS / LOCAL BIDDER PREFERENCE**

Whenever possible, the City wishes to support local businesses and make a commitment to circulate tax dollars within the local economy. To help facilitate this, a preference to local businesses shall be given. A proposal from a local business that is deemed substantially equivalent to the otherwise preferred proposal shall be selected if it is within 5% of the cost of the otherwise preferred proposal.

Businesses must have a bricks and mortar place of business within the city limits with a business street address; residential addresses do not qualify.

Businesses must have a current business license and must report and pay sales tax to the State, which identifies the point of sale within the City limits.

The local preference shall not be applied in the following circumstances:

- The Business submits a proposal that exceeds the projected Budget Cost;
- The proposal is in excess of one million dollars (\$1,000,000.00);
- State or federal law prohibits the use of local preferences;
- The work is funded in whole or in part by a governmental entity where the laws, rules, regulations or policies which prohibit the use of local preferences;
- Emergency purchases;
- Sole source purchases;
- Cooperative purchasing agreements or utilization of other agency contracts;
- The Business is determined to be unqualified to perform the work, as determined by the City.

## **10. “GREEN” PURCHASING POLICY**

It is the policy of the City of Larkspur to purchase and use recycled products, whenever possible, to the extent that such use does not negatively impact health, safety, or operational efficiency.

- Departments shall examine their purchasing specifications and, where feasible, restructure them to include the use of products which contain post-consumer recycled content, are reusable, or are designed to be easily recyclable. Outside contractors bidding to provide products or services to the City shall be encouraged, if not required, to use recycled content whenever practicable.
- Whenever feasible, recycled paper shall be purchased and used in copy machines and printers.
- When recycled products are used, departments are encouraged to label these products to indicate their recycled content. The use of the “recycled content” symbol on letterhead stationary and business cards shall be encouraged, whenever possible.
- The City of Larkspur will favorably consider the selection of recycled content and renewable materials, products and supplies over their non-recycled content and non-renewable alternatives in cases where availability, fitness, operational efficiency, quality, safety, and price of the recycled product is otherwise equal to, or better than the non-recycled content and/or non-renewable alternative.
- Environmentally preferable products and services that are comparable in quality to their standard counterparts should receive a price preference of 5%. The percentage preference shall be based on

the lowest bid or price quoted by the supplier or suppliers offering non-recycled and/or non-renewable products.

- The City of Larkspur may cooperate with other local governments as appropriate to develop a comprehensive, consistent, and effective countywide regional procurement effort intended to stimulate the market for recycled products, reusable products, and products designed to be recycled.

#### **11. SHIPPING INSTRUCTIONS**

To facilitate efficient and direct shipment of your department orders, please be sure to specify your department name on all orders either verbal or written. Also, Attention: (your name) is very helpful in directing deliveries if another department receives a misdirected delivery.

#### **12. TRANSFER OR DISPOSAL OF FIXED ASSETS**

Transfer or disposal of City assets must be requested in writing in advance of such transaction. Written request should be forwarded to the Finance Director.

## Budget Glossary

**Adopted Budget** – appropriations adopted by the City Council.

**Ad Valorem** – a tax based on the value of real estate or personal property. Property ad valorem taxes are the major source of revenue for state and municipal governments.

**Appropriation** – legal authorization given by the City Council to make expenditures and incur obligations using City funds.

**Assessed Value** – the valuation of real property established by the Property Appraiser as a basis for levying taxes.

**Bond** – a special type of “loan” that provides funding for capital projects. Local governments are prohibited from borrowing funds to cover standard operating expenses.

**Capital Budget** – one component of the City's budget (the other is the [Operating Budget](#)). The capital budget includes money set aside for construction and infrastructure projects.

**Debt Service** – payments of principal and interest on bonds and other debt instruments according to a predetermined schedule.

**Enterprise Fund** – this fund type is used to account for operations that provide goods or services to the general public to be financed or recovered through user charges.

**Fiscal Year** – the 12-month financial period in which funds are appropriated and accounted for by the City, which begins July 1 and ends June 30 of the following year. A fiscal year is identified by the year in which it ends.

**Fund** - monies set aside and accounted for separately in order to ensure that the monies are spent for a specific purpose.

**Fund Balance** - the balance remaining after accounting for all liabilities and revenue incurred during that year, plus the previous year's fund balance. It is calculated at the end of each fiscal year.

**General Fund** – the primary operating fund of the City, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund.

**Mandated Service** required by State, Federal, County law, health and safety code of California, contractual obligations, legal and tort liabilities.

**MOU** Memorandum of Understanding. A labor contract pursuant to state, law the Meyers, Millias and Brow Act, between the City and a labor union or organized group of employees under which all conditions of employment are negotiated.

**Operating Budget** – the portion of the budget that pertains to daily operations and deliver of basic governmental services.

**Property Tax base** – total value of land and property upon which a taxing authority can levy taxes. The tax base is often different from the total property value in any area because some types of property, like schools and government facilities, are exempted from property taxes.

**Reserves** – funds set aside for a specific purpose or for future or unanticipated expenditures.

**Revenue** – the taxes, fees, charges, special assessments, grants and other funds collected and received by the City in order to support the services provided.

**Zero-Based Outcome Budgeting** – a budget process that evaluates, justifies and prioritizes programs for funding each year based on data and results. This type of budget process has been used by Broward City for the past several years to ensure wise use of taxpayer dollars on programs and services.

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## RESOLUTION No. 53/15

### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LARKSPUR TO ADOPT THE INVESTMENT POLICY OF THE CITY OF LARKSPUR

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**WHEREAS**, the City Council of the City of Larkspur is required to annually, adopt an Investment Policy for use during the next year;

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Larkspur adopts the following Investment Policy:

#### **Introduction**

The City Council of the City of Larkspur recognizes its responsibility to direct the investment of funds under its care. The purpose of this policy is to provide guidelines for the investment of funds based upon prudent cash management practices and in conformity with all applicable statutes.

#### **Investment Goals**

The investment of funds by the City of Larkspur shall be guided by the goals of safety of principal, liquidity and return on funds invested. These goals, ranked in order of priority, are further defined as follows:

Safety of Principal is the foremost objective of the investment program. Investments will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

Liquidity of funds invested will remain sufficient to enable the City to meet all operating requirements and budgeted expenditures. Investments will be undertaken with the expectation that unplanned expenses will be incurred, therefore, portfolio liquidity will be created to cover reasonable contingency costs.

Return of Funds Invested should be focused upon with investment safety and liquidity goals in perspective. The goal is to maximize return while ensuring that safety and liquidity objectives are not compromised.

#### **Scope**

This investment policy applies to all financial assets held by the City of Larkspur.

#### **Delegation of Authority**

Responsibility for the City's investment program is delegated to the Finance Director who shall oversee management of the portfolio consistent with this policy.

With this delegation, the Finance Director is given the authority to utilize internal staff and outside investment managers to assist in the investment program. The Finance Director will use care to

assure that those assigned responsibility to assist in the management of the City's portfolio do so in accordance with this policy.

### **Conflicts of Interest**

All City officials and staff members involved with investment functions will refrain from personal business activity that could conflict with the execution of the investment function or could impair their ability to make impartial investment decisions. Officials and staff members involved with the investment function will disclose to the City Council any personal financial interest with a financial institution, broker or investment issuer conducting business with the City. Officials and staff members will further disclose to the City Council and personal financial interest in any entity related to the investment performance of the City's portfolio.

### **Prudence**

City officials and staff members responsible for the investment program, under all circumstances, will conduct themselves in accordance with the "Prudent Man Rule". This rule requires that investments will be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

### **Responsibility**

The Finance Director and other individuals assigned to manage the investment portfolio, acting within the intent and scope of this investment policy while exercising due diligence, shall be relieved of personal responsibility for the credit risk and market price risk for securities held in the investment portfolio, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

### **Portfolio Maturity Limits**

The maximum maturity for any single investment in the portfolio shall not exceed five years.

The maximum average maturity for the investment portfolio shall not exceed three years.

### **Permissible Investments and Investment Restrictions**

Permissible investments and investment credit quality, maturity and concentration restrictions are as follows:

1. United States Treasury Bills, Notes and Bonds

Minimum Credit Quality:	Not Applicable
Maximum Portfolio Concentration:	No Limit
Maximum Concentration per Issuer:	No Limit
Maximum Maturity:	5 Years
2. Government Agency Securities

Minimum Credit Quality:	Not Applicable
Maximum Portfolio Concentration:	50%

- |    |   |  |
|----|---|--|
|    | Maximum Concentration per Issuer:                           | No Limit   |
|    | Maximum Maturity:   | 5 Years  |
| 3. | <u>Bankers Acceptances</u>                                  |  |
|    | Minimum Credit Quality:                                     | A-1 or P-1   |
|    | Maximum Portfolio Concentration:                            | 30%  |
|    | Maximum Concentration per Issuer:                           | 10%  |
|    | Maximum Maturity:   | 180 Days   |
| 4. | <u>Medium Term Notes and Deposit Notes</u>                  |  |
|    | Minimum Credit Quality:                                     | A or better by Moody's or Standard & Poors   |
|    | Maximum Portfolio Concentration:                            | 30%  |
|    | Maximum Concentration per Issuer:                           | Lesser of 10% of portfolio market value or 5% of issuance value.   |
|    | Issuer Restrictions:  | Issuer must be incorporated and operating in the U.S. or a U.S. depository institution licensed by the U.S. or any State.  |
|    | Maximum Maturity:   | Five years   |
| 5. | <u>Commercial Paper</u>                                     |  |
|    | Minimum Credit Quality:                                     | A-1 or P-1, long term debt rating, if any, must equal or exceed "A" by Moody's or Standard & Poors.  |
|    | Issuer Restrictions:  | Issuer must be incorporated and operating in the U.S. and have assets in excess of \$500,000,000. No more than 10% of any issuers Commercial Paper may be purchased. |
|    | Maximum Portfolio Concentration:                            | 15%  |
|    | Maximum Concentration per Issuer:                           | Lesser of 10% of portfolio market value or 5% of issuance value.   |
|    | Maximum Maturity:   | 180 Days   |
| 6. | <u>Certificates of Deposit</u>                              |  |
|    | Minimum Credit Quality:                                     | Must be FDIC Insured   |
|    | Maximum Portfolio Concentration:                            | 30%  |
|    | Maximum Concentration per Issuer:                           | \$99,000   |
|    | Maximum Maturity:   | 5 Years  |
|    | Issuer Restrictions:  | Issuer must be a California Institution  |
| 7. | <u>Repurchase Agreements</u>                                |  |
|    | Minimum Credit Quality:                                     | Not Applicable   |
|    | Maximum Portfolio Concentration:                            | 10%  |
|    | Maximum Term:   | 30 Days  |
|    | Collateral:   | U.S. Treasury or Government Securities - 102% marked-to-market daily.  |
| 8. | <u>California State Local Agency Investment Fund (LAIF)</u> |  |
|    | Minimum Credit Quality:                                     | Not Applicable   |

Maximum Portfolio Concentration: \$20,000,000  
Maximum Term: Not Applicable

9. Money Market Mutual Funds

Minimum Credit Quality: AAA  
Maximum Portfolio Concentration: 20%

10. Investment Trust of California (dba CALTRUST)

Minimum Credit Quality: Not Applicable  
Maximum Portfolio Concentration: \$20,000,000  
Maximum Term: Not Applicable

Prohibited Investments

Reverse Repurchase Agreements	Collateralized Mortgage Obligations
Commodities	Equities
First Mortgages or Trust Deeds	Foreign Currency

In addition to the above, all derivative securities are prohibited including, but not limited to, inverse floaters, interest only securities (U.S. Treasury Strips excluded), principal only securities, residual securities, structured notes, investments tied to indices, forward base derivatives, futures contracts, option contracts, swap contracts, investments tied to foreign currency, and interest rate floors and caps.

With respect to pooled asset accounts, the Finance Director shall check the composition of the portfolio quarterly to assure that no more than 5% of the pooled assets (LAIF, CALTRUST) are invested in any prohibited investment. If more than 5% is invested in prohibited investments, the Finance Director shall report to Council and make recommendations for otherwise investing the dollars in the pooled investment accounts.

Safekeeping of Securities

All securities owned by the City, except collateral for repurchase agreements and certificates of deposit, will be held in safekeeping at a third party bank trust department that will act as agent for the City under terms of a custody agreement.

Securities used as collateral for repurchase agreements with a term of up to seven days can be safekept by a third party trust department, or by the broker/dealer's safekeeping institution, acting as agent for the City under the terms of a custody agreement executed by the broker/dealer and the City and specifying the City's perfected ownership of the collateral.

Payment for all transactions will be versus delivery.

Leveraging

Investments may not be purchased on margin. Securities can be purchased on a "When Issued" basis only when a cash balance can be maintained to pay for the securities on the purchase settlement date.

Reporting

The Finance Director will issue a monthly report to the City Council providing the following information:

List of securities by security type	Par value for each security
Yield to maturity at purchase per asset	Percent of portfolio invested in each asset
Maturity date for each asset	Average portfolio maturity

The Finance Director will issue a quarterly report to the City Council within 30 days of the end of each quarter that will include the above information as well as the market value for each asset held at quarter end and the market value for the portfolio at quarter end.

Annual Review

The City Council will initiate an annual review of investment practices and procedures to ensure conformance with this investment policy. This policy will be reviewed annually to ensure it is in conformance with the overall objectives of the City.

\* \* \* \* \*

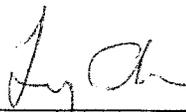
**IT IS HEREBY CERTIFIED** that the City Council of the City of Larkspur duly introduced and regularly adopted the foregoing resolution at a special meeting held on the 17th day of June, 2015 by the following vote, to-wit:

AYES: COUNCILMEMBER: Chu, Haroff, Hillmer, Morrison, Way

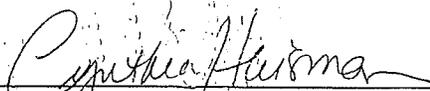
NOES: COUNCILMEMBER: None

ABSENT: COUNCILMEMBER: None

ABSTAIN: COUNCILMEMBER: None

  
\_\_\_\_\_  
MAYOR

ATTEST:

  
\_\_\_\_\_  
CITY CLERK

**CITY OF LARKSPUR  
RESOLUTION No. 54/15**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LARKSPUR  
ESTABLISHING APPROPRIATION LIMITATIONS FOR CITY OF LARKSPUR FOR  
THE 2015-2016 FISCAL YEAR PURSUANT TO ARTICLE XIII OF THE CALIFORNIA  
CONSTITUTION**

---

**WHEREAS**, Article XIII B of the California Constitution (Proposition 4) provides for an annual appropriations limit for state and local governments beginning with the 1980-81 fiscal year, based on the 1978-79 appropriations, as adjusted for the changes in the cost of living or per capita personal income, population, and other specified factors; and

**WHEREAS**, implementing legislation, which became effective January 1, 1981, provides that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the year pursuant to Article XIII at a regular scheduled meeting or noticed special meeting; and

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Larkspur that:

For fiscal year 2015-16, the City of Larkspur hereby (a) elects the change in the California Per Capita Income for calculating the inflation factor, and (b) elects the change in the County's population for calculating the population factor, necessary to determine the City's appropriation limit. For fiscal year 2015-16, the total annual appropriations subject to limitation are \$12,120,465 and the appropriations limit is \$16,825,868

**IT IS HEREBY CERTIFIED** that the City Council of the City of Larkspur duly introduced and regularly adopted the foregoing resolution at a regular meeting held on the 17th day of June, 2015, by the following vote, to wit:

AYES: COUNCILMEMBER: Chu, Haroff, Hillmer, Morrison, Way

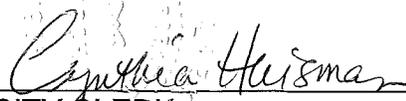
NOES: COUNCILMEMBER: None

ABSENT: COUNCILMEMBER: None

ABSTAIN: COUNCILMEMBER: None

  
\_\_\_\_\_  
MAYOR

ATTEST:

  
\_\_\_\_\_  
CITY CLERK

## Appropriations Limit Worksheet For the Year Ending June 30, 2016

Appropriations limit for fiscal year ending June 30, 2015	\$	15,970,407
Adjustment factors for the fiscal year ending June 30, 2016		
Inflation Factor	1.0382	
Population Factor	1.0148	
Adjustment Factor	1.05357	
Appropriations limit for fiscal year ending June 30, 2016	\$	16,825,868

**CITY OF LARKSPUR  
RESOLUTION No. 55/15**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LARKSPUR ADOPTING  
A GENERAL FUND RESERVE POLICY FOR THE FISCAL YEAR 2015-16**

---

**WHEREAS**, retaining a General Fund reserve is critical to protecting the fiscal health and well-being of the City of Larkspur; and

**WHEREAS**, the City Council reviews its General Fund Reserve Policy on an annual basis.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Larkspur hereby adopts the attached Exhibit A, "General Fund Reserve Policy," for the Fiscal Year 2015-16.

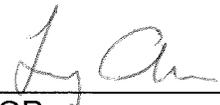
**IT IS HEREBY CERTIFIED** that the City Council of the City of Larkspur duly introduced and regularly adopted the foregoing resolution at a regular meeting held on the 17th day of June, 2015, by the following vote, to wit:

AYES: COUNCILMEMBER: Chu, Haroff, Hillmer, Morrison, Way

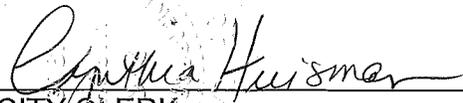
NOES: COUNCILMEMBER: None

ABSENT: COUNCILMEMBER: None

ABSTAIN: COUNCILMEMBER: None

  
\_\_\_\_\_  
MAYOR

ATTEST:

  
\_\_\_\_\_  
CITY CLERK

**EXHIBIT A**  
**CITY OF LARKSPUR**  
**GENERAL FUND RESERVE POLICY**

**BACKGROUND:**

General Fund reserves are classified into two categories: Restricted and Designated. Restricted reserves are those that are not considered available due to financial, accounting, or legal restrictions. Designated reserves are established by Council policy for an intended purpose and are available for use per Council direction.

In addition, the Governmental Accounting Standards Board (GASB) Statement 54 Fund Reporting and Governmental Fund Type Definitions requires that the City categorize fund balances according to the following components:

- Nonspendable fund balance (inherently nonspendable)
- Restricted fund balance (externally enforceable limitations on use)
- Committed fund balance (self-imposed limitations on use)
- Assigned fund balance (limitation resulting from intended use)
- Unassigned fund balance (residual net resources)

**GUIDING PRINCIPLES:**

Following sound financial practices and adhering to the Government Finance Officers' of American (GFOA) recommendations, the City's designated reserves include reserves for known and unknown contingencies, which take into consideration the:

- Diversity of revenue base
- Cyclical nature of revenue
- Changes in community priorities
- Frequency of budget surpluses/deficits
- Cash flow management practices

**POLICY PURPOSE:**

The purpose of this policy is to establish a target minimum level of designated reserves in the General Fund to:

- Reduce the risk of financial impacts resulting from a natural disasters or other catastrophic events;

- Respond to the challenges of a changing economic environment, including prolonged downturns in the local, state, or national economy; and
- Demonstrate continued prudent fiscal management and creditworthiness.

## **POLICY:**

### **Reserve Levels**

The City will set aside funds into three designated reserves to address unforeseen emergencies or disasters, significant changes in the economic environment, and key infrastructure and capital projects. These include the Catastrophic Reserve, Budget Stabilization Reserve, and Capital and Special Projects Reserve.

The City commits to maintaining these reserves at a minimum of 25% of General Fund annual operating expenditures (minus one-time expenditures), equally divided between the Catastrophic Reserve (15%) and Budget Stabilization Reserve (10%), excluding the Capital and Special Projects Reserve. The General Fund Reserve Policy is reviewed by the City Council as part of the annual operating budget review and adoption process. Appropriations of any General Fund reserves require formal Council authorization.

Should a catastrophic disaster or loss of a significant source of the City's sales tax revenue occur, the required reserve level should be adequate to meet the City's immediate financial needs. For example, in the event of natural disaster, the Catastrophic Reserve would provide necessary coverage for basic operating expenses for approximately 90 days, including salary and benefits for safety and non-safety City employees, while still meeting debt service obligations. This time frame would enable the City to explore other available cash alternatives, including the use of internal service funds. Likewise, should the City experience a loss of a primary sales tax contributor, the reserve level in the Budget Stabilization Fund would provide for a 2 year transition period, giving the City adequate time to realign its operating costs with available resources, while minimizing service impacts.

### **Key General Fund Designated Reserves**

***Catastrophic Reserve.*** Funds reserved under this category shall be used to mitigate costs associated with unforeseen emergencies, including natural disasters or catastrophic events. Should unforeseen and unavoidable events occur that require the expenditure of City resources beyond those provided for in the annual budget, the City Manager or designee shall have authority to approve Catastrophic Reserve appropriations. The City Manager or designee shall then present to the City Council a budget amendment confirming the nature of the emergency and authorizing the appropriation of reserve funds.

***Budget Stabilization Reserve.*** Funds reserved under this category shall be used to mitigate, should they occur, annual budget revenue shortfalls (actual revenues less than projected

revenues) due to changes in the economic environment and/or one-time expenditures that will result in future efficiencies and/or budgetary savings. Examples of “economic triggers” and one-time uses include, but are not limited to:

- Significant decrease in property or sales tax, or other economically sensitive revenues;
- Loss of businesses considered to be significant sales tax generators;
- Reductions in revenue due to actions by the state/federal government;
- Workflow/technical system improvements to reduce ongoing, personnel costs and enhance customer service;
- One-time maintenance of service levels due to significant economic/budget constraints; and
- One-time transitional costs associated with organizational restructuring to secure long-term personnel cost savings.

***Capital and Special Projects Reserve.*** Funds reserved under this category are designated for key infrastructure and capital/special projects as identified in the City 5-year Capital Improvement Plan, as there is no ongoing funding source to support the City’s capital needs.

### **Replenishment of Unreserved Fund Balance**

In keeping with the principles discussed in this policy, when either fund is used, City Council will develop a 1 to 5 year reserve replenishment plan to meet the minimum threshold of 25% of General Fund ongoing, operating expenditures, excluding one-time expenditures.

### **Excess Fund Balance**

At the end of each fiscal year, the Finance Department reports on the audited year-end budgetary fiscal results. Should actual General Fund revenues exceed expenditures and encumbrances, a year-end operating surplus shall be reported. Any year-end surplus that results in the General Fund fund balance exceeding the level required by the reserve policy shall be available for allocation for the following, subject to Council approval:

- Offset projected future deficits
- Anticipated intergovernmental fiscal impacts
- One-time funding, non-recurring needs

Upon funding of the above, any remaining surplus balances shall be divided equally between the Budget Stabilization Reserve and Capital and Special Projects Reserve for appropriation within the Capital Improvement Program budget.

**CITY OF LARKSPUR  
RESOLUTION No. 56/15**

**ESTABLISHING AUTHORIZED POSITIONS IN THE COMPETITIVE  
SERVICE AND ASSIGNING A SALARY RANGE TO EACH POSITION**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LARKSPUR** that effective June 17, 2015 the following positions and salary ranges are hereby effective and funding for changes is authorized:

<b>FIRE</b>			<b>Monthly</b>
Fire Captain	7,255	to	8,715
Firefighter	6,240	to	7,482

<b>FIRE</b>			<b>Hourly</b>
Code Enforcement Official	50.00	to	60.00

<b>MANAGEMENT</b>			<b>Monthly</b>
Child Care Administrator/Prog Director	To		6,360
City Clerk	To		7,834
City Manager	To		15,655
Deputy Fire Chief	To		13,376
Director/City Engineer	To		14,299
Finance Director	To		11,011
Fire Chief/Deputy City Manager	To		15,155
Library Director	To		8,988
Plannign & Building Director	To		10,738
Recreation Director	To		9,232
Recreation Supervisor	To		6,568
Senior Planner	To		8,147
Public Works Superintendent	To		7,598

<b>MISCELLANEOUS</b>			<b>Hourly Base Rate</b>
Accounting Specialist	30.38	to	38.77
Accountant	33.35	to	42.34
Administrative Analyst	30.38	to	38.77
Administrative Assistant I	26.80	to	33.28
Administrative Assistant II	28.16	to	35.94
Assistant Planner	32.09	to	40.47
Associate Planner	34.56	to	44.10
Child Care Asst. Dirctr/Pre-K Head Teach.	23.90	to	30.50
Child Care Asst. Teacher	14.77	to	18.86
Child Care Athletic Coordinator	16.18	to	20.68
Child Care Lead Teacher	20.32	to	25.93
Child Care Senior Lead Teacher	22.45	to	28.65
Child Care Teacher's Asst.	12.91	to	16.46
Circulation Supervisor	24.35	to	31.08
Junior Engineer	32.50	to	41.47
Librarian	28.25	to	36.06
Library Assistant I	19.10	to	24.38
Library Technical Assistant	20.53	to	26.20
Maintenance Worker I	22.92	to	28.87
Maintenance Worker II	24.42	to	31.52
Permit Technician	30.38	to	38.77
Public Works Technician	28.16	to	35.94
Senior Librarian	30.37	to	38.76

<b>CONFIDENTIAL</b>			
Accounting Technician	30.38	to	38.77

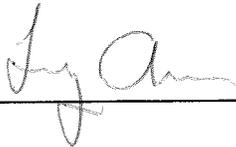
IT IS HEREBY CERTIFIED that the foregoing resolution was duly introduced and adopted at a regular meeting of the Larkspur City Council on the 17th day of June 2015, by the following vote, to wit:

AYES: COUNCILMEMBER: Chu, Haroff, Hillmer, Morrison, Way

NOES COUNCILMEMBER: None

ABSENT: COUNCILMEMBER: None

ABSTAIN: COUNCILMEMBER: None  
MAYOR



ATTEST:



CITY CLERK

**CITY OF LARKSPUR**

**RESOLUTION No. 57/15**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LARKSPUR APPROVING  
REPAYMENT TERMS BETWEEN THE GENERAL FUND AND THE BRIDGE  
REPLACEMENT FUND FOR FISCAL YEAR 2015-16**

---

**WHEREAS**, on November 16, 2011, the City Council approved Resolution 60/11 (Exhibit A) authorizing a loan from the Bridge Fund to the General Fund of \$3.26 million;

**WHEREAS**, the purpose of this loan was to allow the General Fund to pay off a debt with the California Public Employees Retirement System (CalPERS) known as a "side fund";

**WHEREAS**, the purpose of this loan was to allow the General Fund to pay off debts with the California Public Employees Retirement System (CalPERS) known as a "side funds";

**WHEREAS**, the City paid off the side funds in December 2011, saving the City \$1.12 million in interest between FY2011-12 and FY2021-22;

**WHEREAS**, the City Council may determine the payment schedule and interest rate to be charged on the loan between the Bridge Fund and the General Fund;

**WHEREAS**, the City Council discussed an initial repayment plan of 120 equal monthly payments plus interest at the rate of the Local Agency Investment Fund (LAIF);

**WHEREAS**, the City Council decided to revisit the issue of repayment terms on an annual basis as part of its budget process;

**WHEREAS**, the General Fund budget for FY 2015-16 includes funds for this repayment schedule; and

**WHEREAS**, the City Council has determined there are other fiscal demands on the General Fund that warrant a lower payment for FY 2015-16.

**NOW THEREFORE BE IT RESOLVED**, that for Fiscal Year 2015-16, the City Council approves repayment of the loan between the Bridge Replacement Fund and the General Fund at equal monthly payments of \$16,084 per month or \$193,004 for the year, plus interest calculated at the rate of the Local Agency Investment Fund (LAIF).

**BE IT FURTHER RESOLVED**, that the City Council shall continue to review this repayment schedule annually as part of its budget process.

\* \* \* \* \*

**IT IS HEREBY CERTIFIED** that the City Council of the City of Larkspur duly introduced and regularly adopted the foregoing resolution at a meeting held on the 17<sup>th</sup> day of June, 2015 by the following vote, to-wit:

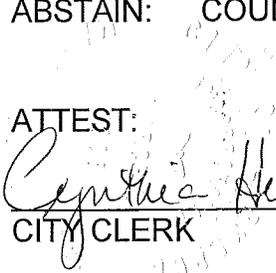
AYES: COUNCILMEMBER: Chu, Haroff, Hillmer, Morrison, Way

NOES: COUNCILMEMBER: None

ABSENT: COUNCILMEMBER: None

ABSTAIN: COUNCILMEMBER: None

ATTEST:

  
Cynthia Heisman  
CITY CLERK

Ly Chen  
MAYOR

**CITY OF LARKSPUR  
RESOLUTION No. 58/15**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LARKSPUR  
ADOPTING THE BUDGET FOR FISCAL YEAR 2015-16**

---

**WHEREAS**, the City Council of the City of Larkspur has held hearings and reviewed the final budget for the fiscal year 2015-16; and

**NOW, THEREFORE, BE IT RESOLVED** that the budget outlined below be, and the same is hereby adopted as, and declared to be the adopted budget for the City of Larkspur for fiscal year 2015-16 in the total amount of \$17,657,379 appropriated as follows:

General Fund

City-wide Contract Services	\$352,2850
City Council	64,498
Administration	1,581,993
Building Maintenance	263,390
Planning & Building	602,865
Building Inspection	283,409
Police Services	3,344,372
Fire Department	4,095,806
Engineering	577,479
Public Works – Streets	1,005,240
Public Works – Parks	647,714
Recreation	627,082
Library	919,904
Heritage Board	36,414
Debt Service	<u>377,078</u>
Total General Fund	14,779,528
Transfers	178,740
<b>Total General Fund Expenditures</b>	<b>\$14,958,268</b>

Enterprise Funds

Summer School	
Child Care	260,379
	499,359
Total Enterprise Funds	
	\$759,738

Special Revenue Funds

Strom Drains Fund	86,000
Park Development	165,373
Transient Occupancy Tax Fund	44,290
Transportation Fees	20,000
Measure C	900,000
Gas Tax	334,710
Vehicle/Road Impact Fees	389,000
Total Special Revenues	\$1,939,373

**Total 2014-15** **\$17,657,379**

\*\*\*\*\*

**IT IS HEREBY CERTIFIED** that the City Council of the City of Larkspur duly introduced and regularly adopted the foregoing resolution at a regular meeting on the 17th day of June 2015 by the following vote, to wit:

AYES: COUNCILMEMBER: Chu, Haroff, Hillmer, Morrison, Way

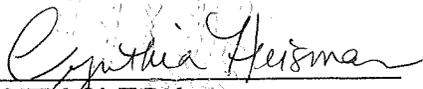
NOES: COUNCILMEMBER: None

ABSENT: COUNCILMEMBER: None

ABSTAIN: COUNCILMEMBER: None

  
 \_\_\_\_\_  
 MAYOR

ATTEST:

  
 \_\_\_\_\_  
 CITY CLERK