

**CITY OF LARKSPUR
ADOPTED OPERATING
BUDGET
FISCAL YEAR 2014-15**



CITY OF LARKSPUR

PROPOSED OPERATING BUDGET

FISCAL YEAR 2014-15

Submitted to the
CITY COUNCIL

by

Daniel Schwarz
City Manager

June 23, 2014

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CITY OF LARKSPUR

BUDGET MESSAGE Fiscal Year 2014-15

June 18, 2014



TO THE HONORABLE MAYOR MORRISON AND MEMBERS OF THE CITY COUNCIL

OVERVIEW

Presented for your consideration is the Fiscal Year 2014-15 budget. This budget is the first prepared by Finance Director Cathy Orme and I want to thank her for investing significant hours in its preparation. The Fiscal Year 2014-15 budget represents a transition of sorts for this document and our budget process. The format of the budget has changed from years past, as our new financial system, Tyler Technology, makes it much easier for us to provide greater detail. We have also introduced more narrative to assist the public in digesting the budget. We anticipate expanding upon these steps next year as we take greater advantage of our new technological ability to analyze and present financial information.

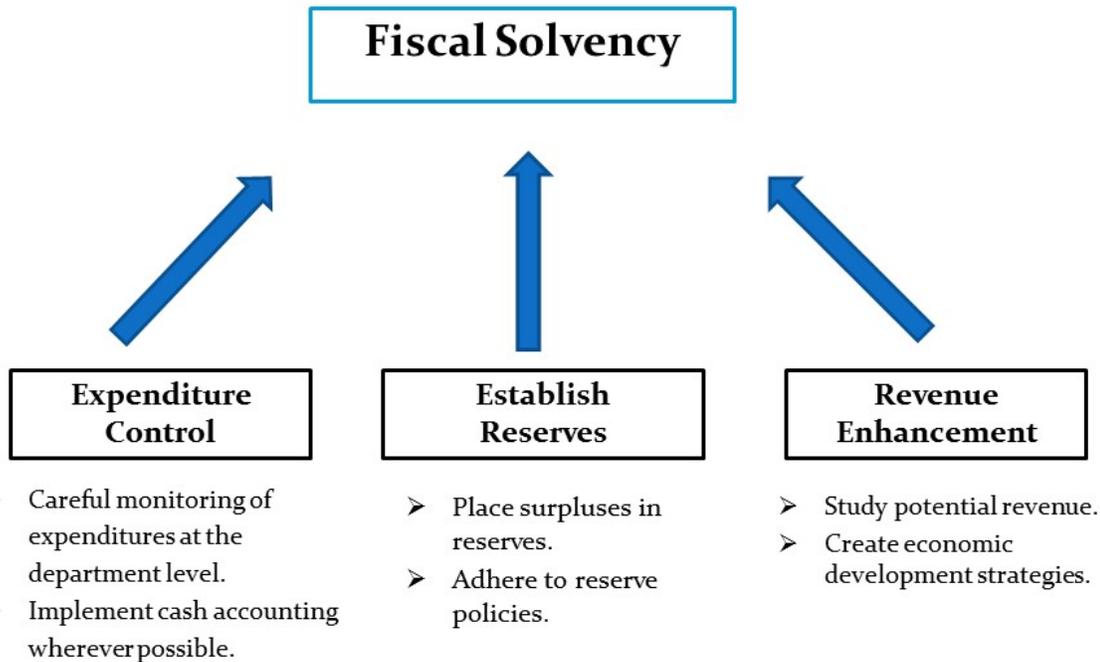
The resurgent Marin economy is reflected in this budget, as we are conservatively projecting a 5.0% increase in General Fund revenues. The restoration of assessed property values to levels Larkspur enjoyed before the downturn, in combination with the emergence of new business-to-business sales tax generators, has driven this growth. We are also experiencing a tremendous increase in building activity as property owners are seeking to remodel and expand.

The timing of this revenue growth could not be better, as there are financial challenges on the horizon that we must include in this budget. The City's employer obligation to fund pensions through the California Public Employee Retirement System (CalPERS) is expected to increase significantly each of the next several years; in Fiscal Year 2014-15, the City's employer costs will rise by close to 7%. Costs to provide health care coverage to employees is also on the rise, with premiums anticipated to go up 8-10% on January 1, 2015. New regulations will increase costs for the City's storm water management program and the City must update the General Plan this year. Fortunately, our conservative projections show revenue growing enough in Fiscal Year 2014-15 to offset these costs.

For many years, the City has lived within its means by practicing a "pay-as-you-go" approach to funding certain liabilities, including major capital maintenance and Other Post-Employment Benefits (OPEB). Pay-as-you-go defers costs, effectively creating a debt. The Council has established that a strategic priority in Fiscal Year 2014-15 is to formulate and initiate plans to fund these deferred costs. This budget does not contemplate payments against these deferred costs, as we are still in the process of assessing them and determining how best to address them. It is staff's intention to present funding proposals in the form of budget amendments during the fiscal year as we complete the necessary studies to fully understand our burden.

To help us remain focused on leveraging the economic upturn to deal with our challenges, Ms. Orme has prepared a simple graph that embraces Larkspur’s long-standing commitment to living within our means.

Long Term Financial Plan



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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. As much as possible, the City should be operating on a cash basis to avoid cash flow issues.

The other point that will get attention this year is economic development. The City has slowly been building its Transient Occupancy Tax (TOT) Fund with the intention of investing it in ways that help the business community. The funds are now reaching a level where the City can discuss how best to put them to use.

In Fiscal Year 2013-14, we made considerable strides in our efforts to increase cost recovery. We have been particularly successful in developing better cost recovery practices in Engineering. We are now billing grant-funded projects and development applications at a billable rate that covers the City’s costs to provide Engineering service. Between grant-funded capital projects and development activity, it is anticipated that there will be sufficient funding for the next several

years to cover the cost of an in-house *junior engineer* position. The Council authorized recruitment of this position in April 2014. It is anticipated that we will have the position filled when Fiscal Year 2014-15 begins. In addition to creating funding for a new position, our cost recovery practices have freed General Fund dollars in Engineering that we can apply toward the cost of complying with new storm water regulations. We have been using these dollars to train our staff to manage the revised storm water program. During Fiscal Year 2014-15, we anticipate bringing forth a position reclassification to reflect the increased responsibilities associated with the new work.

Perhaps no change in the budget is more significant (and more exciting) than the introduction of the Measure C Fund. 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. The tax took effect on April 1, 2014 and the Council directed staff to create a separate fund for these revenues so that they can be readily tracked. The Council also adopted a policy stating that at least 80% of Measure C revenues should be spent on road projects. Measure C called for the creation of an oversight committee charged with, among other things, considering staff's recommendation for the use of Measure C monies. Staff presented its preliminary road repair plan to the Committee (found in the Capital Improvement Program) and recommended that 95% of the Fiscal Year 2014-15 Measure C revenue (anticipated to be \$900,000) should be used for roads. The other 5% should be used to establish an account for the fire chief to use for code enforcement activities related to vegetation management – particularly in and around the hillside roads that are difficult for large vehicles (like fire trucks) to traverse. Increased code enforcement in this regard was a concern of the community expressed in the Measure C campaign. The Oversight Committee concurred in this recommendation, which is reflected in this budget proposal.

We also continue to enjoy an influx of one-time revenues from the Rose Lane Development. The Council has indicated it wishes to initiate the design process for the Community Facility that will be located at Rose Lane during this fiscal year. The Community Facility is identified in the CIP as an unfunded project. Staff anticipates recommending that the Council apply some of the one-time revenue from Rose Lane to funding the next step in the Community Facility project – the design phase.

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.

Budget Initiative	Status	Fiscal Year 2014-15 Objective(s)
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. Determine ways the City might invest a portion of the TOT Fund in the business community.
Cost Recovery	Engineering has greatly enhanced its cost recovery model. Staff is evaluating ways to improve cost recovery in other departments.	Conduct a full assessment of the City's overhead to determine proper billable rates. Conduct an overhaul of City fee schedule.

Budget Initiative	Status	Fiscal Year 2014-15 Objective(s)
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 significantly increase the City's ability to repair roads.	Launch road repair and rehabilitation program. Invest monies in code enforcement related to vegetation impairing the passage of large vehicles, such as emergency responders.
Cost-Effective Delivery of Core Services	City has invested in a new Corporation Yard to improve service delivery from Public Works.	A remodel of Recreation is planned for early in the fiscal year. The remodel will enhance service delivery by creating more space for the public.
Shared Services and Public-Private Partnerships	Ongoing focus of Council and staff. The most significant accomplishments of the past year were personnel sharing agreements between Larkspur Fire and San Rafael Fire and between Larkspur Fire and Corte Madera Fire.	Continue to pursue partnerships.
Engage employee groups in labor-management discussions about fiscal health of City.	Several unanticipated events delayed OPEB analysis. A study is forthcoming early in the fiscal year. The study will be shared with employee groups as we discuss strategies to fund the City's commitment.	Complete an OPEB actuarial analysis and initiate a labor-management discussion to address the issue.

Organizational Changes

In November 2013, the Council authorized the creation of new positions and the reclassification of others in the Library. The changes did have cost-increases associated with them that are reflected in the Fiscal Year 2014-15 budget. Subsequently, the Library staff created a new shift model that allows the regular, benefited staff to provide more coverage of Library hours. This change has reduced the need for part-time, on-call employees to cover these shifts. The reduced use of these part-time employees has resulted in some savings.

Increased demand for financial support services, particularly for the many projects in Public Works, has the Finance Department running at capacity and in need of additional help. The Finance Department currently serves the City of Larkspur, Central Marin Police Authority, Ross Valley Paramedic Authority, and the Larkspur Marina Financing Authority. Plus several assessment districts. Finance is compensated by these agencies. Staff is investigating the possibility of serving one or two more agencies. We are currently in the process of developing a new staffing model for Administration that will add one position. After we have completed the job classification and conferred with the employee association, we anticipate bringing the position before the Council. We have programmed money into the budget for a position to show that it can be funded within the current budget structure.

As previously mentioned, we are hiring a junior engineer and we also anticipate a reclassification in Public Works to reflect an increased level of responsibility relating to the City's storm water system. Anticipated costs are included in the budget.

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 in Administration, where an additional

position will help Finance meet its obligations and will offer some administrative support to the City Manager. Some of this cost impact may be offset by new revenue that the department is pursuing.

General Fund Revenues

Excluding transfers, General Fund revenues are projected at \$14,299,620 which is \$688,770 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 a 1.8% increase in sales tax revenue. One-time fee revenues are anticipated to be higher this year due to increased development activity. 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 \$14,524,494 which is \$753,456 or 5.5% 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. A comparison of General Fund expenditures in each department is provided on Page 4-6. 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. It is anticipated that the reserves in excess of 25% will amount to 3.5% of General Fund expenditures.

Other Funds

The only new fund this year is the Measure C Fund, which is governed by policies set by the City Council. The most significant activity will occur in the Bridge Fund, as construction on Bon Air Bridge will begin.

IN CLOSING

To close, our revenue forecast is quite positive, but we have a number of one-time cost items and long-term liabilities for which we still need to find funding. I am confident that we are up to the task.

Again, I want to acknowledge Finance Director Cathy Orme for her hard work in preparing this budget.

I look forward to the year ahead.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Dan Schwarz". The signature is written in a cursive, flowing style.

Dan Schwarz

CITY OFFICIALS

City Council:

Ann Morrison, Mayor

Larry Chu, Vice Mayor

Kevin Haroff

Dan Hillmer

Catherine Way

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

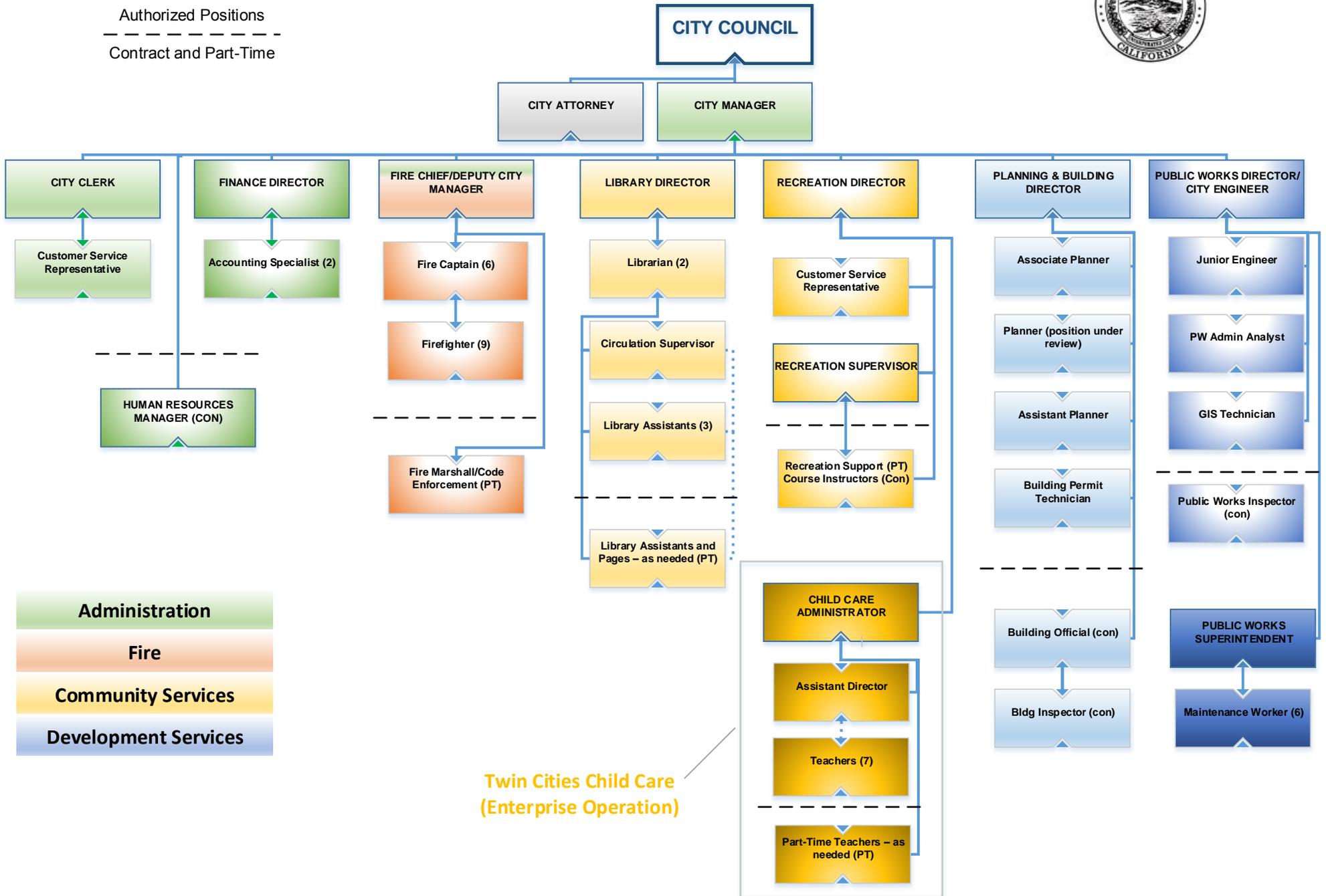
City of Larkspur Organizational Chart

LARKSPUR CITIZENS



Authorized Positions

Contract and Part-Time



Administration

Fire

Community Services

Development Services

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

	2012-13 ACTUAL	2013-14 AMENDED BUDGET	2014-15 ADOPTED BUDGET	\$ INC/(DEC) 2013-14 AMENDED
REVENUE				
Property Taxes	\$ 8,363,336	\$ 8,576,500	\$ 9,019,404	\$ 442,904
Sales Tax	1,903,714	1,725,000	2,015,000	290,000
Other Taxes	1,099,485	1,035,000	1,015,000	(20,000)
Franchise Fees	866,138	810,500	805,500	(5,000)
Licenses & Permits	465,872	523,150	523,150	-
Penalties and Fines	57,799	39,700	39,700	-
Use of money and property	20,901	25,010	18,001	(7,009)
Charges for Services	772,955	744,490	733,365	(11,125)
Other Revenue	72,930	46,500	45,500	(1,000)
Other Agencies	114,723	85,000	85,000	-
TOTAL REVENUE	\$ 13,737,853	\$ 13,610,850	\$ 14,299,620	\$ 688,770
EXPENSE				
City-wide Contract Services	\$ -	\$ -	\$ 176,000	\$ 176,000
City Council	66,657	69,317	63,654	(5,663)
Administration	1,621,037	1,634,883	1,624,975	(9,908)
Building Maintenance	248,798	268,865	258,002	(10,863)
Planning & Building	406,262	513,042	510,036	(3,006)
Building Inspection	238,805	239,574	272,085	32,511
Fire	3,712,454	4,011,488	4,106,912	95,424
Police	3,234,629	3,325,992	3,344,990	18,998
Engineering	431,044	451,333	602,869	151,536
Public Works - Streets	859,553	925,432	1,006,178	80,746
Public Works - Parks	441,540	522,782	649,078	126,296
Recreation	572,870	601,086	636,803	35,717
Library	803,893	847,591	881,074	33,483
Heritage Board	-	-	31,760	31,760
Debt Service	164,455	359,653	360,078	425
TOTAL EXPENSE	\$ 12,801,997	\$ 13,771,038	14,524,494	\$ 753,456
EXCESS/DEFICIENCY OF REVENUE OVER/UNDER EXPENDITURES	935,856	(160,188)	(224,874)	64,686
Transfer In from Other Funds	\$ 327,500	\$ 115,000	\$ 240,000	\$ 125,000
Transfers Out to Other Funds	(370,696)	(10,000)	(15,000)	(5,000)
TOTAL TRANSFERS	\$ (43,196)	\$ 105,000	\$ 225,000	\$ 120,000
NET CHANGE IN FUND BALANCE	\$ 892,660	\$ (55,188)	\$ 126	\$ (55,314)

General Fund Revenues

Account Number	Account Name	2013-2014							
		2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	Amended Total Budget	2013-2014 Total Activity	Projected FYE 2014	Proposed Budget 2014-15	Increase/ (Decrease)
General Fund Revenue									
100-1201-100000	PROPERTY TAXES/SECURED	\$ (6,868,437)	\$ (6,947,127)	\$ (7,259,670)	\$ (7,467,500)	\$ (6,655,124)	\$ (7,420,450)	\$ (7,263,447)	\$ (204,053)
100-1201-100002	Sales Tax In-Lieu (In P Tax)							(700,370)	700,370
100-1201-100001	PROPERTY TAX/ERAF	(829,765)	(796,617)	(769,041)	(775,000)	(440,639)	(972,936)	(775,000)	-
100-1201-101010	PROPERTY TAXES/UNSECURED	(189,906)	(190,890)	(191,395)	(191,000)	(8,233)	(140,273)	(140,273)	(50,727)
100-1201-103007	HOMEOWNERS EXEMPTION	(40,199)	(40,637)	(40,672)	(41,000)	(20,320)	(40,314)	(40,314)	(686)
100-1201-104000	SUPPLEMENTAL	(64,701)	(70,633)	(97,087)	(95,000)	(107,262)	(95,000)	(95,000)	-
100-1201-104001	SUPPLEMENTAL/REDEMPTION	(5,886)	(6,160)	(5,471)	(7,000)	(133,552)	(5,000)	(5,000)	(2,000)
Total	Prop Tax	(7,998,895)	(8,052,063)	(8,363,336)	(8,576,500)	(7,365,130)	(8,673,973)	(9,019,404)	442,904
100-1201-105001	SALES TAX/PROP 172	(80,212)	(86,543)	(91,803)	(95,000)	(71,778)	(95,704)	(95,000)	-
100-1201-105005	SALES TAX	(1,431,978)	(1,496,730)	(1,811,911)	(1,630,000)	(1,502,617)	(2,003,489)	(1,920,000)	290,000
Total	Sales Tax	(1,512,189)	(1,583,274)	(1,903,714)	(1,725,000)	(1,574,395)	(2,099,193)	(2,015,000)	290,000
100-1201-106009	PGE FRANCHISE TAX	(101,604)	(104,440)	(101,508)	(100,500)	-	(111,808)	(100,500)	-
100-1201-107000	GARBAGE FRANCHISE TAX	(371,317)	(420,002)	(452,576)	(445,000)	(292,632)	(448,122)	(445,000)	-
100-1201-108000	CABLE TV FRANCHISE TAX	(267,531)	(261,730)	(269,020)	(265,000)	(133,524)	(267,048)	(260,000)	(5,000)
100-1201-108001	AT&T FRANCHISE	-	-	(43,035)	-	(10,049)	(10,049)	-	-
Total	Franchise Fees	(740,452)	(786,172)	(866,138)	(810,500)	(436,206)	(837,027)	(805,500)	(5,000)
100-1201-109000	BUSINESS LICENSE TAX	(395,888)	(382,041)	(408,191)	(400,000)	(395,957)	(407,000)	(400,000)	-
100-1201-110009	PROPERTY TRANSFER TAX	(74,420)	(105,974)	(109,021)	(110,000)	(137,653)	(137,000)	(100,000)	(10,000)
100-1201-111000	TRANSIENT OCCUPANCY TAX	(456,345)	(508,198)	(582,273)	(525,000)	(458,738)	(550,550)	(515,000)	(10,000)
Total	Other Taxes	(926,653)	(996,212)	(1,099,485)	(1,035,000)	(992,348)	(1,094,550)	(1,015,000)	(20,000)
	Sub Total Taxes	(11,178,189)	(11,417,721)	(12,232,674)	(12,147,000)	(10,368,079)	(12,704,743)	(12,854,904)	(707,907)
100-1202-101002	BUILDING PERMIT	(405,593)	(411,958)	(434,886)	(495,000)	(485,905)	(590,000)	(495,000)	-
100-1202-103016	RESIDENTIAL INSPECTIONS	(17,499)	(26,582)	(26,047)	(24,000)	(20,163)	(25,614)	(24,000)	-
100-1202-102003	OTHER LICENSES & PERMITS	(3,513)	(7,296)	(4,939)	(4,150)	(4,549)	-	(4,150)	-
Total	Licenses & Permits	(426,604)	(445,836)	(465,872)	(523,150)	(510,617)	(615,614)	(523,150)	-
100-1203-101008	VEHICLE CODE FINES/CITY	(6,527)	(5,728)	(11,859)	(5,200)	(14,224)	(20,242)	(5,200)	-
100-1203-102008	VEHICLE CODE FINES/CVC Court fees	(19,504)	(17,501)	(19,889)	(16,500)	(12,551)	(17,783)	(16,500)	-
100-1203-103009	LIBRARY FINES & FEES	(23,531)	(24,755)	(17,661)	(15,000)	(10,865)	(13,639)	(15,000)	-
100-1203-104005	OTHER FINES	(1,500)	(2,700)	(8,390)	(3,000)	(1,500)	(1,500)	(3,000)	-
Total	Penalties & Fines	(51,061)	(50,685)	(57,799)	(39,700)	(39,140)	(53,164)	(39,700)	-
100-1204-101004	INVESTMENT EARNINGS	(44,829)	(34,639)	(18,974)	(25,000)	(515)	(17,050)	(18,000)	7,000
100-1204-102005	RENTAL	(7)	(452)	(2)	(10)	(1)	(1)	(1)	9
100-1308-109005	DISPOSITION OF PROPERTY	(50)	(720)	(1,925)	-	-	-	-	-
100-1308-110000	DISPOSITION OF REAL PROPERTY	-	-	-	-	-	-	-	-
Total	Use of \$ & Property	(44,886)	(35,811)	(20,901)	(25,010)	(516)	(17,051)	(18,001)	7,009

General Fund Revenues

Account Number	Account Name	2013-2014							Increase/ (Decrease)
		2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	Amended Total Budget	2013-2014 Total Activity	Projected FYE 2014	Proposed Budget 2014-15	
100-1205-104004	OFF HWY VEHICLE IN LIEU	-	-	-	-	-	-	-	-
100-1205-105000	CLSA SUBVENTION	(21,416)	(11,655)	-	-	(4,572)	-	-	-
100-1206-101009	PLANNING FEES	(88,354)	(81,440)	(79,401)	(90,000)	(27,087)	(35,031)	(90,000)	-
100-1206-102001	COUNSULTANT ADMIN. FEE	(3,517)	(5,328)	(6,748)	(10,000)	(1,153)	(1,153)	(10,000)	-
100-1206-102004	PLAN CHECKING FEES	(4,328)	(35,336)	(77,311)	(60,000)	(161,701)	(223,254)	(60,000)	-
100-1206-103017	ENGINEERING FEES	-	-	-	-	-	-	-	-
100-1206-104006	FIRE DEPARTMENT SERVICE	(32,487)	(31,027)	(31,117)	(31,000)	-	-	(31,000)	-
100-1206-105003	ENCROACHMENT PERMIT	(33,783)	(26,047)	(29,036)	(28,000)	(16,315)	(19,059)	(28,000)	-
100-1206-106003	SYN FIELD RENTALS	(55,653)	(35,701)	(48,925)	(40,000)	(44,685)	(50,083)	(40,000)	-
100-1206-106004	HALL SCHOOL LOUNGE	(49,325)	(58,388)	(35,779)	(20,000)	(95)	(95)	(20,000)	-
100-1206-106010	RECREATION FEES	(263,928)	(204,926)	(236,942)	(230,000)	(234,216)	(277,111)	(230,000)	-
100-1206-106013	RECREATION RENTAL	(83,946)	(58,876)	(48,316)	(40,000)	(27,722)	(37,600)	(40,000)	-
100-1206-106014	HALL GYM RENTALS	(17,780)	(14,893)	(24,249)	(20,000)	(24,521)	(30,190)	(20,000)	-
100-1206-108002	IN LIEU TAX PAYMENTS	(40,699)	(41,513)	(42,343)	(43,190)	(43,190)	(43,190)	(43,190)	-
100-1206-109008	PLAN RETENTION	(3,667)	(4,906)	(1,625)	(2,300)	(1,728)	(2,360)	(2,300)	-
100-1206-110005	OTHER CURRENT SERVICES Com Dev	(12,168)	(8,778)	(13,264)	(12,000)	(3,326)	13,522	(3,000)	9,000
100-1206-111002	FINANCIAL SERVICES - CMPA/RVPA	(81,000)	(81,000)	(97,900)	(118,000)	(27,000)	(118,000)	(115,875)	2,125
Total	Charges for Services	(792,049)	(699,812)	(772,955)	(744,490)	(612,737)	(823,604)	(733,365)	11,125
		(792)	(700)	(773)	(744)	(613)	(824)	(733)	11
100-1207-102002	FILING FEES	(725.00)	(354)	(1,424)	(1,500)	(429)	(468)	(500)	1,000
100-1207-103000	OTHER REVENUE	(59,195)	(51,190)	(70,800)	(45,000)	(88,748)	(96,768)	(45,000)	-
100-1207-103002	DONATION	-	-	-	-	-	-	-	-
100-1207-103004	STALE DATED CHECKS	-	-	-	-	-	-	-	-
100-1207-103012	COPIES	(980)	(898)	(706)	-	(571)	637	-	-
Total	Other Revenue	(60,900)	(52,442)	(72,930)	(46,500)	(96,599)	(45,500)	(45,500)	1,000
100-1207-109001	FIRE REIMBURSE. STATE/FED	(31,020)	(19,226)	(24,012)	-	(180,804)	(187,830)	-	-
100-1207-109004	RECYCLING GRANT/DOC	-	(10,000)	(5,000)	-	456	-	-	-
100-1207-109007	MISC STATE REVENUE	(9,704)	(32,850)	(85,712)	(85,000)	(1,506)	(1,506)	(85,000)	-
Total	Other Agencies	(40,724)	(62,076)	(114,723)	(85,000)	(189,336)	(85,000)	(85,000)	-
100-9999-351000	TRANS FROM STORM DRAIN 200	(20,000.00)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	-
100-9999-352001	TRANSFER FROM RESERVE	-	-	-	-	-	-	-	-
100-9999-353001	TRANSFER FROM TRANS. 701	(20,000.00)	(10,000)	(20,000)	-	-	-	-	-
100-9999-354000	FROM GAS TAX/ROAD IMPACT	(150,000.00)	(150,000)	(150,000)	(75,000)	(75,000)	(75,000)	(100,000)	(25,000)
100-9999-357001	TRANSFER FROM EQUIP. 111	(118,000.00)	(118,000)	(117,500)	-	-	-	(20,000)	(20,000)
100-9999-358000	TRANSFER FROM BRIDGE FUND	(134,108.00)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(100,000)	(80,000)
Total	Transfers In	(442,108)	(318,000)	(327,500)	(115,000)	(115,000)	(115,000)	(240,000)	(125,000)
Total General Fund Revenue		\$ (13,036,521)	\$ (13,082,383)	\$ (14,065,353)	\$ (13,725,850)	\$ (11,646,090)	\$ (14,615,111)	\$ (14,539,620)	\$ (813,770)



City of Larkspur, CA

General Fund Expenditures

For Fiscal: 2013-2014 Period Ending: 02/28/2014

Account Type							Proposed Budget		Inc/(Dec)
	2011-2012 Total Budget	2011-2012 Total Activity	2012-2013 Total Budget	2012-2013 Total Activity	2013-2014 Total Budget	2013-2014 YTD Activity	2014-2015 2014-2015		
Fund: 100 - GENERAL FUND									
Department: 0000 - Undesignated									
Expense	-	-	-	-	-	-	176,000	-	
Department 0000 - Undesignated Total:	-	-	-	-	-	-	176,000		
Department: 0030 - CITY COUNCIL									
Expense	75,508	62,102	68,078	66,657	69,317	37,796.98	63,654	(5,663)	
Department 0030 - CITY COUNCIL Total:	75,508	62,102	68,078	66,657	69,317	37,796.98	63,654	(5,663)	
Department: 0031 - ADMINISTRATION									
Expense	1,695,263	2,010,915	1,764,861	1,621,037	1,634,883	1,172,265.11	1,624,975	(9,908)	
Department 0031 - ADMINISTRATION Total:	1,695,263	2,010,915	1,764,861	1,621,037	1,634,883	1,172,265.11	1,624,975	(9,908)	
Department: 0035 - BUILDING MAINTENANCE									
Expense	292,400	231,770	260,400	248,798	268,865	203,913.23	258,002	(10,863)	
Department 0035 - BUILDING MAINTENANCE Total:	292,400	231,770	260,400	248,798	268,865	203,913.23	258,002	(10,863)	
Department: 0039 - PLANNING									
Expense	508,369	646,880	470,521	406,262	513,042	309,581.94	510,036	(3,006)	
Department 0039 - PLANNING Total:	508,369	646,880	470,521	406,262	513,042	309,581.94	510,036	(3,006)	
Department: 0045 - FIRE									
Expense	3,869,471	5,572,259	4,002,352	3,712,454	4,011,488	2,597,895.21	4,106,912	95,424	
Department 0045 - FIRE Total:	3,869,471	5,572,259	4,002,352	3,712,454	4,011,488	2,597,895.21	4,106,912	95,424	
Department: 0047 - TRAFFIC									
Expense	3,325,568	3,316,198	3,234,627	3,234,629	3,325,992	2,217,328.00	3,344,990	18,998	
Department 0047 - TRAFFIC Total:	3,325,568	3,316,198	3,234,627	3,234,629	3,325,992	2,217,328.00	3,344,990	18,998	
Department: 0048 - BUILDING INSPECTION									
Expense	159,235	148,034	254,904	238,805	239,574	154,622.60	272,085	32,511	
Department 0048 - BUILDING INSPECTION Total:	159,235	148,034	254,904	238,805	239,574	154,622.60	272,085	32,511	
Department: 0050 - ENGINEERING									
Expense	364,685	359,915	378,086	431,044	451,333	354,183.90	602,869	151,536	
Department 0050 - ENGINEERING Total:	364,685	359,915	378,086	431,044	451,333	354,183.90	602,869	151,536	
Department: 0051 - STREETS									
Expense	864,782	1,003,285	885,743	859,553	925,432	616,312.77	1,006,178	80,746	
Department 0051 - STREETS Total:	864,782	1,003,285	885,743	859,553	925,432	616,312.77	1,006,178	80,746	
Department: 0071 - PARKS									
Expense	473,522	567,518	481,714	441,540	522,782	366,138.80	649,078	126,296	



City of Larkspur, CA

General Fund Expenditures

Budget Worksheet

For Fiscal: 2013-2014 Period Ending: 02/28/2014

Account Type	2011-2012		2012-2013		2013-2014		Proposed Budget		Inc/(Dec)
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2014-2015		
Department 0071 - PARKS Total:	473,522	567,518	481,714	441,540	522,782	366,138.80	649,078	126,296	
Department: 0072 - PARK & RECREATION									
Expense	593,080	649,326	578,635	572,869	601,086	353,624.74	636,803	35,717	
Department 0072 - PARK & RECREATION Total:	593,080	649,326	578,635	572,869	601,086	353,624.74	636,803	35,717	
Department: 0080 - LIBRARY									
Expense	753,001	909,389	820,319	803,893	847,591	556,251.13	881,074	33,483	
Department 0080 - LIBRARY Total:	753,001	909,389	820,319	803,893	847,591	556,251.13	881,074	33,483	
Department: 0085 - Heritage Board									
Expense	-	-	-	-	-	-	31,760	31,760	
Department 0085 - Heritage Board Total:	-	-	-	-	-	-	31,760	31,760	
Department: 0092 - DEBT SERVICE									
Expense	212,726	212,354	165,000	164,455	359,653	238,711.46	360,078	425	
Department 0092 - DEBT SERVICE Total:	212,726	212,354	165,000	164,455	359,653	238,711.46	360,078	425	
Department: 9999 - TRANSFER									
Expense	157,500	157,500	70,000	370,697	10,000	-	15,000	5,000	
Department 9999 - TRANSFER Total:	157,500	157,500	70,000	370,697	10,000	-	15,000	5,000	
Fund 100 Total:	13,345,110	15,847,444	13,435,240	13,172,693	13,781,038	9,178,625.87	14,539,494	758,456	
Report Total:	13,345,110	15,847,444	13,435,240	13,172,693	13,781,038	9,178,625.87	14,539,494	758,456	



City of Larkspur, CA

General Fund Expenditures

Budget Worksheet

For Fiscal: 2013-2014 Period Ending: 02/28/2014

Fund Summary

Fund	2011-2012		2012-2013		2013-2014		Proposed Budget	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2014-2015 2014-2015	
100 - GENERAL FUND	13,345,110	15,847,444	13,435,240	13,172,693	13,781,038	9,178,626	14,539,494	
Report Total:	13,345,110	15,847,444	13,435,240	13,172,693	13,781,038	9,178,626	14,539,494	

KEY REVENUE & EXPENDITURE ASSUMPTIONS

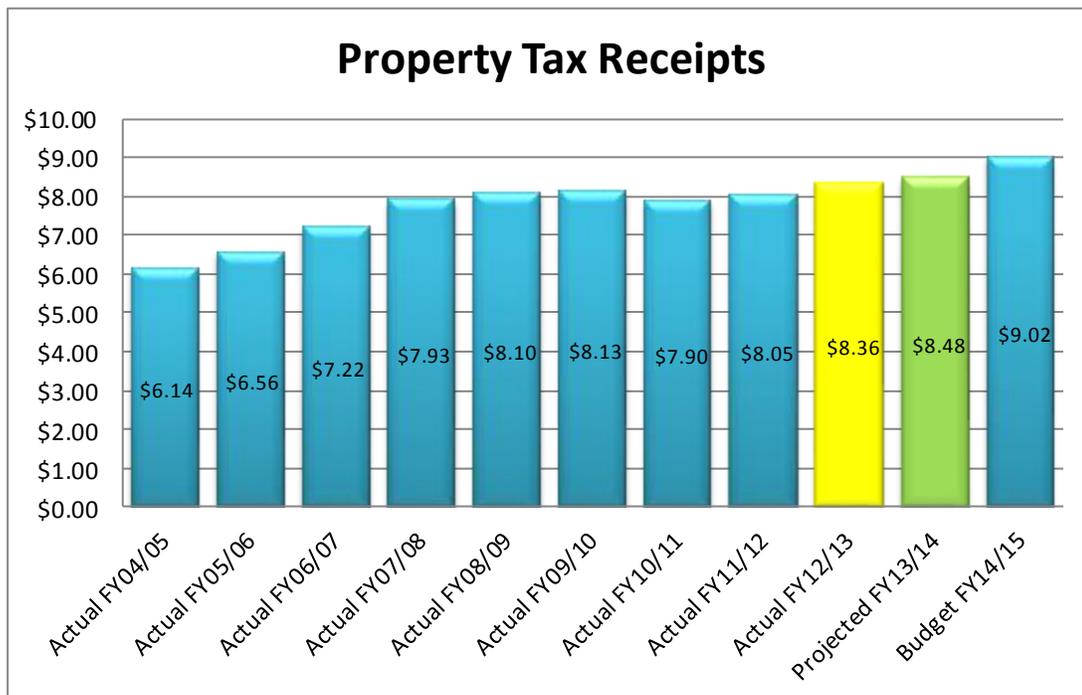
OVERVIEW

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)¹, 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:



¹ 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

The projected year-end property tax revenue for FY 2014/15 is \$8.4M, which is 1% above prior year actual. Projection for FY 2014/15 is at 5% growth, based on the County Assessor's Office latest valuation.

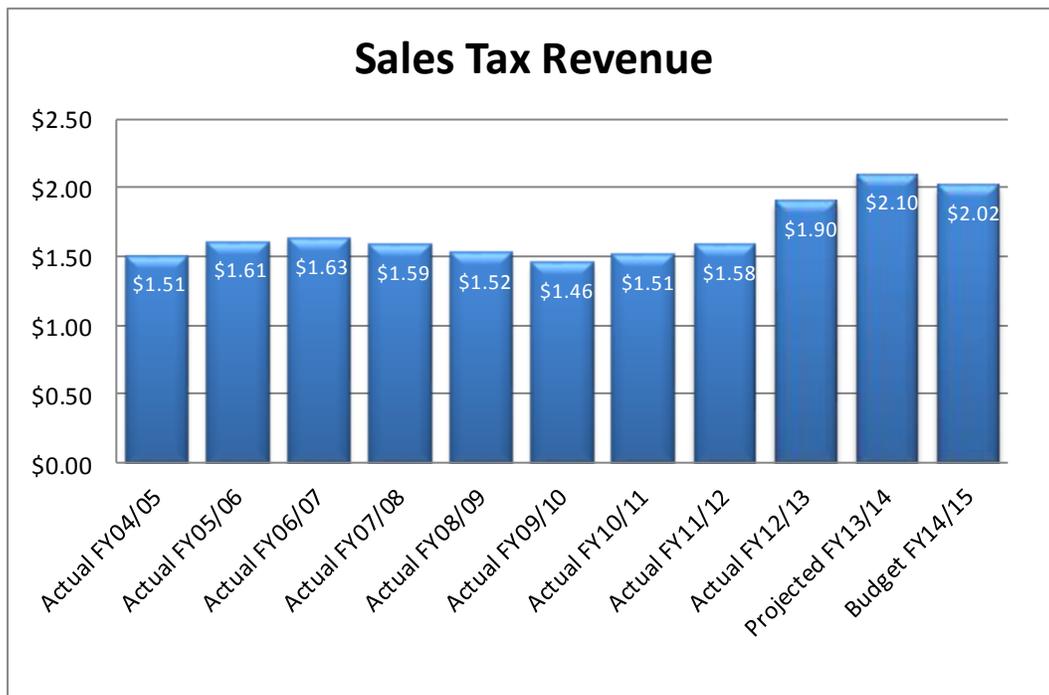
SALES TAX

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 situs 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 2013/14 are projected at approximately \$2 million, \$374K above budget FY 2013/14. Based on MuniServices sales tax projections, sales tax is forecasted at \$2 million in FY 2014/15, a 1.16% increase 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 2014/15 is forecasted at \$900K.

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

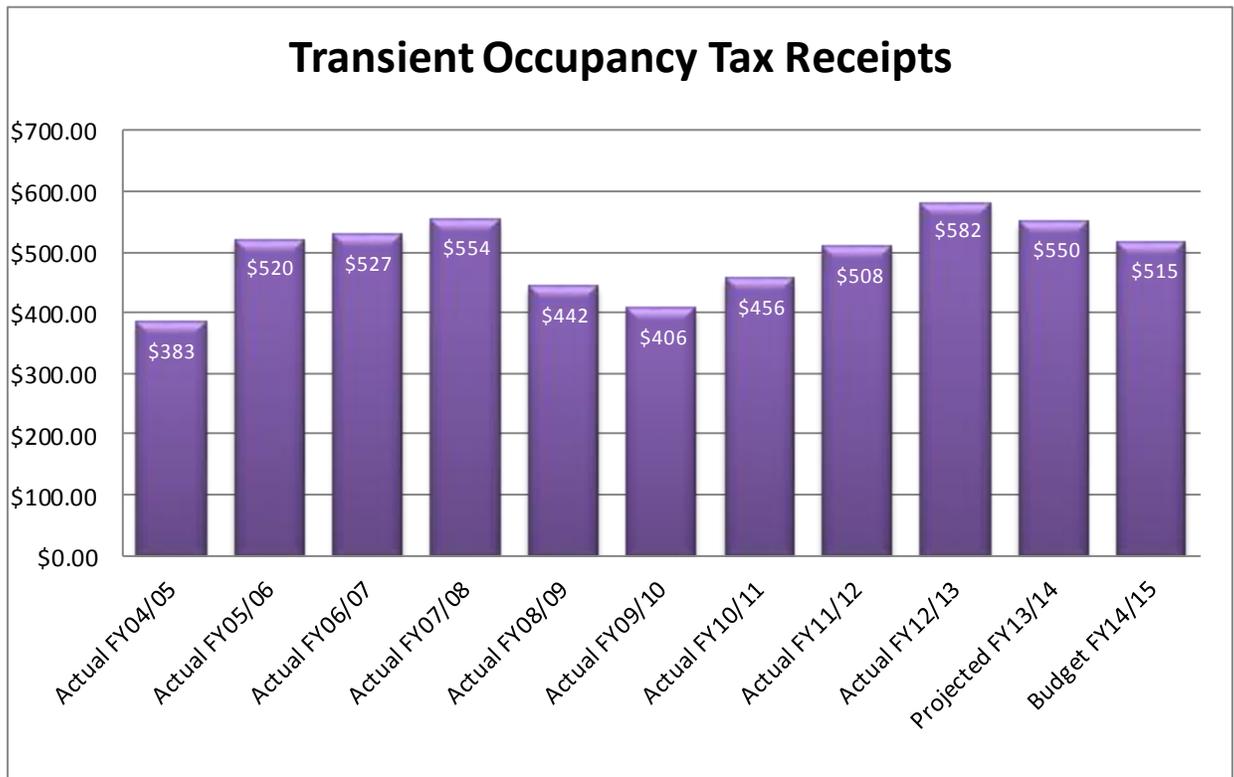


KEY REVENUE & EXPENDITURE ASSUMPTIONS

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 FY2013/14 are approximately \$550K; in the FY2014/15 budget, TOT is projected to decrease by a conservative \$10K.

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. Estimated FY2013/14 revenue is \$407K and for FY 2014/15 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 FY2013/14 at \$137K. This figure is higher than anticipated, reflecting an increase in the housing market, however Larkspur remain conservative for budget FY2014/15 at \$100K.

FRANCHISE FEES

KEY REVENUE & EXPENDITURE ASSUMPTIONS

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 FY2013/14 will be \$111K this is \$11K higher than budgeted. The FY 2014/15 fee is conservatively budgeted flat at \$100.5K.

Cable Television Franchise (Comcast): This franchise fee revenue for FY 2013/14 is estimated to come in at \$267K, tracking right on budget. The FY 2014/15 budget is to remain flat at \$260K.

Refuse Franchise (Marin Sanitary Service): In FY2013/14, franchise fee revenue is estimated at \$448K, slightly higher than budgeted. The budget for FY 2014/15 is \$445K which will remain flat.

Telecommunication Franchise (AT&T): This fee stems from a relatively new franchise fee, starting last June. The estimated FY 2013/14 revenue is \$10K.

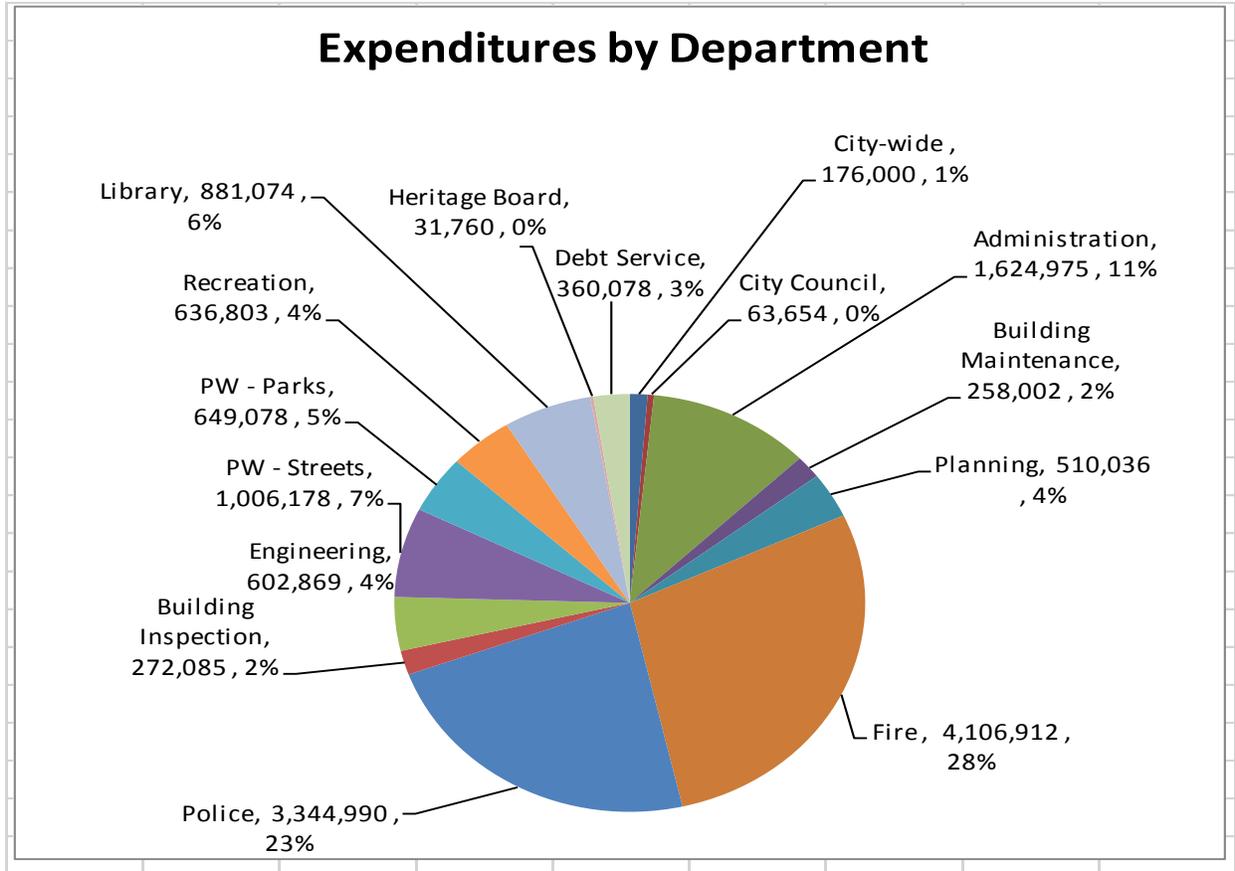
LICENSES & PERMITS

The FY 2013/14 Budget projects Building Permit Fee revenues of \$495K; actual fee revenues are estimated to come in for FY 2013/14 at \$590K. The City is experiencing increased in building activities due to the economic recovery. The budget for FY2014/15 is to remain 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.

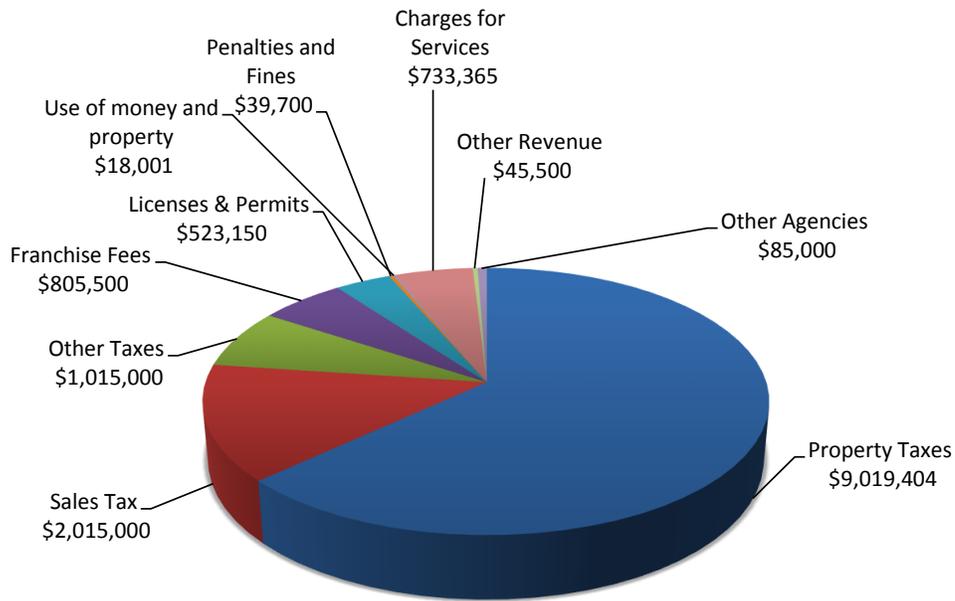
KEY REVENUE & EXPENDITURE ASSUMPTIONS



2014/15 General Fund Revenue Budget in Brief

Where does the City's Money Come From?

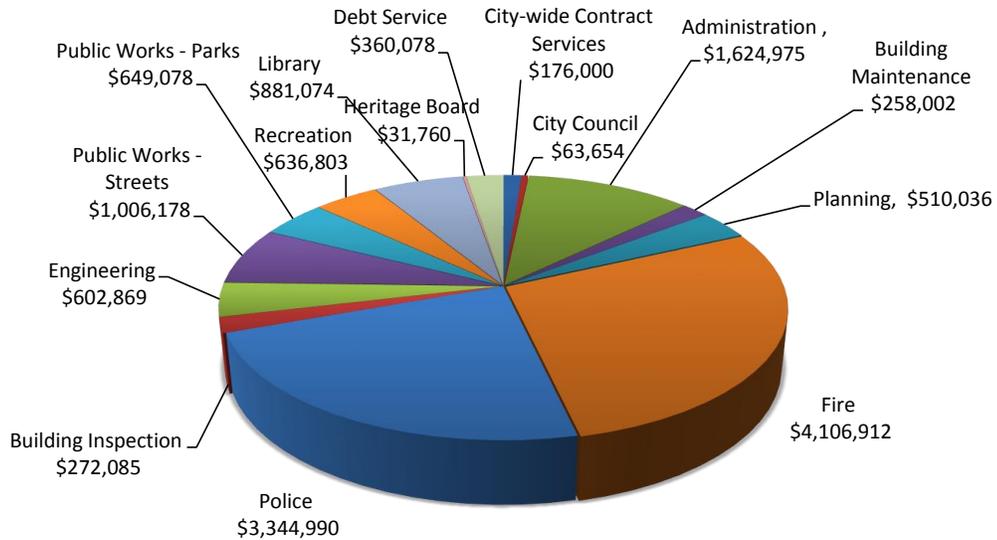
Revenue Summary	2013/14 Amended Budget	2014/15 Adopted Budget	Increase (Decrease)	% Change
Property Taxes	\$ 8,576,500	\$ 9,019,404	\$ 442,904	5.2%
Sales Tax	\$ 1,725,000	\$ 2,015,000	\$ 290,000	16.8%
Other Taxes	\$ 1,035,000	\$ 1,015,000	\$ (20,000)	-1.9%
Franchise Fees	\$ 810,500	\$ 805,500	\$ (5,000)	-0.6%
Licenses & Permits	\$ 523,150	\$ 523,150	\$ -	0.0%
Penalties and Fines	\$ 39,700	\$ 39,700	\$ -	0.0%
Use of money and property	\$ 25,010	\$ 18,001	\$ (7,009)	-28.0%
Charges for Services	\$ 744,490	\$ 733,365	\$ (11,125)	-1.5%
Other Revenue	\$ 46,500	\$ 45,500	\$ (1,000)	-2.2%
Other Agencies	\$ 85,000	\$ 85,000	\$ -	0.0%
TOTAL REVENUES	\$ 13,610,850	\$ 14,299,620	\$ 688,770	5.1%



2014/15 General Fund Expenditures Budget in Brief

How does the City Spend the Money It Receives?

Expenditures by Department	2013/14 Amended Budget	2014/15 Adopted Budget	Increase (Decrease)	% Change
City-wide Contract Services	\$ -	\$ 176,000	\$ 176,000	0.0%
City Council	\$ 69,317	\$ 63,654	\$ (5,663)	-8.2%
Administration	\$ 1,634,883	\$ 1,624,975	\$ (9,908)	-0.6%
Building Maintenance	\$ 268,865	\$ 258,002	\$ (10,863)	-4.0%
Planning	\$ 513,042	\$ 510,036	\$ (3,006)	-0.6%
Fire	\$ 4,011,488	\$ 4,106,912	\$ 95,424	2.4%
Police	\$ 3,325,992	\$ 3,344,990	\$ 18,998	0.6%
Building Inspection	\$ 239,574	\$ 272,085	\$ 32,511	13.6%
Engineering	\$ 451,333	\$ 602,869	\$ 151,536	33.6%
Public Works - Streets	\$ 925,432	\$ 1,006,178	\$ 80,746	8.7%
Public Works - Parks	\$ 522,782	\$ 649,078	\$ 126,296	24.2%
Recreation	\$ 601,086	\$ 636,803	\$ 35,717	5.9%
Library	\$ 847,591	\$ 881,074	\$ 33,483	4.0%
Heritage Board	\$ -	\$ 31,760	\$ 31,760	0.0%
Debt Service	\$ 359,653	\$ 360,078	\$ 425	0.1%
TOTAL EXPENDITURES	\$ 13,771,038	\$ 14,524,494	\$ 753,456	5.5%



Account Number	Account Name	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014	2013-2014 Total Budget	2014-2015	Inc/(Dec)	Notes
					YTD Activity Through February		Proposed Budget		
City-wide									
100-0000-001-012000	CONTRACT SERVICES	-	-	-	-	-	\$ 176,000	\$ 176,000	New category
City Council									
100-0030-000-003000									
100-0030-000-005000	PART TIME	\$ 17,160	\$ 17,160	\$ 16,500	\$ 10,725	\$ 17,500	\$ 17,160	\$ (340)	
100-0030-000-007000	HEALTH BENEFITS	42,297	33,752	40,161	23,023	41,827	35,901	(5,926)	
100-0030-000-008000	MEDICARE	227	212	190	126	254	249	(5)	
100-0030-000-008001	PERS	3,116	3,404	3,000	1,475	3,436	2,071	(1,365)	
100-0030-000-010000	SIDE FUND LOAN PAYMENTS	-	(123)	218	479	-	-	-	
100-0030-001-012000	SOCIAL SECURITY	-	-	-	-	-	-	-	
100-0030-002-026000	CONTRACT SERVICES	-	1,653	4,325	-	1,000	3,273	2,273	MCCMC City of San Rafael
100-0030-004-041000	OFFICE SUPPLIES	-	942	442	528	500	500	-	
100-0030-004-042000	TELEPHONE	411	356	-	411	-	500	500	
100-0030-007-074000	CONFERENCE/TRAVEL/LODGING	2,373	4,746	1,821	1,050	4,000	4,000	-	
100-0030-007-074001	RENT	-	-	-	-	800	-	-	
	Total	\$ 65,584	\$ 62,102	\$ 66,657	\$ 37,815	\$ 69,317	\$ 63,654	\$ (4,863)	

Account Number	Account Name	2013-2014			2014-2015		Inc/(Dec)	Notes
		2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	YTD Activity Through February	2013-2014 Total Budget		
Administrations								
100-0031-000-001000								
100-0031-000-001003	SALARIES	\$ 668,272	\$ 667,368	\$ 608,726	\$ 392,446	\$ 620,386	\$ 707,742	\$ 87,356 Salaries, def comp & alter medical
100-0031-000-002000	RHS/ADMIN LEAVE	10,134	6,852	18,600	-	22,110	27,745	5,635
100-0031-000-003000	OVERTIME	-	-	-	-	-	-	-
100-0031-000-003001	PART TIME	-	-	-	-	-	-	-
100-0031-000-005000	CONTRACT	7,713	8,020	7,784	4,633	8,000	4,000	(4,000) Video service
100-0031-000-006000	HEALTH BENEFITS	143,740	164,118	143,286	82,258	141,742	195,467	53,725
100-0031-000-007000	LONG TERM DISABILITY	2,136	2,747	2,312	1,524	2,597	2,855	258
100-0031-000-008000	MEDICARE	9,795	9,812	9,089	5,718	8,926	9,987	1,061
100-0031-000-008001	PERS	151,038	145,553	105,172	50,896	86,235	100,328	14,093
100-0031-000-009003	SIDE FUND LOAN PAYMENTS	-	352,492	7,794	15,380	36,974	-	-
100-0031-000-010000	VISION	250	613	490	360	-	2,100	2,100
100-0031-000-011000	SOCIAL SECURITY	-	-	37	37	-	-	-
100-0031-000-011001	DEFERRED COMP	6,501	6,403	14,388	14,839	23,742	21,915	(1,827)
100-0031-000-011001	Cost recovery	-	-	-	-	-	-	-
100-0031-001-012000	CONTRACT SERVICES	29,864	71,144	44,728	20,069	45,000	48,300	3,300 See detail
100-0031-001-012001	AUDITING	28,030	27,734	28,397	23,395	35,000	37,375	2,375
100-0031-001-012030	HUMAN RESOURCES CONTRACT	6,885	20,859	57,997	34,713	45,000	35,000	(10,000)
100-0031-001-016000	LEGAL SERVICES	123,669	162,402	176,129	115,299	120,000	175,000	55,000
100-0031-001-016001	ROSS VALLEY SANITARY DIST.	21,966	-	-	-	-	-	-
100-0031-001-016002	LEGAL FEES- GRABISCH	17,812	-	54,053	3,683	-	-	-
100-0031-001-016003	LEGAL- G. MARCH	-	-	37,304	-	-	-	-
100-0031-001-016004	LEGAL- SKAFF PAYMENTS	-	-	-	40,000	-	-	-
100-0031-001-016005	Legal 31 Piedmont Nuisance	-	-	-	3,346	-	-	-
100-0031-001-016006	Legal SMART Area Plan	-	-	-	11,209	-	-	-
100-0031-002-026000	OFFICE SUPPLIES	9,360	8,872	9,350	11,651	15,000	15,000	-
100-0031-004-040000	POSTAGE	6,984	9,238	6,388	12,542	15,000	15,000	-
100-0031-004-041000	TELEPHONE	5,677	5,065	8,191	4,020	6,000	6,000	-
100-0031-004-042000	TRAVEL & LODGING	4,725	2,955	4,100	5,686	11,000	2,000	(9,000)
100-0031-004-042001	Conference & Meetings	-	-	-	-	-	6,000	6,000 New
100-0031-004-042003	Training	-	-	-	-	-	3,000	3,000 New
100-0031-004-043000	AUTOMOBILE/PRIVATE	10,490	13,200	13,200	8,700	13,200	14,500	1,300
100-0031-005-056000	EQUIPMENT REPAIRS	50	-	-	-	1,000	-	(1,000)
100-0031-006-060000	GENERAL LIABILITY INS	-	-	-	-	-	-	-
100-0031-006-062000	WORKERS COMP INSURANCE	13,284	10,660	15,104	11,290	15,250	19,187	3,937
100-0031-006-063001	UNEMPLOYMENT INSURANCE	-	-	-	11,700	-	-	-
100-0031-006-064000	INSURANCE/MISC	-	-	-	-	-	-	-
100-0031-007-070000	DUES/MEMBERSHIP	12,009	12,051	13,308	18,301	14,600	26,500	11,900 See detail
100-0031-007-072000	ADVERTISING	3,180	1,601	1,216	775	1,000	1,000	-
100-0031-007-073001	SPECIAL DONATIONS	39,634	27,913	26,324	25,899	45,000	1,000	(44,000) Redwood Safe & Sober
100-0031-007-073002	CONTINGENCY SPEC	-	-	14,900	69,003	10,000	-	(10,000)
100-0031-007-073005	CONTINGENCY	16,041	19,588	25,714	23,478	20,000	100,000	80,000
100-0031-007-074000	RENT	-	-	-	-	100	-	(100)
100-0031-007-074001	EQUIPMENT REPLACEMENT	-	75,000	-	-	-	-	-
								Animal Control, MTA fees, Marin County of Registrations of voters move to City wide not an election year
100-0031-008-087010	PAYMENTS TO OTHER AGENCIES	156,198	132,454	123,256	146,398	158,521	-	(158,521)
100-0031-009-090000	CAPITAL OUTLAY	-	-	10,000	-	20,000	10,000	(10,000)
100-0031-009-090001	FINANCE COMMITTEE	-	-	-	-	-	-	-
100-0031-009-090002	CLASP	-	-	-	-	-	-	-
100-0031-009-090003	MISCELLANEOUS	3,495	46,200	33,700	16,156	93,500	500	(93,000)
100-0031-009-090016	Bank Fees	-	-	-	314	-	500	500
	Total							
		\$ 1,508,931	\$ 2,010,915	\$ 1,621,037	\$ 1,185,717	\$ 1,634,883	\$ 1,624,975	\$ (9,908)

Budget Detail**Cityity-wide & Administration****Citywide 0000**

Marin General Services Authority	21,690.00
Tam CMA fee	42,009.50
Marin County Animal Control	110,000.00
Misc MOU Ed reimbursement	5,000.00

Total 178,699.50

Contract Services

International Mailing Ec Maintenance Postage Machine	550.00
Discovery Office Systems 1095	5,000.00
Code Publishing 1074 Cynthia muni code web posting	1,100.00
Mail Finance 1246 Postage meter lease payment	650.00
Video Services	11,000.00
Gladwel Gov Services	10,000.00
Sherry Lund	20,000.00

Total 48,300.00

Membership & Dues

Association of Bay Area Governments ABAG	2,859.00
Adobe Monthly Cloud - new letter	600.00
ICMA	1,400.00
PERS PAC annual news letter	250.00
Municipal Treasurer - Cathy	155.00
Notary	580.60
CCMF - Dan	400.00
MCCMC	750.00
League of Cities	6,307.70
CSMFO - Cathy	110.00
Wellness benefit	1,800.00
LAFCO	11,000.00

Total 26,212.30

ADMINISTRATION

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 2013/2014

- ✓ Assisted the City Council in articulating the need for Measure C, the ½-cent sales tax that passed in November 2013.
- ✓ Hired new Finance Director, Cathy Orme, due to the retirement of Amy Koenig; restructured Finance Department staff to improve and expand services.
- ✓ Continued implementation of Tyler Technologies financial software and implemented a citywide technology upgrade program.
- ✓ Reviewed and improved City's record management procedures.
- ✓ Oversaw 2013 citywide election for 3 council seats and Measure C.

MAJOR GOALS FOR FISCAL YEAR 2014/15

- GOAL 1: Analyze the City's OPEB Liability and propose a financing plan.**
The City is in the process of having its Other Post-Employment Benefits liability assessed and will then discuss how best to address the cost.
- GOAL 2: Facilitate design process for the Community Facility at Rose Lane.**
Process anticipated to begin in Fall 2014.
- GOAL 3: Continue to shift City to cash flow budgeting and assess cost-recovery potential in all operations.**
Cash flow budgeting will help the City monitor its reserves and fund balances to ensure there is cash on hand for all contingencies.
- GOAL 4: Establish new records retention standards and procedures.**
City Clerk will oversee this process with help from all departments.

Account Number	Account Name	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014	2013-2014 Budget	2014-2015	Inc/(Dec)	Notes
					YTD Activity Through February		Proposed Total Budget		
Building Maintenance									
100-0035-001-012014	CONTRACT SERVICES/COMPUTER	\$ 15,362	\$ -	\$ 9,216	\$ -	\$ 15,000	\$ -	\$ (15,000)	
100-0035-003-030000	UTILITIES	16,506	16,705	16,013	9,085	18,000	18,000	-	
100-0035-004-041001	TELEPHONE/INTERNET	-	-	-	-	-	-	-	
100-0035-005-052000	BUILDING & STRUCTURES MAINT	44,594	41,329	66,860	44,109	65,000	65,000	-	
100-0035-005-056000	EQUIPMENT REPAIRS	8,914	27,294	21,303	6,482	25,000	25,000	-	
100-0035-005-056001	HALL SCHOOL MULTI-USE FIELD	-	-	-	4,800	8,000	8,000	-	
100-0035-006-060000	GENERAL LIABILITY INS	99,256	90,421	105,130	108,352	85,000	105,737	20,737	
100-0035-006-061000	BUILDING AND PROPERTY INS	29,002	28,621	28,477	29,285	50,465	33,765	(16,700)	
100-0035-007-073002	CONTINGENCY SPEC	-	-	-	-	-	-	-	
100-0035-007-074000	RENT	2,400	2,400	1,800	1,800	2,400	2,500	100	
100-0035-007-074001	EQUIPMENT REPLACEMENT	-	25,000	-	-	-	-	-	
	Total	\$ 216,034	\$ 231,770	\$ 248,798	\$ 203,913	\$ 268,865	\$ 258,002	\$ (10,863)	

Account Number	Account Name	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014	2013-2014	2014-2015	Inc/(Dec)	Notes
					YTD Activity Through February	Total Budget	Proposed Budget		
Panning & Building									
100-0039-000-001000	SALARIES	\$ 297,547	\$ 203,172	\$ 211,139	\$ 169,124	\$ 279,356	\$ 299,753	\$ 20,397	
100-0039-000-001003	RHS/ADMIN LEAVE	6,748	3,641	4,000	-	4,956	4,000	(956.00)	
100-0039-000-002000	OVERTIME	-	-	-	-	1,500	1,500	-	
100-0039-000-003000	PART TIME	58,128	67,275	77,580	51,865	74,000	25,000	(49,000)	Meetings Notes
100-0039-000-003001	CONTRACT	-	-	-	-	-	3,000	3,000	
100-0039-000-005000	HEALTH BENEFITS	55,020	44,097	37,256	29,387	46,015	63,794	17,779	
100-0039-000-006000	LONG TERM DISABILITY	994	864	805	688	1,107	1,186	79	
100-0039-000-007000	MEDICARE	5,137	3,986	4,482	3,160	9,427	6,279	(3,148)	
100-0039-000-008000	PERS	73,256	55,424	47,172	29,800	40,949	43,836	2,887	
100-0039-000-008001	SIDE FUND LOAN PAYMENTS	-	172,225	2,950	8,365	13,899	13,899	-	
100-0039-000-009003	VISION	-	-	-	-	-	1,305	1,305	
100-0039-000-010000	SOCIAL SECURITY	38	389	99	-	-	-	-	
100-0039-000-011000	DEFERRED COMP	2,810	1,880	2,332	1,726	4,233	2,997	(1,236)	
100-0039-001-012000	CONTRACT SERVICES	1,938	65,555	2,354	1,120	15,000	24,200	9,200	
100-0039-001-012025	MATCH FOR MTC GRANT	-	10,000	-	-	-	-	-	
100-0039-002-021000	AUTOMOTIVE FUELS	-	-	-	-	-	-	-	
100-0039-002-026000	OFFICE SUPPLIES	908	679	1,520	268	1,700	1,500	(200)	Planning projects
100-0039-004-040000	POSTAGE	-	-	-	-	-	-	-	
100-0039-004-041000	TELEPHONE	1,750	1,543	737	197	2,000	1,000	(1,000)	
100-0039-004-042000	TRAVEL/LODGING	910	115	208	-	2,000	-	(2,000)	
100-0039-004-042001	Conferences & Meeting	-	-	-	-	-	750	750	Planner's conference APA
100-0039-004-042003	Training	-	-	-	-	-	800	800	
100-0039-004-043000	AUTOMOBILE/PRIVATE	4,200	1,409	4,415	3,582	4,200	4,200	-	
100-0039-005-056000	EQUIPMENT REPAIRS	529	385	474	344	700	-	(700)	
100-0039-006-062000	WORKERS COMP INSURANCE	6,961	6,491	6,929	8,445	8,500	8,977	477	
100-0039-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	1,125	1,772	1,768	1,262	1,500	1,060	(440)	
100-0039-007-072000	ADVERTISING	1,606	504	-	-	2,000	1,000	(1,000)	Ordinances
100-0039-007-074001	EQUIPMENT REPLACEMENT	-	5,000	-	-	-	-	-	
100-0039-009-090000	SPECIAL PROJECTS	-	-	-	-	-	-	-	
Total		\$ 519,605	\$ 646,406	\$ 406,219	\$ 309,332	\$ 513,042	\$ 510,036	\$ (3,006)	

Account Number	Account Name	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014	2013-2014 Total Budget	2014-2015	Inc/(Dec)	Notes
					YTD Activity Through February		Proposed Budget		
Building Inspection									
100-0048-000-001000	SALARIES	\$ -	\$ -	\$ 73,245	\$ 48,451	\$ 75,600	\$ 107,846	\$ 32,246	
100-0048-000-002000	OVERTIME	-	-	-	-	-	-	-	
100-0048-000-003000	PART TIME	6,540	9,250	9,000	3,740	10,000	12,595	2,595	
100-0048-000-005000	HEALTH BENEFITS	6,994	6,746	14,631	9,484	17,030	20,990	3,960	
100-0048-000-006000	LONG TERM DISABILITY	-	-	229	175	274	425	151	
100-0048-000-007000	MEDICARE	95	134	1,193	757	1,096	2,527	1,431	
100-0048-000-008000	PERS	-	-	12,689	7,021	11,083	16,928	5,845	
100-0048-000-008001	SIDE FUND LOAN PAYMENTS	-	-	963	2,387	3,762	3,762	-	
100-0048-000-009003	VISION	-	-	-	-	-	375	375	New
100-0048-000-010000	SOCIAL SECURITY	405	574	570	232	765	-	(765)	
100-0048-000-011000	DEFERRED COMP	-	-	713	480	714	1,078	364	
									Separate building inspections (4x per week) and building official (as needed basis)
100-0048-001-012000	CONTRACT SERVICES	157,677	124,035	117,162	76,794	115,000	100,000	(15,000)	
100-0048-001-012027	NUISANCE ABATEMENT/CODE ENF.	-	870	1,586	1,215	-	-	-	
100-0048-002-021000	AUTOMOTIVE FUELS	-	-	-	-	-	-	-	
100-0048-002-026000	OFFICE SUPPLIES	1,352	-	5,280	-	-	-	-	
100-0048-002-028000	MATERIALS & SUPPLIES	310	226	344	1,131	1,000	1,000	-	
100-0048-004-040000	POSTAGE	-	-	-	-	-	-	-	
100-0048-004-041000	TELEPHONE	-	-	-	-	-	-	-	
100-0048-004-042000	TRAVEL & LODGING	1,200	1,200	1,200	600	1,200	1,200	-	Cell phone fixed amount
100-0048-004-042001	Conferences & Meeting	-	-	-	-	-	-	-	
100-0048-004-042003	Training	-	-	-	-	-	-	-	
100-0048-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	-	-	-	-	-	-	-	
100-0048-006-062000	WORKERS COMP INSURANCE	236	-	-	2,048	2,050	3,359	1,309	
100-0048-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	100	-	-	-	-	-	-	
100-0048-007-073002	CONTINGENCY SPEC	-	-	-	-	-	-	-	
100-0048-007-074001	EQUIPMENT REPLACEMENT	-	5,000	-	108	-	-	-	
Total		\$ 174,909	\$ 148,034	\$ 238,805	\$ 154,623	\$ 239,574	\$ 272,085	\$ 32,511	

Account Number	Account Name	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014	2013-2014 Total Budget	2014-2015	Inc/(Dec)	Notes
					YTD Activity Through February		Proposed Budget		
Heritage Board									
100-0085-000-001000	SALARIES						\$ 20,648	\$ 20,648	
100-0085-000-002000	OVERTIME							-	
100-0085-000-003000	PART TIME							-	
100-0085-000-005000	HEALTH BENEFITS						3,291	3,291	
100-0085-000-006000	LONG TERM DISABILITY						76	76	
100-0085-000-007000	MEDICARE						299	299	
100-0085-000-008000	PERS						3,240	3,240	
100-0085-000-011000	DEFERRED COMP						206	206	
100-0085-001-012000	CONTRACT SERVICES						3,000	3,000	
100-0085-002-026000	Office Supplies						840	840	
100-0085-007-074000	Rent						160	160	Safe Deposit Box
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,760	\$ 31,760	

PLANNING

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 2013/14

- ✓ Facilitated Station Area Plan process
- ✓ Adopted Single Use Plastic Bag Ordinance
- ✓ Recruited two historic architectural consulting firms to serve as project consultants
- ✓ Completed a draft five-year, 2010 Greenhouse Gas Emissions Inventory
- ✓ Completed First Phase of unified Records Retention; set procedures for Project File Conversion and processed 39 Boxes for Destruction

MAJOR GOALS FOR FISCAL YEAR 2014/15

- GOAL 1: Complete General Plan Update.**
Includes amending the Circulation Element to include Complete Streets initiatives and streamlined update of Housing Element
- GOAL 2: Assist with Community Facility Design Process.**
Provide technical support, particularly with respect to implementation of the goals of the Community Facility Parcel Master Plan.
- GOAL 3: Review Ordinance and Regulations**
Assess various ordinances and regulations for Planning Commission and City Council discussion. In particular, analyze zoning ordinance for opportunities to clarify and streamline. Prepare a local density bonus ordinance; clarify Circulation Assessment Permit (CAP) regulations; update use definitions and parking standards; assess urban agriculture, and animal-keeping.
- GOAL 4: Work with CMPA to amend the noise ordinance**
Adopt more practicable and enforceable regulations, consistent with Corte Madera and San Anselmo.

BUILDING

NEAL TOFT, PLANNING & BUILDING DIRECTOR

Building functions include plan review, permit issuance, inspection of construction projects, resale inspections, and municipal code oversight to ensure compliance with all applicable codes and ordinances. Staff duties include counter service, plan review, permit inspection, and field enforcement, as well as management of plan check services, flood plain administration, response to ADA code inquiries, and building policies and code updates. The City currently contracts for Building Official and Building Inspector support.

SERVICES

MANDATED/CORE SERVICES: Building is responsible for ensuring the City complies with all applicable State, Federal, regional, and local laws governing construction.

ADDITIONAL SERVICES: The Building Permit Technician provides general customer service and support at the main counter (in addition to regular duties and permit processing).

MAJOR TASKS COMPLETED IN FISCAL YEAR 2013/14

- ✓ Implemented to new Tyler permit software for building, encroachment, and grading permits as part of finance system update. Initiated conversion to digitizing all records and new permit submittals.
- ✓ Amended and updated Titles 14 (Fire Prevention) & 15 (Building Regulations) to adopt and amend the 2013 California Building Standards Code, Title 24, including Cal Green for new construction and additions and remodels.

MAJOR GOALS FOR FISCAL YEAR 2014/15

- GOAL 1: Improve permit tracking, coordinated inspection reporting, and recovery of costs.**
Building is working to increase the effectiveness and efficiency of its procedures.
- GOAL 2: Establish work-flow protocol to coordinate efficient intra-departmental review of permits.**
Building is working with the other development services to increase effectiveness and efficiency of across disciplines.
- GOAL 3: Complete records management protocols for digital conversion of permit files.**
Conversion to digital files will greatly reduce the storage space required by Building.
- GOAL 4: Work with CMPA to amend the noise ordinance**
Adopt more practicable and enforceable regulations, consistent with Corte Madera and San Anselmo.

**CENTRAL MARIN POLICE AUTHORITY
ANNUAL BUDGET⁽¹⁾**

GENERAL FUND EXPENDITURE COMPARISON

	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	BUDGET 2013-14	PROPOSED 2014-15
ADMINISTRATION	1,589,813	1,470,308	1,506,111	1,855,487	2,015,953	1,861,403
COMMUNICATIONS	854,461	856,718	796,701	1,095,004	1,427,720	1,501,397
INVESTIGATIONS	298,237	293,623	319,315	489,727	496,580	701,550
JUVENILE	142,250	139,990	141,261	155,948	163,157	164,446
FIELD OPERATIONS	4,026,498	3,757,049	3,933,130	6,196,473	6,612,541	6,452,361
SCHOOL RESOURCE	126,817	132,325	139,276	151,534	149,762	144,522
TOTAL OPERATING	7,038,076	6,650,013	6,835,794	9,944,173	10,865,714	10,825,680

(1) The Central Marin Police Authority (CMPA) presents their budget to their Police Council for adoption.

On June 19th, 2014 the Authority's Board Members adopted the FY 2014/15 budget.

The City of Larkspur is providing a summary of CMPA's FY 2014/15 budget, for more details, visit <http://centralmarinpolice.org>

**CENTRAL MARIN POLICE AUTHORITY
ANNUAL BUDGET**

REVENUES

	FY 2013-14	Corte Madera	Larkspur	San Anselmo	
Vehicle Abatement	29,000	6,000	8,000	15,000	
Department of Justice Grants	50,000	16,667	16,667	16,667	
Special Events	15,000	5,000	5,000	5,000	
Investment Earnings	2,000	667	667	667	
Coalition Grant	60,000	30,000	30,000		
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	2,500	833	833	833	
State Mandated Cost Reimbursement	3,000	1,000	1,000	1,000	
COPS Funding	300,000	100,000	100,000	100,000	
Total Revenues		184,500	186,500	158,500	
Total Expenditures		3,187,471	3,531,490	4,037,197	10,756,158
CY City/Town Contribution		3,002,971	3,344,990	3,878,697	10,226,658
Monthly Payment		250,248	278,749	323,225	
PY City/Town Contribution		3,028,027	3,325,992	3,897,433	10,251,452
Difference between CY & PY		25,056	(18,998)	18,736	24,794

Account Number	Account Name	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014		2014-2015 Proposed Budget	Inc/(Dec)
					YTD Activity Through February	Total Budget		
Fire Department								
100-0045-000-001000	SALARIES	\$ 1,784,621	\$ 1,658,220	\$ 1,764,969	\$ 1,085,987	\$ 1,853,974	\$ 1,718,405	\$ (135,569)
100-0045-000-001005	RHS VACATION FIRE	30,463	21,049	26,698	25,935	31,732	27,000	(4,732)
100-0045-000-002000	OVERTIME	366,802	372,902	449,127	434,403	300,000	537,992	237,992
100-0045-000-003000	PART TIME	44,800	28,440	24,980	19,560	45,000	45,000	-
100-0045-000-004000	HOLIDAY PAY	79,519	79,932	39,966	41,753	87,660	76,712	(10,948)
100-0045-000-005000	HEALTH BENEFITS	404,856	470,345	467,343	266,285	510,080	506,889	(3,191)
100-0045-000-006000	LONG TERM DISABILITY	-	-	176	302	180	360	180
100-0045-000-007000	MEDICARE	27,724	28,306	29,962	20,651	26,252	24,138	(2,114)
100-0045-000-008000	PERS	911,044	707,025	511,799	278,247	446,222	441,062	(5,160)
100-0045-000-008001	SIDE FUND LOAN PAYMENTS	-	1,883,550	85,410	205,261	335,869	335,869	-
100-0045-000-009000	UNIFORM	8,640	8,160	8,160	-	8,160	8,640	480
100-0045-000-010000	SOCIAL SECURITY	3,188	2,269	2,300	1,213	3,443	-	(3,443)
100-0045-000-011000	DEFERRED COMP	3,173	1,683	1,831	1,198	1,716	-	(1,716)
100-0045-001-012000	CONTRACT SERVICES	96,001	108,272	114,218	71,273	110,000	120,000	10,000
100-0045-002-021000	AUTOMOTIVE FUELS	23,562	14,387	19,268	11,280	25,000	25,000	-
100-0045-002-025000	SMALL TOOLS & EQUIPMENT	2,626	2,642	2,239	1,645	2,500	2,500	-
100-0045-002-026000	OFFICE SUPPLIES	2,251	1,819	1,399	909	3,500	3,500	-
100-0045-002-026005	TECHNOLOGY SUPPLIES	1,910	100	1	2	4,000	4,000	-
100-0045-002-027000	UNIFORM & CLOTHING	10,581	5,182	14,521	4,155	15,000	15,000	-
100-0045-002-028000	MATERIALS & SUPPLIES	6,191	7,797	2,619	4,104	23,000	23,000	-
100-0045-003-030000	UTILITIES	18,240	18,846	19,248	12,381	17,000	17,000	-
100-0045-004-040000	POSTAGE	-	-	-	-	-	-	-
100-0045-004-041000	TELEPHONE	8,145	9,086	8,256	3,325	15,000	15,000	-
100-0045-004-042000	CONFERENCE/TRAVEL/LODGING	2,865	2,584	1,397	506	5,000	5,000	-
100-0045-005-050000	LANDSCAPING	-	-	-	39	-	1,000	1,000
100-0045-005-052000	BUILDING & STRUCTURES MAINT	10,826	12,133	9,441	24,547	-	12,000	12,000
100-0045-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	44,215	35,939	29,057	23,550	1,000	33,000	32,000
100-0045-005-056000	EQUIPMENT REPAIRS	4,458	6,573	5,631	2,386	12,000	18,000	6,000
100-0045-006-062000	WORKERS COMP INSURANCE	42,782	46,061	42,560	49,182	29,000	60,845	31,845
100-0045-006-063001	UNEMPLOYMENT INSURANCE	-	-	-	-	18,000	12,000	(6,000)
100-0045-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	5,300	5,900	5,900	7,150	49,200	7,500	(41,700)
100-0045-007-073002	CONTINGENCY SPEC	-	-	-	-	-	-	-
100-0045-007-074000	RENT	-	-	-	-	7,500	-	(7,500)
100-0045-007-074001	EQUIPMENT REPLACEMENT	-	30,000	-	-	-	-	-
100-0045-008-087008	OTHER EQUIPMENT	1,797	3,056	23,979	668	-	10,500	10,500
Total		\$ 3,946,578	\$ 5,572,259	\$ 3,712,454	\$ 2,597,895	\$ 3,986,988	\$ 4,106,912	\$ 119,924

Budget Detail

Fire Department

2014-15

SCBA \$160,000

2015-16

Type III Engine \$425,000

Pick Up Truck \$35,000

FIRE DEPARTMENT

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 2013/2014

- ✓ Expansion of Fire Agency Shared Services Agreements with City of San Rafael and the Town of Corte Madera.
- ✓ Oversaw RVPA's purchase of a paramedic ambulance unit, 2014-15 property tax continuation/confirmation process, and four-year 2015-19 parcel tax ballot process.
- ✓ Completion of a multi-agency FEMA grant application process towards the purchase of new self-contained breathing apparatus.
- ✓ Partnered with County of Marin and assisted with Phase I of the King Mountain Fuel Reduction program.
- ✓ Conversion of fire hydrant maintenance and engine company fire inspection programs from paper forms to electronic format utilizing tablet devices.
- ✓ Assisted MMWD with Fire Flow major water line upgrade projects in the Murray Park and Marina Vista areas.

- ✓ Controlled significant fire events: July 4, 2013 fire on east Slope of Mt. Tamalpais, October 6, 2013 vegetation fire above Marina Vista Avenue, and March 15, 2014 structure fire at Tavern at Lark Creek Restaurant.

FIRE DEPARTMENT

MAJOR GOALS FOR FISCAL YEAR 2014/15

- GOAL 1: Continue to implement and expand 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.
- GOAL 2: Continue to oversee the Ross Valley Paramedic Authority.**
The Larkspur Fire Chief is the Authority's only staff person.
- GOAL 3: Manage the November 2014 election process for the four-year RVPA property tax.**
Renewal of this tax in each of the member jurisdictions is critical to the provision of Emergency Medical Services in the Ross Valley.
- GOAL 4: Assist with Phase II of the King Mountain Vegetation Fuel Reduction Program.**
This key program reduces the risk of a fire in the hills above Larkspur.
- GOAL 5: Assist with the process to move the Marin Emergency Radio Authority (MERA) Next Generation radio system forward.**
The current technology for the countywide radio system is nearing its end-of-life and has been scheduled for decommission.

Account Number	Account Name	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014 YTD thru Feb	2013-2014 Total Budget	2014-2015 Total Budget	Inc/(Dec)	Notes
Engineering									
100-0050-000-001000	SALARIES	\$ 169,068	\$ 158,590	\$ 151,750	\$ 126,582	\$ 174,168	\$ 249,606	\$ 75,438	
100-0050-000-001003	RHS/ADMIN LEAVE	3,595	-	-	-	2,354	-	(2,354)	
100-0050-000-002000	OVERTIME	-	-	-	-	-	-	-	
100-0050-000-003000	PART TIME	-	-	-	-	-	-	-	
100-0050-000-003001	CONTRACT	-	-	-	-	-	-	-	
100-0050-000-005000	HEALTH BENEFITS	36,397	40,889	40,848	43,613	52,360	108,873	56,513	
100-0050-000-006000	LONG TERM DISABILITY	495	614	520	487	662	974	312	
100-0050-000-007000	MEDICARE	2,430	2,278	2,307	1,730	2,525	3,619	1,094	
100-0050-000-008000	PERS	35,301	34,440	23,249	12,611	20,665	36,244	15,579	
100-0050-000-008001	SIDE FUND LOAN PAYMENTS	-	(1,022)	1,944	4,277	8,667	8,667	-	
100-0050-000-009003	VISION	250	250	-	-	-	1,020	1,020	
100-0050-000-010000	SOCIAL SECURITY	-	-	-	-	-	-	-	
100-0050-000-011000	DEFERRED COMP	1,513	1,497	1,509	1,229	3,182	2,496	(686)	
100-0050-000-011001	Cost Recovery	-	-	-	-	-	-	-	Cost recovery as a transfer in
100-0050-001-012000	CONTRACT SERVICES	105,849	97,453	168,248	13,870	150,000	125,000	(25,000)	General, geotech engineering & construction inspection consultants
100-0050-001-012010	Contract Services City Hall Seismic	-	-	-	27,945	-	-	-	Combine with account above (100-0050-001-012000)
100-0050-001-012026	NEW CORP YARD	-	-	1,120	86,592	-	-	-	This is a CIP. All FY14-15 expenses will be booked in the appropriate CIP
100-0050-002-021000	AUTOMOTIVE FUELS	1,686	1,934	2,672	1,232	1,000	750	(250)	Small pickup truck
100-0050-002-026000	OFFICE SUPPLIES	2,259	1,306	4,295	5,939	2,500	5,000	2,500	Combined office expense for all 3 DPW divisions.
100-0050-004-040000	POSTAGE	47	27	-	-	-	-	-	Inactive account. Postage covered
100-0050-004-041000	TELEPHONE	2,292	1,963	871	463	2,500	3,000	500	Pro-rata share of Citywide Cisco phone system.
NEW ACCT # NEEDED	UTILITIES					1,500	4,800	3,300	Combined PGE & MMWD for all DPW divisions (ENG, STS & PKS). Projected costs -- no expense history due to new building.
100-0050-004-042000	CONFERENCE/TRAVEL/LODGING	1,617	1,164	1,496	1,048	-	5,500	5,500	Trainings, continued ed, conference
100-0050-004-043000	AUTOMOBILE/PRIVATE	-	-	105	30	-	100	100	Reimb of personal auto fuel costs
100-0050-005-052000	BUILDING & STRUCTURES MAINT	4,200	4,200	4,200	3,863	-	21,870	21,870	Combined janitorial labor & supplies for DPW Eng & corp yard, HVAC, electrical & plumbing servicing
100-0050-006-062000	WORKERS COMP INSURANCE	3,650	3,602	3,416	4,167	-	4,350	3,615	
100-0050-006-063000	UNEMPLOYMENT COMPENSATION	-	-	-	11,700	4,350	5,000	650	
100-0050-007-070000	DUES/MEMBERSHIP/SUBSCRIPTIOI	894	439	1,159	1,536	-	3,000	3,000	Registration, Certificates, Software
100-0050-007-072000	ADVERTISING	-	-	-	-	1,000	-	(1,000)	Inactive account. Remove as budgeted
100-0050-007-073002	CONTINGENCY SPEC	988	-	-	-	3,900	-	(3,900)	Inactive account. Remove as budgeted
100-0050-007-074002	OFFICE RENT	10,386	10,290	11,337	6,030	10,000	3,000	(7,000)	
100-0050-008-087012	Equipment Replacement	-	-	10,000	-	10,000	10,000	-	
Total		\$ 382,916	\$ 359,915	\$ 431,044	\$ 354,944	\$ 451,333	\$ 602,869	\$ 150,801	

PUBLIC WORKS – ADMINISTRATION/ENGINEERING

MARY GRACE HOULIHAN, PUBLIC WORKS DIRECTOR & CITY ENGINEER

Public Works Administration/Engineering is responsible for the overall management of Public Works activities; the annual capital improvement program; GIS mapping and infrastructure asset management; and engineering and survey plan review services.

SERVICES

MANDATED/CORE SERVICES: PW Administration/Engineering ensures that the City complies with all State and Federal regulations relating to infrastructure, which includes preparing and maintain various plans (such as ADA Transition Plan, Hazard Mitigation Plan, Storm Water Management Plan, Best Management Practices (BMP) Plan, Traffic Management Plan, Pavement Management Plan, Landscape Management Plan). PW Administration/Engineering oversees contracts and provides encroachment permit processing and tracking, as stipulated in State law and the Municipal Code.

ADDITIONAL SERVICES: The City is not required by law to provide recreational amenities. Per Council policy prioritizing this important quality of life service, PW Administration/Engineering provides oversight on maintenance and upkeep, as well as future planning, for recreational amenities.

MAJOR TASKS COMPLETED IN FISCAL YEAR 2013/2014

- ✓ Completed facility assessments for the majority of City owned and operated infrastructure.
- ✓ Completed Major Capital Projects: Alexander & Doherty Bridges; Doherty Drive Improvements; Redwood Highway Ped/Bike Improvements
- ✓ Advanced Bon Air bridge design process to 95% complete: completed environmental permits for RWQCB, Army Corps, Calif Fish & Wildlife, NEPA revalidation (expected issuance by July 15, 2014). Completed RFP process for Construction Management & Mitigation design.
- ✓ Completed required Pavement Management Plan Update, design, bid and award of FY 2013/14 pavement project.
- ✓ Construction of the new Corporation Yard.
- ✓ 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**
- GOAL 3: Initiate construction on the Bon Air Bridge (4 year construction process)**
- GOAL 4: Continue with the Pavement Management Plan**
Maximize available pavement funds, particularly Measure C monies.
- GOAL 5: Implement CIP to the maximum extent possible, including working with City Council and City Manager to identify funds for deferred maintenance.**
- GOAL 6: Evaluate Grant Opportunities for Public Improvements**

Account Number	Account Name	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014 YTD thru April	2013-2014 Total Budget	2014-2015 Total Budget	Inc/(Dec)	Notes
Public Works - Streets									
100-0051-000-001000	SALARIES	\$ 302,884	\$ 287,736	\$ 318,045	\$ 224,978	\$ 310,351	\$ 304,262	\$ (6,089)	
100-0051-000-001003	RHS/ADMIN LEAVE	4,347	2,228	1,719	-	4,809	-	(4,809)	
100-0051-000-002000	OVERTIME	23,383	22,284	18,885	4,673	23,000	15,000	(8,000)	
100-0051-000-003000	PART TIME	-	-	-	-	-	-	-	
100-0051-000-005000	HEALTH BENEFITS	83,997	91,476	95,659	63,503	88,153	118,721	30,568	
100-0051-000-006000	LONG TERM DISABILITY	993	1,151	986	797	1,223	1,361	138	
100-0051-000-007000	MEDICARE	3,806	3,593	3,824	2,575	3,548	4,410	862	
100-0051-000-008000	PERS	67,219	64,731	49,778	25,575	40,471	44,813	4,342	
100-0051-000-008001	SIDE FUND LOAN PAYMENTS	-	150,944	3,817	8,311	15,440	15,540	100	
100-0051-000-009001	UNIFORM & VISION	1,576	1,110	1,860	1,224	-	1,230	1,230	
100-0051-000-010000	SOCIAL SECURITY	-	-	-	-	-	-	-	
100-0051-000-011000	DEFERRED COMP	2,865	2,807	2,596	2,056	5,262	3,042	(2,220)	
100-0051-000-011001	Cost Recovery	-	-	-	-	-	-	-	
100-0051-001-012000	CONTRACT SERVICES	72,410	90,272	91,566	78,588	105,000	150,000	45,000	Street sweeping services, traffic/ pavement/ misc eng consultants. FY13/14 budget was under-allocated by \$50,000
100-0051-002-021000	AUTOMOTIVE FUELS	17,198	18,529	12,785	2,180	12,000	7,000	(5,000)	50% of DPW fuel costs
100-0051-002-025000	SMALL TOOLS & EQUIPMENT	1,502	674	2,778	2,609	4,000	26,000	22,000	Materials (misc tools, paint, hardware, irriigation supplies, protective equipment
100-0051-002-026000	OFFICE SUPPLIES	1,991	475	1,268	486	1,000	-	(1,000)	all Office Exp moved to 0050 ENG
PW Streets									
100-0051-002-027000	UNIFORM & CLOTHING	214	1,529	2,383	868	2,500	1,250	(1,250)	Shirts
100-0051-003-030000	UTILITIES	16,355	16,793	21,711	22,760	20,000	20,000	-	Water for street medians
100-0051-003-031000	STREET LIGHTING	86,510	79,041	85,611	36,435	85,000	100,883	15,883	Streetlight & traffic signal maint & repair, Caltrans SFDB billings
100-0051-003-035000	MISC UTILITIES	\$ 7,641	\$ 9,067	\$ 9,323	\$ 13,891	\$ 10,000	\$ 19,000	\$ 9,000	Tonnage from St Sweeping & catch basin cleanout
100-0051-004-040000	POSTAGE	-	-	-	-	-	-	-	Inactive account
100-0051-004-041000	TELEPHONE	6,572	5,644	4,043	1,088	5,000	150	(4,850)	Emg cell phone only. O&M phone exp moved to ENG
100-0051-004-042000	CONFERENCE/TRAVEL/LODGING	52	-	223	475	500	-	(500)	Account combined with ENG
100-0051-004-043000	AUTOMOBILE/PRIVATE	1,986	1,419	2,440	1,439	-	2,500	2,500	Private auto fuel reimb
100-0051-005-052000	BUILDING & STRUCTURES MAINT	2,621	-	3,903	4,600	2,500	20,000	17,500	Pump station building maint & repair
100-0051-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	30,321	29,398	16,534	15,493	4,000	40,000	36,000	Maint & Repair of all vehicles & driveable equipment (combined account from Parks)
100-0051-005-056000	EQUIPMENT REPAIRS	27,924	34,011	22,165	58,055	16,000	10,000	(6,000)	Generator & pump repair
100-0051-005-056002	DEPT OF TRANSPORTATION	2,480	3,039	3,541	1,097	55,000	-	(55,000)	Moved to Street Lighting (100-0051-003-031000)
100-0051-005-056003	SIGNAL MAINTENANCE	-	-	-	-	-	-	-	Inactive account
100-0051-005-057000	STREETS/ALLEYS/SIDEWALKS	74,700	70,961	58,044	28,349	-	60,000	60,000	Misc street repairs by contractors, signs & barricades
100-0051-006-062000	WORKERS COMP INSURANCE	7,964	6,819	6,465	7,424	85,000	10,366	(74,634)	
100-0051-006-063001	Unemployment Comp	-	-	-	-	-	11,700	11,700	
100-0051-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	631	350	250	124	7,725	1,750	(5,975)	Streetsaver license and DMV renewal
100-0051-007-072000	ADVERTISING	-	-	150	-	750	-	(750)	Inactive account
100-0051-007-073002	CONTINGENCY SPEC	-	-	-	-	-	-	-	Inactive account
100-0051-007-074000	RENT	7,200	7,203	7,200	4,800	-	7,200	7,200	Nazari East Ward St Bike Path Rental
100-0051-007-074001	EQUIPMENT REPLACEMENT	-	-	10,000	1,860	7,200	10,000	2,800	Truck replacement
100-0051-008-087008	OTHER EQUIPMENT	-	-	-	-	10,000	-	(10,000)	inactive account
		\$ 857,341	\$ 1,003,285	\$ 859,553	\$ 616,313	\$ 925,432	\$ 1,006,178	\$ 80,746	

PUBLIC WORKS – STREET MAINTENANCE

MARY GRACE HOULIHAN, PUBLIC WORKS DIRECTOR & CITY ENGINEER

Street Maintenance is responsible for the maintenance of city streets, rights-of-way and associated infrastructure. The Public Works Supervisor supports the Director in overseeing Street Maintenance.

SERVICES

MANDATED/CORE SERVICES: Implementation of NPDES (regulatory storm water requirements) Best Management Practices (BMP's); maintain streets and storm drains pursuant to regulations.

ADDITIONAL SERVICES: PW Street Maintenance provides 24-hour on-call emergency support, as well.

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 Corporation Yard SWPPP (Storm Water Pollution Prevention and Maintenance Plan)**
- GOAL 4: Establish an inventory management system**

Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2013-14	2014-15	Diff	Notes
		Total Activity	Total Activity	Total Activity	YTD thru Feb	Budget	Proposed Budget		
Public Works - Parks									
100-0071-000-001000	SALARIES	\$ 180,896	\$ 173,151	\$ 113,090	\$ 136,200	\$ 233,795	\$ 228,649	\$ (5,146)	Budget for 13/14 was under-allocated by \$81,000 401960
100-0071-000-001003	RHS/ADMIN LEAVE	2,120	955	1,719	-	2,229	-	(2,229)	
100-0071-000-002000	OVERTIME	17,468	16,997	11,707	3,051	16,500	10,000	(6,500)	
100-0071-000-003000	PART TIME	-	-	-	-	-	-	-	
100-0071-000-005000	HEALTH BENEFITS	49,768	56,524	33,678	37,054	33,094	98,951	65,857	
100-0071-000-006000	LONG TERM DISABILITY	598	687	446	483	892	950	58	
100-0071-000-007000	MEDICARE	2,818	2,680	1,771	1,884	3,390	3,314	(76)	
100-0071-000-008000	PERS	39,992	38,056	20,308	15,212	30,050	29,458	(592)	
100-0071-000-008001	SIDE FUND LOAN PAYMENTS	-	88,346	1,337	4,691	11,634	11,634	-	
100-0071-000-009001	UNIFORM & VISION	690	690	940	1,888	-	1,050	1,050	
100-0071-000-010000	SOCIAL SECURITY	-	-	-	-	-	-	-	
100-0071-000-011000	DEFERRED COMP	1,129	1,108	673	1,270	4,498	2,285	(2,213)	
100-0071-001-012000	CONTRACT SERVICES	1,361	1,094	155	-	1,500	58,500	57,000	Arborists, contract landscape services, backflow testing. \$30,000 was moved up from Landscaping Item (#71-5-50)
100-0071-002-020001	AGRICULTURAL/MATERIALS/SUPPL	-	-	-	-	-	-	-	Inactive account
100-0071-002-021000	AUTOMOTIVE FUELS	451	328	1,829	6,027	3,500	7,000	3,500	50% of DPW fuel costs (\$5,000 moved over from Street/Auto Fuels (#51-2-21)
100-0071-002-025000	SMALL TOOLS & EQUIPMENT	1,345	52	504	499	1,500	1,500	-	Misc hand tools & materials
100-0071-002-026000	OFFICE SUPPLIES	34	-	101	756	100	-	(100)	All Office Exp moved to ENG (#50-2-26)
100-0071-002-027000	UNIFORM & CLOTHING	-	-	-	83	-	1,250	1,250	Shirts
100-0071-003-030000	UTILITIES	1,001	1,116	2,804	4,230	1,000	1,000	-	PGE for Piper Park
100-0071-003-034000	WATER/PARKS	73,749	101,561	129,802	100,284	80,000	130,000	50,000	Irrigation for parks. FY13/14 was under-allocated by \$50,000
100-0071-004-041000	TELEPHONE	-	-	-	-	-	-	-	O&M phone exp moved to ENG
100-0071-004-042000	CONFERENCE/TRAVEL/LODGING	-	-	502	1,013	1,000	-	(1,000)	Moved to ENG
100	100-0051-004-042003	-	-	-	-	-	-	-	
100-0071-004-043000	AUTOMOBILE/PRIVATE	79	658	-	-	-	-	-	
100-0071-005-050000	LANDSCAPING	56,462	59,706	89,337	33,035	70,000	39,500	(30,500)	Irrigation supplies, plants, replacements parts, Janitor for restrooms at Dolliver & Piper, portapotty for Remillard. FY13/14 budget has under-allocated by \$5,000
100-0071-005-052000	BUILDING & STRUCTURES MAINT	18,091	19,794	19,427	12,726	10,000	8,845	(1,155)	
100-0071-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	-	-	105	159	3,500	-	(3,500)	Moved to STS #51-5-53
100-0071-005-056000	EQUIPMENT REPAIRS	-	-	-	-	500	2,500	2,000	Maint & repair of mowers, quad & trailer
100-0071-006-062000	WORKERS COMP INSURANCE	4,439	4,014	3,806	5,594	5,850	5,192	(658)	
100-0071-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	120	-	-	-	750	-	(750)	Moved to ENG
100-0071-007-074001	EQUIPMENT REPLACEMENT	-	-	7,500	-	7,500	7,500	-	
	Total	\$ 452,611	\$ 567,518	\$ 441,540	\$ 366,139	\$ 522,782	\$ 649,078	\$ 126,296	

PUBLIC WORKS – PARKS MAINTENANCE

MARY GRACE HOULIHAN, PUBLIC WORKS DIRECTOR & CITY ENGINEER

Parks Maintenance is responsible for the maintenance and enhancement of City owned recreational and environmental areas. The Public Works Supervisor supports the Director in overseeing Parks Maintenance.

SERVICES

MANDATED/CORE SERVICES: Implementation of NPDES (regulatory storm water requirements) Best Management Practices (BMP's).

ADDITIONAL SERVICES: The City is not required by law to provide recreational amenities. Per Council policy prioritizing this important quality of life service, PW Parks Maintenance cares for all recreational amenities in parks and along trails. PW Parks Maintenance provides 24-hour on-call emergency support, as well.

MAJOR TASKS COMPLETED IN FISCAL YEAR 2013/2014

- ✓ Implemented Work Order Tracking System
- ✓ 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 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 3: Improve the Irrigation System in all parks and rights of way**
The City's permit requires conversion of the City irrigation systems to evapotranspiration by June 2015. This will reduce water use and improve maintenance
- GOAL 4: Establish an inventory management system**

Account Number	Account Name	2013-2014				YTD Activity Through February	Budget 2013-14	2014-2015		Notes
		2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	Proposed Budget			Inc/(Dec)		
Recreation										
100-0072-000-001000	SALARIES	\$ 194,212	\$ 187,479	\$ 198,882	\$ 142,629	\$ 210,240	\$ 224,778	\$ 14,538		
100-0072-000-001003	RHS/ADMIN LEAVE	-	-	6,133	-	6,756	4,550	(2,206)		
100-0072-000-002000	OVERTIME	-	-	-	74	-	-	-		
100-0072-000-003000	PART TIME	66,552	67,681	62,829	39,846	95,000	65,000	(30,000)		
100-0072-000-005000	HEALTH BENEFITS	45,095	63,223	59,206	28,458	64,587	105,348	40,761		
100-0072-000-006000	LONG TERM DISABILITY	604	753	760	571	900	670	(230)		
100-0072-000-007000	MEDICARE	3,807	3,736	3,878	2,628	4,427	8,137	3,710		
100-0072-000-008000	PERS	39,458	40,166	34,491	20,338	31,114	34,626	3,512		
100-0072-000-008001	SIDE FUND LOAN PAYMENTS	-	95,072	2,602	6,913	10,561	10,561	-		
100-0072-000-009003	VISION	218	-	-	-	-	900	900		
100-0072-000-010000	SOCIAL SECURITY	4,113	4,209	3,924	2,427	5,889	-	(5,889)		
100-0072-000-011000	DEFERRED COMP	1,682	1,669	2,006	1,352	2,512	2,182	(330)		
100-0072-001-012000	CONTRACT SERVICES	142,366	105,995	131,836	75,976	85,000	100,000	15,000	Rec classes	
100-0072-001-012009	GYM COSTS	25,110	17,037	7,831	-	13,000	16,585	3,585	LK Corte Madera School for Utilities + Atco pest control	
100-0072-001-012032	REC DESK FEES	-	416	266	-	-	-	-	No longer needed net to rev PayPal	
100-0072-002-021000	AUTOMOTIVE FUELS	331	246	230	411	500	700	200	Van Trips	
100-0072-002-024000	PRINTED & PHOTOGRAPHIC	8,628	8,227	7,648	-	8,000	10,000	2,000	Town of Corte Madera \$5K x2 per year	
100-0072-002-026000	OFFICE SUPPLIES	2,921	2,153	2,715	1,330	2,000	2,500	500	\$500 for new office supplies	
100-0072-002-028000	MATERIALS & SUPPLIES	27,002	20,847	18,528	14,492	28,500	27,500	(1,000)		
100-0072-002-028005	GYM SUPPLIES	585	585	465	-	-	-	-	Atco pest supply move to 001-012009	
100-0072-003-030000	UTILITIES	-	-	-	-	-	-	-	Inactive account	
100-0072-004-040000	POSTAGE	4,172	2,190	190	1,865	4,000	2,000	(2,000)		
100-0072-004-041000	TELEPHONE	3,766	3,507	6,069	2,038	3,000	3,300	300		
100-0072-004-042000	CONFERENCE/TRAVEL/LODGING	849	1,251	1,239	97	1,000	1,200	200	Annual conference	
100-0072-004-043000	AUTOMOBILE/PRIVATE	3,964	4,200	3,500	-	4,200	4,200	-		
100-0072-005-052000	BUILDING & STRUCTURES MAINT	5,425	5,310	4,767	3,150	4,500	4,500	-		
100-0072-006-062000	WORKERS COMP INSURANCE	5,499	6,507	6,214	7,303	7,600	7,901	301		
100-0072-006-063000	UNEMPLOYMENT COMPENSATION	-	-	-	352	500	-	(500)		
100-0072-006-064000	INSURANCE/MISC	300	300	300	300	300	300	-	Piper Park Field insurance	
100-0072-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	1,078	1,569	1,362	885	1,500	1,115	(385)	BMI \$330, ASCAP\$330, CPRS\$400, Costco \$55	
100-0072-007-072000	ADVERTISING	-	-	-	200	500	-	(500)		
100-0072-007-074000	RENT	866	-	-	-	-	-	-		
100-0072-007-074001	EQUIPMENT REPLACEMENT	-	5,000	5,000	-	5,000	-	(5,000)		
100-0072-004-042003	Training	-	-	-	-	-	250	250	Summer workshops	
Total		\$ 588,604	\$ 649,326	\$ 572,869	\$ 353,635	\$ 601,086	\$ 638,803	\$ 37,717		

RECREATION

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 2013/14

- ✓ Implemented after-school study hall at Kent Middle School in response to request from parents and principal
- ✓ Expanded shared services relationship to the Town of Ross by offering administrative assistance at Town Recreation Department
- ✓ Began work with local non-profit group to provide individual scholarships and underwrite Recreation Department activities
- ✓ Substantially increased teen programming

MAJOR GOALS FOR FISCAL YEAR 2014/15

- GOAL 1: Maximized utility of soon-to-be remodeled and reconfigured Recreation Facility.**
The Recreation facility is being remodeled to increase space available to the public and improve staff oversight of facility.
- GOAL 2: 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 is anticipated to begin this fiscal year.
- GOAL 3: Investigate and develop opportunities to partner with local merchants on special events.**
The City will need sponsorship support to expand its special event offerings.
- GOAL 4: Provide Special Event programming around Recreation Department's 40th Anniversary Celebration**
Planning for a large event in Piper Park is underway.
- GOAL 5: Revive 4-Mile Fun Run**
Because running is fun!

Account Number Library	Account Name	2013-2014 YTD Activity					2014-2015		Diff	Notes
		2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	Through February	2013-2014 Total Budget	Proposed Budget			
100-0080-000-001000	SALARIES	\$ 340,794	\$ 350,660	\$ 373,355	\$ 257,291	\$ 388,076	\$ 410,518	\$ 22,442		
100-0080-000-001003	RHS/ADMIN LEAVE	3,656	-	3,800	-	4,027	-	(4,027)		
100-0080-000-002000	OVERTIME	-	-	-	-	-	-	-		
100-0080-000-003000	PART TIME	74,435	64,383	57,546	33,897	70,000	62,000	(8,000)		
100-0080-000-003001	CONTRACT	-	-	-	-	-	-	-		
100-0080-000-005000	HEALTH BENEFITS	124,177	138,581	135,459	88,165	143,683	157,478	13,795		
100-0080-000-006000	LONG TERM DISABILITY	1,215	1,351	1,282	962	1,483	1,604	121		
100-0080-000-007000	MEDICARE	5,987	5,982	6,190	4,217	6,570	10,693	4,123		
100-0080-000-008000	PERS	78,407	76,912	64,576	37,228	56,159	64,426	8,267		
100-0080-000-008001	SIDE FUND LOAN PAYMENTS	-	180,845	4,861	12,655	19,062	19,062	-		
100-0080-000-009003	VISION	735	750	1,092	694	-	2,100	2,100		
100-0080-000-010000	SOCIAL SECURITY	4,615	3,992	3,568	2,102	4,340	-	(4,340)		
100-0080-000-011000	DEFERRED COMP	2,152	1,946	2,333	2,475	7,841	4,103	(3,738)		
100-0080-001-012000	CONTRACT SERVICES	2,640	2,360	1,880	1,030	3,000	3,000	-		
100-0080-002-024000	PRINTED & PHOTOGRAPHIC	39,480	37,663	29,175	24,398	29,000	29,415	415		
100-0080-002-024001	CHILDREN'S BOOKS	9,908	8,561	11,278	5,905	9,000	9,636	636		
100-0080-002-024002	ADULT AUDIOVISUAL	3,740	1,120	5,710	2,974	7,500	4,564	(2,936)		
100-0080-002-024003	ADULT SUBSCRIPTIONS	4,515	4,597	5,131	3,872	5,000	5,072	72		
100-0080-002-024004	CHILDRENS AUDIOVISUAL	853	301	372	192	1,000	507	(493)		
100-0080-002-024005	CHILDRENS SUBSCRIPTIONS	-	-	-	-	500	-	(500)		
100-0080-002-024006	E BOOKS	-	724	485	996	-	3,550	3,550	\$3K audio visual	
100-0080-002-026000	OFFICE SUPPLIES	8,847	6,964	7,950	3,675	9,000	9,000	-		
100-0080-004-040000	POSTAGE	449	402	204	74	300	300	-		
100-0080-004-041000	TELEPHONE	1,503	1,259	840	349	1,500	620	(880)		
100-0080-004-042000	TRAVEL & LODGING	55	51	30	-	1,000	500	(500)		
100-0080-004-042001	Conference & Meeting					-	500	500	New account CLA	
100-0080-004-042003	Training							-	New account	
100-0080-004-043000	AUTOMOBILE/PRIVATE	4,200	4,200	4,281	2,713	4,200	4,200	-		
100-0080-005-052000	BUILDING & STRUCTURES MAINT	1,045	300	930	-	500	500	-		
100-0080-005-056000	EQUIPMENT REPAIRS	-	-	-	-	-	-	-		
100-0080-006-062000	WORKERS COMP INSURANCE	7,917	9,724	9,205	10,874	11,350	13,176	1,826		
100-0080-006-063000	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-		
100-0080-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	560	760	910	162	1,250	150	(1,100)	CLA \$150	
100-0080-007-070001	MARINET ANNUAL FEES	-	-	71,450	59,849	61,500	64,200	2,700		
100-0080-007-072000	ADVERTISING	-	-	-	-	750	200	(550)		
100-0080-007-074001	EQUIPMENT REPLACEMENT	-	5,000	-	-	-	-	-		
		\$ 721,885	\$ 909,389	\$ 803,893	\$ 556,749	\$ 847,591	\$ 881,074	\$ 33,483		

LIBRARY SERVICES

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 2013/14

- ✓ Implemented MARINet's new digital (e-Books & e-Audio Books) resources
- ✓ Implemented new children's program "Babies & Books Storytime"
- ✓ Provided a wide range of programs (for Children & Adults) and achieved record attendance
- ✓ Enhanced customer service by adding a self-checkout station
- ✓ Continued ongoing successful e-reader instruction program

MAJOR GOALS FOR FISCAL YEAR 2014/15

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.

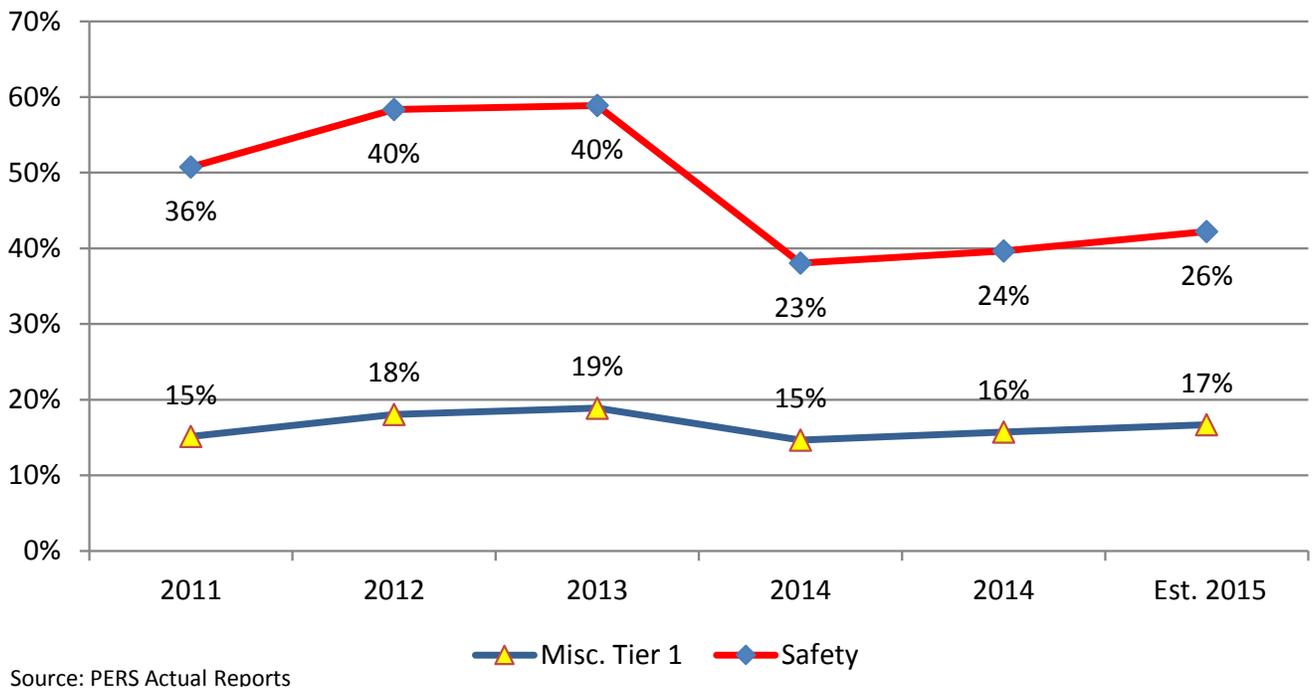
Work within the constraints of an aging facility and inadequate space, while supporting the design work for a new community facility that will house library services.

Account Number	Account Name	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014	2013-2014 Total Budget	2014-2015	Inc/(Dec)	Notes
					YTD Activity Through February		Proposed Total Budget		
Debt Service									
100-0092-009-096000	MERA BOND PAYMENT	34,627	39,703	39,752	39,732	39,500	40,000	500	
100-0092-009-097000	MULTI-USE FIELD P&I	94,719	94,711	46,764	-	-	-	-	
100-0092-009-098000	PIERCE GM 1500 PUMPER	77,940	77,940	77,940	77,940	78,000	78,000	-	
100-0092-009-099000	CORP YARD LOAN PAYMENT	-	-	-	-	242,100	242,078	(22)	
100-9999-302-000002	TRANSFER TO INSURANCE FUND	100,000	-	-	-	-	115,000	115,000	
100-9999-302-000006	TRANSFER TO CAPITAL	31,455	157,500	370,697	-	-	-	-	
	Total	\$ 338,741	\$ 369,854	\$ 535,152	\$ 117,672	\$ 359,600	\$ 475,078	\$ 115,478	

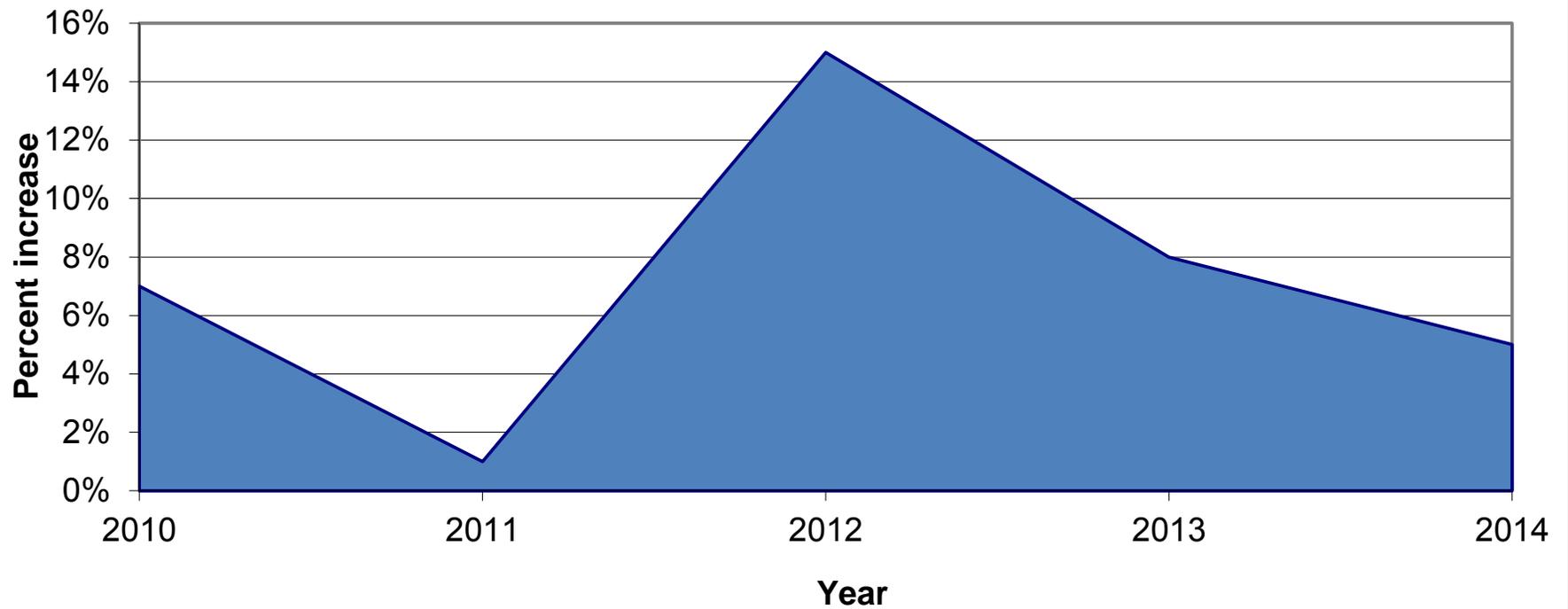
AUTHORIZED POSITIONS

	2010/11	2011/12	2012/13	2013/14	2014/15
GENERAL ADMINISTRATION					
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/Cust Svc Supervisor	1.00	1.00	1.00	1.00	1.00
Accountant				0.80	0.80
Accounting Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Analyst					1.00
Customer Service Representative	3.00	2.00	2.00	1.00	1.00
Permit Technician (moved to Comm. Dev.)	1.00	1.00			
COMMUNITY DEVELOPMENT					
Planning Director	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00			
Assistant Planner			1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00	1.00	1.00
Permit Technician			1.00	1.00	1.00
FIRE DEPARTMENT					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00				
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
DEPARTMENT OF PUBLIC WORKS					
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Senior Engineer	1.00				
Junior Engineer				1.00	1.00
Administrative Analyst				1.00	1.00
GIS Technician	0.90	0.90	0.90	1.00	1.00
Customer Service Representative	0.90	0.90	0.90		
Superintendent	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	2.00	2.00	2.00	3.00	3.00
Maintenance Worker I	3.00	3.00	3.00	3.00	3.00
RECREATION DEPARTMENT					
Recreation Director	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	0.50	0.50	0.50	0.50	0.50
DAYCARE					
Administrator/Program Director	1.00	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	1.00
Teachers	7.00	7.00	7.00	7.00	7.00
LIBRARY					
Library Director	1.00	1.00	1.00	1.00	1.00
Assistant Librarian	2.00	2.00	2.00	2.00	2.00
Library Assistant II	1.00	1.00	1.00	1.00	1.00
Library Assistant I	3.00	3.00	3.00	3.00	3.00
TOTAL	58.30	55.30	55.30	57.30	58.30
Net Personnel Change	0.00	-3.00	0.00	2.00	1.00

Larkspur PERS Rates



Larkspur Historical Medical Rates



City of Larkspur

Internal Service Funds

Internal Service Funds are used to facilitate transactions between departments when one department provides goods or services to another department on a cost-reimbursement basis.

Larkspur currently maintains only one Internal Service Fund, the Equipment and Technology Replacement Fund. All department budgets include the transfer of funds from the General Fund to the Equipment Replacement Fund for future use in the acquisition of appropriate items.

Equipment & Techology Replacement Fund

Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015	Inc/(Dec)	Notes
		Total Activity	Total Activity	Total Activity	YTD Activity Through May	Total Budget	Total Budget 2014-2015		
111-1204-101000	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
111-1205-201013	LIBRARY AUTOMATION/50K	-	-	-	-	-	-	-	
111-1205-201015	LIBRARY LSTA GRANT 2011	-	(4,600)	-	-	-	-	-	
111-1207-103000	OTHER REVENUE	-	-	-	(5,991)	-	-	-	
111-1207-103002	DONATION	-	-	-	-	-	-	-	
111-1207-103011	COMPUTER PURCHASE PROGRAM	-	-	492	-	-	-	-	
111-1207-104002	LOAN PAYMENT	(82,749)	(121,894)	(85,825)	-	(25,000)	-	(25,000)	TCCC Loan paid off
111-1207-300000	CHG TO DEPARTMENTS	-	(150,000)	(72,500)	-	(57,500)	(48,000)	(105,500)	
	Total	\$ (82,749)	\$ (276,494)	\$ (157,833)	\$ (5,991)	\$ (82,500)	\$ (48,000)	\$ (130,500)	
111-2011-014-538001	FIRE HYDRANT REPLACEMENT	-	14,798	-	-	15,000	-	(15,000)	
111-2011-014-538002	HEATHER GARDEN PUMP REBUILD	-	18,100	-	-	-	-	-	
111-2011-014-538003	INDUSTRIAL WAY PUMP REBUILD	-	19,990	-	-	-	-	-	
111-2011-014-538004	VOIP- PHONE SYSTEM	-	43,780	20,327	-	-	-	-	
111-2000-014-508000	TECHNOLOGY IMPROVEMENTS	-	-	-	5,778	-	-	-	
111-2000-014-522000	LIBRARY- ANNUAL MARINET	39,313	42,903	-	-	-	-	-	
111-2000-014-522002	LIBRARY LSTA GRANT 2011	-	4,600	-	-	-	-	-	
111-2001-014-508001	ANNUAL TECHNOLOGY EXPENSES	102,964	76,221	77,867	74,321	75,000	75,000	-	
111-2004-014-529000	ACCOUNTING SOFTWARE/HARDWARE	-	-	77,348	32,926	50,000	50,000	-	
111-2007-014-533000	MOBILE UNITS (FIRE)	6,411	-	4,407	-	10,000	10,000	-	
111-2010-014-513000	PARKS MAINTENANCE MOWER	22,000	-	-	-	-	-	-	
111-2010-014-538000	WEBSITE DEVELOPMENT/HOSTING	968	12,600	14,800	14,800	25,000	25,000	-	
111-2012-014-538005	SECURITY SYSTEM	-	-	37,781	-	-	-	-	
111-2012-014-538006	PUBLIC WORKS TRUCK REPLACEMENT	-	-	-	-	30,000	-	(30,000)	
111-9999-301-000000	TRANSFER TO GENERAL FUND	118,000	118,000	117,500	-	-	20,000	20,000	
111-9999-310-000005	TRANSFER OUT	32,000	-	-	-	-	-	-	
	Total	\$ 321,655	\$ 350,993	\$ 350,031	\$ 127,825	\$ 205,000	\$ 180,000	\$ (25,000)	
	Net Change	\$ 238,906	\$ 74,499	\$ 192,198	\$ 121,834	\$ 122,500	\$ 132,000	\$ (155,500)	

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.

Super Cool Summer Scool

Account Number	Account Name	2012-2013		2010-2011		2011-2012		2012-2013	2013-2014	2013-2014	2014-2015	Inc/(Dec)
		Total Budget	Total Activity	Total Activity	Total Activity	Total	YTD Activity	Total	Proposed			
746-1204-101004	INVESTMENT EARNINGS	-	(481)	(217)	(341)	16	-	(200)	(200)			
746-1207-301000	SUMMER SCHOOL	(250,000)	(236,528)	(245,656)	(282,760)	(129,163)	(260,000)	(260,000)	-			
	Total	\$ (250,000)	\$ (237,009)	\$ (245,873)	\$(283,101)	\$ (129,147)	\$ (260,000)	\$ (260,200)	\$ (200)			
746-0074-000-001000	SALARIES	\$ -	\$ -	\$ -	\$ 19,637	\$ 41,247	\$ -	\$ -	\$ -			
746-0074-000-003000	PART TIME	128,000	113,875	149,294	93,880	31,246	137,792	144,682	6,890			
746-0074-000-005000	Health Benefits	-	-	-	-	56	-	-	-			
746-0074-000-006000	LTD Benefits	-	-	-	-	5	-	-	-			
746-0074-000-007000	MEDICARE	-	1,532	1,494	1,586	1,026	-	-	-			
746-0074-000-008000	PERS	-	412	83	606	190	-	-	-			
746-0074-000-008001	SIDE FUND LOAN PAYMENTS	-	-	19	181	67	-	-	-			
746-0074-000-010000	SOCIAL SECURITY	-	6,444	6,365	6,598	4,172	-	-	-			
746-0074-000-011000	DEFERRED COMP	-	17	-	11	11	-	-	-			
746-0074-001-012000	CONTRACT SERVICES	75,000	71,669	56,679	120,364	60,191	75,000	100,000	25,000			
746-0074-002-024000	PRINTED & PHOTOGRAPHIC	-	2,640	2,359	2,344	2,000	-	2,000	2,000			
746-0074-002-028000	MATERIALS & SUPPLIES	25,000	34,245	23,573	22,494	4,746	28,000	25,000	(3,000)			
746-0074-004-040000	POSTAGE	-	-	369	548	-	-	-	-			
746-0074-004-041000	TELEPHONE	-	-	-	-	-	-	-	-			
746-0074-006-062000	WORKERS COMP INSURANCE	2,800	2,123	2,125	2,800	3,230	3,400	4,036	636			
746-0074-007-073007	CONTINGENCY/MISC	16,000	1,172	1,278	-	-	16,000	16,000	-			
746-0074-007-074000	RENT	-	-	-	-	8,846	-	9,000	9,000			
746-0074-007-075000	TAXES/ASSESSMENTS/ELECTIONS	-	4,600	16,000	16,000	-	-	-	-			
	Total	\$ 246,800	\$ 238,729	\$ 259,638	\$ 287,048	\$ 157,033	\$ 260,192	\$ 300,718	\$ 40,526			
	Net Changes	\$ (3,200)	\$ 1,719	\$ 13,765	\$ 3,947	\$ 27,886	\$ 192	\$ 40,518	\$ 40,326			

Twin City Child Care

Fund	Account Number	Account Name	YTD Activity				2014-2015		
			2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	Through February	2013-2014 Total Budget	Proposed Budget	Inc/(Dec)
750	750-1204-101004	INVESTMENT EARNINGS	\$ -	\$ 88	\$ -	\$ (623)	\$ (688)	\$ -	\$ (688)
750	750-1207-110008	PERS SAVINGS	-	-	-	-	-	-	-
750	750-1207-303000	PROGRAM REVENUE/CHILDCARE	(735,000)	(618,244)	(675,000)	(448,364)	(683,024)	(675,000)	(8,024)
750	750-9999-364000	TRANSFER IN	-	-	-	-	-	-	-
			\$ (735,000)	\$ (618,157)	\$ (675,000)	\$ (448,987)	\$ (683,713)	\$ (675,000)	\$ 226,013
750	750-0073-000-001000	SALARIES	\$ 288,397	\$ 280,037	\$ 327,324	\$ 231,874	\$ 348,441	\$ 469,667	121,226
750	750-0073-000-002000	OVERTIME	-	18	-	-	1,000	1,000	-
750	750-0073-000-003000	PART TIME	24,806	36,157	11,425	4,641	12,000	12,000	-
750	750-0073-000-005000	HEALTH BENEFITS	82,661	96,206	112,265	67,662	129,750	140,680	10,930
750	750-0073-000-006000	LONG TERM DISABILITY	1,027	1,053	1,108	808	1,296	1,810	514
750	750-0073-000-007000	MEDICARE	2,748	2,731	2,862	2,081	3,157	7,690	4,533
750	750-0073-000-008000	PERS	66,239	61,508	55,829	31,333	50,651	71,820	21,169
750	750-0073-000-008001	SIDE FUND LOAN PAYMENTS	-	148,537	251	10,651	17,192	10,651	(6,541)
750	750-0073-000-009003	VISION	-	-	-	-	-	3,075	3,075
750	750-0073-000-010000	SOCIAL SECURITY	1,538	2,242	708	1,022	933	-	(933)
750	750-0073-000-011000	DEFERRED COMP	2,207	2,041	2,547	2,137	7,860	4,621	(3,239)
750	750-0073-000-012015	EDUCATION INCENTIVE	-	-	-	-	-	-	-
750	750-0073-001-012000	CONTRACT SERVICES	795	1,960	1,610	2,039	1,700	-	(1,700)
750	750-0073-002-021000	AUTOMOTIVE FUELS	185	206	424	-	1,000	-	(1,000)
750	750-0073-002-028000	MATERIALS & SUPPLIES	20,053	19,990	20,954	11,759	24,000	13,000	(11,000)
750	750-0073-004-040000	POSTAGE	519	500	436	-	200	400	200
750	750-0073-004-041000	TELEPHONE	814	1,619	1,947	1,877	2,800	2,000	(800)
750	750-0073-004-042000	CONFERENCE/TRAVEL/LODGING	1,090	323	116	-	1,500	-	(1,500)
750	750-0073-004-043000	AUTOMOBILE/PRIVATE	3,600	3,600	3,600	2,325	3,600	3,600	-
750	750-0073-005-052000	BUILDING & STRUCTURES MAINT	14,111	14,457	12,391	10,969	13,000	12,642	(358)
750	750-0073-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	71	11	-	-	500	-	(500)
750	750-0073-005-056000	EQUIPMENT REPAIRS	28	1,965	544	313	1,000	350	(650)
750	750-0073-006-062000	WORKERS COMP INSURANCE	7,841	7,832	7,265	8,463	8,800	8,500	(300)
750	750-0073-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	2,232	2,192	1,696	817	2,750	2,900	150
750	750-0073-007-072000	ADVERTISING	519	740	225	-	400	-	(400)
750	750-0073-007-074000	RENT	-	-	-	-	2,000	-	(2,000)
750	750-0073-007-075000	TAXES/ASSESSMENTS/ELECTIONS	100,350	140,282	103,825	-	50,000	18,000	(32,000)
750	750-0073-008-087008	OTHER EQUIPMENT	464	2,481	7,160	-	80,000	-	(80,000)
750	750-2001-010-136001	TRAILER PROJ TCCC	-	-	-	-	-	-	-
Total			\$ 622,293	\$ 828,690	\$ 676,510	\$ 390,772	\$ 765,530	\$ 784,406	\$ 18,876
Net Change (fav)			\$ (112,707)	\$ 210,533	\$ 1,510	\$ (58,215)	\$ 81,817	\$ 109,406	\$ 244,889

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

Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015	Inc/(Dec)
		Total Activity	Total Activity	Total Activity	YTD Activity Through May	Total Budget	Total Budget 2014-2015	
Storm Drains								
200-1201-200000	ASSESSMENT REVENUE	\$ (93,830)	\$ (93,822)	\$ (94,475)	\$ (86,479)	\$ (94,000)	\$ (86,000)	\$ (180,000)
200-1204-101000	INTEREST	-	-	-	-	-	-	-
200-1207-136000	FEMA	-	-	-	-	-	-	-
	Total	\$ (93,830)	\$ (93,822)	\$ (94,475)	\$ (86,479)	\$ (94,000)	\$ (86,000)	\$ (180,000)
200-0052-001-012000	CONTRACT SERVICES	\$ 67,816	\$ 35,068	\$ 35,352	\$ 77,465	\$ 53,000	\$ 75,000	\$ 22,000
200-0052-009-090003	GIS MAPPING	4,824	-	441	-	-	-	-
200-0052-009-090005	MOSS REMOVAL	-	-	-	-	-	-	-
200-0052-009-090006	VEGETATION MGMT & CLEAN-UP	-	-	-	-	-	-	-
200-0052-009-090010	GRANTS	-	-	-	-	-	-	-
200-0052-009-090013	STORM DRAIN/CLEAN WATER PRO	11,763	22,003	-	-	25,000	25,000	-
200-0052-009-090019	VEHICLE WASH DRAIN SYSTEM	-	-	-	-	-	-	-
200-9999-301-000000	TRANSFER TO GENERAL FUND	20,000	20,000	20,000	-	20,000	20,000	-
	Total	\$ 104,403	\$ 77,071	\$ 55,793	\$ 77,465	\$ 98,000	\$ 120,000	\$ 22,000
	Net Change (fav)	\$ 10,573	\$ (16,751)	\$ (38,682)	\$ (9,013)	\$ 4,000	\$ 34,000	\$ (158,000)
Park Development								
400-1204-101000	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ (50)	\$ -	\$ (50)
400-1205-201008	HALL FIELD	-	-	-	-	-	-	-
400-1205-202000	PROP 12 AND PROP 40	-	-	-	-	-	-	-
400-1207-307001	PRIVATE DONATIONS	-	(8,004)	(6,073)	(620)	-	-	-
400-1207-307002	PARK DEVELOPMENT	(11,354)	-	(25,756)	(94,248)	(60,000)	(60,000)	-
400-1207-307003	Measure A- Marin County Parks	-	-	-	(46,487)	(70,000)	(71,768)	(1,768)
	Total	\$ (11,354)	\$ (8,004)	\$ (31,829)	\$ (141,355)	\$ (130,050)	\$ (131,768)	\$ (1,818)
400-2009-010-240058	Private Donation Projects	\$ -	\$ 8,004	\$ 2,764	\$ -	\$ -	\$ -	\$ -
400-2010-010-240060	PIPER PARK MASTERPLAN UPDATE	32,400	19,610	1,290	-	-	-	-
400-2012-010-240032	GARDEN GATE REPLACEMENT	-	-	2,985	267	-	-	-
400-2012-010-240061	GREENBRAE SCHOOL PARK	-	-	-	-	15,000	-	(15,000)
400-2013-010-240062	Mini Parks Improvements	-	-	-	9,490	70,000	209,000	139,000
	Total	\$ 32,460	\$ 27,615	\$ 7,039	\$ 9,757	\$ 85,000	\$ 209,000	\$ 124,000
	Net Change (fav)	\$ 21,106	\$ 19,610	\$ (24,789)	\$ (131,598)	\$ (45,050)	\$ 77,232	\$ 122,182
Transient Occupancy Tax								
704-1201-111000	TRANSIENT OCCUPANCY TAX	\$ (50,315)	\$ (58,577)	\$ (64,697)	\$ (64,854)	\$ (55,000)	\$ (65,000)	\$ (10,000)
704-1207-103000	OTHER REVENUE	-	-	(1,000)	-	-	-	-
	Total	\$ (50,315)	\$ (58,577)	\$ (65,697)	\$ (64,854)	\$ (55,000)	\$ (65,000)	\$ (10,000)
704-2011-018-726001	4TH JULY SECURITY AND BANDS	-	-	12,521	-	15,000	15,000	-
704-2011-018-726002	ECONOMIC DEVELOPMENT STUDY	-	-	-	-	25,000	25,000	-
704-2011-018-726003	HISTORICAL SIGN	-	-	-	-	15,000	15,000	-
704-2011-018-726004	SUPPORT OF THE ARTS	-	3,500	-	-	10,000	10,000	-
704-2011-018-726005	LARKSPUR CHAMBER WINE STROLL	-	2,000	-	-	-	-	-
704-2001-018-716001	JULY 4TH SECURITY	5,991	4,195	-	3,162	-	-	-
704-2006-018-726006	CENTENNIAL STEERING COMM	-	-	-	-	-	-	-
704-2009-018-726009	COMMUNITY GRANTS	47,135	7,816	-	-	-	-	-
	Total	\$ 53,126	\$ 17,512	\$ 12,521	\$ 3,162	\$ 65,000	\$ 65,000	\$ -
	Net Change (fav)	\$ 2,811	\$ (41,066)	\$ (53,176)	\$ (61,692)	\$ 10,000	\$ -	\$ (10,000)

Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015	Inc/(Dec)
		Total Activity	Total Activity	Total Activity	YTD Activity Through May	Total Budget	Total Budget 2014-2015	
Transportation Fees								
701-1204-101004	INVESTMENT EARNINGS	\$ (3,288)	\$ (2,033)	\$ (1,769)	\$ 235	\$ (2,000)	\$ (1,000)	\$ (1,000)
701-1205-201007	GRANT	-	-	-	-	-	-	-
701-1207-305002	DEVELOPERS	-	-	(25,082)	(145,733)	(175,000)	(25,000)	(150,000)
	Total	\$ (3,288)	\$ (2,033)	\$ (26,851)	\$ (145,498)	\$ (177,000)	\$ (26,000)	\$ (151,000)
701-2000-012-304000	GIS MAPPING	\$ 3,850	\$ -	\$ 6,713	\$ 1,875	\$ -	\$ -	\$ -
701-2001-012-306000	TRANSPORTATION STUDIES	(2,106)	-	-	-	-	-	-
701-2003-012-412005	GREENBRAE CORRIDOR	-	-	-	-	10,000	10,000	-
701-2005-012-508002	LINK TO MAPPING, RESOS, ETC.	-	-	-	-	21,000	21,000	-
701-9999-310-000000	TRANSFER TO GENERAL FUND	20,000	10,000	20,000	-	20,000	20,000	-
	Total	\$ 21,744	\$ 10,000	\$ 26,713	\$ 1,875	\$ 51,000	\$ 51,000	\$ -
	Net Change (fav)	\$ 18,456	\$ 7,967	\$ (138)	\$ (143,623)	\$ (126,000)	\$ 25,000	\$ (151,000)
Measure C								
901-1201-105005	Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (900,000)	\$ (900,000)

The following special revenues are for fundng capital improvements.

Expenditure details are in the CIP Budget 2014/15

Gas Tax								
900-9999-364000	TRANSFER IN	\$ (302,237)	\$ (150,000)	\$ (949,736)	\$ -	\$ -	\$ -	\$ -
900-1202-305000	ROAD IMPACT FEE	-	-	-	-	-	-	-
900-1204-101004	INVESTMENT EARNINGS	-	-	(908)	-	(5,000)	-	(5,000)
900-1205-201002	ALEXANDER BRIDGE	(122,945)	(254,289)	(248,507)	-	-	-	-
900-1205-201011	TEA 21 GRANT-BON AIR BRIDGE	(59,628)	-	-	-	-	-	-
900-1205-201014	TEA 21 GRANT-ARROYO HOLON	(30,892)	(116,684)	(257,258)	-	-	-	-
900-1205-203003	2103- PROP 42 REPLACEMENT	-	-	(107,822)	(134,118)	(310,482)	(129,605)	(180,877)
900-1205-203005	2105	(63,771)	(56,999)	(54,510)	(44,441)	(57,918)	(59,562)	1,644
900-1205-203006	2106	(51,578)	(49,771)	(51,179)	(41,776)	(43,195)	(51,153)	7,958
900-1205-203007	2107	(85,122)	(84,169)	(86,452)	(70,833)	(86,230)	(73,185)	(13,045)
900-1205-203008	2107.5	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	-
900-1205-203010	FED GRANT	(145,456)	-	-	-	-	-	-
900-1205-203011	STATE GRANT	-	-	-	-	-	-	-
900-1207-103000	OTHER REVENUE	-	-	-	-	-	-	-
900-1207-103001	PUBLIC/PRIVATE PARTNERSHIP	-	(150,000)	-	-	-	-	-
900-1207-136000	FEMA	-	-	-	-	-	-	-
900-9999-309002	TRF FRM TRAF CONG RELIEF	-	-	-	-	-	-	-
	Total	\$ (864,628)	\$ (864,911)	\$ (1,759,373)	\$ (294,169)	\$ (505,825)	\$ (316,505)	\$ (189,320)

Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015	Inc/(Dec)
		Total Activity	Total Activity	Total Activity	YTD Activity Through May	Total Budget	Total Budget 2014-2015	
Vehicle/Road Impact Fees								
902-1202-305000	CONSTRUCTION ROAD IMPACT FEE	\$ (182,590)	\$ (126,724)	\$ (157,073)	\$ (200,131)	\$ (160,000)	\$ (162,000)	\$ 2,000
902-1202-310001	TRANS. FUND FOR CLEAN AIR	-	-	-	-	-	-	-
902-1204-101004	INVESTMENT EARNINGS	(4,319)	(2,514)	(4,235)	645	-	-	-
902-1207-103014	REFUSSE VIF FEES	-	(194,500)	(389,000)	(291,752)	(389,000)	(356,500)	(32,500)
902-9999-309000	TRANSFERS IN	-	-	-	-	-	-	-
	Total	\$ (186,909)	\$ (323,738)	\$ (550,307)	\$ (491,238)	\$ (549,000)	\$ (518,500)	\$ (30,500)
State & Regional Transportation								
903-1202-305001	MEASURE A REVENUE	\$ (83,707)	\$ -	\$ (347,901)	\$ -	\$ -	\$ -	\$ -
903-1202-306003	TAM MEASURE A FUNDS	(127,781)	(147,443)	(221,780)	(214,654)	-	-	-
903-1202-307003	SAFE ROUTES GRANT	(34,406)	(219,544)	-	-	-	-	-
903-1202-308001	REGIONAL MEASURE 2	-	(208,918)	(56,327)	-	(245,000)	-	(245,000)
903-1202-309001	ARRA GRANT	-	-	-	-	-	-	-
903-1202-310001	TRANS. FUND FOR CLEAN AIR	-	-	(16,268)	-	-	-	-
903-1202-310002	TRANS. ENHANCEMENT (TE)GRANT	-	-	-	-	-	-	-
903-1204-101004	INVESTMENT EARNINGS	(3,730)	(2,071)	(1,940)	175	(1,000)	-	(1,000)
903-9999-309000	TRANSFERS IN	-	-	-	-	-	-	-
	Total	\$ (249,624)	\$ (577,976)	\$ (644,215)	\$ (214,479)	\$ (246,000)	\$ -	\$ (246,000)

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.

**Five-Year Capital Improvement Program Budget
FY 2014-15 thru FY201-18
FUNDED PROJECTS**

LEGEND:

Refuse VIF - Vehicle Impact Fee collected through garbage bill

Construction VIF - Vehicle Impact Fee collected through Building/Encroachment permits

HBRR Grant - Federal Highway Bridge Replacement Grant that the City has received for Bon Air, Doherty & Alexander Bridge work

MTC - Metropolitan Transportation Commission

Measure A (Roads) - Monies the City receiveds thru TAM for transportation improvements

Meas C - City Sales Tax passed in November 2013

Project Title	2013-14 Funding Carryover	FY 14-15 Proposed Funding	Funding Source	Project Description
Citywide Storm Drain Repairs	\$	150,000	Street/Road Fund	Replacement and reconditioning of storm drain pumps & pipes; System assessment and development of Storm Drain Master Plan; env. permitting for maintenance of outfalls.
Doherty Drive Improvements - Environmental Monitoring				5 years of biologic monitoring for the wetland restoration work associated with the Doherty Drive Multi-Use Path project completed in 2013.
Local Street Maintenance and Rehabilitation Project	\$	1,019,000	Street/Road Fund	Major maintenance and rehabilitation of City streets. Engineering assessment of street condition to update the MTC Streetsaver database.
Public Stairs: Elm Street, Arch Street, Eden Street, Shady Lane, Palm Ave	\$	25,000	Streets/Road Fund	Deferred maintenance - railing replacements.
Magnolia Drainage Project	\$	390,000	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.
Bike/Ped Paths - approx. 7 miles paved paths	\$	75,000	Loan	Removal of trip hazards and rehabilitation of Bike/Ped paths.
Alexander Ave Bridge			Bridge Fund	Retrofit Alexander Drive Bridge.
Doherty Drive Bridge (Arroyo Holon)	\$ (67,081)		Bridge Fund	Replace Doherty Drive Bridge.
Bon Air Bridge	\$	8,050,000	Bridge Fund	Replace Bon Air Bridge.
ADA Improvements - Magnolia Ave	\$	400,000	Bridge Fund	Accessibility upgrades along Magnolia Avenue.
Recreation Building Remodel	\$ 194,000		Loan	Remodel Recreation Dept. building and perform differed maintenance work and ADA compliance modifications.
City Corporation Yard	\$ 691,000	\$ 50,000	2013 Loan	Construction of new City Corporation Yard and engineering Building
Dolliver Park Restroom Replacement	\$	100,000	2013 Loan	Replace Dolliver Park restroom with modular structure. (Note permanent structure replacement is estimated at \$230,000).
City Hall Parking Lot-Ret Wall				Rehabilitation and ADA modifications to City Hall Parking Lot & Replacement of the failing retaining wall. Installation of a protective Guard Rail
Piper Park - Dog Park Relocation	\$	800,000	Bridge Fund	Relocate dog park and redevelop site of existing dog park to native habitat.

**Five-Year Capital Improvement Program Budget
FY 2014-15 thru FY201-18
FUNDED PROJECTS**

LEGEND:

Refuse VIF - Vehicle Impact Fee collected through garbage bill

Construction VIF - Vehicle Impact Fee collected through Building/Encroachment permits

HBRR Grant - Federal Highway Bridge Replacement Grant that the City has received for Bon Air, Doherty & Alexander Bridge work

MTC - Metropolitan Transportation Commission

Measure A (Roads) - Monies the City receives thru TAM for transportation improvements

Meas C - City Sales Tax passed in November 2013

Project Title	2013-14 Funding Carryover	FY 14-15 Proposed Funding	Funding Source	Project Description
Piper Park Playground	\$	209,000	Developer Fees and 2013 Loan	Replacement of the Piper Park playground structure - (Piper Park Master Plan identifies replacement and enhancement. Funding for enhancements not included).
Piper Park Parking Lot	\$	200,000	2013 Loan	Rehabilitation of the Piper Park parking lot and adjoining sidewalks. Restoration of PW trailer area.
Mini-Parks	\$	71,768	Park Development Fund	Improvements for the 11 City Mini-Parks as prioritized annual by City Council.
Bon Air Park - Accessible Dock	\$	250,000	Bridge Fund	Reconstruct ADA access from South Eliseo Drive through Park to Dock.
Total Funded Projects:	<u>\$ 817,919</u>	<u>\$ 11,789,768</u>		

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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Appropriations Limit Worksheet For the Year Ending June 30, 2015

Appropriations limit for fiscal year ending June 30, 2014	\$ 15,940,275
Adjustment factors for the fiscal year ending June 30, 2015	
Inflation Factor	0.77
Population Factor	1.42
Adjustment Factor	<u>1.0934</u>
Appropriations limit for fiscal year ending June 30, 2014	<u><u>\$ 17,429,097</u></u>