

**CITY OF LARKSPUR
ADOPTED
OPERATING BUDGET
FISCAL YEAR 2016-17**



CITY OF LARKSPUR

ADOPTED OPERATING BUDGET

FISCAL YEAR 2016-17

Submitted to the
CITY COUNCIL

by

Daniel Schwarz
City Manager

June 15, 2016

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CITY OF LARKSPUR

BUDGET MESSAGE Fiscal Year 2016-17



June 15, 2016

TO THE HONORABLE MAYOR WAY AND MEMBERS OF THE CITY COUNCIL

OVERVIEW

Presented for your consideration is the Fiscal Year 2016-17 budget. This year's budget is a mixed message that reflects the benefits and challenges of an improved economy. On the one hand, revenues, particularly property taxes, are expected to rise, with demand for Larkspur homes remaining notably strong. On the other hand, the cost of doing business is up across the board, with increases to pension costs and workers' compensation insurance proving particularly difficult for the City. Further constraining the budget are increases to the cost of operating the Fire Department. The Fire Department command for the past several years has consisted of one position, the Chief. This structure saved the City considerable money, but introduced minimum levels of service in fire prevention and administration that the City is now trying to increase.

Over the months leading to the Council's consideration of the FY16-17 budget, staff has noted that the City is developing a structural imbalance in the General Fund that, if left unchecked, will produce sizable deficits in future years. Significant increases in costs beyond the City's control, particularly mandatory increases in contributions required by the California Public Employees Retirement System (CalPERS), were simply unknown and unanticipated when the City made various operational and financial commitments in the past five to ten years. Each year, staff begins the exercise of preparing the budget by carrying the current year (in this case, FY15-16) budget forward, adjusting it for all known factors. When staff first conducts this exercise, there is usually a negative difference or gap between revenue (which we purposely keep very conservative) and expenditure projections. This gap defines the magnitude of the City's challenge for the budget season, as we begin examining operations to identify cost reductions or increase revenues.

In preparing the FY16-17 budget, our task was the most difficult of the six years I have been with the City. Our preliminary gap was over \$300,000. The proposed budget I am presenting reflects some difficult decisions about expenditures, which are described below and have been discussed in budget meetings during the past few months. In total, these choices have closed the gap to a \$66,962 deficit without reducing service levels (and, in fact, increasing service levels in the Fire Department). We strive for a balanced budget, and so it is with great reluctance that I am recommending adoption of this budget with this deficit. I am presenting this deficit to the City Council and the community because I believe it is important that everyone sees the challenge the City is facing and understands that, short of new revenue streams materializing, we will likely begin having conversations about what service levels the City can truly sustain.

I want to assure the Council and the community that a projected budget deficit of less than \$100,000 is one the City can overcome in FY16-17. We budget revenues with very conservative projections. If the local economy follows the trends of the past few years, we can expect our primary revenue streams (property tax, sales tax, and transient occupancy tax) to outperform our projections and cover this amount. There are also monies in this budget for expenditures that can be cut at mid-year, if necessary. Finally, as a last resort, the City does have reserves that are adequate to address this amount.

To help the Council, community, and staff monitor the City's financial circumstance, we will be initiating a new practice this year and providing quarterly financial outlooks at a City Council meeting.

At first blush, it might appear that the revenue projections in this budget contain a significant error. Property taxes are shown rising only 0.9% for the coming year despite the Assessor forecasting 5.0% growth in the Larkspur property tax base. This apparent discrepancy is the result of the end of what is commonly referred to as the "Triple-Flip." In effect for an 11.5-year period that ended on December 31, 2015, the Triple-Flip was a shifting of monies between the State, school districts, and cities that helped the State to repay voter-approved bonds. For cities, the Triple-Flip sent the City additional property tax funds while reducing sales tax revenue by 25% (¼-cent). With the Triple-Flip period over, the City will see more sales tax, but less property tax. Thus, Larkspur's growth in property tax is much less this year than the growth in the Larkspur property tax base.

For sales tax revenue, the end of the Triple-Flip means a sizable increase. To help us understand the sales tax trend for FY16-17, staff is showing sales tax in two categories: the base sales tax (as it was during the Triple-Flip era) and the restored ¼-cent. The strong local economy is having an impact in Larkspur's retail sector, and staff is projecting a 5% increase in overall taxable sales. Consumer sales at Marin Country Mart and Bon Air Shopping Center remain the most significant engines for this growth.

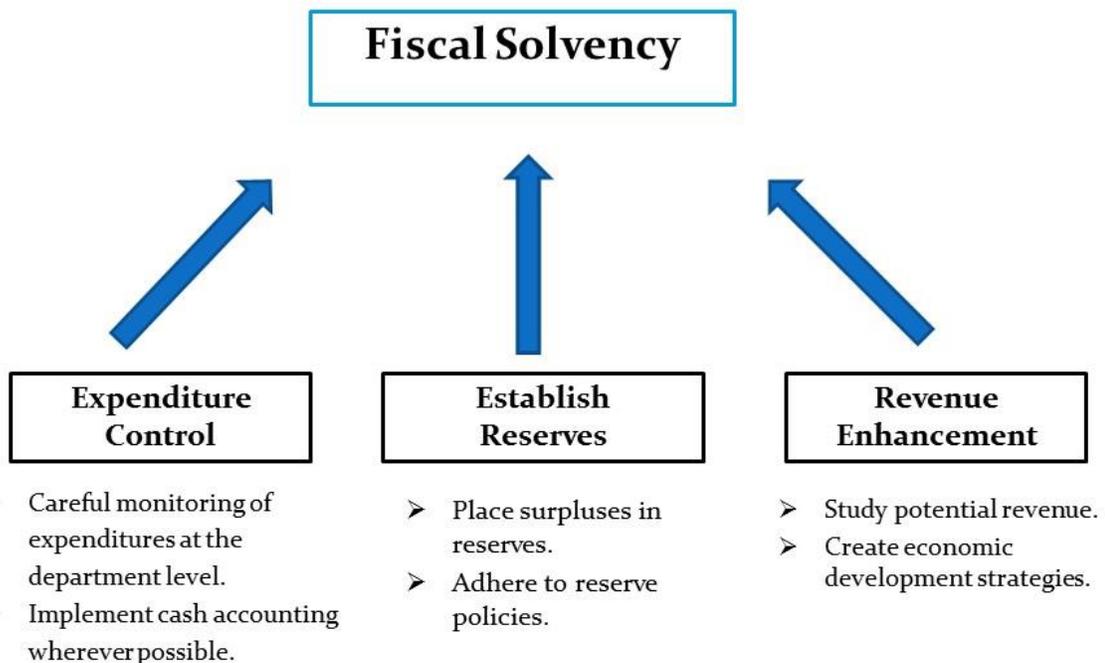
Addressing long-term liabilities remains a City Council priority that is reflected in this budget. Last year, the City began addressing its Other Post-Employment Benefits (OPEB) liability through the establishment and funding of a trust account. In both FY15-16 and FY16-17, the City will place \$100,000 in the trust account. The Council has set as a goal that the City will be funding the OPEB trust with annual contributions recommended by an actuary. Currently, the recommended amount is approximately \$500,000 per year. Staff does not propose increasing the contribution to the OPEB trust this year because the budget must address mandatory increases imposed by CalPERS to fund the City's pension obligations.

For FY15-16, CalPERS elected to restructure how it charges agencies for its obligations with respect to funding pensions. CalPERS created a lump-sum charge outside of the usual assessment CalPERS places on payroll. The lump sum payment is meant to help CalPERS address the many factors that have put the program in an underfunded status. Like most agencies, Larkspur has chosen to finance this lump sum payment through an amortized payment schedule. Through 2033, CalPERS will be charging Larkspur an annual amount as part of this catch-up process. Initially, staff was under the impression that the annual payment would be a fixed amount, but CalPERS has established a schedule that has annual payments increasing each year. In the initial years of the schedule, these increases are sizable. Last year, the amount

was \$451,486. This year, the amount increases by 22% to \$552,184. In addition to the scheduled payment against the lump sum obligation, the City continues to pay a percentage of payroll to CalPERS for active employees.

In the face of such challenges, Finance Director Cathy Orme continues to operate under the guidance of her three-prong plan to maintain long-term solvency.

Long Term Financial Plan



Though Larkspur has a long history of fiscal prudence and general adherence to the principles set forth in this plan, FY14-15 was our first year operating with these principles as our explicit guidelines. The department heads are to be commended for working with Ms. Orme to control their costs. In FY15-16, only substantial turnover in the Department of Public Works – turnover that required interim personnel and outsourcing to maintain service levels and keep projects moving – kept staff from holding the line in their departmental budgets. A new director, Julian Skinner, is joining Public Works on June 13, 2016, which should start to stabilize personnel costs for the department.

The most significant operational changes proposed for this budget are found in the Fire Department. The Fire Department budget has been increased approximately \$340,000 to fund total compensation for two full-time positions (Battalion Chief and Fire Marshall) and one half-time position (Administrative Assistant). Staff has evaluated fire protection operations with the assistance of a consultant and believes funding for these positions is required if Larkspur operates its own Fire Department at levels sufficient to meet the Council's goals for fire service levels. It must be noted that talks are underway to combine the City's department with that of Corte Madera.

For these talks, staff is using the cost of operations reflected in this budget as the maximum amount the City can commit to a combined operation.

Measure C, the *Larkspur Street Repair and Essential City Services Measure* that became effective on April 1, 2014, and provides for a ½-cent sales tax for five years, remains a key part of our recent success in fixing our roads and addressing other essential services. In FY14-15 and FY15-16, the City put a total of \$1.71 million of Measure C revenue into paving roads. The City used \$45,000 to create a vegetation management program account and set aside \$45,000 for repairs to our fire stations. This year, staff and the Measure C Oversight Committee recommend budgeting for \$1 million in Measure C revenue, with \$902,000 contributing to the rehabilitation of roads and \$98,000 being used as the first of seven annual payments on the lease of a new fire engine. In addition, our conservative budgeting practices have resulted in a sizable fund balance developing in the Measure C Fund. Consistent with the Measure C Oversight's Committee that this fund focus on paving roads, staff recommends that \$450,000 be released from the fund balance for use in the road rehabilitation program. It is estimated that \$100,000-150,000 will remain to serve as a reserve or contingency fund. This reserve will be particularly helpful should the City find the bids for a Measure C funded project to be slightly higher than anticipated.

Last year, staff recommended slowing the pace at which the General Fund is reimbursing the Bridge Fund for a loan the Council authorized in November 2011. The loan allowed the General Fund to pay off what was called a "side fund" at CalPERS, saving the City close to a million dollars in interest payments. Initially projected to be a loan of \$3.26 million, the final amount required by CalPERS and transferred to the General Fund was \$2.96 million. At the time of the loan, it was decided that the General Fund would pay off the loan with ten annual payments of \$326,000 plus interest. At the end of FY15-16, the General Fund will have paid \$1 million (or roughly one-third of this loan) back to the Bridge Fund.

When the loan was approved, the Council left open the possibility of changing the payment plan based on the City's overall financial situation. With the constraints of rising pension costs and the changes in the Fire Department, the City faces a difficult financial situation. Staff is proposing that for FY16-17 the General Fund not make a payment to the Bridge Fund. Staff believes the reduced payment will not significantly impact the Bridge Fund's ability to meet its primary obligation, which is to provide the City's local match to Federal grants for the reconstruction of the Bon Air Bridge.

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

Budget Initiative	Status	Fiscal Year 2016-17 Objective(s)
Economic Development	In FY15-16, the City invested in the Chamber of Commerce and has formed a partnership under which the Chamber is charged with helping recruit and retain businesses.	Through conversations with the business community, identify economic constraints toward which the City can contribute to solutions.
Cost Recovery	The City has engaged the services of an independent analyst who is currently assessing how the City charges for services and what	Work with City Council to establish cost-recovery goals.

Budget Initiative	Status	Fiscal Year 2016-17 Objective(s)
	methodologies might best recover the City's costs.	
Essential Services and Potential Revenue Measure	Measure C (2014) and the Refuse Vehicle Impact Fee (2011) are generating more than \$1.3 million per year for the City's pavement rehabilitation program and other services.	Educate the community about the value of Measure C for consideration of renewal in November 2017. Review Refuse VIF and adjust, if appropriate, in January 2017.
Cost-Effective Delivery of Core Services	Remodel of City Hall second floor has stimulated discussions about delivery of Planning and Building services. Vacancy in Library Director position offers opportunity for assessment of current practices by an Interim Director.	Continue to develop and refine standard operating procedures.
Shared Services and Public-Private Partnerships	Shared services remains a priority for the City. Staff is engaged in talks with Corte Madera about a shared Fire Department.	Continue to pursue partnerships.
Engage Employee Groups in Labor-Management Discussions About Fiscal Health of City	Labor agreements expire at the end of December 2016. Labor-management discussions of the City's fiscal health will commence early in this fiscal year.	Initiate discussions with employee groups whenever appropriate.

Organizational Changes

Other than the Fire Department positions described above, there are two personnel changes from the adopted FY15-16 budget. In the FY15-16 budget, funding was included for a part-time Library Assistant I position; the position was never filled. Funding for the position is not included in this budget, though it is recommended that the position be labeled "frozen" rather than "eliminated." The Library staff does believe this position (or some other position) should be in a future budget to optimize service delivery.

The FY15-16 budget included funds for a then undefined position to work under the City Manager part-time and assist with communications and other tasks. During the fiscal year, the City Manager evaluated operational needs related to goals of the City Council and proposed that a full-time "Assistant to the City Manager" position be added to the authorized list of positions. The Council approved this request. No budget amendment was necessary as there were sufficient monies to cover the cost of this employee for the remainder of the fiscal year. This budget contains funding for the position as it was approved and filled.

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.

General Fund Revenues

Excluding transfers, General Fund revenues are projected at \$15,667,203 which is \$352,904 more than what was anticipated in the prior fiscal year's mid-year budget. The end of the Triple-Flip in December 2015 has shifted the balance of property tax and sales tax revenue in a way that makes comparisons to recent year trend lines difficult. Generally, staff anticipates that the end of the Triple-Flip will have a modest negative impact on the City, as Larkspur will see less property tax and more sales tax. The City historically enjoys a higher growth rate in property tax

than in sales tax. 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 \$15,399,531 which is \$620,000 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 and unfunded liabilities. Key changes to department and division budgets are discussed within the budget book.

Reserves

By Council policy, the City must maintain 25% of the General Fund in restricted reserve accounts. With this budget, the City will have 25% of the General Fund in these accounts. All reserves in excess of 25% are available for one-time capital expenses. For FY16-17, staff anticipates the City will have 25% in reserve. Whether the City will have in excess of 25% will depend on the final cost of emergency repairs to City Hall. During FY15-16, the City conducted work on City Hall that revealed compromises in the building's structural integrity that had to be addressed so as not to put the public and staff at risk.

Other Funds

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

IN CLOSING

FY16-17 will be one defined by conversations about the sustainability of the City's current service levels. These are conversations to be embraced, as they offer an opportunity to discuss what residents most cherish about Larkspur and most want to see the City maintain and preserve.

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

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

Respectfully Submitted,



Dan Schwarz

CITY OFFICIALS

City Council:

Catherine Way, Mayor

Kevin Haroff, Vice Mayor

Larry Chu

Dan Hillmer

Ann Morrison

City Staff:

Daniel Schwarz, City Manager

Sky Woodruff, City Attorney

Cathy Orme, Finance Director

Neal Toft, Planning & Building Director

Cynthia Huisman, City Clerk

Julian Skinner, Engineering & Public Works Director

Scott Shurtz, Interim Fire Chief

Vacant, Library Director

Dick Whitley, Recreation Director

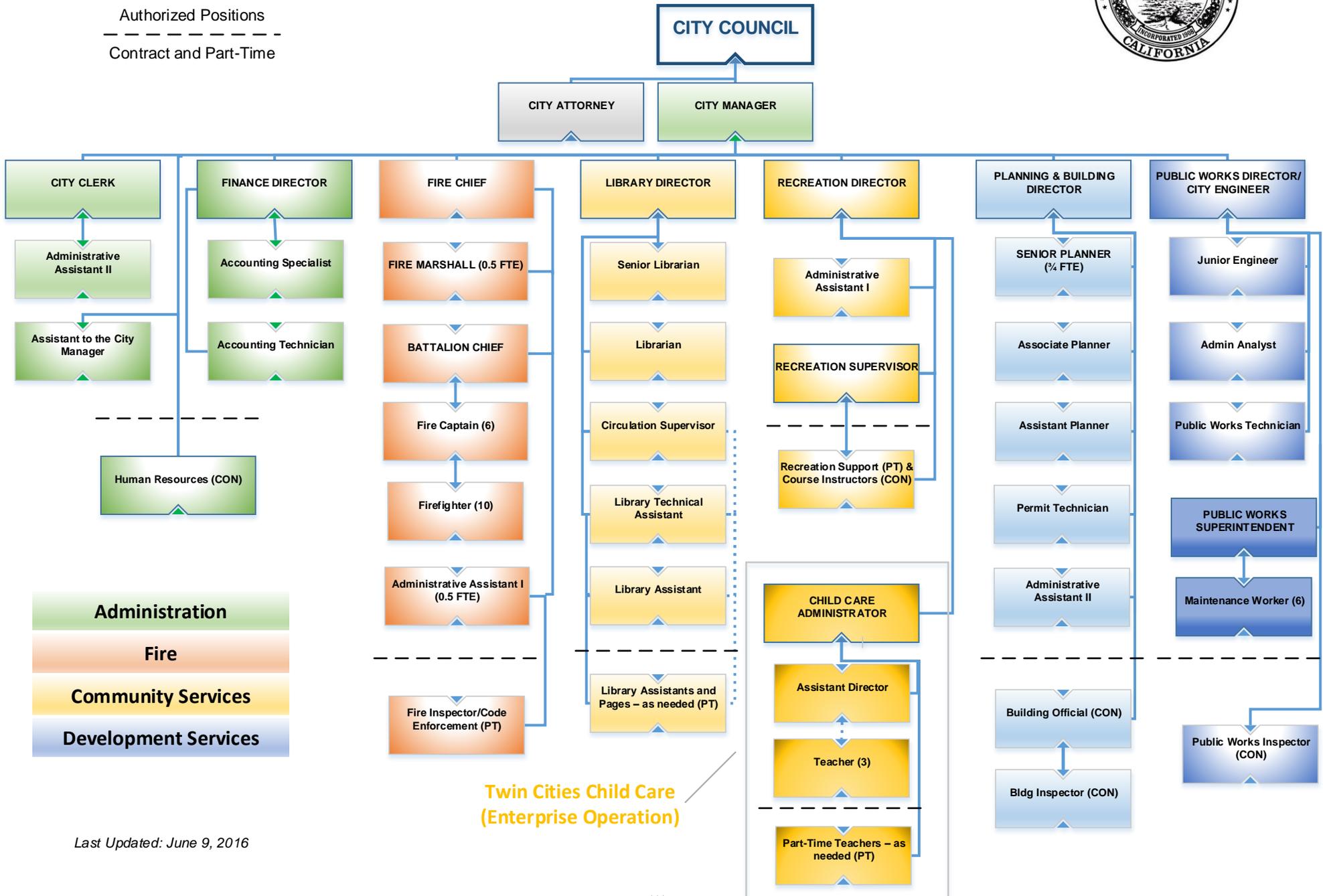
City of Larkspur Organizational Chart

LARKSPUR CITIZENS



Authorized Positions

Contract and Part-Time



Last Updated: June 9, 2016

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

	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET	\$ INC/(DEC) 2016-17
REVENUE				
Property Taxes	\$ 9,556,284	\$ 9,481,652	\$ 9,570,461	\$ 88,809
Sales Tax ⁽¹⁾	2,050,196	1,995,000	2,495,000	500,000
Other Taxes	1,384,835	1,050,000	1,200,000	150,000
Franchise Fees	798,074	830,500	854,500	24,000
Licenses & Permits	702,913	525,000	525,000	-
Penalties and Fines	69,788	36,200	46,500	10,300
Use of money and property	11,148	15,001	10,002	(4,999)
Charges for Services ⁽²⁾	714,173	620,935	566,836	(54,099)
Other Revenue	56,690	45,500	46,000	500
Other Agencies	595,119	1,000	-	(1,000)
TOTAL REVENUE	\$ 15,939,220	\$ 14,600,788	15,314,299	\$ 713,511
EXPENSE				
City-wide Contract Services ⁽³⁾	\$ 144,218	\$ 252,285	\$ 804,508	\$ 552,223
City-wide OPEB	-	100,000	100,000	-
City Council ⁽⁴⁾	44,268	64,082	44,364	(19,718)
Administration	1,668,373	1,571,599	1,530,901	(40,698)
Building Maintenance ⁽⁵⁾	231,620	263,390	328,315	64,925
Planning ⁽⁶⁾	492,354	599,539	512,350	(87,189)
Fire ⁽⁷⁾	4,115,496	3,952,515	4,256,507	303,992
Police	3,344,988	3,344,372	3,465,854	121,482
Building Inspection ⁽⁸⁾	282,326	280,760	393,067	112,307
Engineering ⁽⁹⁾	544,365	574,515	651,422	76,907
Public Works - Streets ⁽⁹⁾	963,726	998,986	959,142	(39,844)
Public Works - Parks	615,840	643,333	642,669	(664)
Recreation	588,069	623,542	630,673	7,131
Library ⁽¹⁰⁾	812,042	911,957	813,317	(98,640)
Heritage Board	15,915	36,414	35,979	(435)
Debt Service ⁽¹¹⁾	359,762	377,078	380,147	3,069
Side Fund ⁽¹²⁾	-	185,164	-	(185,164)
TOTAL EXPENSE	\$ 14,223,362	\$ 14,779,531	15,549,215	\$ 769,684
EXCESS/DEFICIENCY OF REVENUE OVER/UNDER EXPENDITURES	1,715,858	(178,740)	(234,916)	56,176
Transfer In from Other Funds	\$ 130,000	\$ 345,000	\$ 227,954	\$ (117,046)
Transfers Out to Other Funds	(285,327)	(166,260)	(60,000)	106,260
TOTAL TRANSFERS	\$ (155,327)	\$ 178,740	\$ 167,954	\$ (10,786)
NET CHANGE IN FUND BALANCE	\$ 1,560,531	\$ 0	\$ (66,962)	\$ 66,962

- (1) Includes 1/4 sales tax - end of triple flip
- (2) RVPA financial services uncertain
- (3) Includes PERS AUL Lump Sum
- (4) PY assumed 2 council members to have medical coverage
- (5) Includes \$50K for elevator & centralized office supplies
- (6) Decrease in contract services
- (7) Includes Battalion Chief, 1/2 Fire Marshall, 1/2 time Admin Asst and one time \$25K FLSA retro pay
- (8) Increase in contract services & Building Official
- (9) Moved \$35K contract services from Streets to Engineering
- (10) Reduced one position
- (11) Includes \$97K for Fire Truck
- (12) Side fund for 2014-15 included in department expense, for 2015-16 side fund shown as a separate item to compare to 2016-17

Account Number	Account Name	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014 Total Activity	2014-2015 Total Activity	Adopted Budget 2015-16	2015-2016 YTD Activity Thru May	Adopted Budget 2016-17
General Fund Revenue									
100-1201-100000	PROPERTY TAXES/SECURED	(6,868,437)	\$ (6,947,127)	\$ (7,259,670)	\$ (7,160,277)	\$ (7,565,864)	(7,992,621.0)	\$ (8,076,900)	(8,479,561)
100-1201-100002	Sales Tax In-Lieu (In P Tax)				(724,413)	(695,295)	(400,000)	(144,582)	-
100-1201-100001	PROPERTY TAX/ERAF	(829,765)	(796,617)	(769,041)	(1,002,841)	(850,435)	(800,000)	(851,004)	(800,000)
100-1201-101010	PROPERTY TAXES/UNSECURED	(189,906)	(190,890)	(191,395)	(137,645)	(210,220)	(147,347)	(147,286)	(150,000)
100-1201-103007	HOMEOWNERS EXEMPTION	(40,199)	(40,637)	(40,672)	(40,639)	(40,667)	(40,184)	(35,136)	(40,900)
100-1201-104000	SUPPLEMENTAL	(64,701)	(70,633)	(97,087)	(126,773)	(186,438)	(95,000)	(180,943)	(95,000)
100-1201-104001	SUPPLEMENTAL/REDEMPTION	(5,886)	(6,160)	(5,471)	(4,691)	(7,365)	(6,500)	(2,803)	(5,000)
Total		(7,998,895)	(8,052,063)	(8,363,336)	(9,197,280)	(9,556,284)	(9,481,652)	(9,438,655)	(9,570,461)
	Prop Tax	(7,999)	(8,052)	(8,363)	(9,197)	(9,556)	(9,482)	(9,439)	(9,570)
100-1201-105001	SALES TAX/PROP 172	(80,212)	(86,543)	(91,803)	(95,194)	(103,177)	(95,000)	(85,820)	(95,000)
100-1201-105005	SALES TAX	(1,431,978)	(1,496,730)	(1,811,911)	(1,951,572)	(1,947,019)	(1,900,000)	(1,745,139)	(2,400,000)
Total		(1,512,189)	(1,583,274)	(1,903,714)	(2,046,766)	(2,050,196)	(1,995,000)	(1,830,959)	(2,495,000)
	Sales Tax	(1,512)	(1,583)	(1,904)	(2,047)	(2,050)	(1,995)	(1,831)	(2,495)
100-1201-106009	PGE FRANCHISE TAX	(101,604)	(104,440)	(101,508)	(112,811)	(109,981)	(100,500)	(118,436)	(100,500)
100-1201-107000	GARBAGE FRANCHISE TAX	(371,317)	(420,002)	(452,576)	(452,709)	(418,574)	(445,000)	(420,105)	(469,000)
100-1201-108000	CABLE TV FRANCHISE TAX	(267,531)	(261,730)	(269,020)	(200,668.94)	(269,519)	(285,000)	(142,516)	(285,000)
100-1201-108001	AT&T FRANCHISE	-	-	(43,035)	(15,897)	-	-	(101,774)	-
Total		(740,452)	(786,172)	(866,138)	(782,085)	(798,074)	(830,500)	(782,831)	(854,500)
	Franchise Fees	(740)	(786)	(866)	(782)	(798)	(831)	(783)	(855)
100-1201-109000	BUSINESS LICENSE TAX	(395,888)	(382,041)	(408,191)	(418,709)	(350,844)	(400,000)	(379,493)	(350,000)
100-1201-110009	PROPERTY TRANSFER TAX	(74,420)	(105,974)	(109,021)	(200,452)	(221,800)	(100,000)	(134,018)	(100,000)
100-1201-111000	TRANSIENT OCCUPANCY TAX	(456,345)	(508,198)	(582,273)	(702,735)	(812,191)	(550,000)	(651,580)	(750,000)
Total		(926,653)	(996,212)	(1,099,485)	(1,321,897)	(1,384,836)	(1,050,000)	(1,165,092)	(1,200,000)
	Other Taxes	(927)	(996)	(1,099)	(1,322)	(1,385)	(1,050)	(1,165)	(1,200)
	Sub Total Taxes	(11,178,189)	(11,417,721)	(12,232,674)	(13,348,028)	(13,789,390)	(13,357,152)	(13,217,536)	(14,119,961)
100-1202-101002	BUILDING PERMIT	(405,593)	(411,958)	(434,886)	(702,889)	(670,258)	(500,000)	(570,453)	(500,000)
100-1202-103016	RESIDENTIAL INSPECTIONS	(17,499)	(26,582)	(26,047)	(27,906)	(26,550)	(5,000)	(4,098)	(5,000)
100-1202-102003	OTHER LICENSES & PERMITS	(3,513)	(7,296)	(4,939)	(5,224)	(6,105)	(20,000)	(18,373)	(20,000)
Total		(426,604)	(445,836)	(465,872)	(736,019)	(702,913)	(525,000)	(592,924)	(525,000)
	Licenses & Permits	(427)	(446)	(466)	(736)	(703)	(525)	(593)	(525)
100-1203-101008	VEHICLE CODE FINES/CITY	(6,527)	(5,728)	(11,859)	(23,262)	(38,513)	(5,200)	(25,808)	(15,000)
100-1203-102008	VEHICLE CODE FINES/CVC Court fees	(19,504)	(17,501)	(19,889)	(18,327)	(15,682)	(15,000)	(18,008)	(14,000)
100-1203-103009	LIBRARY FINES & FEES	(23,531)	(24,755)	(17,661)	(14,848)	(14,843)	(15,000)	(8,098)	(15,000)
100-1203-104005	OTHER FINES Social Host	(1,500)	(2,700)	(8,390)	(2,250)	(750)	(1,000)	(6,500)	(2,500)
Total		(51,061)	(50,685)	(57,799)	(58,688)	(69,789)	(36,200)	(58,415)	(46,500)
	Penalties & Fines	(51)	(51)	(58)	(59)	(70)	(36)	(58)	(47)
100-1204-101004	INVESTMENT EARNINGS	(44,829)	(34,639)	(18,974)	(14,372)	(10,346)	(15,000)	(6,839)	(10,000)
100-1204-102005	RENTAL	(7)	(452)	(2)	(1)	(802)	(1)	(2)	(2)
Total		(44,886)	(35,811)	(20,901)	(14,373)	(11,148)	(15,001)	(6,841)	(10,002)
	Use of \$ & Property	(45)	(36)	(21)	(14)	(11)	(15)	(7)	(10)

Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Adopted Budget	2015-2016	Adopted Budget
		Total Activity	2015-16	YTD Activity Thru May	2016-17				
100-1205-105000	CLSA SUBVENTION	(21,416)	(11,655)	-	(4,572)	-	-	-	-
100-1206-101009	PLANNING FEES	(88,354)	(81,440)	(79,401)	(34,012)	(25,118)	(15,000)	(18,687)	(15,000)
100-1206-102001	COUNSULTANT ADMIN. FEE 621 reconcile	(3,517)	(5,328)	(6,748)	(1,153)	-	(10,000)	-	-
100-1206-102004	PLAN CHECKING FEES	(4,328)	(35,336)	(77,311)	(177,797)	(36,515)	(60,000)	(88,364)	(50,000)
100-1206-103015	Trench Cut Fees	-	-	-	-	-	-	(3,000)	-
100-1206-103017	ENGINEERING FEES	-	-	-	-	-	-	(8,758)	-
100-1206-104006	FIRE DEPARTMENT SERVICE 0046-002-0280C	(32,487)	(31,027)	(31,117)	-	(35,885)	(31,000)	-	-
100-1206-105003	ENCROACHMENT PERMIT	(33,783)	(26,047)	(29,036)	(18,218)	(13,619)	(15,000)	(15,970)	(15,000)
100-1206-106003	SYN FIELD RENTALS	(55,653)	(35,701)	(48,925)	(47,143)	(70,025)	(40,000)	(70,710)	(50,000)
100-1206-106004	HALL SCHOOL LOUNGE	(49,325)	(58,388)	(35,779)	(95)	(1,184)	(1,000)	(1,560)	-
100-1206-106006	Community Room Rental	-	-	-	-	(2,525)	(500)	(9,320)	(500)
100-1206-106010	RECREATION FEES	(263,928)	(204,926)	(236,942)	(276,611)	(277,942)	(230,000)	(221,333)	(250,000)
100-1206-106013	RECREATION RENTAL	(83,946)	(58,876)	(48,316)	(40,415)	(64,383)	(35,000)	(41,698)	(40,000)
100-1206-106014	HALL GYM RENTALS	(17,780)	(14,893)	(24,249)	(28,146)	(29,070)	(20,000)	(18,031)	(15,000)
100-1206-108002	IN LIEU TAX PAYMENTS (NCPHS)	(40,699)	(41,513)	(42,343)	(43,190)	(44,054)	(44,935)	(44,936)	(45,835)
100-1206-109008	PLAN RETENTION (Com Dev)	(3,667)	(4,906)	(1,625)	9	(5,853)	(500)	(4,178)	(500)
100-1206-110005	OTHER CURRENT SERVICES (Com Dev)	(12,168)	(8,778)	(13,264)	(3,326)	-	-	-	-
100-1206-111002	FINANCIAL SERVICES - CMPA/RVPA	(81,000)	(81,000)	(97,900)	(118,000)	(108,000)	(118,000)	(54,000)	(85,001)
Total		(792,049)	(699,812)	(772,955)	(792,668)	(714,173)	(620,935)	(600,545)	(566,836)
	Charges for Services	(792)	(700)	(773)	(793)	(714)	(621)	(601)	(567)
100-1207-102002	FILING FEES	(725)	(354)	(1,424)	(615)	(1,705)	(500)	-	(500)
100-1207-103000	OTHER REVENUE EAH Ground Lease	(59,195)	(51,190)	(70,800)	(128,278)	(53,340)	(45,000)	(67,829)	(45,000)
100-1207-103002	DONATION	-	-	-	-	(1,500)	-	(7,500)	-
100-1207-103012	COPIES	(980)	(898)	(706)	(637)	(145)	-	(510)	-
100-1207-109001	FIRE REIMBURSE. STATE/FED	(31,020)	(19,226)	(24,012)	(188,141)	(275,053)	-	(376,937)	-
100-1207-109004	RECYCLING GRANT/DOC	-	(10,000)	(5,000)	456	-	-	(5,000)	-
100-1207-109005	CLSA Grant Library	-	-	-	-	(3,551)	-	(4,470)	-
100-1207-109007	MISC STATE REVENUE	(9,704)	(32,850)	(85,712)	(2,050)	(254,432)	(1,000)	(59,295)	(500)
Total		(101,625)	(114,518)	(187,653)	(319,266)	(589,726)	(46,500)	(521,542)	(46,000)
	Other Agencies	(102)	(115)	(188)	(319)	(590)	(47)	(522)	(46)
100-1308-109005	DISPOSITION OF PROPERTY	(50)	(720)	(1,925)	-	(62,083)	-	-	-
100-1308-110000	DISPOSITION OF REAL PROPERTY	-	-	-	-	-	-	-	-
Total		(50)	(720)	(1,925)	-	(62,083)	-	-	-
	Other Revenue	(0.05)	(0.72)	(1.93)	-	(62.08)	-	-	-
100-9999-351000	TRANS FROM STORM DRAIN 200	(20,000)	(20,000)	(20,000)	-	(20,000)	(20,000)	(20,000)	-
100-9999-351001	TRANS IN TO GF	-	-	-	-	(10,000)	(120,000)	(10,000)	(107,954)
100-9999-352001	TRANSFER FROM RESERVE	-	-	-	(10,000)	-	-	-	-
100-9999-353001	TRANSFER FROM TRANS. 701	(20,000)	(10,000)	(20,000)	(40,000)	-	(20,000)	(20,000)	(20,000)
100-9999-354000	FROM GAS TAX/ROAD IMPACT	(150,000)	(150,000)	(150,000)	(75,000)	-	(100,000)	(100,000)	(100,000)
100-9999-357001	TRANSFER FROM EQUIP. 111	(118,000)	(118,000)	(117,500)	-	-	-	-	-
100-9999-358000	TRANSFER FROM BRIDGE FUND	(134,108)	(20,000)	(20,000)	-	(100,000)	(85,000)	(85,000)	-
Total		(442,108)	(318,000)	(327,500)	(125,000)	(130,000)	(345,000)	(235,000)	(227,954)
	Transfers In	(442)	(318)	(328)	(125)	(130)	(345)	(235)	(228)
Total General Fund Revenue		(13,036,571)	(13,083,103)	(14,067,278)	(15,394,042)	(16,069,221)	(14,945,788)	(15,232,801)	(15,542,253)



City of Larkspur, CA

General Fund Expense Summar

For Fiscal: 2015-2016 Period Ending: 05/31/2016

Account Type	2013-2014 Total Budget	2013-2014 Total Activity	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 YTD Activity	Adopted Budget 2016-2017
Fund: 100 - GENERAL FUND							
Department: 0000 - Undesignated							
Expense	-	-	176,000	144,218	577,249	671,835.65	904,508
Department: 0000 - Undesignated Total:	-	-	176,000	144,218	577,249	671,835.65	904,508
Department: 0030 - CITY COUNCIL							
Expense	69,317	180,903	63,654	44,246	63,435	37,412.41	44,364
Department: 0030 - CITY COUNCIL Total:	69,317	180,903	63,654	44,246	63,435	37,412.41	44,364
Department: 0031 - ADMINISTRATION							
Expense	1,634,883	1,817,736	1,627,396	1,664,639	1,546,021	1,394,339.36	1,530,901
Department: 0031 - ADMINISTRATION Total:	1,634,883	1,817,736	1,627,396	1,664,639	1,546,021	1,394,339.36	1,530,901
Department: 0035 - BUILDING MAINTENANCE							
Expense	268,865	283,080	258,002	231,620	263,390	218,224.60	328,315
Department: 0035 - BUILDING MAINTENANCE Total:	268,865	283,080	258,002	231,620	263,390	218,224.60	328,315
Department: 0039 - PLANNING							
Expense	513,042	458,404	527,763	490,667	575,719	502,563.66	512,350
Department: 0039 - PLANNING Total:	513,042	458,404	527,763	490,667	575,719	502,563.66	512,350
Department: 0045 - FIRE							
Expense	4,011,488	3,918,286	4,123,379	4,049,333	3,898,535	3,755,406.07	4,256,507
Department: 0045 - FIRE Total:	4,011,488	3,918,286	4,123,379	4,049,333	3,898,535	3,755,406.07	4,256,507
Department: 0047 - POLICE							
Expense	3,325,992	3,325,992	3,344,990	3,344,988	3,344,372	3,065,674.26	3,465,854
Department: 0047 - POLICE Total:	3,325,992	3,325,992	3,344,990	3,344,988	3,344,372	3,065,674.26	3,465,854
Department: 0048 - BUILDING INSPECTION							
Expense	239,574	271,965	272,299	281,251	272,407	296,070.37	393,067
Department: 0048 - BUILDING INSPECTION Total:	239,574	271,965	272,299	281,251	272,407	296,070.37	393,067
Department: 0050 - ENGINEERING							
Expense	447,433	497,932	612,151	543,186	571,468	566,614.23	651,422
Department: 0050 - ENGINEERING Total:	447,433	497,932	612,151	543,186	571,468	566,614.23	651,422
Department: 0051 - STREETS							
Expense	925,432	956,288	1,004,838	961,078	985,281	868,864.25	959,142
Department: 0051 - STREETS Total:	925,432	956,288	1,004,838	961,078	985,281	868,864.25	959,142



City of Larkspur, CA

General Fund Expense Summar

For Fiscal: 2015-2016 Period Ending: 05/31/2016

	2013-2014 Total Budget	2013-2014 Total Activity	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 YTD Activity	Adopted Budget 2016-2017
Budget Worksheet							
Department: 0071 - PARKS							
Expense	522,782	622,767	660,669	615,140	637,958	442,765.01	642,669
Department: 0071 - PARKS Total:	522,782	622,767	660,669	615,140	637,958	442,765.01	642,669
Department: 0072 - PARK & RECREATION							
Expense	601,086	609,559	637,498	586,502	612,382	534,839.90	630,673
Department: 0072 - PARK & RECREATION Total:	601,086	609,559	637,498	586,502	612,382	534,839.90	630,673
Department: 0080 - LIBRARY							
Expense	847,591	829,057	880,260	809,313	877,192	726,518.28	813,317
Department: 0080 - LIBRARY Total:	847,591	829,057	880,260	809,313	877,192	726,518.28	813,317
Department: 0085 - Heritage Board							
Expense	-	460	31,760	15,914	34,272	29,447.01	35,979
Department: 0085 - Heritage Board Total:	-	460	31,760	15,914	34,272	29,447.01	35,979
Department: 0092 - DEBT SERVICE							
Expense	359,653	359,751	360,078	359,762	377,078	281,824.11	380,147
Department: 0092 - DEBT SERVICE Total:	359,653	359,751	360,078	359,762	377,078	281,824.11	380,147
Department: 9999 - TRANSFER							
Expense	10,000	185,825	15,000	1,281,054	166,260	1,560,531.00	60,000
Department: 9999 - TRANSFER Total:	10,000	185,825	15,000	1,281,054	166,260	1,560,531.00	60,000
Fund: 100 - GENERAL FUND Total:	13,777,138	14,318,003	14,595,737	15,422,910	14,803,018	14,952,930.17	15,609,215
Report Total:	13,777,138	14,318,003	14,595,737	15,422,910	14,803,018	14,952,930.17	15,609,215



City of Larkspur, CA

General Fund Expense Summary

For Fiscal: 2015-2016 Period Ending: 05/31/2016

Budget Worksheet

Fund Summary

	2013-2014 Total Budget	2013-2014 Total Activity	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 YTD Activity	Adopted Budget 2016-2017
100 - GENERAL FUND	13,777,138	14,318,003	14,595,737	15,422,910	14,803,018	14,952,930.17	15,609,215
Report Total:	13,777,138	14,318,003	14,595,737	15,422,910	14,803,018	14,952,930.17	15,609,215

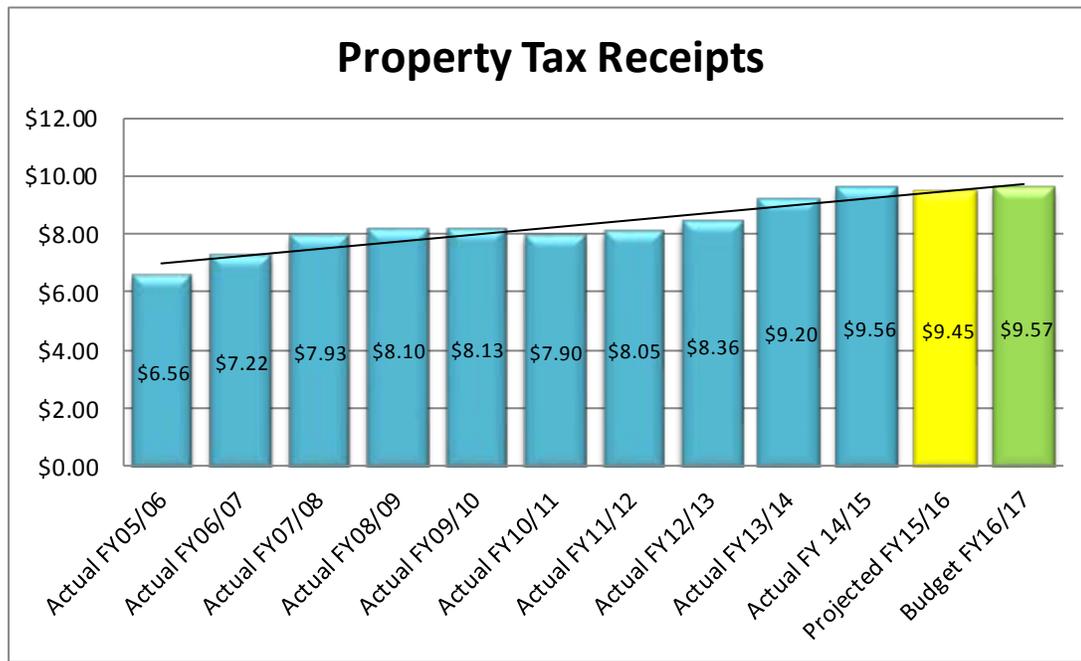
OVERVIEW

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.) The City will receive the last "Triple Flip" payment June 2016. The .25 percent of property tax will cease and reinstated .25 percent Sales Tax.

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.

The projected year-end property tax revenue for FY 2015/16 is \$9.45M, which is 2% under prior year actual. Budget for FY 2016/17 is a conservative 1% increase, based on the County Assessor’s Office latest valuation.

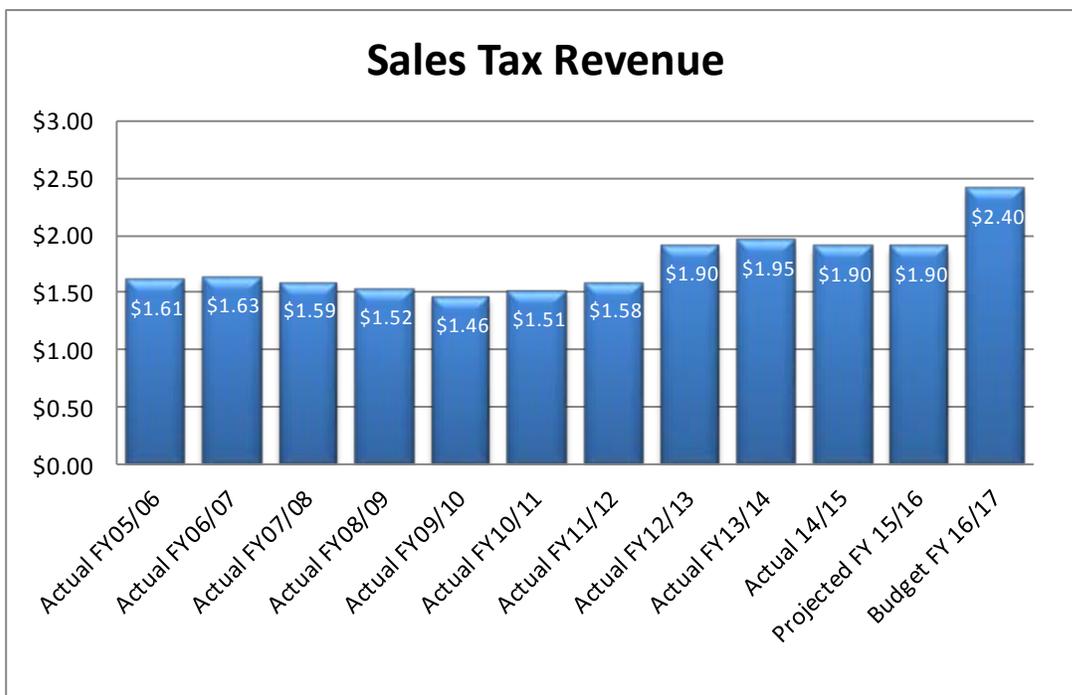
SALES TAX

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. The “Triple Flip” ended early 2016 thus the City will start receiving .25 percent Sales Tax April 2016 (June receipts). This additional revenue stream will be monitored closely, as Larkspur has a stronger property tax base than sales tax.

Sales tax is the second largest revenue stream for Larkspur. Receipts for FY 2015/16 are projected at approximately \$1.9 million, slightly above FY 2015/16 budget. Based on MuniServices sales tax projections, sales tax is forecasted at \$2.4 million in FY 2016/17, an increase over prior year’s budget mainly due to the .25 percent from the “Triple Flip”.

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 2016/17 is forecasted at \$1 million.

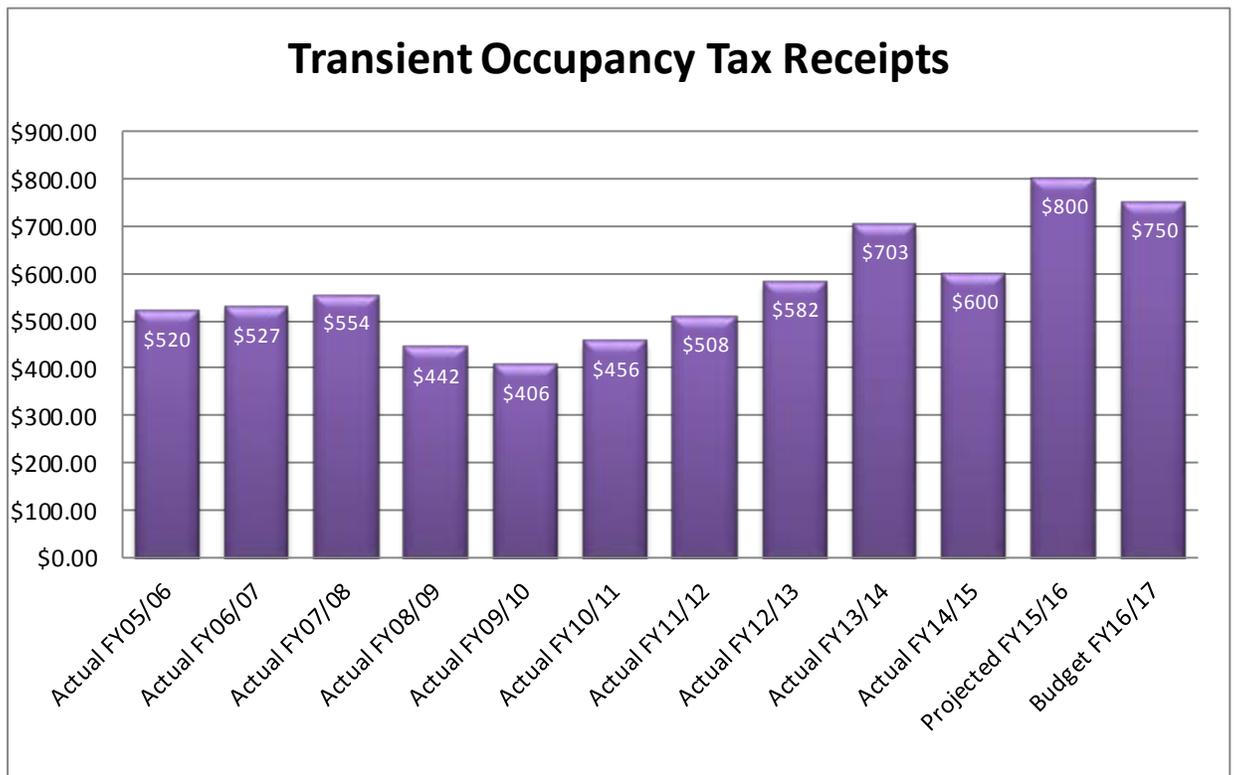
During the past ten years, the trend in sales tax revenue has been as follows:



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 FY2015/16 are approximately \$800K; in the FY2015/16 budget, TOT is projected at \$750K.

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



OTHER TAXES

Business tax is imposed on persons or entities conducting business within the city. The tax is based on gross receipts. The City contracted MuniServices to administer business tax. The FY 2016/17 budget is projected at \$350K.

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 FY2015/16 at \$160K. This figure is higher than anticipated, reflecting an increase in the housing

market, however Larkspur remain conservative for budget FY2016/17 at \$100K.

FRANCHISE FEES

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

Gas & Electric Franchise (PG&E): Estimated fees collection for FY2015/16 will be \$118K this is \$.18K higher than budgeted. The FY 2016/17 fee is conservatively budgeted flat at \$100.5K.

Cable Television Franchise (Comcast): The City made a decision to opt out of the County Program. In doing so the City is expected to receive \$24K in administrative fees. This franchise fee revenue for FY 2015/16 is estimated to come in at \$293K, slightly above budget. The FY 2015/16 budget is to remain flat at \$260K.

Refuse Franchise (Marin Sanitary Service): In FY2015/16, franchise fee revenue is estimated at \$458K, higher than budgeted. The budget for FY 2016/17 is \$469K which is a 5% increase over prior year budget.

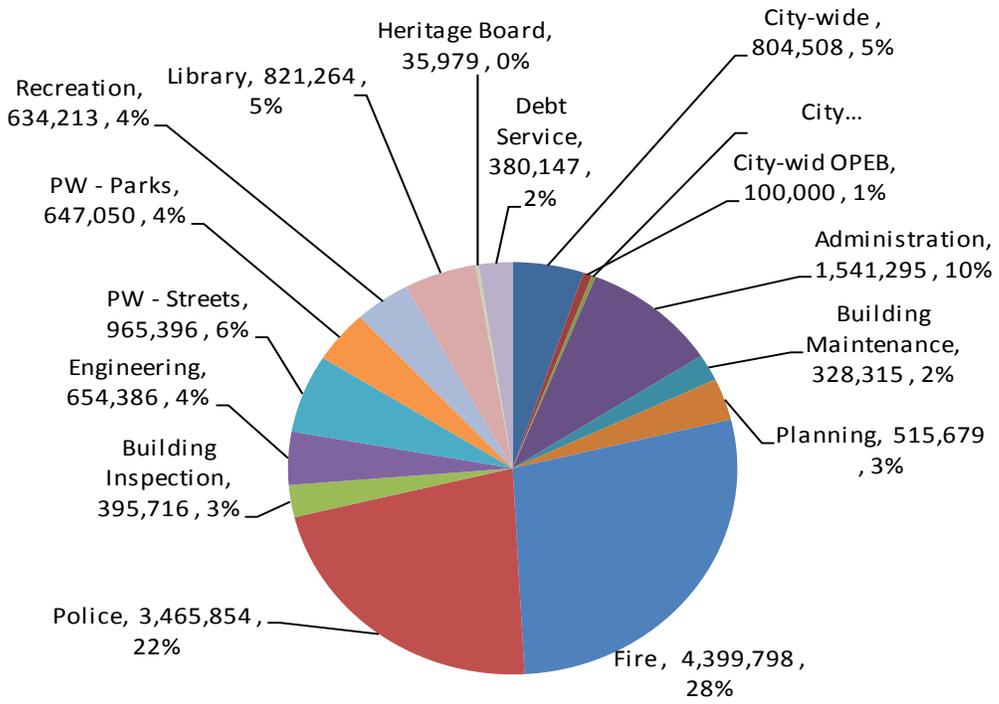
LICENSES & PERMITS

This service provides permit processing and quality control and inspection services. The FY 2015/16 Budget projects Building Permit Fee revenues of \$500K. In the past couple of years, the City has experienced increased in building activities, however, the trend is showing a slight slowdown. The budget for FY2016/17 remains flat to reflect the slowing trend.

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.

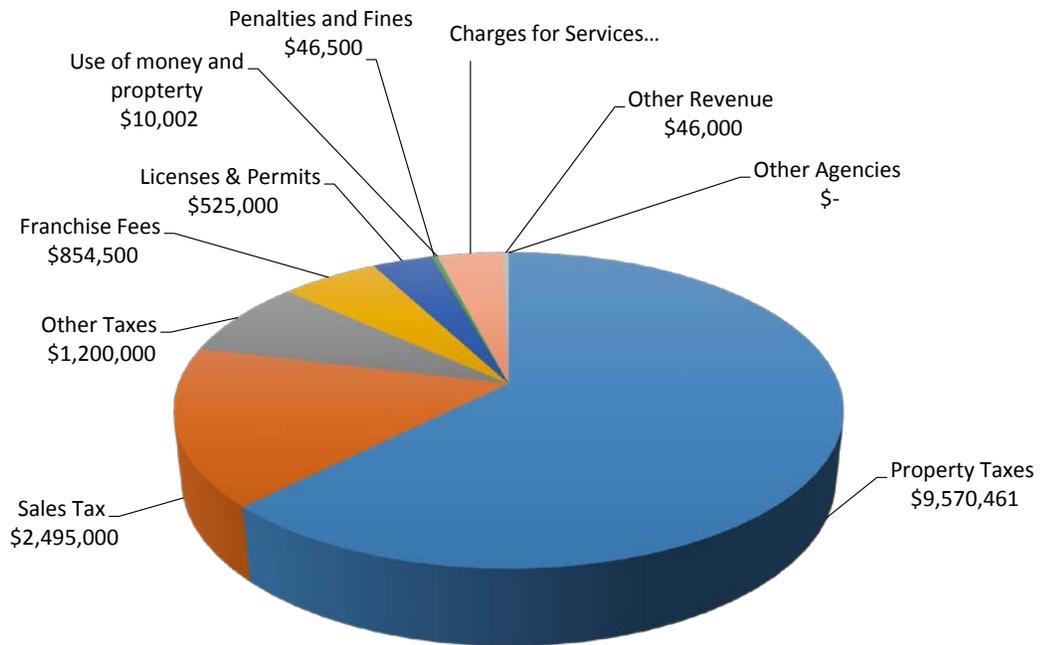
Expenditures by Department



2016/17 General Fund Revenue Budget in Brief

Where does the City's Money Come From?

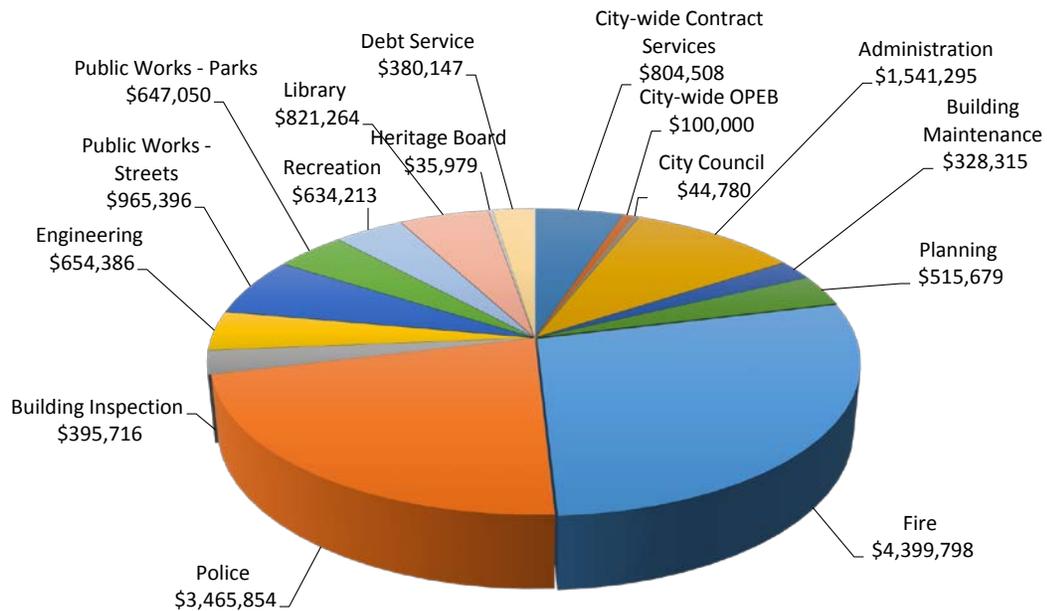
Revenue Summary	2015/16 Adopted Budget	2015/16 Adopted Budget	Increase (Decrease)	% Change
Property Taxes	\$ 9,481,652	\$ 9,570,461	\$ 88,809	0.9%
Sales Tax	\$ 1,995,000	\$ 2,095,000	\$ 100,000	5.0%
Sales Tax 1/4 cent	\$ -	\$ 400,000	\$ 400,000	0.0%
Other Taxes	\$ 1,050,000	\$ 1,200,000	\$ 150,000	14.3%
Franchise Fees	\$ 830,500	\$ 854,500	\$ 24,000	2.9%
Licenses & Permits	\$ 525,000	\$ 525,000	\$ -	0.0%
Penalties and Fines	\$ 36,200	\$ 46,500	\$ 10,300	28.5%
Use of money and propperty	\$ 15,001	\$ 10,002	\$ (4,999)	-33.3%
Charges for Services	\$ 620,935	\$ 566,836	\$ (54,099)	-8.7%
Other Revenue	\$ 45,500	\$ 46,000	\$ 500	1.1%
Other Agencies	\$ 1,000	\$ -	\$ (1,000)	-100.0%
TOTAL REVENUES	\$ 14,299,620	\$ 15,314,299	\$ 1,014,679	7.1%



2016/17 General Fund Expenditures Budget in Brief

How does the City Spend the Money It Receives?

Expenditures by Department	2015/16 Adopted Budget	2016/17 Adopted Budget	Increase (Decrease)	% Change
City-wide Contract Services	\$ 252,285	\$ 804,508	\$ 552,223	0.0%
City-wide OPEB	100,000	100,000	-	0.0%
City Council	64,082	44,780	(19,302)	-30.1%
Administration	1,571,599	1,541,295	(30,304)	-1.9%
Building Maintenance	263,390	328,315	64,925	24.6%
Planning	599,539	515,679	(83,860)	-14.0%
Fire	3,952,515	4,399,798	447,283	11.3%
Police	3,344,372	3,465,854	121,482	3.6%
Building Inspection	280,760	395,716	114,956	40.9%
Engineering	574,515	654,386	79,871	13.9%
Public Works - Streets	998,986	965,396	(33,590)	-3.4%
Public Works - Parks	643,333	647,050	3,717	0.6%
Recreation	623,542	634,213	10,671	1.7%
Library	911,957	821,264	(90,693)	-9.9%
Heritage Board	36,414	35,979	(435)	0.0%
Debt Service	377,078	380,147	3,069	0.8%
Side Fund	185,164	-	(185,164)	-100.0%
TOTAL EXPENDITURES	\$ 14,524,494	\$ 15,734,379	\$ 1,209,885	8.3%



City of Larkspur, CA
General Fund History and Forecast
FY 2012/13 Through 2022/23

	Actual FY 12/13	Actual FY 13/14	Actual FY 14/15	Budget FY 15/16	Proposed Budget FY 16/17	Forecast FY 17/18	Forecast FY 18/19	Forecast FY 19/20	Forecast FY 20/21	Forecast FY 21/22	Forecast FY 22/23
Revenues:											
Property Tax	\$ 8,363,336	\$ 9,197,279	\$ 9,556,284	\$ 9,481,652	\$ 9,570,461	\$ 9,570,461	\$ 9,655,257	\$ 9,740,901	\$ 9,827,401	\$ 9,914,766	\$ 10,003,005
Sales Tax	1,903,714	2,046,766	2,050,196	1,995,000	2,495,000	2,420,150	2,420,150	2,420,150	2,420,150	2,420,150	2,420,150
Other Taxes	1,092,608	1,315,633	1,384,835	1,050,000	1,200,000	1,200,000	975,000	980,250	985,553	990,909	996,318
Franchise Fees	866,139	782,086	798,074	830,500	854,500	854,500	854,500	854,500	854,500	854,500	854,500
Penalties and Fines	465,872	746,159	702,913	525,000	525,000	525,000	514,500	519,645	524,841	530,089	535,389
Licenses & Permits	57,799	58,687	69,788	36,200	46,500	46,500	46,500	46,500	46,500	46,500	46,500
Use of money and property	104,801	52,479	11,148	15,002	10,002	10,002	10,002	10,002	10,002	10,002	10,002
Charges for Services	780,025	800,535	714,173	620,935	566,836	567,753	568,688	484,641	485,614	486,606	487,618
Other Revenue	144,733	129,530	56,690	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500
Other Agencies	114,724	189,726	533,036	1,000	500	500	500	500	500	500	500
Disposal of Property	1,925	-	62,083								
Total Revenues	\$ 13,895,676	\$ 15,318,880	\$ 15,939,220	\$ 14,600,789	\$ 15,314,299	\$ 15,240,366	\$ 15,090,597	\$ 15,102,589	\$ 15,200,561	\$ 15,299,522	\$ 15,399,482
Transfers In:											
Transfers In:	210,000	125,000	130,000	345,000	227,954	217,954	217,954	217,954	217,954	217,954	217,954
Total Transfers In	\$ 210,000	\$ 125,000	\$ 130,000	\$ 345,000	\$ 227,954	\$ 217,954					
Total Resources Available: (Revenues & Transfers In)	\$ 14,105,676	\$ 15,443,880	\$ 16,069,220	\$ 14,945,789	\$ 15,542,253	\$ 15,458,320	\$ 15,308,551	\$ 15,320,543	\$ 15,418,515	\$ 15,517,476	\$ 15,617,436

Continued on next Page

City of Larkspur, CA
General Fund History and Forecast
FY 2012/13 Through 2022/23

	Actual FY 12/13	Actual FY 13/14	Actual FY 14/15	Budget FY 15/16	Proposed Budget FY 16/17	Forecast FY 17/18	Forecast FY 18/19	Forecast FY 19/20	Forecast FY 20/21	Forecast FY 21/22	Forecast FY 22/23
Department Expenditures:											
City wide services	-	-	144,218	352,285	904,508	931,643	959,592	988,380	1,018,031	1,048,572	1,080,029
City Council	66,439	55,725	44,225	64,082	44,364	45,127	45,875	46,653	47,462	48,303	49,178
Administration	1,613,242	1,811,720	1,660,907	1,571,599	1,530,901	1,532,759	1,560,990	1,590,122	1,620,185	1,651,209	1,683,225
Building Maintenance	248,504	283,080	231,620	263,390	328,315	333,240	339,905	346,703	346,703	353,637	360,709
Planning	403,312	489,697	488,981	599,536	512,350	520,035	530,436	541,045	541,045	551,866	562,903
Fire	3,627,045	3,835,087	3,983,171	3,952,515	4,256,507	4,320,355	4,406,762	4,494,897	4,494,897	4,584,795	4,676,491
CMPA	3,234,629	3,325,992	3,344,988	3,344,372	3,465,854	3,517,842	3,588,199	3,659,963	3,733,162	3,807,825	3,883,982
Building	237,842	270,985	280,176	280,760	393,067	398,963	406,942	415,081	423,383	431,850	440,487
Engineering	429,100	671,277	542,007	574,515	651,422	661,193	674,417	687,906	701,664	715,697	730,011
Public Works Streets	855,689	952,944	958,430	998,986	959,142	973,529	993,000	1,012,860	1,033,117	1,053,779	1,074,855
Public Works Parks	440,149	620,883	614,440	643,333	642,669	652,309	665,355	678,662	692,236	706,080	720,202
Recreation	569,967	606,723	584,935	623,542	630,673	640,133	652,936	665,994	679,314	692,901	706,759
Library	799,032	823,830	806,583	911,957	813,317	825,517	842,027	858,868	876,045	893,566	911,437
Heritage Board	-	460	15,915	36,414	35,979	-	-	-	-	-	-
Total Department Expenditures	12,524,950	13,747,943	13,684,681	14,217,286	15,169,068	15,352,645	15,666,435	15,987,133	16,207,242	16,540,080	16,880,267
Other Expenditures:											
Side Fund Payment	310,000	310,014	317,408	185,164	-	185,164	185,164	185,164	185,164	185,164	185,164
Cost Recovery	-	(131,232)	-	-	-	-	-	-	-	-	-
Total Other Expenditures	310,000	178,782	317,408	185,164	-	185,164	185,164	185,164	185,164	185,164	185,164
Transfers Out:											
Debt Service/Trans to Other Funds	535,153	505,844	506,600	543,338	440,147	440,147	440,147	440,147	440,147	440,147	440,147
Total Transfers Out	535,153	505,844	506,600	543,338	440,147	440,147	440,147	440,147	440,147	440,147	440,147
Total Resources Used: (Departmental, Other Expenditures & Transfers Out)	\$ 13,370,103	\$ 14,432,569	\$ 14,508,689	\$ 14,945,788	\$ 15,609,215	\$ 15,977,956	\$ 16,291,746	\$ 16,612,444	\$ 16,832,553	\$ 17,165,391	\$ 17,505,578
Net Results of Operations: (Total Resources Available less Total Resources Used)	\$ 735,573	\$ 1,011,311	\$ 1,560,531	\$ 1	\$ (66,962)	\$ (519,636)	\$ (983,195)	\$ (1,291,901)	\$ (1,414,038)	\$ (1,647,915)	\$ (1,888,142)
Contribution To Reserves:	\$ -	\$ -	\$ 1,011,311	\$ 1,560,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Deficit/Surplus: (Net Results of Operations & Contribution to Reserves)	\$ 735,573	\$ 1,011,311	\$ 549,220	\$ (1,560,530)	\$ (66,962)	\$ (519,636)	\$ (983,195)	\$ (1,291,901)	\$ (1,414,038)	\$ (1,647,915)	\$ (1,888,142)
Beginning Fund Balance: (Ending Fund Balance from the Prior Year)	\$ 1,676,084	\$ 2,411,657	\$ 3,422,968	\$ 3,972,188	\$ 2,411,658	\$ 2,344,696	\$ 1,825,060	\$ 841,865	\$ (450,035)	\$ (1,864,074)	\$ (3,511,988)
Ending Fund Balance	\$ 2,411,657	\$ 3,422,968	\$ 3,972,188	\$ 2,411,658	\$ 2,344,696	\$ 1,825,060	\$ 841,865	\$ (450,035)	\$ (1,864,074)	\$ (3,511,988)	\$ (5,400,131)

City of Larkspur

General Fund Department Budgets

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 provides advice to the City Council, as well as 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 2015/16

- ✓ Hired Assistant to the City Manager and launched a communications program.
- ✓ Launched redesigned City website.
- ✓ Established a trust account to address the City's unfunded Other Post-Employment Benefits (OPEB) liability.
- ✓ Assisted Ross Valley Paramedic Authority by supporting the work of its Finance Committee to evaluate all aspects of the agency's operations.
- ✓ Initiated partnership with the Chamber of Commerce to promote business recruitment and retention.

MAJOR GOALS FOR FISCAL YEAR 2016/17

- GOAL 1: Assist with financial analysis of possible consolidated fire operations with Corte Madera**
- GOAL 2: Launch project management element of Tyler financial software**
Will make project oversight more efficient and timely.
- GOAL 3: Negotiate labor agreements (expire December 31, 2016)**
- GOAL 4: Complete a comprehensive fee study**
Study was initiated in FY2015/16 and will provide better understanding of true cost of City operations.
- GOAL 5: Conduct review of Refuse Vehicle Impact Fee**
This fee should be reviewed every five years; it was first studied and implemented in FY2011/12.

Fund	Account Number	Account Name	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014 Total Activity	2014-2015 Total Activity	2015-2016		Adopted Budget 2016-2017	Notes
								YTD Activity Through December	Total Budget		
		Non Dept									
100	100-0000-000-011001	PERS Lump Sum AUL	-	-	-	-	-	234,054.00	-	552,223	
100	100-0000-001-012000	City-wide Contract Services	-	-	-	-	144,217.81	204,349.25	252,285	252,285	See detail
100	100-0000-001-012001	OPEB	-	-	-	-	-	-	100,000	100,000	
		Total	-	-	-	-	144,217.81	438,403.25	352,285	904,508	

Fund	Account Number	Account Name	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014 Total Activity	2014-2015 Total Activity	2015-2016	2015-2016 Total Budget	Adopted	Notes
								YTD Activity Through December		Budget 2016-2017	
City Council											
100	100-0030-000-003000	PART TIME	17,160.00	17,160.00	16,500.00	17,160.00	17,446.00	7,579.00	17,160	17,160	
100	100-0030-000-005000	HEALTH BENEFITS	42,297.18	33,752.03	40,160.80	31,722.53	21,281.32	8,307.67	35,904	17,982	
100	100-0030-000-007000	MEDICARE	226.98	212.29	190.28	204.30	211.76	95.41	249	249	
100	100-0030-000-008000	PERS	3,116.34	3,403.68	3,000.24	2,214.47	2,067.91	630.98	2,496	1,473	
100	100-0030-000-008001	SIDE FUND LOAN PAYMENTS	-	(123.17)	217.52	175.84	21.97	229.29	416	-	
100	100-0030-000-010000	SOCIAL SECURITY	-	-	-	125,001.00	-	-	-	-	
100	100-0030-001-012000	CONTRACT SERVICES	-	1,653.00	4,325.00	339.00	-	1,310.87	3,273	2,500	
100	100-0030-002-026000	OFFICE SUPPLIES	-	942.00	441.84	940.38	1,433.74	188.76	500	500	
100	100-0030-004-041000	TELEPHONE	410.55	356.29	-	410.52	-	-	500	500	
100	100-0030-004-042000	TRAVEL/LODGING	2,372.88	4,746.02	1,820.95	2,734.59	1,783.50	1,695.06	4,000	4,000	
100	100-0030-007-074000	RENT	-	-	-	-	-	-	-	-	
		Total	65,583.93	62,102.14	66,656.63	180,902.63	44,246.20	20,037.04	64,498	44,364	

Fund	Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	Adopted	Notes
			Total Activity	YTD Activity Through December							
Administration											
100	100-0031-000-001000	SALARIES	668,272.05	667,368.46	608,725.67	649,261.85	696,763.51	334,750.36	694,556	696,411	
100	100-0031-000-001003	RHS/ADMIN LEAVE	10,134.47	6,852.47	18,600.00	3,615.69	15,923.07	-	27,745	12,225	
100	100-0031-000-002000	OVERTIME	-	-	-	-	-	-	-	-	
100	100-0031-000-003000	PART TIME	-	-	-	2,861.00	7,494.29	756.00	-	-	
100	100-0031-000-003001	CONTRACT	7,712.50	8,020.00	7,783.75	7,500.00	3,350.00	-	4,000	4,000	
100	100-0031-000-005000	HEALTH BENEFITS	143,740.19	164,118.09	143,285.88	131,704.17	126,645.53	73,554.56	153,676	129,500	
100	100-0031-000-006000	LONG TERM DISABILITY	2,136.37	2,747.32	2,312.33	2,514.81	2,689.82	1,238.31	2,779	2,923	
100	100-0031-000-007000	MEDICARE	9,794.50	9,811.85	9,088.53	9,403.67	10,098.77	4,822.43	9,476	10,173	
100	100-0031-000-008000	PERS	151,037.80	145,552.95	105,172.33	80,420.89	88,668.14	29,029.48	93,216	61,933	
100	100-0031-000-008001	SIDE FUND LOAN PAYMENTS	-	352,491.99	7,794.16	6,016.05	3,733.76	10,096.84	10,394	-	
100	100-0031-000-009002	Technology	-	-	-	-	255.08	795.42	1,800	1,800	
100	100-0031-000-009003	VISION	250.00	612.92	489.88	360.00	360.00	1,898.80	2,100	2,100	
100	100-0031-000-010000	SOCIAL SECURITY	-	-	37.20	59.52	31.35	37.65	-	-	
100	100-0031-000-011000	DEFERRED COMP	6,501.06	6,402.90	14,388.19	23,551.80	24,352.59	11,774.82	34,282	37,648	
100	100-0031-000-011001	Cost recovery	-	-	-	-	-	-	-	-	
100	100-0031-001-012000	CONTRACT SERVICES	29,863.61	71,144.10	44,728.47	47,085.38	47,556.89	6,829.80	48,300	48,300	See detail
100	100-0031-001-012001	AUDITING	28,030.00	27,733.75	28,397.00	40,985.00	60,795.00	17,005.00	40,000	41,000	
100	100-0031-001-012030	HUMAN RESOURCES CONTRACT	6,885.00	20,859.46	57,996.59	67,864.54	99,332.65	47,849.50	35,000	50,000	
100	100-0031-001-013000	IT Services	-	-	-	-	-	3,763.16	22,625	9,500	
100	100-0031-001-016000	LEGAL SERVICES	123,668.67	162,402.37	176,129.27	162,351.52	176,150.16	62,620.52	175,000	200,000	
100	100-0031-001-016001	ROSS VALLEY SANITARY DIST.	21,966.36	-	-	-	-	-	-	-	
100	100-0031-001-016002	LEGAL FEES- GRABISCH	17,811.69	-	54,052.73	11,446.37	20,154.89	29,491.62	-	-	
100	100-0031-001-016003	LEGAL- G. MARCH	-	-	37,304.16	7,423.38	41,194.20	-	-	-	
100	100-0031-001-016004	LEGAL- SKAFF PAYMENTS	-	-	-	53,177.70	100,000.00	-	-	-	
100	100-0031-001-016005	Legal 31 Piedmont Nuisance	-	-	-	15,554.12	2,309.58	12,553.80	-	-	
100	100-0031-001-016006	Legal SMART Area Plan	-	-	-	-	-	-	-	-	
100	100-0031-001-016007	Marin Gas 600 Magnolia	-	-	-	-	1,065.96	2,503.20	-	-	
100	100-0031-002-026000	OFFICE SUPPLIES	9,359.65	8,872.44	9,349.61	16,243.29	15,777.93	5,643.08	15,000	1,000	
100	100-0031-004-040000	POSTAGE	6,984.06	9,237.79	6,387.51	15,129.94	7,926.11	6.96	15,000	15,000	
100	100-0031-004-041000	TELEPHONE	5,676.91	5,064.89	8,191.29	6,569.52	9,223.85	4,308.59	6,500	7,700	
100	100-0031-004-042000	TRAVEL & LODGING	4,724.64	2,954.60	4,100.26	6,798.86	1,229.59	259.67	2,000	2,000	
100	100-0031-004-042001	Conferences & Meetings	-	-	-	210.72	392.88	121.85	6,000	6,000	
100	100-0031-004-042003	Training	-	-	-	128.00	1,086.02	660.00	3,000	3,000	
100	100-0031-004-043000	AUTOMOBILE/PRIVATE	10,489.75	13,200.00	13,200.00	13,519.55	13,311.15	6,230.35	14,500	14,500	
100	100-0031-005-056000	EQUIPMENT REPAIRS	49.95	-	-	-	-	-	-	-	
100	100-0031-006-062000	WORKERS COMP INSURANCE	13,284.42	10,659.56	15,104.00	11,290.16	21,607.83	25,526.40	25,544	25,688	
100	100-0031-006-063001	UNEMPLOYMENT INSURANCE	-	-	-	11,700.00	-	-	-	-	
100	100-0031-006-064000	INSURANCE/MISC	-	-	-	15,250.00	-	-	-	-	
100	100-0031-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	12,009.00	12,050.60	13,307.78	19,774.86	16,439.72	11,827.11	26,500	27,200	See detail
100	100-0031-007-072000	ADVERTISING	3,180.30	1,601.20	1,215.80	1,853.60	4,257.91	1,087.60	1,000	2,500	
100	100-0031-007-073001	SPECIAL DONATIONS	39,634.24	27,912.50	26,324.00	47,428.65	2,137.78	-	1,000	1,000	Redwood Safe & Sober
100	100-0031-007-073002	CONTINGENCY SPEC	-	-	14,900.00	76,353.03	-	950.00	-	-	
100	100-0031-007-073003	Employee Recognition	-	-	-	-	-	73.38	-	300	
100	100-0031-007-073005	CONTINGENCY	16,040.84	19,587.98	25,714.00	23,478.00	21,228.24	1,842.69	100,000	100,000	
100	100-0031-007-074001	EQUIPMENT REPLACEMENT	-	75,000.00	-	20,000.00	-	-	-	-	
100	100-0031-007-075003	PAYMENTS TO OTHER AGENCIES	156,197.55	132,454.36	123,256.37	146,398.05	6,382.87	26.22	-	6,500	
100	100-0031-008-087010	CAPITAL OUTLAY	-	-	10,000.00	29,489.29	-	-	10,000	10,000	
100	100-0031-009-090002	MISCELLANEOUS	3,495.36	46,200.00	33,700.00	30,438.94	14,026.67	-	500	500	
100	100-0031-009-090003	Bank Fees	-	-	-	2,523.75	684.89	(1.71)	500	500	
		Total	1,508,930.94	2,010,914.55	1,621,036.76	1,817,735.67	1,664,638.68	709,933.46	1,581,993	1,530,901	

Budget Detail

City-wide & Administration

Citywide 0000

PERS AUL Lump Sum	552,223
Marin General Services Authority 1203	22,775
Tam 1434CMA fee	44,110
Marin County Animal Control 1078	115,500
Misc MOU Ed reimbursement	10,000
Civic Plus Website	15,000
Laserfiche	6,000
Financial Software	25,000
Homeless	13,900
OPEB	100,000

Total 904,508

Administration 0031

Contract Services

International Mailing Equip 1414	Maintenance Postage Machine	850
Discovery Office Systems 1095	Kyocera	5,000
Code Publishing 1074	Muni code web posting	1,100
Mail Finance 1246	Postage meter lease payment	700
Video Services		11,000
Sherry Lund		10,000
Everbank Commercial Financing 2566		5,500
Scott Technology Group 2571		4,500
Bickmore 2651	Actuarial	9,650

Total 48,300

Budget Detail

City-wide & Administration

Membership & Dues

Association of Bay Area Governments ABAG 1357	3,100
Lobbyist MCCMC	700
ICMA (3468)	1,500
PERS PAC annual News letter	300
Municipal Treasurer - Cathy	155
Notary	580
CCMF - Dan (1421)	400
MCCMC (1050)	1,000
League of Cities (1086)	6,500
CSMFO - Cathy	110
Wellness benefit	1,975
LAFCO (1080)	10,000
Marin Mangers	675
City clerk	130
Municipal Management Assoc. of N. CA MMANC	75

Total 27,200

Fund	Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	Adopted	Notes
			Total Activity	YTD Activity Through December	Total Budget	Budget 2016-2017					
		City Hall Building									
100	100-0035-001-012014	CONTRACT SERVICES/COMPUTER	15,362.14	-	9,216.48	-	161.69	-	-	-	
100	100-0035-001-013000	IT Services	-	-	-	-	-	2,947.00	-	7,869	
100	100-0035-002-026000									14,000	Centralized
100	100-0035-003-030000	UTILITIES	16,505.93	16,704.60	16,012.83	19,112.73	11,252.58	7,300.43	18,000.00	18,000	
100	100-0035-004-041001	TELEPHONE/INTERNET	-	-	-	-	-	-	-	-	
100	100-0035-005-052000	BUILDING & STRUCTURES MAINT	44,593.73	41,328.94	66,564.96	82,064.19	70,070.07	21,878.80	45,000.00	45,000	
100	100-0035-005-056000	EQUIPMENT REPAIRS	8,913.90	27,293.75	21,302.57	6,626.96	8,601.16	176.75	25,000.00	25,000	
100	100-0035-005-056001	HALL SCHOOL MULTI-USE FIELD	-	-	-	8,000.00	-	-	8,000.00	8,000	
100	100-0035-006-060000	GENERAL LIABILITY INS	99,256.14	90,421.28	105,129.77	109,087.00	101,612.28	111,337.64	110,898.00	121,358	
100	100-0035-006-061000	BUILDING AND PROPERTY INS	29,002.00	28,621.00	28,477.00	29,285.00	34,999.87	35,243.00	33,992.00	35,488	
100	100-0035-007-073002	CONTINGENCY SPEC	-	-	-	2,103.70	-	-	-	-	
100	100-0035-007-074000	RENT	2,400.00	2,400.00	1,800.00	1,800.00	3,600.00	3,600.00	2,500.00	3,600	
100	100-0035-007-074001	EQUIPMENT REPLACEMENT	-	25,000.00	-	25,000.00	-	-	20,000.00	50,000	Elevator
100	100-0035-008-087008	Other Equipment	-	-	-	-	1,321.87	-	-	-	
		Total	216,033.84	231,769.57	248,503.61	283,079.58	231,619.52	182,483.62	263,390.00	328,315	

PLANNING & BUILDING

NEAL TOFT, PLANNING & BUILDING DIRECTOR

The Planning Division oversees and implements the General Plan, specific plans, and enforces 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.

The Building Division oversees and regulates pursuant to the adopted Building Code. The Division's Permit Technician is the point-of-contact for most project applications seeking review by one or more of the development services (Planning, Building, and Engineering). Building Official and Building Inspector services are provided by an outside contractor.

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 2015/16

- ✓ Hiring of a new Assistant Planner in September 2015.
- ✓ Negotiated a shared services contract with the County of Marin to allow the County Surveyor to act as the Larkspur City Surveyor.
- ✓ Operated the department from the City Council Chambers during recent remodel of the second floor without loss of service to the public.
- ✓ Processed 1003 building permits in calendar year 2015 – more than a 10% increase from prior year and highest annual number in City's history.
- ✓ Assisted the Department of Public Works in amending the Municipal Code and building regulations to adopt urban run-off standards that comply with our National Stormwater Discharge Permit Phase II permit.
- ✓ Building Code Updates: Updated regulations for solar permit streamlining and added to website per AB 2166. Amended the noise ordinance to restrict work on Sundays and Holidays and adopted time limits for construction permits (in effect in June 2016).
- ✓ Assisted City Manager's Office in joining various JPA's to allow for PACE (Property Assessed Clean Energy) financing opportunities for community.
- ✓ Facilitated City Council policy discussions concerning short-term vacation rentals and the Medical Marijuana Regulation & Safety Act 2015.

- ✓ Facilitated review by the Heritage Preservation Board of eight development permit applications, including those for the Lark Creek Shops, Perry's, 105 King Street, and 219 Hawthorne Avenue.

MAJOR GOALS FOR FISCAL YEAR 2016/17

- GOAL 1: Initiate public hearings on Draft General Plan; Prepare a revised work program to update for state mandates and existing conditions.**
- GOAL 2: Present Zoning Ordinance amendments for Junior Second Units.**
- GOAL 3: Expand role of Zoning Administrator to allow streamlined review of minor setback variances and second story additions.**
- GOAL 4: Assist Heritage Preservation Board with update of 2008 Historic Resources Inventory.**
- GOAL 5: Assist Council with adoption of 2016 California Building Code; local amendments to include permit requirements for certain types of "flatwork" to impact parking, accessibility, and/or drainage.**

Fund	Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016 Total Budget	Adopted Budget 2016-2017	Notes
			Total Activity	Total Activity	Total Activity	Total Activity	Total Activity	YTD Activity Through December			
		Planning									
100	100-0039-000-001000	SALARIES	297,547.27	203,172.21	211,138.87	278,259.91	290,012.29	135,788.82	352,208	348,988	
100	100-0039-000-001003	RHS/ADMIN LEAVE	6,747.92	3,640.62	4,000.00	-	3,717.00	-	4,000	3,717	
100	100-0039-000-002000	OVERTIME	-	-	-	-	-	-	1,500	1,500	
100	100-0039-000-003000	PART TIME	58,127.79	67,275.22	77,579.51	84,909.95	33,141.66	-	25,000	-	
100	100-0039-000-003001	CONTRACT	-	-	-	-	5,885.00	-	3,000	-	
100	100-0039-000-005000	HEALTH BENEFITS	55,019.65	44,097.32	37,256.46	47,926.24	60,956.97	36,814.94	84,310	75,990	
100	100-0039-000-006000	LONG TERM DISABILITY	994.26	863.64	805.46	1,111.35	958.40	471.79	1,373	1,302	
100	100-0039-000-007000	MEDICARE	5,137.00	3,985.86	4,482.49	5,196.35	4,675.68	1,962.00	7,013	5,082	
100	100-0039-000-008000	PERS	73,256.32	55,423.92	47,171.88	48,690.97	46,536.82	12,264.29	59,677	32,505	
100	100-0039-000-008001	SIDE FUND LOAN PAYMENTS	-	172,224.66	2,950.34	3,500.91	1,687.12	4,362.80	3,329	-	
100	100-0039-000-009003	VISION	-	474.00	43.00	293.00	348.00	190.00	1,185	1,185	
100	100-0039-000-010000	SOCIAL SECURITY	37.88	389.21	98.58	-	-	-	-	-	
100	100-0039-000-011000	DEFERRED COMP	2,810.28	1,879.84	2,331.53	2,752.83	2,740.98	1,344.56	3,503	5,440	
100	100-0039-000-011001	Cost Recovery	-	-	-	(34,794.50)	-	-	-	-	
100	100-0039-001-012000	CONTRACT SERVICES	1,937.75	65,555.36	2,353.72	3,240.00	16,125.70	12,337.75	24,200	1,000	
100	100-0039-001-012025	MATCH FOR MTC GRANT	-	10,000.00	-	-	-	-	-	-	
100	100-0039-001-013000	IT Services	-	-	-	-	-	2,615.33	9,550	7,304	
100	100-0039-002-021000	AUTOMOTIVE FUELS	-	-	-	-	3,480.00	-	-	-	
100	100-0039-002-026000	OFFICE SUPPLIES	907.74	679.43	1,520.21	771.02	1,812.53	198.17	1,500	1,500	
100	100-0039-004-040000	POSTAGE	-	-	-	-	30.53	-	-	-	
100	100-0039-004-041000	TELEPHONE	1,749.95	1,543.27	736.50	422.01	364.64	162.02	1,000	1,000	
100	100-0039-004-042000	TRAVEL/LODGING	910.49	115.06	207.55	310.00	-	20.00	750	750	
100	100-0039-004-042001	Conference & Meetings	-	-	-	-	-	-	-	-	
100	100-0039-004-042003	Training	-	-	-	-	-	-	800	800	
100	100-0039-004-043000	AUTOMOBILE/PRIVATE	4,200.00	1,408.73	4,415.06	5,069.41	6,043.56	3,627.81	4,200	8,390	
100	100-0039-005-056000	EQUIPMENT REPAIRS	529.00	385.00	474.00	344.00	-	-	-	-	
100	100-0039-006-062000	WORKERS COMP INSURANCE	6,961.39	6,490.86	6,929.00	8,444.58	9,633.86	12,698.89	13,088	13,697	
100	100-0039-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	1,125.00	1,772.00	1,767.50	1,905.50	2,118.45	579.95	1,060	1,200	
100	100-0039-007-072000	ADVERTISING	1,605.60	503.60	-	-	361.20	-	1,000	1,000	
100	100-0039-007-073002	CONTINGENCY SPEC	-	-	-	50.00	36.25	235.00	-	-	
100	100-0039-007-074000	RENT	-	-	-	-	-	-	-	-	
100	100-0039-007-074001	EQUIPMENT REPLACEMENT	-	5,000.00	-	-	-	-	-	-	
100	100-0039-009-090000	SPECIAL PROJECTS	-	-	-	-	-	-	-	-	
		Total	519,605.29	646,879.81	406,261.66	458,403.53	490,666.64	225,674.12	603,245.79	512,350	

Fund	Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016		Adopted	Notes
			Total Activity	Total Activity	Total Activity	Total Activity	Total Activity	YTD Activity Through December	2015-2016 Total Budget	Budget 2016-2017	
100	100-0048-000-001000	SALARIES	-	-	73,245.17	76,329.52	84,294.39	52,068.08	110,108.00	147,601	
100	100-0048-000-002000	OVERTIME	-	-	-	-	-	-	-	-	
100	100-0048-000-003000	PART TIME	6,540.00	9,250.00	9,000.00	7,260.00	5,575.00	3,705.00	12,595.00	6,000	
100	100-0048-000-005000	HEALTH BENEFITS	6,993.73	6,745.57	14,630.81	14,444.24	13,859.81	10,633.40	19,890.00	28,393	
100	100-0048-000-006000	LONG TERM DISABILITY	-	-	228.94	279.49	299.40	184.14	430.00	502	
100	100-0048-000-007000	MEDICARE	94.90	134.18	1,192.62	1,212.14	1,294.25	806.00	2,549.00	2,585	
100	100-0048-000-008000	PERS	-	-	12,689.22	11,085.33	12,211.60	4,953.92	21,575.00	14,761	
100	100-0048-000-008001	SIDE FUND LOAN PAYMENTS	-	-	962.80	977.23	1,074.82	2,548.93	2,649.01	-	
100	100-0048-000-009003	Vision	-	-	-	-	250.00	-	375.00	525	
100	100-0048-000-010000	SOCIAL SECURITY	405.48	573.50	570.40	450.12	345.65	229.04	-	-	
100	100-0048-000-011000	DEFERRED COMP	-	-	713.06	756.08	788.88	512.25	1,093.00	3,875	
100	100-0048-001-012000	CONTRACT SERVICES	157,677.44	124,035.00	117,161.75	153,661.50	156,605.00	74,442.50	100,000.00	160,000	Inspection + BO
100	100-0048-001-012027	NUISANCE ABATEMENT/CODE ENF.	-	870.00	1,586.25	1,214.72	-	-	-	-	
100	100-0048-001-013000	IT Services	-	-	-	-	-	605.24	5,642.00	1,300	
100	100-0048-002-021000	AUTOMOTIVE FUELS	-	-	-	-	-	-	-	-	
100	100-0048-002-026000	OFFICE SUPPLIES	1,351.76	-	5,280.00	-	357.12	-	-	100	
100	100-0048-002-028000	MATERIALS & SUPPLIES	309.88	225.72	344.00	1,131.43	-	-	1,000.00	1,200	2016 CBC
100	100-0048-004-040000	POSTAGE	-	-	-	-	-	-	-	-	
100	100-0048-004-041000	TELEPHONE	-	-	-	-	-	-	-	-	
100	100-0048-004-042000	TRAVEL/LODGING	1,200.00	1,200.00	1,200.00	1,006.25	-	-	1,200.00	-	
100	100-0048-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	-	-	-	-	-	-	-	-	
100	100-0048-005-056000	EQUIPMENT REPAIRS	-	-	-	-	722.00	-	-	781	Microfiche Maint
100	100-0048-006-062000	WORKERS COMP INSURANCE	235.88	-	-	2,048.39	3,572.91	4,300.11	4,303.00	5,444	
100	100-0048-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	100.00	-	-	-	-	-	-	-	
100	100-0048-007-073002	CONTINGENCY SPEC	-	-	-	-	-	-	-	20,000	Microfishe capture sy
100	100-0048-007-074001	EQUIPMENT REPLACEMENT	-	5,000.00	-	108.49	-	-	-	-	
Total			174,909.07	148,033.97	238,805.02	271,964.93	281,250.83	154,988.61	283,409.01	393,067	

Fund	Account Number	Account Name	2010-	2011-	2012-	2013-	2015-2016			Adopted Budget 2016-2017	Notes
			2011 Total Activity	2012 Total Activity	2013 Total Activity	2014 Total Activity	2014-2015 Total Activity	YTD Activity Through December	2015-2016 Total Budget		
	Heritage										
100	100-0085-000-001000	Salaries	-	-	-	-	10,862.78	11,313.90	21,285.00	22,347	
100	100-0085-000-002000	Overtime	-	-	-	-	-	-	-	-	
100	100-0085-000-005000	Health Benefits	-	-	-	-	651.05	2,053.99	6,328.00	6,752	
100	100-0085-000-006000	Long Term Disability	-	-	-	-	-	30.44	79.00	83	
100	100-0085-000-007000	Medicare	-	-	-	-	153.72	147.73	309.00	324	
100	100-0085-000-008000	PERS	-	-	-	-	1,505.76	987.38	4,200.00	2,250	
100	100-0085-000-011000	Deferred Comp	-	-	-	-	21.07	102.06	213.00	223	
100	100-0085-001-012000	Contract Services	-	-	-	-	2,363.06	180.00	-	3,000	
100	100-0085-002-026000	Office Supplies	-	-	-	-	173.68	110.15	3,840.00	660	
100	100-0085-007-070000	Dues/Memberships/Sub	-	-	-	-	23.34	-	-	180	
100	100-0085-007-074000	Rent	-	-	-	460.00	160.00	-	160.00	160	
		Total	-	-	-	460.00	15,914.46	14,925.65	36,414.00	35,979	

**CENTRAL MARIN POLICE AUTHORITY
ANNUAL BUDGET**

GENERAL FUND EXPENDITURE COMPARISON

	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	ADOPTED 2016-17
ADMINISTRATION	1,506,111	1,855,489	2,015,953	1,861,403	2,900,570	3,091,057
COMMUNICATIONS	796,701	1,095,004	1,427,760	1,498,402	929,691	1,011,064
INVESTIGATIONS	319,315	489,727	496,580	701,976	684,339	696,790
JUVENILE	141,221	155,948	163,157	164,446	138,148	309,886
FIELD OPERATIONS	3,933,130	6,196,473	6,612,541	6,443,580	6,157,223	6,352,639
SCHOOL RESOURCE	132,325	139,276	151,534	149,762	144,522	-
TOTAL OPERATING	6,828,803	9,931,917	10,867,525	10,819,569	10,954,493	11,461,436

**CENTRAL MARIN POLICE AUTHORITY
ANNUAL BUDGET**

REVENUES

	FY 2016-17	Corte Madera	Larkspur	San Anselmo	
Vehicle Abatement	30,000	6,000	8,000	15,000	
Computer Crimes Task Force	129,000	43,000	43,000	43,000	
DOJ and OTS Grants	100,000	33,333	33,333	33,333	
Asset Foreiture Funds	30,000	10,000	10,000	10,000	
Investment Earnings	2,000	667	667	667	
Coalition Grant	30,000	15,000	15,000		
Outside Agency Services	100,000	33,333	33,333	33,333	
Residential Parking Permits	12,000	4,000	4,000	4,000	
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	1,500	1,500		
4th of July	10,000	5,000	5,000		
Sale of Property	15,000	5,000	5,000	5,000	
Measure E	250,000	125,000	125,000		
COPS Funding	300,000	100,000	100,000	100,000	
	<hr/>				
Total Revenues		385,167	387,167	247,667	
Total Expenditures		3,481,036	3,853,021	4,202,379	
	<hr/>				
FY 16/17 Contribution		3,095,870	3,465,854	3,954,712	
PY 15/16 Contribution		3,002,971	3,344,990	3,878,697	
		(92,899)	(120,864)	(76,015)	(289,778)
				75,000	To Reserves

FIRE DEPARTMENT

SCOTT SHURTZ, FIRE CHIEF

The Fire Chief is the executive officer for the Fire Department. 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. In recent years, the Fire Chief received day-to-day supervisory support from six Fire Captains. Incident command support has been 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. 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 2015/2016

- ✓ Completed an extensive ISO inspection / evaluation resulting in an upgraded rating for the department. ISO Class 2. Improved ISO ratings generally have a positive effect on local insurance rates.
- ✓ Made significant progress toward enhanced shared services with Corte Madera. The Larkspur Interim Fire Chief is now also serving as the Interim Fire Chief for the Corte Madera Fire Department. The two departments are also sharing the Corte Madera Admin Assistant and overtime staffing at the line level.
- ✓ Successfully managed hazardous materials incident involving radioactive material in a residential garage. The incident highlighted the importance of our participation in and support of regional partnerships such as the Marin County Hazardous Materials Response Team.
- ✓ Sent firefighting crews to 10 major incidents outside the County through our participation in the California Master Mutual Aid Agreement. All overtime and maintenance costs associated with our responses is fully reimbursed and our participation provides valuable firefighting experience for our personnel.
- ✓ Completed entry-level firefighter recruitment and testing process. Our newest firefighter has begun his recruit training through our regional recruit academy along with two new hires from Corte Madera Fire.

- ✓ Completed joint promotional exercises with the Town of Corte Madera for the positions of Fire Captain and Battalion Chief.
- ✓ Assisted with the deployment of numerous CERT and GET READY disaster preparedness classes, and school safety training classes and station tours.

FIRE DEPARTMENT

MAJOR GOALS FOR FISCAL YEAR 2016/17

GOAL 1: Implement Shared Fire Services Agreement Between the Town of Corte Madera and the City of Larkspur.

Staff is currently working toward the development of a shared services agreement for the sharing of Fire Department personnel between Larkspur and Corte Madera. The primary focus is on the development of a shared organizational model to safely and efficiently deliver comprehensive fire and medical services to both communities.

GOAL 2: Consolidation of Fire Services

Staff is developing a consolidation plan for the Council and community to consider. The plan will include a complete consolidation of fire services between Larkspur and Corte Madera. Staff intends to use the experience of shared services to refine the operational considerations and inform the discussion regarding the financial feasibility and potential long-term benefit to both communities.

GOAL 3: Continue Regional Partnerships (and attempt to expand where practical)

Current partnerships include the Ross Valley Paramedic Authority, Marin County Fire Investigation Team, Marin County Hazardous Materials Response Team, Marin County Urban Search and Rescue Team, agreements with the City of San Rafael 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. Staff is continually looking into expanding opportunities with neighboring agencies.

GOAL 4: Place new Type 1 Fire Engine in service.

Currently being manufactured, the new fire engine will enable staff to remove an aging 1996 fire engine from the fleet. The acceptance testing of the engine and final outfitting with equipment should occur very early 2017.

GOAL 5: Support, assist and facilitate the Central Marin Training Consortium

The Fire Department participates in a regional training consortium that consists of 5 local fire agencies. The member agencies pool resources and subject matter expertise to deliver high quality all-risk training to its members. This successful program has improved training but requires a high level of commitment and support in order to remain effective.

GOAL 6: Assist with the process to move the Marin Emergency Radio Authority (MERA) Next Generation radio system forward.

In November 2014, Marin County voters approved funding for a new radio system. Staff will continue to participate in the regional migration towards the new countywide emergency radio system.

Fund	Account Number	Account Name	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014 Total Activity	2014-2015 Total Activity	2015-2016		Adopted Budget 2016-2017	Notes
								YTD Activity Through December	2015-2016 Total Budget		
100	100-0045-000-001000	SALARIES	1,784,621.47	1,658,220.33	1,764,969.27	1,695,259.80	1,711,082.94	861,985.06	1,805,451.00	2,080,685	
100	100-0045-000-001005	RHS VACATION FIRE	30,463.10	21,048.68	26,698.22	25,934.66	26,567.53	-	30,000.00	30,000	
100	100-0045-000-002000	OVERTIME	366,802.00	372,901.74	449,126.59	678,691.90	831,175.18	493,428.70	500,000.00	500,000	
100	100-0045-000-003000	PART TIME	44,800.00	28,440.00	24,980.00	30,240.00	41,568.00	18,872.00	45,000.00	45,000	
100	100-0045-000-004000	HOLIDAY PAY	79,518.84	79,931.55	39,965.78	80,580.02	43,302.93	-	79,013.00	95,885	
100	100-0045-000-005000	HEALTH BENEFITS	404,855.76	470,345.12	467,342.81	466,008.44	523,691.49	219,697.74	516,174.00	632,132	
100	100-0045-000-006000	LONG TERM DISABILITY	-	-	175.50	433.88	393.78	-	2,016.00	2,130	
100	100-0045-000-007000	MEDICARE	27,723.86	28,305.64	29,962.24	31,926.59	34,442.40	19,063.65	23,791.00	28,429	
100	100-0045-000-008000	PERS	911,043.51	707,025.40	511,798.93	434,317.97	431,747.81	145,645.02	516,996.00	350,394	
100	100-0045-000-008001	SIDE FUND LOAN PAYMENTS	-	1,883,549.80	85,410.09	83,197.80	66,163.19	140,129.64	143,290.84	-	
100	100-0045-000-009000	UNIFORM	8,640.00	8,160.00	8,160.00	-	-	-	12,960.00	12,960	
100	100-0045-000-009002	Technology	-	-	-	-	150.00	909.99	1,800.00	-	
100	100-0045-000-009004	Phone Stipend	-	-	-	-	-	-	-	1,800	
100	100-0045-000-010000	SOCIAL SECURITY	3,188.04	2,269.20	2,299.58	1,874.88	2,577.22	1,168.25	-	-	
100	100-0045-000-011000	DEFERRED COMP	3,173.28	1,683.00	1,831.38	1,887.34	2,285.68	852.05	2,000.00	2,000	
100	100-0045-001-012000	CONTRACT SERVICES	96,000.96	108,272.35	114,218.17	109,496.34	116,308.73	76,126.60	120,000.00	136,843	
100	100-0045-001-012001	Contract Services/Consultant	-	-	-	-	-	6,583.43	-	10,000	
100	100-0045-001-013000	IT Services	-	-	-	-	-	7,529.29	30,000.00	15,000	
100	100-0045-002-021000	AUTOMOTIVE FUELS	23,562.42	14,387.37	19,268.38	20,445.22	12,381.33	4,847.82	25,000.00	20,000	
100	100-0045-002-025000	SMALL TOOLS & EQUIPMENT	2,625.88	2,641.91	2,239.22	2,173.74	525.29	414.18	2,500.00	2,500	
100	100-0045-002-026000	OFFICE SUPPLIES	2,250.92	1,818.97	1,399.28	2,125.58	2,129.11	531.47	3,500.00	3,500	
100	100-0045-002-026005	TECHNOLOGY SUPPLIES	1,909.67	99.99	0.99	82.98	2,765.38	824.06	4,000.00	4,000	
100	100-0045-002-027000	PROTECTIVE EQUIP / TURNOUT	10,580.84	5,181.60	14,521.04	10,022.89	18,784.73	2,956.83	15,000.00	15,000	
100	100-0045-002-028000	MATERIALS & SUPPLIES	6,190.53	7,796.64	2,619.20	13,228.41	3,203.96	(5,801.75)	23,000.00	22,000	
100	100-0045-003-030000	UTILITIES	18,239.98	18,846.24	19,247.74	21,755.29	21,880.01	12,351.48	17,000.00	22,000	
100	100-0045-004-040000	POSTAGE	-	-	-	-	45.04	6.41	-	-	
100	100-0045-004-041000	TELEPHONE	8,144.82	9,086.45	8,255.51	6,659.70	8,377.33	3,319.96	15,000.00	11,000	
100	100-0045-004-042000	TRAVEL/LODGING	2,864.77	2,584.41	1,397.47	834.02	1,140.55	159.28	5,000.00	5,000	
100	100-0045-004-042001	Conferences & Meetings	-	-	-	-	-	14.99	-	-	
100	100-0045-004-042003	Training	-	-	-	-	-	-	-	4,000	
100	100-0045-005-050000	LANDSCAPING	-	-	-	116.62	-	-	1,000.00	1,000	
100	100-0045-005-052000	BUILDING & STRUCTURES MAINT	10,826.42	12,132.56	9,440.62	42,114.21	14,568.72	2,044.16	12,000.00	15,000	
100	100-0045-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	44,215.03	35,939.29	29,056.71	56,080.55	41,000.89	12,000.32	33,000.00	33,000	
100	100-0045-005-056000	EQUIPMENT REPAIRS	4,457.75	6,573.49	5,630.54	7,599.67	4,624.79	1,629.77	18,000.00	18,000	
100	100-0045-006-062000	WORKERS COMP INSURANCE	42,781.56	46,061.23	42,560.00	49,182.49	52,311.76	63,271.78	63,314.00	76,749	
100	100-0045-006-063001	UNEMPLOYMENT INSURANCE	-	-	-	4,050.00	7,035.00	2,955.00	12,000.00	12,000	
100	100-0045-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	5,300.00	5,900.00	5,900.00	11,350.00	6,950.00	782.55	7,500.00	7,500	
100	100-0045-007-070004	Recruitment	-	-	-	-	-	-	-	1,000	
100	100-0045-007-073002	CONTINGENCY SPEC	-	-	-	-	-	-	-	-	
100	100-0045-007-074000	RENT	-	-	-	-	-	-	-	-	
100	100-0045-007-074001	EQUIPMENT REPLACEMENT	-	30,000.00	-	24,500.00	-	-	-	-	
100	100-0045-008-087008	OTHER EQUIPMENT	1,796.84	3,056.28	23,979.15	6,114.67	20,152.03	5,985.98	10,500.00	25,000	Equipment for new engine
100	100-0045-008-087010	Capital Outlay	-	-	-	-	-	-	-	15,000	
		Total	3,946,578.25	5,572,259.24	3,712,454.41	3,918,285.66	4,049,332.80	2,100,285.71	4,095,805.84	4,256,507	

SUB-OBJEC	DESCRIPTION	BUDGET	EXPENDITURE	BALANCE
	<i>PROFESSIONAL SERVICES</i>			
001-012000	CONTRACT SERVICES			
	• Comm Center Contract	79,000	0	79,000
	• MDT Maintenance Contract	4,000	0	4,000
	• County OES & MC Contracts	5,250	0	5,250
	• EMT Refresher Training	1,600	0	1,600
	• Semiannual Defibrillator Recertification	0	0	0
	• Redwood Security Fire Alarm Charge Sta 16	650	0	650
	• Emergency Reporting Yearly Invoice FIRE Package	4,000	0	4,000
	• MERA Fund 70030 & 70032	24,000	0	24,000
	• Annual Paramedic Recertification	0	0	0
	• Marin County Haz Mat Response JPA	5,000	0	5,000
	MEDICAL & HOSPITAL			
	• Medical Exams	2,000	0	2,000
	• Defib Maintenance	500	0	500
	• Haz Mat/Medical Waste Disposal	2,000	0	2,000
	MISCELLANEOUS			
	• Recruitment	1,000	0	1,000
	• Other Training Outside Specialists	4,000	0	4,000
	Sub-Object Total	133,000	0	133,000
001-013000	IT SERVICES	30,000	0	30,000
	001 OBJECT TOTAL	163,000	0	163,000
	<i>MATERIALS & SUPPLIES</i>			
002-021000	VEHICLE FUELS			
	• Car 15	0	0	0
	• Utility 15	0	0	0
	• Utility 16	0	0	0
	• Engine 15	0	0	0
	• Engine 16	0	0	0
	• Engine 615	0	0	0
	• Engine 16A	0	0	0
	002-021000 TOTAL COMBINED FUEL CHARGE	20,000	0	20,000
	Sub-Object Total	20,000	0	20,000
002-025000	SMALL TOOLS & EQUIPMENT	2,500	0	2,500
002-026000	OFFICE SUPPLIES	3,500	0	3,500
002-026005	TECHNOLOGY SUPPLIES	4,000	0	4,000
	Sub-Object Total	7,500	0	7,500
002-027000	UNIFORM & CLOTHING			
	• Turnouts - Repair and Maintenance	3,000	0	3,000
	• Turnouts - New	10,000	0	10,000
	• Other Safety Equipment and apparel	2,000	0	2,000
	Sub-Object Total	15,000	0	15,000
002-028000	MISCELLANEOUS			
	• Annual SCBA Calibration/Testing/Parts	2,000	0	2,000
	• Medical Supplies	8,000	0	8,000
	• Fire Extinguisher Recharging	1,000	0	1,000
	• Community Education Materials	2,500	0	2,500
	• Other Materials and Supplies	5,600	0	5,600
	• Class A and B Foam	900	0	900
	• Emer Preparedness/Disaster Relief	1,400	0	1,400
	• Ladder Testing	600	0	600
	Sub-Object Total	22,000	0	22,000
	002 OBJECT TOTAL	64,500	0	64,500
	<i>UTILITIES</i>			
003-030000	UTILITIES			
	TOTAL UTILITY CHARGES	22,000	0	22,000
	• Electricity (Fire Station No. 2)	0	0	0
	• Gas	0	0	0
	• Water	0	0	0
	003 OBJECT TOTAL	22,000	0	22,000
	<i>COMMUNICATION & TRANSPORTATION</i>			
004-040000	POSTAGE	0	0	0
004-041000	TELEPHONE AT&T calnet	1,500	0	1,500
	• Phone pagers [20] paid	500	0	500
	• Modem numbers airtime MDT Data	4,000	0	4,000
	• Internet	1,000	0	1,000
	• Cellular phones engines	4,000	0	4,000
	Sub-Object Total	11,000	0	11,000

004-042000	CONFERENCE TRAVEL, LODGING, MEALS			
	• Fire Chief	0	0	0
	• Deputy Chief	0	0	0
	• Local Workshops & Meetings	1,000	0	1,000
	• Parking/Fastrack	1,000		1,000
	• Incident Support	1,000	0	1,000
	• Fire/Labor Training - MOU	2,000	0	2,000
	Sub-Object Total	5,000	0	5,000
	004 OBJECT TOTAL	16,000	0	16,000
	<i>REPAIRS AND MAINTENANCE</i>			
005-050000	LANDSCAPE MAINTENANCE	1,000	0	1,000
005-052000	BUILDINGS & STRUCTURES MAINTENANCE	15,000	0	15,000
005-053000	AUTOMOTIVE EQUIPMENT REPAIR			
	• Car 15	500	0	500
	• Utility 15	500	0	500
	• Utility 16	1,000	0	1,000
	• Engine 15	9,000	0	9,000
	• Engine 16	9,000	0	9,000
	• Engine 615	8,000	0	8,000
	• Engine 16A	3,000	0	3,000
	• Tender 15	2,000	0	2,000
	Sub-Object Total	33,000	0	33,000
005-056000	EQUIPMENT REPAIRS			
	• CFIRS incident reporting data base State and Federal	500	0	500
	• Radio Hardware	14,000	0	14,000
	• Computer Service/Copier Maintenance or Mobile Data M	3,500	0	3,500
	Sub-Object Total	18,000	0	18,000
	005 OBJECT TOTAL	67,000	18,000	67,000
	<i>INSURANCE</i>			
006-062000	WORKERS COMPENSATION	63,314	0	63,314
006-063001	UNEMPLOYMENT INSURANCE	12,000		12,000
	006 OBJECT TOTAL	75,314	0	75,314
	<i>MISCELLANEOUS</i>			
007-070000	DUES, MEMBERSHIPS & SUBSCRIPTIONS			
	• Association Dues	1,750	0	1,750
	• Daily Newspaper, Magazine Subscriptions	250		250
	• Health Club Memberships	5,000	0	5,000
	• Admin 1 Health Club	300	0	300
	• Admin 2 Health Club	0		0
	• CMTC	0	0	0
	• Fire Safety Trailer annual dues payment	200		200
	Sub-Object Total	7,500	0	7,500
	ADVERTISING / RECRUITMENT			
	• Firefighter Recruitment/Testing	0	0	0
	Sub-Object Total	0	0	0
	CONTINGENCY PLANNING			
	• Emergency Management/Disaster Planning	0		0
	Sub-Object Total	0	0	0
	VEHICLE REPLACEMENT FUND			
	• Annual contribution	0	0	0
	Sub-Object Total	0	0	0
	007-070000 OBJECT TOTAL	7,500	0	7,500
	<i>CAPITAL OUTLAY</i>			
008-087008	MAJOR EQUIPMENT	25,000	0	25,000
	008 OBJECT TOTAL	25,000	0	25,000
	OPERATING OBJECT TOTALS	410,314	0	440,314

PUBLIC WORKS – ENGINEERING

JULIAN SKINNER, DIRECTOR OF PUBLIC WORKS/CITY ENGINEER

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

SERVICES

MANDATED/CORE SERVICES: The Engineering Division oversees the encroachment permit process and administers the City's regulatory responsibilities with respect to infrastructure. Often in collaboration with other departments and divisions, Engineering administers many of the City's plans, including the ADA Transition Plan, Hazard Mitigation Plan, Storm Water Management Plan, Best Management Practices (BMP) plan, Traffic Management Plan, Pavement Management Plan, and Landscape Management Plan.

ADDITIONAL SERVICES: Public outreach, geographic information system management, and representation of the City before many regional and statewide boards and organizations.

MAJOR TASKS COMPLETED IN FISCAL YEAR 2015/16

- ✓ Oversaw rehabilitation of 200,000 square feet of pavement on seven road segments under the Local Streets Maintenance and Rehabilitation Program.
- ✓ Supported regional effort to construct the Central Marin Ferry Connector, a bicycle-pedestrian bridge over Sir Francis Drake Boulevard in the Larkspur Landing area.
- ✓ Facilitated community meetings for a revised Bicycle-Pedestrian Master Plan.
- ✓ Oversaw rehabilitation work at Dolliver and Heatherwood Parks.
- ✓ Negotiated approval of funding for mitigation projects associated with the Bon Air Bridge.

MAJOR GOALS FOR FISCAL YEAR 2016/17

- GOAL 1: Complete Permit Streamlining**
Work with Planning to complete encroachment & grading permit process
- GOAL 2: Update Storm Drain Master Plan**
Update storm drain master plan (original Plan 1999)
- GOAL 3: Initiate construction of the Bon Air Bridge (4-year construction process)**
- GOAL 4: Review and Update Pavement Management Plan**
- GOAL 5: Replace Piper Park Playground**
- GOAL 6: Implement funded projects of the Capital Improvement Program**

Fund	Account Number	Account Name	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014 Total Activity	2014-2015 Total Activity	2015-2016	2015-2016 Total Budget	Adopted	Notes
								YTD Activity Through December		Budget 2016-2017	
Engineering											
100	100-0050-000-001000	SALARIES	169,068.21	158,589.96	151,749.71	193,583.96	260,392.59	131,975.32	270,550	302,594	
100	100-0050-000-001003	RHS/ADMIN LEAVE	3,594.74	-	-	-	-	-	-	2,640	
100	100-0050-000-002000	OVERTIME	-	-	-	-	-	447.93	-	-	
100	100-0050-000-003000	PART TIME	-	-	-	-	-	7,996.00	-	-	
100	100-0050-000-005000	HEALTH BENEFITS	36,396.56	40,889.35	40,848.37	72,151.12	73,853.12	29,352.39	75,392	-	
100	100-0050-000-006000	LONG TERM DISABILITY	494.94	614.38	519.83	751.09	903.31	419.82	1,051	71,415	
100	100-0050-000-007000	MEDICARE	2,430.17	2,277.64	2,306.78	2,657.23	3,637.38	1,974.04	3,912	1,124	
100	100-0050-000-008000	PERS	35,300.88	34,440.10	23,249.01	19,380.73	23,885.89	9,629.88	26,057	4,411	
100	100-0050-000-008001	SIDE FUND LOAN PAYMENTS	-	(1,021.56)	1,943.83	1,683.74	1,179.47	2,942.40	2,964	22,408	
100	100-0050-000-009003	VISION	250.00	250.00	-	41.40	-	1,000.00	1,020	-	
100	100-0050-000-009004	Phone Stipend	-	-	-	-	556.83	127.37	288	1,020	
100	100-0050-000-010000	SOCIAL SECURITY	-	-	-	-	99.20	468.15	-	288	
100	100-0050-000-011000	DEFERRED COMP	1,513.27	1,496.64	1,508.52	1,873.02	2,460.90	1,283.04	2,698	-	
100	100-0050-000-011001	Cost Recovery	-	-	-	(175,069.00)	-	-	-	3,670	
100	100-0050-001-012000	CONTRACT SERVICES	105,848.86	97,453.48	168,248.38	294,930.70	125,021.31	84,644.70	125,000	160,000	Incr by \$35,000 moved from STS 51-001-012000 Contract Services
100	100-0050-001-012010	Contract Services City Hall Seismic	-	-	-	27,944.86	-	-	-	-	
100	100-0050-001-012026	NEW CORP YARD	-	-	1,120.00	-	1,155.00	-	-	-	
100	100-0050-001-013000	IT Services	-	-	-	-	-	12,310.69	10,889	26,500	Incr by \$21,596 (\$11,635 & \$9,961) to consolidate IT Services for ENG, STS and PKS
100	100-0050-002-021000	AUTOMOTIVE FUELS	1,686.23	1,933.52	2,671.87	1,232.18	205.39	82.36	-	-	
100	100-0050-002-026000	OFFICE SUPPLIES	2,258.76	1,305.52	4,294.61	9,272.48	8,435.09	2,951.97	6,000	5,700	
100	100-0050-003-030000	Utilities	-	-	-	-	-	2,869.50	4,800	4,800	
100	100-0050-004-040000	POSTAGE	47.41	27.17	-	-	215.94	16.39	-	300	
100	100-0050-004-041000	TELEPHONE	2,292.38	1,962.67	870.75	727.32	2,115.74	348.28	3,000	3,000	
100	100-0050-004-042000	TRAVEL/LODGING	1,616.59	1,164.21	1,495.86	2,414.40	2,368.11	99.89	5,500	500	Decr by \$2,000 and move to STS 51-004-042000 Travel/Lodg
100	100-0050-004-042001	Conferences & Meetings	-	-	-	406.25	-	75.58	-	-	
100	100-0050-004-042003	Training	-	-	-	-	60.00	-	-	3,000	
100	100-0050-004-043000	AUTOMOBILE/PRIVATE	-	-	104.52	960.75	4,026.23	922.15	4,500	2,020	Decr by \$500 and move to 50-007-070000 Dues/Mbrshp. This line is overbudgeted.
100	100-0050-005-052000	BUILDING & STRUCTURES MAINT	4,200.00	4,200.00	4,200.00	6,460.00	17,435.65	7,720.93	21,870	21,870	
100	100-0050-006-062000	WORKERS COMP INSURANCE	3,649.58	3,602.48	3,416.00	4,167.21	7,404.61	9,481.39	9,488	11,162	
100	100-0050-006-063000	UNEMPLOYMENT COMPENSATION	-	-	-	11,700.00	-	-	-	-	
100	100-0050-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	894.38	438.90	1,159.29	2,043.23	3,072.16	1,334.85	2,500	3,000	Incr by \$500 moved from 50-004-043000 Auto/Private. Budget incr needed due to increase fee from USA 811.
100	100-0050-007-072000	ADVERTISING	-	-	-	-	-	-	-	-	
100	100-0050-007-073002	CONTINGENCY SPEC	987.82	-	-	-	-	-	-	-	
100	100-0050-007-074002	OFFICE RENT	10,385.52	10,290.24	11,337.16	8,618.87	4,702.33	-	-	-	
100	100-0050-008-087012	Equipment Replacement	-	-	10,000.00	10,000.00	-	-	-	-	
Total			382,916.30	359,914.70	431,044.49	497,931.54	543,186.25	310,475.02	577,479	651,422	

PUBLIC WORKS – STREET AND FACILITIES MAINTENANCE

JULIAN SKINNER, DIRECTOR OF PUBLIC WORKS/CITY ENGINEER

ROBERT QUINN, PUBLIC WORKS SUPERINTENDENT

The Street and Facilities Maintenance Division includes the Superintendent (shared with the Parks Maintenance division), a Maintenance Worker I, and two Maintenance Worker II. The functions include the upkeep of the public thoroughfares including the maintenance of city streets, rights-of-way and associated infrastructure. This Division is anticipated to assume a greater role in facilities maintenance, which the City has outsourced in the past.

SERVICES

MANDATED/CORE SERVICES: Street and Facilities Maintenance is responsible for the care and upkeep of public thoroughfares and public buildings.

MAJOR TASKS COMPLETED IN FISCAL YEAR 2015/2016

- ✓ Made transition to new superintendent.
- ✓ Assisted with remodel of City Hall, including most of the electrical work.
- ✓ Refined Standard Operating Procedures to address safe operations.

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: Conduct a cost-benefit analysis of the use of in-house and outsourced park maintenance activity.

The City has experienced turnover in Park Maintenance. The Department will study whether it can deliver better overall service to the public by shifting in-house resources to Streets and Facilities Maintenance and overseeing contract support in the City's parks and medians.

GOAL 3: Evaluate shared services opportunities with neighboring communities.

Fund	Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	Adopted	Notes
			Total	Total Activity	Total	Total	Total	Total			
	Streets		Activity		Activity	Activity	Activity	Through		2016-2017	
100	100-0051-000-001000	SALARIES	302,883.91	287,735.61	318,045.29	327,154.85	348,779.81	113,137.28	319,938	304,778	
100	100-0051-000-001003	RHS/ADMIN LEAVE	4,346.78	2,228.26	1,719.00	-	-	-	-	5,077	
100	100-0051-000-002000	OVERTIME	23,383.16	22,284.26	18,885.29	5,314.28	3,614.05	1,123.75	10,000	10,000	
100	100-0051-000-003000	PART TIME	-	-	-	-	-	-	-	-	
100	100-0051-000-005000	HEALTH BENEFITS	83,996.69	91,476.11	95,658.64	97,708.05	110,359.02	41,044.83	106,408	139,710	
100	100-0051-000-006000	LONG TERM DISABILITY	993.46	1,151.27	986.03	1,182.54	1,228.36	346.87	1,433	1,370	
100	100-0051-000-007000	MEDICARE	3,806.14	3,592.76	3,823.87	3,613.44	3,824.75	1,576.38	4,612	4,435	
100	100-0051-000-008000	PERS	67,218.58	64,731.22	49,777.60	38,118.99	39,702.78	8,005.11	47,779	23,497	
100	100-0051-000-008001	SIDE FUND LOAN PAYMEN	-	150,943.55	3,816.51	3,342.83	2,647.95	3,035.20	6,254	-	
100	100-0051-000-009001	UNIFORM & VISION	1,576.00	1,110.00	1,860.00	2,144.63	250.00	-	1,230	1,230	
100	100-0051-000-009004	Phone Stipend	-	-	-	-	712.83	127.37	792	792	
100	100-0051-000-010000	SOCIAL SECURITY	-	-	-	-	-	-	-	-	
100	100-0051-000-011000	DEFERRED COMP	2,864.60	2,807.42	2,596.05	3,002.38	3,445.24	1,093.60	3,181	5,945	
100	100-0051-000-011001	Cost Recovery	-	-	-	-	-	-	-	-	
											Decr \$35,000 and move to ENG 50-001-012000
100	100-0051-001-012000	CONTRACT SERVICES	72,409.64	90,271.87	91,566.00	129,450.30	138,090.46	116,028.87	150,000	115,000	Contract Services
100	100-0051-001-013000	IT Services	-	-	-	-	-	722.66	11,635	1,735	
100	100-0051-002-021000	AUTOMOTIVE FUELS	17,197.76	18,529.11	12,784.63	9,657.16	6,529.28	2,161.49	7,000	7,000	
											Decr \$1,000 and move to 51-002-027000
100	100-0051-002-025000	SMALL TOOLS & EQUIPME	1,501.52	674.22	2,778.15	3,138.98	38,710.55	4,313.24	30,000	29,000	Uniform&Clothing
100	100-0051-002-026000	OFFICE SUPPLIES	1,991.23	474.59	1,267.78	2,031.41	65.13	78.16	-	-	
											Incr \$1,000 moved from 51-002-025000 Small
100	100-0051-002-027000	UNIFORM & CLOTHING	214.12	1,529.09	2,383.41	939.44	2,147.74	1,603.98	1,500	2,500	Tools & Equip
100	100-0051-003-030000	UTILITIES	16,355.22	16,793.11	21,711.10	39,111.39	20,475.62	11,375.68	20,000	20,000	
100	100-0051-003-031000	STREET LIGHTING	86,509.60	79,041.28	85,611.37	68,240.88	136,016.96	43,528.91	100,883	100,883	
100	100-0051-003-035000	MISC UTILITIES	7,640.93	9,066.96	9,323.29	18,166.00	19,811.00	30,636.00	25,000	25,000	
100	100-0051-004-040000	POSTAGE	-	-	-	-	-	-	-	-	
											NOTE: AT&T (Calnet) charges should be booked
											to ENG 50-004-041000 Telephone as DPW is
											now in a single location. Only Verizon Wireless
100	100-0051-004-041000	TELEPHONE	6,571.80	5,643.97	4,043.38	2,485.05	1,552.99	661.28	1,500	1,500	charges to be booked in this account.
											Incr \$2,000 moved from ENG 50-004-042000
100	100-0051-004-042000	TRAVEL/LODGING	52.00	-	222.95	1,175.95	-	-	-	500	Travel/Lodging
100	100-0051-004-042003	Training	-	-	-	-	-	-	-	1,500	
100	100-0051-004-043000	AUTOMOBILE/PRIVATE	1,985.66	1,419.48	2,439.64	2,246.43	416.45	1,086.48	1,500	2,020	
100	100-0051-005-052000	BUILDING & STRUCTURES	2,621.18	-	3,903.48	4,600.00	1,163.24	446.24	7,500	7,500	
100	100-0051-005-053000	AUTOMOTIVE EQUIPMENT	30,320.79	29,397.76	16,534.11	22,668.53	16,751.10	3,075.48	25,000	25,000	
100	100-0051-005-056000	EQUIPMENT REPAIRS	27,924.22	34,010.59	22,165.21	59,540.31	9,189.93	1,774.07	15,000	15,000	
100	100-0051-005-056002	DEPT OF TRANSPORTATIO	2,480.30	3,039.28	3,541.35	2,044.85	-	-	-	-	
100	100-0051-005-056003	SIGNAL MAINTENANCE	-	-	-	-	-	-	-	-	
100	100-0051-005-057000	STREETS/ALLIES/SIDEWALK	74,699.84	70,961.01	57,996.98	80,180.52	34,396.85	19,126.84	60,000	60,000	
100	100-0051-006-062000	WORKERS COMP INSURAN	7,964.42	6,819.16	6,465.00	7,424.00	9,025.99	11,212.18	11,220	11,242	
100	100-0051-006-063001	Unemployment Comp	-	-	-	2,548.00	1,868.00	1,575.00	11,700	12,751	
100	100-0051-007-070000	DUES/MEMBERSHIP/SUBS	631.30	350.38	250.00	596.80	3,102.00	1,104.48	3,500	3,500	
100	100-0051-007-072000	ADVERTISING	-	-	150.00	-	-	-	-	-	
100	100-0051-007-073002	CONTINGENCY SPEC	-	-	-	-	-	-	-	-	
100	100-0051-007-074000	RENT	7,200.00	7,203.00	7,200.00	6,600.00	7,200.00	3,600.00	7,200	7,200	
100	100-0051-007-074001	EQUIPMENT REPLACEMEN	-	-	10,000.00	11,860.27	-	3,439.19	13,475	13,475	
100	100-0051-008-087008	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	
		Total	857,340.85	1,003,285.32	859,506.11	956,288.26	961,078.08	427,040.62	1,005,240	959,140	

PUBLIC WORKS – PARK MAINTENANCE

JULIAN SKINNER, DIRECTOR OF PUBLIC WORKS/CITY ENGINEER

ROBERT QUINN, PUBLIC WORKS SUPERINTENDENT

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

SERVICES

MANDATED/CORE SERVICES: Park maintenance is responsible for the care and upkeep of the City's parks, medians, open space, and landscaping.

MAJOR TASKS COMPLETED IN FISCAL YEAR 2015/2016

- ✓ Made transition to new superintendent.
- ✓ Assisted with infrastructure installations at Dolliver and Heatherwood Parks.
- ✓ Refined Standard Operating Procedures to address safe operations.

MAJOR GOALS FOR Fiscal YEAR 2015/16

GOAL 1: Improve routine maintenance schedule

Establish a baseline schedule for addressing routine maintenance and seasonal maintenance

GOAL 2: Conduct a cost-benefit analysis of the use of in-house and outsourced park maintenance activity.

The City has experienced turnover in Park Maintenance. The Department will study whether it can deliver better overall service to the public by shifting in-house resources to Streets and Facilities Maintenance and overseeing contract support in the City's parks and medians.

GOAL 3: Evaluate shared services opportunities with neighboring communities.

Fund	Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016 Total Budget	Adopted Budget 2016-2017	Notes
			Total Activity	Total Activity	Total Activity	Total Activity	Total Activity	YTD Activity Through December			
		Parks									
100	100-0071-000-001000	SALARIES	180,896.42	173,151.25	113,090.40	217,038.43	245,320.68	103,273.28	238,654	250,140	
100	100-0071-000-001003	RHS/ADMIN LEAVE	2,119.67	954.97	1,719.00	-	-	-	-	2,364	
100	100-0071-000-002000	OVERTIME	17,468.05	16,997.49	11,707.06	4,603.85	1,244.37	950.93	5,000	5,000	
100	100-0071-000-003000	PART TIME	-	-	-	-	-	-	-	-	
100	100-0071-000-005000	HEALTH BENEFITS	49,768.26	56,524.05	33,677.86	60,749.54	72,038.76	26,371.92	86,979	87,570	
100	100-0071-000-006000	LONG TERM DISABILITY	597.88	687.27	445.84	766.30	825.98	292.45	991	1,036	
100	100-0071-000-007000	MEDICARE	2,818.12	2,679.87	1,771.10	2,995.35	3,307.38	1,391.81	3,438	3,643	
100	100-0071-000-008000	PERS	39,992.37	38,056.33	20,307.52	23,497.44	23,816.69	7,107.70	28,460	19,492	
100	100-0071-000-008001	SIDE FUND LOAN PAYMENTS	-	88,345.84	1,336.81	1,884.24	699.59	2,367.96	4,381	-	
100	100-0071-000-009001	UNIFORM & VISION	690.00	690.00	940.00	3,683.58	-	250.00	1,050	1,050	
100	100-0071-000-009004	Phone Stipend	-	-	-	-	212.42	63.72	360	360	
100	100-0071-000-010000	SOCIAL SECURITY	-	-	-	-	-	-	-	-	
100	100-0071-000-011000	DEFERRED COMP	1,128.85	1,107.50	672.98	2,015.05	2,522.22	980.43	2,371	5,087	
100	100-0071-000-011001	Cost Recovery	-	-	-	-	-	-	-	-	
100	100-0071-001-012000	CONTRACT SERVICES	1,360.88	1,094.00	155.00	9,655.00	77,575.01	33,188.63	58,500	57,500	Decr \$1,000 and move to 71-002-027000 Uniform&Clothing
100	100-0071-001-013000	IT Services	-	-	-	-	-	932.34	9,961	-	Decr \$9,961 and move to ENG 50-001-013000 (consolidate all IT expenses)
100	100-0071-002-020001	AGRICULTURAL/MATERIALS/SUPPL	-	-	-	-	-	-	-	-	
100	100-0071-002-021000	AUTOMOTIVE FUELS	451.22	328.15	1,829.10	6,609.63	6,564.77	1,997.87	7,000	7,000	
100	100-0071-002-025000	SMALL TOOLS & EQUIPMENT	1,344.94	51.78	504.16	2,315.76	3,130.61	2,591.35	3,500	3,500	
100	100-0071-002-026000	OFFICE SUPPLIES	33.52	-	101.07	804.52	-	-	-	-	
100	100-0071-002-027000	UNIFORM & CLOTHING	-	-	-	83.15	1,305.71	1,227.42	1,500	2,500	Incr \$1,000 moved from 71-001-012000 Contract Services
100	100-0071-003-030000	UTILITIES	1,000.56	1,116.49	2,803.72	5,014.94	1,504.93	515.54	1,700	1,700	
100	100-0071-003-034000	WATER/PARKS	73,749.24	101,560.50	129,802.46	135,810.79	87,421.69	52,943.96	130,000	130,000	
100	100-0071-004-040000	POSTAGE	-	-	-	-	-	-	-	-	
100	100-0071-004-041000	TELEPHONE	-	-	-	-	-	-	-	-	
100	100-0071-004-042000	TRAVEL/LODGING	-	-	501.96	2,208.89	-	-	-	-	
100	100-0071-004-042003	Training	-	-	-	-	-	-	-	-	
100	100-0071-004-043000	AUTOMOBILE/PRIVATE	78.60	657.91	-	-	94.54	396.06	-	-	
100	100-0071-005-050000	LANDSCAPING	56,462.25	59,705.80	89,282.31	101,568.07	63,878.50	24,179.54	39,500	39,500	
100	100-0071-005-052000	BUILDING & STRUCTURES MAINT	18,091.34	19,794.42	19,426.88	22,851.33	13,445.26	7,665.38	12,500	12,500	
100	100-0071-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	-	-	104.68	4,767.19	-	-	-	-	
100	100-0071-005-056000	EQUIPMENT REPAIRS	-	-	-	-	3,147.64	629.10	3,500	3,500	
100	100-0071-006-062000	WORKERS COMP INSURANCE	4,439.03	4,014.46	3,806.00	5,593.87	6,782.92	8,363.60	8,369	9,227	
100	100-0071-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	120.00	-	-	-	300.00	120.00	-	-	
100	100-0071-007-073002	CONTINGENCY SPEC	-	-	-	-	-	-	-	-	
100	100-0071-007-074000	RENT	-	-	-	-	-	-	-	-	
100	100-0071-007-074001	EQUIPMENT REPLACEMENT	-	-	7,500.00	8,250.00	-	-	-	-	
100	100-0071-008-087008	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	
		Total	452,611.20	567,518.08	441,485.91	622,766.92	615,139.67	277,800.99	647,714	642,669	

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 2015/16

- ✓ Continued to work with Town of Corte Madera Recreation staff on shared programming and services. Staff completed two joint brochures in FY 15/16, offering a revitalized Egg Hunt in Piper Park and inaugurating the July 4th Twin Cities Fun Run.
- ✓ Maintained after school offerings at local elementary and middle schools. Increased offerings for toddler-age demographic. Continued to attract “active older adult” demographic to the “Larkspur Walkers” group. Worked with Larkspur Fire Department to provide a CPR/First Aid refresher course to Larkspur Walkers volunteers.
- ✓ Collaborated with the Department of Public Works on implementation/completion of various mini-park improvements.
- ✓ Continued to offer innovative uses/rentals of renovated Community and Meeting Rooms at Larkspur Recreation.

MAJOR GOALS FOR FISCAL YEAR 2016/17

GOAL 1: Continue working with Library Staff on planning and presenting programming ideas and solutions for new Larkspur Library Community Center and existing recreation facilities.

Continue collaboration with Library Director & staff on presenting programming for the proposed new Community Facility, as well as the existing Recreation Department facility.

GOAL 2: Increase use of Piper Park sand volleyball courts and solicit support or partnerships to further rehabilitation of the facility

In FY15-16, the City funded rehabilitation of one of the City’s two sand volleyball courts. The new court is extremely popular and staff hopes there is interest among stakeholders to support rehabilitation of the other court.

GOAL 3: Increase utility of newly remodeled and reconfigured Recreation Facility.

Recreation staff continues to search for innovative and beneficial uses for the Community and Meeting Rooms at the Recreation Department. These uses will be both rentals and programs.

Fund	Account Number	Account Name	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Activity	2013-2014 Total Activity	2014-2015 Total Activity	2015-2016		Notes	
								YTD Activity Through December	2015-2016 Total Budget		Adopted Budget 2016-2017
Recreation											
100	100-0072-000-001000	SALARIES	194,211.94	187,479.34	198,881.97	228,146.44	212,590.02	102,521.69	230,836	219,621	
100	100-0072-000-001003	RHS/ADMIN LEAVE	-	-	6,133.00	-	4,260.92	-	4,550	7,489	
100	100-0072-000-002000	OVERTIME	-	-	-	74.24	-	-	-	-	
100	100-0072-000-003000	PART TIME	66,552.00	67,680.50	62,828.74	68,083.73	46,700.90	16,606.10	63,000	57,000	
100	100-0072-000-005000	HEALTH BENEFITS	45,094.50	63,222.92	59,205.68	52,188.19	58,033.49	26,895.14	74,426	76,580	
100	100-0072-000-006000	LONG TERM DISABILITY	603.51	752.95	760.02	918.92	848.82	394.94	1,002	959	
100	100-0072-000-007000	MEDICARE	3,807.49	3,736.41	3,878.08	4,278.76	3,868.61	1,738.00	8,291	7,545	
100	100-0072-000-008000	PERS	39,458.28	40,166.02	34,490.61	32,162.08	31,211.32	8,711.86	35,930	19,544	
100	100-0072-000-008001	SIDE FUND LOAN PAYMENTS	-	95,071.55	2,602.29	2,835.26	1,566.69	3,472.61	3,540	-	
100	100-0072-000-009003	VISION	218.00	-	-	-	250.00	-	900	900	
100	100-0072-000-009004	Phone Stipend	-	-	-	-	1,344.22	637.37	720	3,120	Two phones
100	100-0072-000-010000	SOCIAL SECURITY	4,113.42	4,209.04	3,924.34	4,078.88	2,662.95	1,053.75	-	-	
100	100-0072-000-011000	DEFERRED COMP	1,682.23	1,669.47	2,006.22	2,143.90	2,005.98	1,011.04	2,288	2,196	
100	100-0072-001-012000	CONTRACT SERVICES	142,365.62	105,994.86	131,835.73	141,218.67	133,946.55	62,780.31	100,000	130,000	
100	100-0072-001-012009	GYM COSTS	25,110.27	17,036.64	7,831.18	3,905.62	20,208.18	10,426.10	16,585	16,585	
100	100-0072-001-012032	REC DESK FEES	-	415.50	265.54	-	-	-	-	-	
100	100-0072-001-013000	IT Services	-	-	-	-	-	5,359.93	13,683	13,683	
100	100-0072-002-021000	AUTOMOTIVE FUELS	330.93	246.13	229.77	607.85	488.10	-	700	700	
100	100-0072-002-024000	PRINTED & PHOTOGRAPHIC	8,627.98	8,226.90	7,647.97	5,088.45	7,473.84	-	10,000	10,000	
100	100-0072-002-026000	OFFICE SUPPLIES	2,920.64	2,152.93	2,714.92	1,506.25	1,522.42	1,722.03	2,500	2,500	
100	100-0072-002-028000	MATERIALS & SUPPLIES	27,001.98	20,846.95	18,527.93	32,608.02	28,051.14	2,660.45	27,500	27,500	
100	100-0072-002-028005	GYM SUPPLIES	585.00	585.00	464.60	-	-	-	-	-	
100	100-0072-003-030000	UTILITIES	-	-	-	-	-	-	-	-	
100	100-0072-004-040000	POSTAGE	4,172.00	2,190.00	190.00	1,865.03	1,606.22	-	2,000	2,000	
100	100-0072-004-041000	TELEPHONE	3,766.38	3,506.95	6,068.76	3,651.94	3,666.19	949.61	3,300	3,300	
100	100-0072-004-042000	TRAVEL/LODGING	849.22	1,250.62	1,239.06	461.78	734.42	395.00	1,200	1,200	
100	100-0072-004-042003	Training	-	-	-	-	-	-	250	250	
100	100-0072-004-043000	AUTOMOBILE/PRIVATE	3,964.24	4,200.00	3,500.00	787.50	4,490.62	3,530.31	7,800	7,800	
100	100-0072-005-052000	BUILDING & STRUCTURES MAIN	5,425.00	5,309.78	4,766.58	5,362.37	7,283.68	3,649.39	4,500	4,500	
100	100-0072-006-062000	WORKERS COMP INSURANCE	5,499.29	6,506.99	6,214.00	7,303.29	8,596.32	10,159.33	10,166	8,101	
100	100-0072-006-063000	UNEMPLOYMENT COMPENSATIO	-	-	-	3,662.00	735.00	1,200.00	-	-	
100	100-0072-006-064000	INSURANCE/MISC	300.00	300.00	300.00	300.00	1,100.00	-	300	1,100	ASA Field Owner's Ins.
100	100-0072-007-070000	DUES/MEMBERSHIP/SUBSCRIPT	1,078.00	1,568.65	1,362.00	1,119.99	1,254.94	320.00	1,115	1,500	BMI, Amazon, Costco
100	100-0072-007-072000	ADVERTISING	-	-	-	200.00	-	407.09	-	-	
100	100-0072-007-074000	RENT	866.00	-	-	-	-	-	-	-	
100	100-0072-007-074001	EQUIPMENT REPLACEMENT	-	5,000.00	5,000.00	5,000.00	-	-	-	5,000	
Total			588,603.92	649,326.10	572,868.99	609,559.16	586,501.54	266,602.05	627,082	630,673	

LIBRARY SERVICES

DICK WHITLEY, ACTING 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 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 2015/16

- ✓ Revised Library website to match relaunch of City website.
- ✓ Launched "Book Sizzle" e-newsletter.
- ✓ Represented Library interests at Town Hall meetings about community character and its relationship to proposed Community Facility.
- ✓ Operated Library during construction and rehabilitation of City Hall.
- ✓ Maintained full complement of programming while operating with a reduced number of permanent employees.

PROGRAM OBJECTIVES/ GOALS FOR FISCAL YEAR 2015/16

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

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

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

Deliver access to information and library resources by providing internet access, up-to-date computers, software, digital information resources, and a vibrant website which provides remote access to library services, and instruction and training to help the community maximize use of these resources.

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

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

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

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

Fund	Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Adopted	Notes
			Total Activity	YTD Activity Through December	Total Budget					
		Library								
100	100-0080-000-001000	SALARIES	340,793.95	350,660.33	373,355.49	412,867.84	391,262.77	184,098.90	429,124	392,514
100	100-0080-000-001003	RHS/ADMIN LEAVE	3,655.85	-	3,800.00	-	-	-	4,000	4,000
100	100-0080-000-002000	OVERTIME	-	-	-	-	-	-	-	-
100	100-0080-000-003000	PART TIME	74,435.39	64,383.41	57,545.79	49,916.12	57,990.99	26,170.15	53,486	53,486
100	100-0080-000-003001	CONTRACT	-	-	-	-	-	-	-	-
100	100-0080-000-005000	HEALTH BENEFITS	124,177.32	138,581.32	135,458.81	141,929.73	130,894.87	68,294.08	151,968	121,623
100	100-0080-000-006000	LONG TERM DISABILITY	1,215.40	1,350.84	1,282.22	1,556.82	1,408.59	621.00	1,657	1,040
100	100-0080-000-007000	MEDICARE	5,987.39	5,981.68	6,189.54	6,657.68	6,457.65	3,046.05	10,246	9,783
100	100-0080-000-008000	PERS	78,407.32	76,912.39	64,576.29	59,301.64	56,557.95	16,641.39	83,760	37,646
100	100-0080-000-008001	SIDE FUND LOAN PAYMENTS	-	180,845.02	4,860.64	5,228.75	2,730.45	7,806.26	7,947	-
100	100-0080-000-009003	VISION	735.00	750.00	1,092.00	919.00	992.94	-	2,100	1,800
100	100-0080-000-010000	SOCIAL SECURITY	4,615.10	3,992.00	3,567.97	3,094.97	3,458.19	1,734.66	-	-
100	100-0080-000-011000	DEFERRED COMP	2,151.66	1,945.68	2,332.92	3,940.30	3,621.82	1,802.81	4,244	7,825
100	100-0080-001-012000	CONTRACT SERVICES	2,640.00	2,360.00	1,880.00	1,560.00	2,596.94	270.00	3,000	3,000
100	100-0080-001-013000	IT Services	-	-	-	-	-	6,805.99	15,334	22,000
100	100-0080-002-024000	PRINTED & PHOTOGRAPHIC	39,479.86	37,662.91	29,174.81	34,388.58	31,259.76	13,843.72	29,415	30,000
100	100-0080-002-024001	CHILDREN'S BOOKS	9,908.01	8,561.19	11,278.10	9,868.80	10,642.93	5,706.29	9,636	10,000
100	100-0080-002-024002	ADULT AUDIOVISUAL	3,739.67	1,119.91	5,709.60	5,367.95	6,171.81	1,667.02	5,564	5,564
100	100-0080-002-024003	ADULT SUBSCRIPTIONS	4,514.57	4,597.16	5,131.05	5,026.50	4,481.61	2,206.02	5,072	5,072
100	100-0080-002-024004	CHILDRENS AUDIOVISUAL	853.38	301.35	371.63	611.22	791.55	224.85	1,507	1,507
100	100-0080-002-024005	CHILDRENS SUBSCRIPTIONS	-	-	-	-	-	-	-	-
100	100-0080-002-024006	E BOOKS	-	723.59	485.13	498.04	1,501.44	30.98	1,550	1,550
100	100-0080-002-026000	OFFICE SUPPLIES	8,846.57	6,964.21	7,950.43	8,647.28	11,676.36	5,628.07	9,600	9,600
100	100-0080-004-040000	POSTAGE	449.21	401.51	203.58	152.31	347.70	169.90	300	300
100	100-0080-004-041000	TELEPHONE	1,503.42	1,259.49	840.36	551.29	522.93	52.28	620	620
100	100-0080-004-042000	TRAVEL/LODGING	55.00	51.13	30.00	75.00	-	60.00	500	500
100	100-0080-004-042001	Conferences & Meetings	-	-	-	-	-	-	-	-
100	100-0080-004-042003	Training	-	-	-	-	190.00	75.00	500	500
100	100-0080-004-043000	AUTOMOBILE/PRIVATE	4,200.00	4,200.00	4,281.03	4,200.00	4,235.69	1,986.72	4,200	4,200
100	100-0080-005-052000	BUILDING & STRUCTURES MAIN	1,045.01	300.00	930.00	-	48.00	-	500	500
100	100-0080-005-056000	EQUIPMENT REPAIRS	-	-	-	-	1,912.59	381.50	200	200
100	100-0080-006-062000	WORKERS COMP INSURANCE	7,916.70	9,723.81	9,205.00	10,873.78	12,362.02	16,913.00	16,924	15,937
100	100-0080-006-063000	UNEMPLOYMENT COMPENSATI	-	-	-	-	-	3,034.00	-	-
100	100-0080-007-070000	DUES/MEMBERSHIP/SUBSCRIPT	559.62	759.62	910.18	860.92	1,275.29	129.89	150	750
100	100-0080-007-070001	MARINET ANNUAL FEES	-	-	71,450.08	60,575.14	63,840.80	57,641.20	66,600	66,600
100	100-0080-007-070004	Recruitment	-	-	-	-	-	-	-	5,000
100	100-0080-007-072000	ADVERTISING	-	-	-	387.68	79.25	-	200	200
100	100-0080-007-073002	CONTINGENCY SPEC	-	-	-	-	-	-	-	-
100	100-0080-007-074001	EQUIPMENT REPLACEMENT	-	5,000.00	-	-	-	-	-	-
	Total		721,885.40	909,388.55	803,892.65	829,057.34	809,312.89	427,041.73	919,904	813,317

Fund	Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016 Total Budget	Adopted	Notes
			Total Activity	YTD Activity Through December		Budget 2016-2017					
		Debt									
100	100-0092-009-091000	INTEREST EXPENSE	-	-	-	65,603.00	68,867.17	-	-	-	
100	100-0092-009-096000	MERA BOND PAYMENT	34,627.09	39,702.92	39,752.08	39,732.42	39,741.78	39,745.53	40,000	40,000	
100	100-0092-009-098000	Fire Truck	77,939.64	77,939.64	77,939.64	70,990.64	74,385.08	-	95,000	97,954	
100	100-0092-009-099000	CORP YARD LOAN PAYMENT	-	-	-	183,424.62	176,768.00	121,039.28	242,078	242,193	
	Total		112,566.73	117,642.56	117,691.72	359,750.68	359,762.03	160,784.81	377,078	380,147	

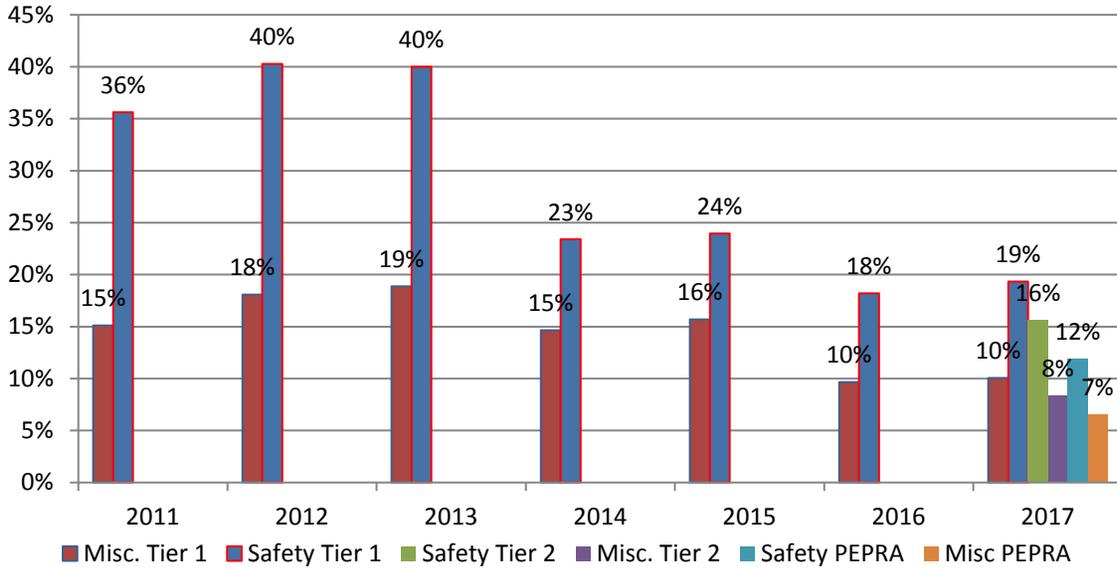
AUTHORIZED POSITIONS

	2011/12	2012/13	2013/14	2014/15	2015/16*	2016/17
GENERAL ADMINISTRATION						
City Manager	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Accountant			0.80	0.80	0.00	0.00
Accounting Specialist	1.00	1.00	1.00	1.00	0.9375	0.9375
Accounting Technician					0.9375	0.9375
Administrative Assistant					0.9375	0.9375
Assistant to the City Manager					1.0000	1.0000
Administrative Analyst				1.00	0	0
Customer Service Representative	2.00	2.00	1.00	1.00	0.00	0.00
Permit Technician (moved to Comm. Dev.)	1.00	0.00	0.00	0.00	0.00	0.00
PLANNING & BUILDING						
Planning & Building Director	1.00	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00				0.75	0.75
Assistant Planner		1.00	1.00	1.00	0.9375	0.9375
Associate Planner	1.00	1.00	1.00	1.00	0.9375	0.9375
Permit Technician		1.00	1.00	1.00	0.9375	0.9375
Administrative Assistant II					0.9375	0.9375
FIRE DEPARTMENT						
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief						
Battalion Chief						1.00
Fire Marshall						0.50
Fire Captain	6.00	6.00	6.00	6.00	6.00	6.00
Firefighter	10.00	10.00	10.00	10.00	10.00	10.00
Code Enforcement Official	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant						0.50
DEPARTMENT OF PUBLIC WORKS						
Director of Public Works	1.00	1.00	1.00	1.00	1.00	1.00
Junior Engineer			1.00	1.00	1.00	1.00
Administrative Analyst			1.00	1.00	1.00	1.00
GIS Technician	0.90	0.90	1.00	1.00	0.00	0.00
Public Works Technician				0.00	1.00	1.00
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	2.00	2.00	3.00	3.00	3.00	3.00
Maintenance Worker I	3.00	3.00	3.00	3.00	3.00	3.00
Customer Service Representative	0.90	0.90	0.00	0.00	0.00	0.00
RECREATION DEPARTMENT						
Recreation Director	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00	0.9375	0.9375
Customer Service Representative	0.50	0.50	0.50	0.50	0.50	0.50
DAYCARE						
Administrator/Program Director	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	0.9375	0.9375
Teachers	7.00	7.00	7.00	7.00	2.625	2.625
LIBRARY						
Library Director	1.00	1.00	1.00	1.00	1.00	1.00
Senior Librarian	0.00	0.00	0.00	0.00	0.875	0.875
Librarian	0.00	0.00	0.00	0.00	0.875	0.875
Assistant Librarian	2.00	2.00	2.00	2.00	0.00	0.00
Circulation Supervisor	0.00	0.00	0.00	0.00	1.00	1.00
Library Assistant II	1.00	1.00	1.00	1.00	0.00	0.00
Library Assistant I	3.00	3.00	2.00	2.00	1.50	0.875
Library Technical Assistant	0.00	0.00	1.00	1.00	0.875	0.875
TOTAL	55.30	55.30	57.30	58.30	54.44	55.81
Net Personnel Change		0.00	2.00	1.00	-3.86	1.38

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

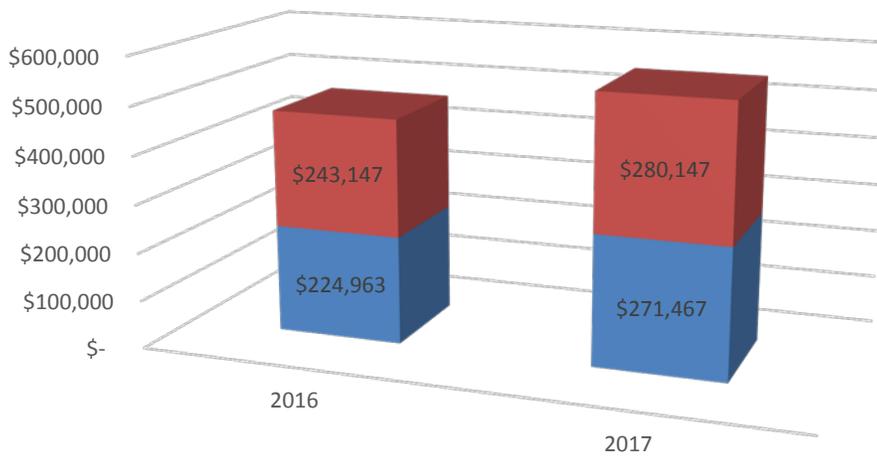
Note: Employees who work in excess of 1820 hour each year are considered full time for benefit purposes.

Larkspur PERS Rates



Source: PERS Actual Rates

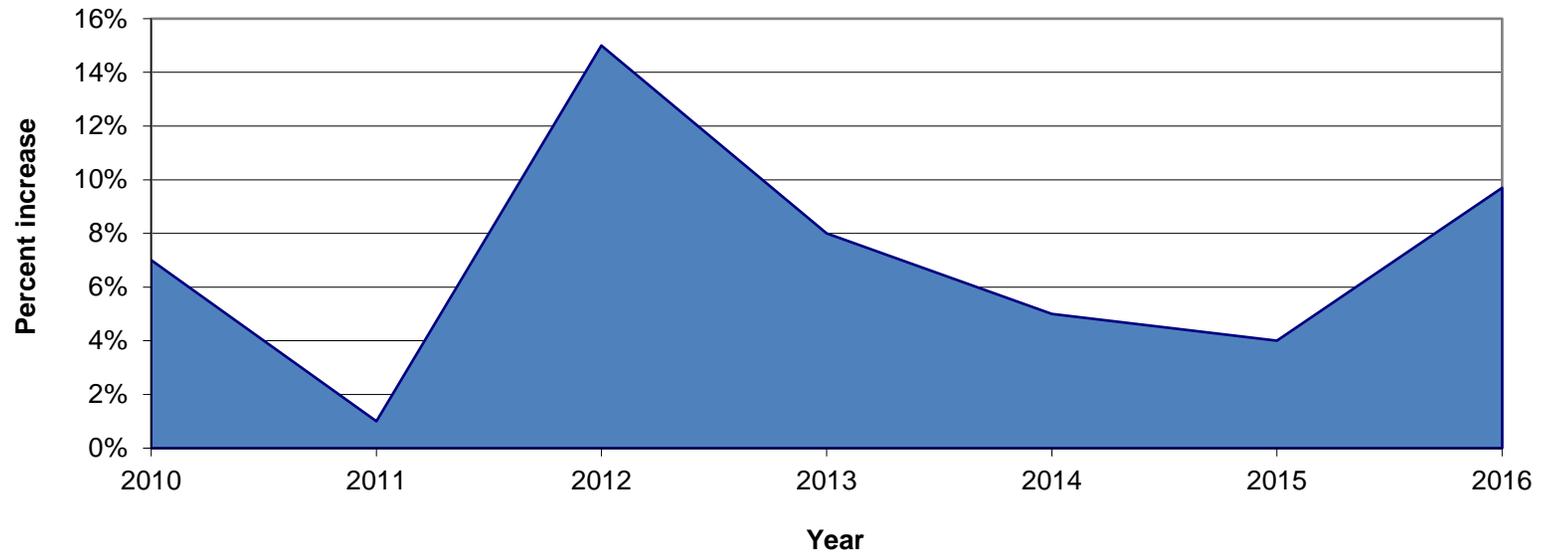
Larkspur AUL Lump Sum Payments



Source: PERS Actuarial Report

■ Safety Tier 1 ■ Misc. Tier 1

Historical Medical Rates



City of Larkspur

Enterprise Funds

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

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

Fund	Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	Adopted Budget
			Total Activity	YTD Activity Through December						
Super Cool Summer School										
746	746-1204-101004	INVESTMENT EARNINGS	(481.42)	(217.31)	(341.45)	(531.21)	(103.70)	(66.33)	(200)	(200)
746	746-1207-301000	SUMMER SCHOOL	(236,528.02)	(245,656.10)	(282,759.68)	(248,060.30)	(252,453.71)	(16,285.78)	(260,000)	(260,000)
Total Revenue			(237,009.44)	(245,873.41)	(283,101.13)	(248,591.51)	(252,557.41)	(16,352.11)	(260,200.0)	(260,200.0)

Fund	Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	Proposed Budget
			Total Activity	YTD Activity Through December						
746	746-0074-000-003000	PART TIME	113,874.69	149,294.33	93,880.46	54,296.29	130,487.58	61,435.92	144,682	144,682
746	746-0074-000-005000	Health Benefits	-	-	-	103.31	47.25	-	-	-
746	746-0074-000-006000	LTD Benefits	-	-	-	7.28	2.42	-	-	-
746	746-0074-000-007000	MEDICARE	1,532.08	1,494.40	1,585.50	1,411.12	1,900.06	914.81	-	-
746	746-0074-000-008000	PERS	411.51	82.77	605.66	306.98	171.01	46.43	-	-
746	746-0074-000-008001	SIDE FUND LOAN PAYMENTS	-	19.19	180.59	104.74	58.24	23.88	-	-
746	746-0074-000-010000	SOCIAL SECURITY	6,443.56	6,364.51	6,598.04	5,775.73	7,718.73	3,785.53	-	-
746	746-0074-000-011000	DEFERRED COMP	17.22	-	11.18	17.12	7.75	-	-	-
746	746-0074-001-012000	CONTRACT SERVICES	71,669.14	56,678.93	120,364.11	70,396.82	149,434.29	51,825.14	100,000	100,000
746	746-0074-002-024000	PRINTED & PHOTOGRAPHIC	2,640.35	2,358.50	2,343.50	2,000.00	-	-	2,000	2,000
746	746-0074-002-028000	MATERIALS & SUPPLIES	34,244.78	23,572.86	22,493.71	18,604.52	22,170.86	7,440.97	25,000	25,000
746	746-0074-004-040000	POSTAGE	-	369.37	548.15	-	-	-	-	-
746	746-0074-004-041000	TELEPHONE	-	-	-	-	-	-	-	-
746	746-0074-006-062000	WORKERS COMP INSURANCE	2,122.96	2,125.19	2,800.00	3,230.08	4,292.03	11,256.96	11,265	5,337
746	746-0074-007-073007	CONTINGENCY/MISC	1,172.36	1,278.00	-	-	-	-	16,000	16,000
746	746-0074-007-074000	RENT	-	-	-	8,846.00	6,000.00	6,000.00	9,000	9,000
746	746-0074-007-075000	TAXES/ASSESSMENTS/ELECTIONS	4,600.00	16,000.00	16,000.00	-	-	-	-	-
Total Expenditures			238,728.65	259,638.05	267,410.90	165,099.99	322,290.22	142,729.64	307,947	302,019
Total Fund 746 (fav)unfav			1,719.2	13,764.6	(15,690.2)	(83,491.5)	69,732.8	126,377.5	47,747.0	41,819.0

Fund	Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	Adopted
			Total Activity	YTD Activity Through December						
Twin City Child Care Center										
750	750-1204-101004	INVESTMENT EARNINGS	(454.03)	(688.14)	(623.11)	(365.33)	(344.85)	(178.41)	-	-
750	750-1207-103000	OTHER REVENUE	-	-	-	(9,000.00)	(549.60)	(368.80)	-	-
750	750-1207-110008	PERS SAVINGS	-	-	-	-	-	-	-	-
750	750-1207-303000	PROGRAM REVENUE/CHILDCARE	(635,065.83)	(683,024.43)	(699,929.97)	(755,016.38)	(499,621.04)	(344,657.24)	(493,000)	(508,404)
750	750-9999-364000	TRANSFER IN	-	-	-	-	-	-	-	-
Total Revenue			(635,519.86)	(683,712.57)	(700,553.08)	(764,381.71)	(500,515.49)	(345,204.45)	(493,000)	(508,404)

Fund	Account Number	Account Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	Proposed
			Total Activity	Total Activity	Total Activity	Total Activity	Total Activity	YTD Activity Through December		
750	750-0073-000-001000	SALARIES	288,396.61	280,036.54	327,323.64	360,137.53	298,319.24	142,216.28	283,259	298,844
750	750-0073-000-002000	OVERTIME	-	18.44	-	-	-	-	1,000	1,000
750	750-0073-000-003000	PART TIME	24,805.50	36,157.25	11,425.00	7,337.00	568.98	1,066.84	12,000	12,000
750	750-0073-000-005000	HEALTH BENEFITS	82,660.98	96,205.87	112,265.17	103,696.63	81,305.39	30,758.97	81,653	87,340
750	750-0073-000-006000	LONG TERM DISABILITY	1,026.82	1,053.31	1,107.83	1,254.54	1,115.55	468.57	1,064	1,134
750	750-0073-000-007000	MEDICARE	2,747.69	2,731.44	2,861.93	3,187.13	2,230.07	1,114.01	4,992	5,266
750	750-0073-000-008000	PERS	66,238.57	61,508.17	55,828.85	47,861.81	42,820.10	12,733.32	52,644	29,400
750	750-0073-000-008001	SIDE FUND LOAN PAYMENTS	-	148,536.70	250.81	251.16	250.81	6,188.63	7,840	-
750	750-0073-000-009003	VISION	-	-	-	-	200.94	-	2,175	1,875
750	750-0073-000-010000	SOCIAL SECURITY	1,537.93	2,241.75	708.36	1,741.51	59.47	68.87	-	-
750	750-0073-000-011000	DEFERRED COMP	2,206.89	2,040.62	2,546.51	3,257.63	2,870.24	1,278.81	7,210	9,670
750	750-0073-000-012015	EDUCATION INCENTIVE	-	-	-	217.55	-	-	-	100
750	750-0073-001-012000	CONTRACT SERVICES	795.00	1,960.00	1,610.00	2,980.00	2,188.61	1,068.00	1,621	2,468
750	750-0073-001-013000	IT Services	-	-	-	-	-	360.23	-	700
750	750-0073-002-021000	AUTOMOTIVE FUELS	185.19	205.98	423.53	250.00	-	63.13	500	300
750	750-0073-002-028000	MATERIALS & SUPPLIES	20,053.16	19,990.43	20,954.14	20,076.54	16,743.95	6,944.15	12,000	12,400
750	750-0073-004-040000	POSTAGE	519.13	500.10	436.20	98.00	310.66	98.00	500	200
750	750-0073-004-041000	TELEPHONE	814.06	1,619.02	1,947.31	2,433.84	1,816.33	803.27	1,200	1,608
750	750-0073-004-042000	TRAVEL/LODGING	1,090.00	323.28	115.79	-	250.00	-	-	-
750	750-0073-004-043000	AUTOMOBILE/PRIVATE	3,600.00	3,600.00	3,600.00	3,600.00	3,631.30	1,712.29	3,600	3,600
750	750-0073-005-052000	BUILDING & STRUCTURES MAINT	14,111.16	14,457.12	12,390.53	20,184.67	12,103.87	6,079.08	12,500	12,200
750	750-0073-005-053000	AUTOMOTIVE EQUIPMENT REPAIR	70.97	11.14	-	-	157.40	-	400	400
750	750-0073-005-056000	EQUIPMENT REPAIRS	27.99	1,965.02	543.52	548.40	748.25	-	350	400
750	750-0073-006-062000	WORKERS COMP INSURANCE	7,840.77	7,832.26	7,265.00	8,463.15	14,288.75	5,070.36	11,265	11,023
750	750-0073-007-070000	DUES/MEMBERSHIP/SUBSCRIPTIC	2,232.39	2,191.87	1,696.41	1,896.98	1,827.91	190.73	1,386	1,500
750	750-0073-007-072000	ADVERTISING	518.99	740.33	224.72	113.81	241.03	339.90	200	400
750	750-0073-007-074000	RENT	-	-	-	-	-	-	-	-
750	750-0073-007-075000	Loan Payment	100,349.61	140,282.23	103,824.87	-	-	-	-	-
750	750-0073-008-087008	OTHER EQUIPMENT	464.01	2,481.35	7,159.75	-	-	-	-	-
750	750-0073-008-087010	Capitlay Outlay	-	-	-	28,728.09	-	-	-	-
750	750-2001-010-136001	TRAILER PROJ TCCC	-	-	-	-	-	-	-	-
Total Expense			622,293.42	828,690.22	676,509.87	618,315.97	484,048.85	218,623.44	499,359	493,828
Total Fund 750 (fav)unfav			(13,226.44)	144,977.65	(24,043.21)	(146,065.74)	(16,466.64)	(126,581.01)	6,359.34	(14,576.00)

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



Budget Worksheet

City of Larkspur, CA

Account Summary

For Fiscal: 2015-2016 Period Ending: 05/31/2016

	2013-2014 Total Activity	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 YTD Activity Through May	Proposed Budget 2016-17
Fund: 200 - STORM DRAIN RUN OFF						
200-1201-200000	91,340	86,000	91,233	86,000	87,005	86,000
200-1204-101000	14	-	14	-	21	21
Total Revenue	91,354	86,000	91,247	86,000	87,026	86,021
200-0052-001-012000	81,715	75,000	60,510	50,000	58,132	59,500
200-0052-009-090003	-	-	-	-	441	500
200-0052-009-090013	-	25,000	-	26,000	-	26,000
200-9999-301-000000	-	120,000	20,000	120,000	20,000	-
Total Expense	81,715	220,000	80,510	196,000	78,573	86,000
Net Change fav (unfav)	9,638	(134,000)	10,737	(110,000)	8,453	21
Fund: 400 - PARK DEVELOPMENT						
400-1204-101000	37	-	37	-	93	50
400-1207-307001	620	-	-	-	4,500	-
400-1207-307002	101,868	60,000	19,393	60,000	36,587	35,000
400-1207-307003	46,487	71,768	128,682	-	45,387	89,021
Total Revenue	149,012	131,768	148,112	60,000	86,567	124,071
400-2012-010-240032	267	-	-	-	-	-
400-2012-010-240061	-	-	6,165	-	651	-
400-2013-010-240062	12,940	85,000	71,441	107,768	123,791	10,815
400-9999-302-000006	-	-	-	-	-	323,136
Total Expense	13,207	85,000	77,606	107,768	124,441	333,951
Net Change fav (unfav)	135,805	46,768	70,506	(47,768)	(37,874)	(209,880)
Fund: 701 - TRANSIT MITIGATION						
701-1204-101004	1,119	1,000	1,302	1,000	1,046	1,000
701-1207-305002	171,975	25,000	43,967	25,000	48,115	25,000
Total Revenue	173,095	26,000	45,270	26,000	49,161	26,000
701-2000-012-304000	1,875	-	2,270	-	1,829	-
701-9999-310-000000	20,000	20,000	-	20,000	20,000	20,000
Total Expense	21,875	20,000	2,270	20,000	21,829	20,000
Net Change fav (unfav)	153,095	6,000	45,270	6,000	29,161	6,000



Budget Worksheet

City of Larkspur, CA

Account Summary

For Fiscal: 2015-2016 Period Ending: 05/31/2016

Fund: 704 - TOT TAX

	2013-2014 Total Activity	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 YTD Activity Through May	Proposed Budget 2016-17
TRANSIENT OCCUPANCY TAX	89,924	65,000	106,026	65,000	86,968	70,000
Investment Earnings	38	-	38	-	102	100
Total Revenue	89,963	65,000	106,064	65,000	87,070	70,100
JULY 4TH SECURITY	3,162	-	-	-	-	-
COMMUNITY GRANTS	-	-	-	-	17,264	-
4TH JULY SECURITY AND BANDS	-	15,000	9,795	15,000	-	15,000
SUPPORT OF THE ARTS	-	10,000	-	10,000	-	10,000
Transfer to Capital	-	-	35,000	-	-	35,000
Transfer to Operating	10,000	-	10,000	-	10,000	10,000
Total Expense	13,162	25,000	54,795	25,000	27,264	70,000
Net Change fav (unfav)	76,801	40,000	51,269	40,000	59,807	100

Fund: 900 - GAS TAX

INVESTMENT EARNINGS	83	-	83	-	229	100
2103- PROP 42 REPLACEMENT	164,120	129,605	131,184	56,158	54,443	29,122
2105	81,496	59,562	73,492	70,833	57,353	77,115
2106	50,693	51,153	57,448	41,318	43,279	42,441
2107	86,714	73,185	94,640	96,841	73,870	107,087
2107.5	3,000	3,000	6,000	3,000	3,000	3,000
OTHER REVENUE	-	-	2,709	-	-	-
Total Revenue	386,105	316,505	362,848	268,150	232,173	258,865
TRANSFER TO CAPITAL	-	-	122,989	-	-	180,911
TRANSFER TO GENERAL FUND	75,000	-	-	65,000	100,000	100,000
Total Expense	75,000	-	122,989	65,000	100,000	280,911
Net Change fav (unfav)	311,105	316,505	239,859	203,150	132,173	(22,046)

Fund: 901 - MEASURE C

Measure C 5% Other Proj	-	-	56,319	225,000	61,272	50,000
Sales Tax - Measure C	142,881	900,000	1,086,331	675,000	1,163,835	950,000
INVESTMENT EARNINGS	34	-	1,364	-	1,341	1,500
Total Revenue	142,915	900,000	1,144,014	900,000	1,226,448	1,001,500
TRANSFER TO	-	-	855,000	855,000	-	1,350,000
Net Change fav (unfav)	142,915	900,000	289,014	45,000	1,226,448	(348,500)

Fund: 902 - ROAD IMPACT FEE

CONSTRUCTION ROAD IMPACT FEE	311,573	162,000	284,541	162,000	122,440	130,000
INVESTMENT EARNINGS	4,178	-	4,333	-	2,174	3,000
REFUSSE VIF FEES	389,003	356,500	356,586	356,500	291,750	389,000
Total Revenue	704,754	518,500	645,459	518,500	416,364	522,000
Transfer to Capital	33,225	-	1,186,989	-	-	389,000
Net Change fav (unfav)	671,529	518,500	(541,530)	518,500	416,364	133,000



Budget Worksheet

City of Larkspur, CA

Account Summary

For Fiscal: 2015-2016 Period Ending: 05/31/2016

	2013-2014 Total Activity	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 YTD Activity Through May	Proposed Budget 2016-17
Fund: 903 - STATE/REGIONAL TRANS. FUNDS						
903-1204-101004 INVESTMENT EARNINGS	291.55	0	370.92	0	219.61	200
903-1202-305001 MEASURE A REVENUE	-	-	43,697	-	25,954	-
903-1202-305002 Measure B Local Roads	-	-	91,243	-	-	98,465
903-1202-306003 TAM MEASURE A FUNDS	364,184	-	-	-	-	27,624
Total Revenue	364,184	-	134,940	-	25,954	126,089
903-0092-009-091000 Interest TAM Advance	16,871	-	-	-	-	-
903-9999-302-000006 TRANSFER TO CAPITAL	185,000	-	5,390	-	-	150,954
Total Expense	201,871	-	5,390	-	-	150,954
Net Change fav (unfav)	162,313	-	129,550	-	25,954	(24,865)

City of Larkspur

Construction in Progress

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

**5-Year Capital Improvement Program
FY 2016-17 thru FY 2020-21
FUNDED CIP SUMMARY**

LEGEND FOR FUNDING SOURCE:

Measure A (County)	<i>Monies the City receives from County of Marin for Parks</i>
Measure A (TAM)	<i>Monies the City receives thru TAM for transportation/street improvements</i>
Measure B (TAM)	<i>Monies the City receives thru TAM for transportation/street improvements</i>
Measure C	<i>City Sales Tax passed in November 2013</i>
VIF Refuse	<i>Vehicle Impact Fee collected through garbage bill</i>
HBR Grant	<i>Federal Highway Bridge Replacement Grant the City has received for Bon Air Bridge Project.</i>
Bridge Fund	<i>City's matching portion (11.47%) to HBR Grant (88.53%)</i>
Gas Tax	<i>Monies the City receives thru State for street improvements</i>

Pg #	Project Name	Funding Source	FY 2016-17	FY 2017-18	Project Description
1	Mini-Parks	Measure A (County Parks)	\$ -	\$ 1,500	Improvements to the 11 City-wide Mini-Parks as prioritized annually by City Council.
2	Mini-Parks -- Dolliver Park	Measure A (County Parks)	10,815		Replacement of play structure and climber, modifications to ramps and walkways.
3	Local Streets Maintenance	Measure C Measure C (additional) VIF-Refuse Reimb- utilities/other agencies	900,000 450,000 289,000 186,000	900,000 - 289,000 186,000	Major maintenance and rehabilitation of City streets. Engineering assessment of street condition to update the MTC Streetsaver database.
4	Doherty Drive Improvements	General Fund	6,886	6,886	5 years of biologic monitoring for the wetland restoration work associated with the Doherty Drive Multi-Use Path project completed in 2013.
5	Citywide Storm Drains Repairs	Gas Tax	67,000	94,500	94,500
6	Corte Alejo Storm Drain Line	Gas Tax Measure A (TAM) Measure B (TAM)	113,911 27,624 98,465	250,000 225,000 -	Reconstruction of storm drain from Via La Paz to Corte Alejo damaged from previous landslides
7	Bike Ped Paths	Gas Tax	-	36,250	Removal of trip hazards and rehabilitation of Bike/Ped paths from approximately 7 miles of paved paths
8	Piper Park Playground	Measure A (County Parks) Park Development Fees	110,000 213,136	- -	Replacement of the Piper Park playground structures.
9	Magnolia Ave ADA Improvements	Gas Tax VIF-Refuse	- 100,000	100,000 100,000	Accessibility upgrades along Magnolia Avenue.
10	Public Stairs	Gas Tax	-	25,000	Deferred maintenance of railing replacements.
11	Safe Routes to School	Safe Routes Grant	-	278,641	Completion of Doherty Drive NTPP between Riviera Circle to Lucky Drive. Improves overall ped & bike safety, ADA accesibility.
12	Multi-Use Pathway Connection between Rose Lane Subdivision and Nazari Property	Rose Lane Improvement Agreement	130,876	-	Acquisition and improvement of multi-use path connection between Rose Lane Subdivision and Nazari property.
13	Hillview Gardens Storm Drain	Marin Co. Flood Control District	90,000	350,000	Improvement of drainage systems to capture runoff in the Hillview Gardens development area.

**5-Year Capital Improvement Program
FY 2016-17 thru FY 2020-21
FUNDED CIP SUMMARY**

LEGEND FOR FUNDING SOURCE:

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Gas Tax	<i>Monies the City receives thru State for street improvements</i>

Pg #	Project Name	Funding Source	FY 2016-17	FY 2017-18	Project Description
14	Bon Air Bridge Replacement	Bridge Fund	101,668	775,889	Replacement of existing structurally/seismically deficient bridge.
		HBR Grant	784,715	5,988,617	
15	City/Public Accessible Dock	Bridge Fund	-	30,740	Reconstruct ADA access from parking lot to dock. Install ADA parking and reconstruct dock.
		HBR Grant	-	237,260	
16	Bon Air Park - Accessible Dock	Bridge Fund	-	68,820	Reconstruct ADA access from So Eliseo Drive and replace dock.
		HBR Grant	-	531,180	
17	Piper Park Dog Park Relocation & Tidal Marsh Restoration	Bridge Fund	-	157,140	Relo of existing dog park, restoration to tidal marsh & rehab of Piper Pk parking
		HBR Grant	-	1,212,860	
18	Magnolia Drainage Project	Bridge Fund	-	150,257	Modify drainage system to allow for filtering and detention of storm water runoff.
		HBR Grant	-	1,159,743	
19	Piper Park Parking Lot	Bridge Fund	-	14,911	Rehabilitation of the Piper Park parking lot and adjoining sidewalks.
		HBR Grant	-	115,089	
Total			\$ 3,680,097	\$ 13,285,283	

City of Larkspur

Policies & Objectives

- General Fund Reserve Policy
- Purchasing Policy

EXHIBIT A
CITY OF LARKSPUR
GENERAL FUND RESERVE POLICY

BACKGROUND:

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

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

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

GUIDING PRINCIPLES:

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

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

POLICY PURPOSE:

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

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

POLICY:

Reserve Levels

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

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

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

Key General Fund Designated Reserves

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

Budget Stabilization Reserve. Funds reserved under this category shall be used to mitigate, should they occur, annual budget revenue shortfalls (actual revenues less than projected revenues) due to changes in the economic environment and/or one-time expenditures that will result in future efficiencies and/or budgetary savings. Examples of "economic triggers" and one-time uses include, but are not limited to:

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

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

Replenishment of Unreserved Fund Balance

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

Excess Fund Balance

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

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

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

CITY OF LARKSPUR

RESOLUTION No. 39/16

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LARKSPUR ADOPTING
A GENERAL FUND RESERVE POLICY FOR THE FISCAL YEAR 2016-17**

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

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

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Larkspur hereby adopts the attached Exhibit A, "General Fund Reserve Policy," for the Fiscal Year 2016-17.

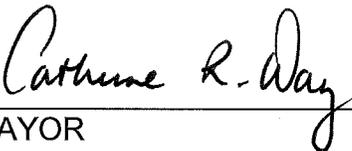
DULY AND REGULARLY ADOPTED this 15th day of June, 2016.

AYES: COUNCILMEMBER: Chu, Morrison, Way

NOES: COUNCILMEMBER: None

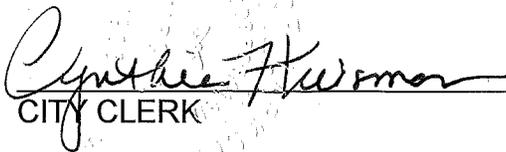
ABSENT: COUNCILMEMBER: Haroff, Hillmer

ABSTAIN: COUNCILMEMBER: None



MAYOR

ATTEST:



CITY CLERK

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

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 two are [Debt Service Budget](#) and [Operating Budget](#)). The capital budget includes money set aside for construction and infrastructure projects and land acquisitions.

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.

CITY OF LARKSPUR

RESOLUTION No. 37/16

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

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

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

Introduction

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

Investment Goals

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

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

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

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

Scope

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

Delegation of Authority

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

With this delegation, the Finance Director is given the authority to utilize internal staff and outside investment managers to assist in the investment program. The Finance Director will use care to assure that those assigned responsibility to assist in the management of the City's portfolio do so in accordance with this policy.

Conflicts of Interest

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

Prudence

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

Responsibility

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

Portfolio Maturity Limits

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

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

Permissible Investments and Investment Restrictions

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

1. United States Treasury Bills, Notes and Bonds
Minimum Credit Quality: Not Applicable
Maximum Portfolio Concentration: No Limit
Maximum Concentration per Issuer: No Limit
Maximum Maturity: 5 Years
2. Government Agency Securities

	Minimum Credit Quality:	Not Applicable
	Maximum Portfolio Concentration:	50%
	Maximum Concentration per Issuer:	No Limit
	Maximum Maturity:	5 Years
3.	<u>Bankers Acceptances</u>	
	Minimum Credit Quality:	A-1 or P-1
	Maximum Portfolio Concentration:	30%
	Maximum Concentration per Issuer:	10%
	Maximum Maturity:	180 Days
4.	<u>Medium Term Notes and Deposit Notes</u>	
	Minimum Credit Quality:	A or better by Moody's or Standard & Poors
	Maximum Portfolio Concentration:	30%
	Maximum Concentration per Issuer:	Lesser of 10% of portfolio market value or 5% of issuance value.
	Issuer Restrictions:	Issuer must be incorporated and operating in the U.S. or a U.S. depository institution licensed by the U.S. or any State.
	Maximum Maturity:	Five years
5.	<u>Commercial Paper</u>	
	Minimum Credit Quality:	A-1 or P-1, long term debt rating, if any, must equal or exceed "A" by Moody's or Standard & Poors.
	Issuer Restrictions:	Issuer must be incorporated and operating in the U.S. and have assets in excess of \$500,000,000. No more than 10% of any issuers Commercial Paper may be purchased.
	Maximum Portfolio Concentration:	15%
	Maximum Concentration per Issuer:	Lesser of 10% of portfolio market value or 5% of issuance value.
	Maximum Maturity:	180 Days
6.	<u>Certificates of Deposit</u>	
	Minimum Credit Quality:	Must be FDIC Insured
	Maximum Portfolio Concentration:	30%
	Maximum Concentration per Issuer:	\$99,000
	Maximum Maturity:	5 Years
	Issuer Restrictions:	Issuer must be a California Institution
7.	<u>Repurchase Agreements</u>	
	Minimum Credit Quality:	Not Applicable
	Maximum Portfolio Concentration:	10%
	Maximum Term:	30 Days
	Collateral:	U.S. Treasury or Government Securities - 102% marked-to-market daily.

- 8. California State Local Agency Investment Fund (LAIF)
 Minimum Credit Quality: Not Applicable
 Maximum Portfolio Concentration: \$20,000,000
 Maximum Term: Not Applicable

- 9. Money Market Mutual Funds
 Minimum Credit Quality: AAA
 Maximum Portfolio Concentration: 20%

- 10. Investment Trust of California (dba CALTRUST)
 Minimum Credit Quality: Not Applicable
 Maximum Portfolio Concentration: \$20,000,000
 Maximum Term: Not Applicable

Prohibited Investments

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

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

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

Safekeeping of Securities

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

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

Payment for all transactions will be versus delivery.

Leveraging

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

Reporting

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

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

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

Annual Review

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

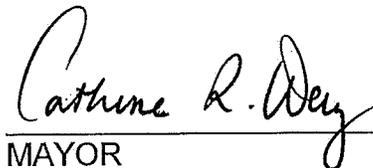
IT IS HEREBY CERTIFIED that the City Council of the City of Larkspur duly introduced and regularly adopted the foregoing resolution at a special meeting held on the 15th day of June, 2016 by the following vote, to-wit:

AYES: COUNCILMEMBER: Chu, Morrison, Way

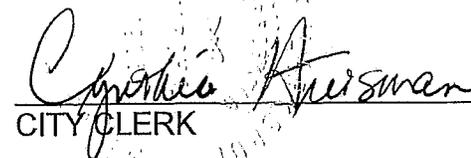
NOES: COUNCILMEMBER: None

ABSENT: COUNCILMEMBER: Haroff, Hillmer

ABSTAIN: COUNCILMEMBER: None


MAYOR

ATTEST:


CITY CLERK

CITY OF LARKSPUR

RESOLUTION No. 38/16

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LARKSPUR ESTABLISHING APPROPRIATION LIMITATIONS FOR CITY OF LARKSPUR FOR THE 2016-2017 FISCAL YEAR PURSUANT TO ARTICLE XIII OF THE CALIFORNIA CONSTITUTION

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

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

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

For fiscal year 2016-17, the City of Larkspur hereby (a) elects the change in the California Per Capita Income for calculating the inflation factor, and (b) elects the change in the County's population for calculating the population factor, necessary to determine the City's appropriation limit. For fiscal year 2016-17, the total annual appropriations subject to limitation are \$12,040,152 and the appropriations limit is \$17,835,794

IT IS HEREBY CERTIFIED that the foregoing resolution was duly introduced and adopted at a regular meeting of the Larkspur City Council held on the 15th day of June, 2016, by the following vote, to wit:

AYES: COUNCILMEMBER: Chu, Morrison, Way

NOES: COUNCILMEMBER: None

ABSENT: COUNCILMEMBER: Haroff, Hillmer

ABSTAIN: COUNCILMEMBER: None

Carlene R. Way
MAYOR

ATTEST: Cynthia Huiman
CITY CLERK

Appropriations Limit Worksheet For the Year Ending June 30, 2017

Appropriations limit for fiscal year ending June 30, 2016	\$	16,825,868
Adjustment factors for the fiscal year ending June 30, 2017		
Inflation Factor	1.0537	
Population Factor	1.0060	
Adjustment Factor		<u>1.06002</u>
Appropriations limit for fiscal year ending June 30, 2017	<u>\$</u>	<u>17,835,794</u>

**CITY OF LARKSPUR
RESOLUTION No. 40 /16**

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

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LARKSPUR that effective June 15, 2016 the following positions and salary ranges are hereby effective and funding for changes is authorized:

FIRE	Monthly		
Fire Captain	7,696	to	9,246
Firefighter	6,620	to	7,938

FIRE	Hourly		
Code Enforcement Official	50.00	to	60.00

MANAGEMENT	Monthly		
Child Care Administrator/Prog Director	To		6,360
City Clerk	To		7,834
City Manager	To		15,655
Deputy Fire Chief	To		13,376
Director/City Engineer	To		14,299
Finance Director	To		11,011
Fire Chief	To		15,344
Library Director	To		8,988
Planning & Building Director	To		10,738
Recreation Director	To		9,232
Recreation Supervisor	To		6,568
Senior Planner	To		8,147
Public Works Superintendent	To		8,358

MISCELLANEOUS	Hourly Base Rate		
Accounting Specialist	31.60	to	40.34
Administrative Analyst	31.60	to	40.34
Administrative Assistant I	27.13	to	34.62
Administrative Assistant II	29.30	to	37.39
Assistant Planner	33.39	to	42.11
Associate Planner	35.96	to	45.89
Child Care Asst. Dirctr/Pre-K Head Tea	24.61	to	31.74
Child Care Lead Teacher	21.14	to	26.98
Child Care Senior Lead Teacher	23.36	to	29.81
Circulation Supervisor	25.33	to	32.33
Junior Engineer	33.81	to	43.14
Librarian	29.39	to	37.52
Library Assistant I	19.87	to	25.36
Library Technical Assistant	21.36	to	27.27
Maintenance Worker I	23.84	to	30.04
Maintenance Worker II	25.41	to	32.80
Permit Technician	31.60	to	40.34
Public Works Technician	29.30	to	37.39
Senior Librarian	31.60	to	40.33

CONFIDENTIAL	Monthly		
Assistant to the City Manager	6,304	to	8,147

CONFIDENTIAL	Hourly Base Rate		
Accounting Technician	30.98	to	39.54

IT IS HEREBY CERTIFIED that the foregoing resolution was duly introduced and adopted at a regular meeting of the Larkspur City Council on the 15th day of June 2016, by the following vote, to wit:

AYES: COUNCILMEMBER: **Chu, Morrison, Way**

NOES COUNCILMEMBER: **None**

ABSENT: COUNCILMEMBER: **Haroff, Hillmer**

ABSTAIN: COUNCILMEMBER: **None**

Catherine R. Way
MAYOR

ATTEST:
Cynthia Harrison
CITY CLERK

CITY OF LARKSPUR

RESOLUTION No. 41/16

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LARKSPUR APPROVING
REPAYMENT TERMS BETWEEN THE GENERAL FUND
AND THE BRIDGE FUND FOR FISCAL YEAR 2016-17**

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

WHEREAS, the General Fund ultimately borrowed \$2,964,844;

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

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

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

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

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

WHEREAS, the City Council has determined there are other fiscal demands on the General Fund that warrant a suspension for FY 2016-17.

NOW THEREFORE BE IT RESOLVED, that for Fiscal Year 2016-17, the City Council approves elimination of the loan payment from the General Fund to the Bridge Fund for the year 2016-17.

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

* * * * *

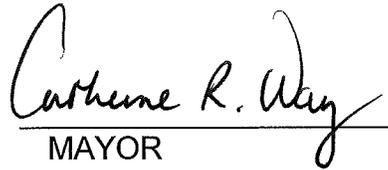
IT IS HEREBY CERTIFIED that the City Council of the City of Larkspur duly introduced and regularly adopted the foregoing resolution at a meeting held on the 15th day of June, 2016 by the following vote, to-wit:

AYES: COUNCILMEMBER: Chu, Morrison, Way

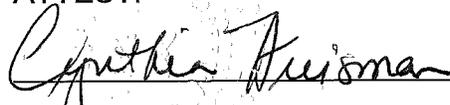
NOES: COUNCILMEMBER: None

ABSENT: COUNCILMEMBER: Haroff, Hillmer

ABSTAIN: COUNCILMEMBER: None


MAYOR

ATTEST:


CITY CLERK

**CITY OF LARKSPUR
RESOLUTION No. 42/16**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LARKSPUR
ADOPTING THE BUDGET FOR FISCAL YEAR 2016-17**

WHEREAS, the City Council of the City of Larkspur has held hearings and reviewed the final budget for the fiscal year 2016-17; and

NOW, THEREFORE, BE IT RESOLVED that the budget outlined below be, and the same is hereby adopted as, and declared to be the adopted budget for the City of Larkspur for fiscal year 2016-17 in the total amount of \$18,857,924 appropriated as follows:

General Fund

City-wide Contract Services	\$904,508
City Council	44,364
Administration	1,530,901
Building Maintenance	328,315
Planning	512,350
Building Inspection	393,067
Police Services	3,465,854
Fire Department	4,256,507
Engineering	651,422
Public Works – Streets	959,142
Public Works – Parks	642,669
Recreation	630,673
Library	813,317
Heritage Board	35,979
Debt Service	<u>380,147</u>
Total General Fund	15,549,215

Transfers (167,954)

Total General Fund Expenditures \$15,381,261

Enterprise Funds

Summer School	
Child Care	302,019
	<u>493,828</u>

Total Enterprise Funds \$795,847

Special Revenue Funds	86,000
Strom Drains Fund	333,951
Park Development	70,000
Transient Occupancy Tax Fund	150,954
State/Regional Transportation	1,350,000
Measure C	280,911
Gas Tax	389,000
Vehicle/Road Impact Fees	20,000
Transit Mitigation	
	\$2,680,816
Total Special Revenues	
Total 2016-17	\$18,857,924

IT IS HEREBY CERTIFIED that the City Council of the City of Larkspur duly introduced and regularly adopted the foregoing resolution at a regular meeting on the 15rd day of June 2015 by the following vote, to wit:

AYES: COUNCILMEMBER: Chu, Morrison, Way

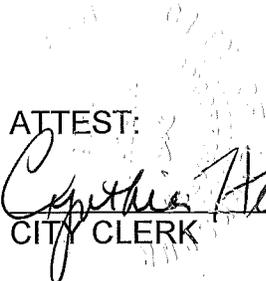
NOES: COUNCILMEMBER: None

ABSENT: COUNCILMEMBER: Haroff, Hillmer

ABSTAIN: COUNCILMEMBER: None

Catherine R. Way

 MAYOR

ATTEST:

Cynthia Heisma

 CITY CLERK